



RAJESH DHRUV KHANNA & CO CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

TO

THE MEMBERS OF NIRMANA

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of M/s Nirmana, a society registered under the Societies Act, 1860, which comprises of the Balance Sheet as at 31st March 2018 and the statement of Income & Expenditure account and Receipt & Payment Account for the year ended on that date and a summary of significant accounting policies and other explanatory information.

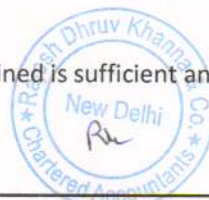
MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Management of the Society is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow of the society in accordance with the generally accepted accounting principles 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 misstatements, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the generally accepted accounting principles in India and general auditing guidelines issued by the Institute of Chartered Accountants of India. These guidelines require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mismanagement.

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



Flat No. 80, Ekjot Apartments, Road No. 44 Pitampura, Delhi-110034



RAJESH DHRUV KHANNA & CO CHARTERED ACCOUNTANTS

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OPINION

In our opinion and to the best of our information and according to the explanations given to us and subject to the SIGNIFICANT ACCOUNTING POLICIES & NOTES TO FINANCIAL STATEMENTS annexed hereto, the aforesaid financial statements give a true and fair view in conformity with the accounting principles generally accepted in India.

- A) In the case of the Balance Sheet of the state of affairs of NIRMANA'S Indian contribution and foreign contribution account as at March 31, 2018.
- B) In the case of the Statement of Income & Expenditure of the excess of Expenditure over Income of the society for the year ended on that date.
- C) In the case of Receipt & Payment a/c in the case of Foreign Contribution a/c for the year ended on that date.

For M/s Rajesh Dhruv Khanna & Co.,

Chartered Accountants



(R K Khanna)

(Partner)

Place: - Delhi

Date: -30-09-2018



Flat No. 80, Ekjot Apartments, Road No. 44 Pitampura, Delhi-110034

NIRMANA
484, millennium Appartment, Block-C, Sector-18, Rohini , Delhi

Balance sheet as at 31st March 2018
(Indian Contribution)

figure in rupees

Particular	Sch No.	Year Ended 31-mar-2018 (Rs.)
<u>Sources of funds</u>		
Funds & Reserves	1	568,568.82
Programme Balances	2	(445,884.12)
Total		122,684.70
<u>Application of funds</u>		
Fixed Assets :		
Gross Block	3	1,299,980.00
Less: Depreciation		973,252.50
Net Block		326,727.50
Current Assets & Liabilities		
Current Assets & Advances	4	1,271,807.91
Less: Current Liabilities	5	1,475,850.71
Net Current Assets		(204,042.80)
Inter Unit Balances		
Total		122,684.70

For & on behalf of management

A circular stamp with the text 'NIRMANA' at the top, 'Rajesh Dhruv Khanna & Co.' in the middle, and 'Dt. 7.11.18' at the bottom. A handwritten signature is written over the stamp.

Place : New Delhi
Date: -30-09-2018

As per our report of even date

A circular blue stamp with the text 'Rajesh Dhruv Khanna & Co.' around the top edge, 'New Delhi' in the center, and 'Chartered Accountants' around the bottom edge.

Rajesh Dhruv Khanna & Co.,
Chartered Accountants

(R K Khanna)
Partner

NIRMANA
484, Millenium Appartment, Block-C, Sector-18, Rohini , Delhi -85

Income & Expenditure Account for the year ended 31st march 2018
(Indian Contribution)

figure in rupees

Particular	Sch No.	Year Ended 31-03-2018 (Rs.)
<u>INCOME</u>		
Grant in Aid		490,086.00
Amount Written Back		
Other receipt	6	9,491.45
Total		499,577.45
<u>EXPENDITURE</u>		
NIRMANA GENERAL- ESTABLISHMENT & ADMN.	7	192,920.80
Amount W/O-District Resource Centre		119,768.30
Depreciation	3	37,261.00
Total		349,950.10
Exess of income over expenditure transferred to income & expenditure A/c		149,627.35
Total		499,577.45

For & on behalf of management

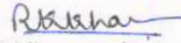


Place : New Delhi
Date:- 30-09-2018

As per our report of even date

Rajesh Dhruv Khanna & Co.,
Chartered Accountants




(R K Khanna)
Partner

NIRMANA
484, millennium apartment, Block-C sector-18, Rohini, Delhi

schedule forming part of Balance sheet
(Indian Contribution)

(figure in Rupees)
schedule-2

Particular	Programme balances		Addition		Utilisation			Closing balance
	Opening balance	Receipts	Transfer/adj ust.	Total	Payment	Fund accessed	Transfer & deficit	
AWAJ UTHAO- PROJECT	(113,566.00)	-	-	(113,566.00)	-	-	-	(113,566.00)
DISTRIC RESOURCE CENTRE	(119,768.30)	-	-	(119,768.30)	-	-	-	(119,768.30)
GRC(GENDER RESOURCE CENTRE)	(492,760.89)	316,985.00	(48,001.00)	(223,776.89)	-	-	-	(223,776.89)
NIRMANA GENERAL-Establishment & Admn.	(216,182.13)	553,338.00		337,155.87	192,920.80			144,235.07
GRC-Extension	(306,109.00)	173,101.00		(133,008.00)	-			(133,008.00)
Total	(1,248,386.32)	1,043,424.00	(48,001.00)	(252,963.32)	192,920.80	-	-	(445,884.12)



NIRMANA
484, millennium apartment, block-c sector-18, Rohini, Delhi

schedule forming part of balance sheet
(Indian Contribution A/c)

(Cons.)
(figure in Rupees)
schedule -1

Funds & Reserve Particulars	Opening Balance	Addition			Deduction			Closing Balance
		Receipt	Surplus (deficit)	Transfer	Total	Transfer	Total	
Capital Reserve	27,881.50	-	-	-	27,881.50	37,261.00	37,261.00	(9,379.50)
General Reserve	26,965.69		532,793.18	(168,698.90)	391,059.97		-	391,059.97
Income & Expenditure	532,793.18		149,627.35	37,261.00	719,681.53	532,793.18	532,793.18	186,888.35
Total	587,640.37	-	682,420.53	(131,437.90)	1,138,623.00	570,054.18	570,054.18	568,568.82

NOTE:-

Capital Reserve:-
Income & Expenditure A/c:-


Transfer(Deductions) of Rs. 37261.00 represents depreciation for the current year.
Transfer(Additions) of Rs.37261.00 represents the depreciation Transferred from Capital Reserve A/c.



NIRMANA
484, millennium Appartment, Block-C sector-18, Rohini, New Delhi
schedule Forming part of Balance sheet
(Indian contribution)

(Figure in Rupees)
schedule -3

Fixed Assets Particular	Gross Block			Rate	As at 1-Apr-2017	Depreciation			Written down value as at 31-mar-2018
	Addition during the year	Sale/Adjustment during the year	As at 31-mar-2018			for the year	Deductions	As at 31-mar-2018	
Building	932,250.00		932,250.00		639,700.00				
Building	932,250.00	-	932,250.00	10%	639,700.00	29,255.00		668,955.00	263,295.00
Computer	151,800.00		151,800.00	40%	151,647.00	61.00		151,708.00	92.00
UPS	5,760.00		5,760.00	40%	5,754.00	2.00		5,756.00	4.00
Printer	14,200.00		14,200.00	40%	14,194.00	2.00		14,196.00	4.00
Computer	171,760.00	-	171,760.00		171,595.00	65.00		171,660.00	100.00
Acquaguard	2,305.00		2,305.00	15%	1,729.00	86.00		1,815.00	490.00
Celling fan	4,169.00		4,169.00	15%	2,925.00	187.00		3,112.00	1,057.00
Inverter	36,630.00		36,630.00	15%	26,752.00	1,482.00		28,234.00	8,396.00
Mega phone	5,463.00		5,463.00	15%	4,287.25	176.00		4,463.25	999.75
Refrigerator	375.00		375.00	15%	375.00	-		375.00	-
Sewing Machine	100.00		100.00	15%	100.00	-		100.00	-
Electric Iron	500.00		500.00	15%	378.00	18.00		396.00	104.00
Tape Recorder	4,185.00		4,185.00	15%	3,628.25	84.00		3,712.25	472.75
Telephone instrument	88.00		88.00	15%	88.00	-		88.00	-
television	15,540.00		15,540.00	15%	12,820.00	408.00		13,228.00	2,312.00
vacuum cleaner	353.00		353.00	15%	353.00	-		353.00	-
Water pump	110.00		110.00	15%	110.00	-		110.00	-
Equipments	69,818.00	-	69,818.00		53,545.50	2,441.00		55,986.50	13,831.50
Almirah	3,500.00		3,500.00	10%	2,341.00	116.00		2,457.00	1,043.00
Furniture & fixture	121,848.00		121,848.00	10%	68,006.00	5,384.00		73,390.00	48,458.00
Furniture & fixture	125,348.00	-	125,348.00		70,347.00	5,500.00		75,847.00	49,501.00
Gas cylinder	579.00		579.00	40%	579.00	-		579.00	-
Gas cylinder	579.00	-	579.00		579.00	-		579.00	-
Solar Energy Devices	225.00		225.00		225.00			225.00	
Solar Energy Devices	225.00	-	225.00		225.00	-		225.00	-
Total	1,299,980.00	-	1,299,980.00		935,991.50	37,261.00		973,252.50	326,727.50



 Chartered Accountants
 New Delhi
 23/05

NIRMANA
484, millennium Appartment, Block-C, Sec.-18, Rohini, Delhi
schedule forming part of Income & Expenditure Accounts
(Indian contribution)

Other Receipts	schedule-6
Particular	Year Ended 31-mar-2018 (Rs.)
Bank Interest (Saving Fund)	7,891.45
Membership Fee	1,600.00
Total	9,491.45



Rajesh Khosla



**schedule Forming part of Balance sheet
(Indian Contribution)**

(figure in Rupees)

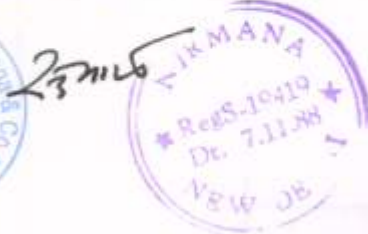
Current Assets	schedule-4
Particulars	As at 31-mar-2018(Rs.)
Cash in Hand	48,271.50
Andhra Bank-A/c No-17371	69,453.00
Andhra Bank-4379	3,750.00
Andhra Bank-5622	320,151.25
ICICI Bank-A/c No- 048801001310	6,541.00
Canara Bank a/c No- 1565101268157	177,902.00
Punjab National Bank -A/c No-1710000100223517	506,713.16
State Bank of Patiala -A/c No-55015100159	6,975.00
Advance Recoverable	10,085.00
Loan to GRC-Survey	5,617.00
Loan to GRC	116,349.00
Total	1,271,807.91

Current Liabilities	schedule-5
Particular	As at 31-Mar-2018 (Rs.)
Loan from NIRMANA	116,349.00
Payable to Co-Ordinator (Saishhata Parveen)	54,896.00
Other Receipts Payable	11,690.00
Sundry Creditors	1,500.00
expense payable 2010-11	102,299.00
Expense Payable 2011-12	11,825.00
salary payable 2011-12	15,000.00
Subash Bhatnagar Imprest a/c	79,358.00
I.Net computers	-
Gopal ji	-
Salary Payable 2012-13	3,000.00
Salary Payable 2013-14	74,104.00
Expense Payable 2012-13	11,291.00
Expense Payable 2013-14	156,651.00
Audit fee Payable	15,000.00
Expense Payable 2014-15	100,232.00
Salary Payable 2014-15	722,655.71
Total	1,475,850.71



NIRMANA
484, millennium Appartment, Block-C, Sec.-18, Rohini, Delhi
schedule forming part of Income & Expenditure Accounts
(Indian contribution)

NIRMANA GENERAL- ESTABLISHMENT & ADMN.		Schedule-10
Particular	Year Ended 31-mar-2018 (Rs.)	
Salaries		120,000.00
Admin.		17,497.00
Bank Charges		23.80
Other Expenses		50,000.00
Travel		5,400.00
Total		192,920.80



NIRMANA
484, millennium Appartment, Block-C, Sector-18, Rohini , Delhi

Balance sheet as at 31st March 2018
(foreign Contribution)

figure in rupees

Particular	Sch No.	Year Ended 31-mar-2018 (Rs.)
<u>Sources of funds</u>		
Funds & Reserves	1	1,368,845.53
Programme Balances	2	7,727,168.65
Total		9,096,014.18
<u>Application of funds</u>		
Fixed Assets :		
Gross Block	3	3,095,319.00
Less: Depreciation		1,726,473.47
Net Block		1,368,845.53
Current Assets & Liabilities		
Current Assets & Advances	4	8,074,859.65
Current Liabilities	5	347,691.00
Net Current Assets		7,727,168.65
Total		9,096,014.18

(0.00)

For & on behalf of management

As per our report of even date

23/10/18



Rajesh Dhruv Khanna & Co.,
Chartered Accountants

R K Khanna
(R K Khanna)
Partner

Place : New Delhi
Date:- 21-09-2018

NIRMANA
484, millennium Apartment, Block-C, Sector-18, Rohini , Delhi

Income & Expenditure Account for the year ended 31st march 2018
(Foreign Contribution)

(figure in rupees)

Particular	Sch No.	Year Ended 31-mar-2018 (Rs.)
<u>INCOME</u>		
Allocation from programme funds		7,682,100.00
Miscellaneous Receipts		-
Total		7,682,100.00
<u>EXPENDITURE</u>		
OAK+CAID	6	8,938,221.77
Depriciation	3	275,881.85
Total		9,214,103.62
Exess of income over expenditure transferred to income & expenditure A/c		(1,532,003.62)
Total		7,682,100.00

For & on behalf of management

As per our report of even date

Place : New Delhi
Date:- 21-09-2018



Rajesh Dhruv Khanna & Co.,
Chartered Accountants
R K Khanna
(R K Khanna)
Partner

NIRMANA
484, millemium apartment, block-c sector-18, Rohini, Delhi

schedule forming part of balance sheet as at 31-03-2018
(forign Contribution A/c)

(figure in Rupees)
schedule -1

Funds & Reserve	Opening Balance	Addition			Deduction			Closing Balance	
		Addition	Surplus (deficit)	Transfer	Total	Transfer	Adjustment		Total
Capital reserve	(931,970.60)	-	-	-	(931,970.60)	275,881.85		275,881.85	(1,207,852.45)
General reserve	2,167,539.86	-	-	-	2,167,539.86	-	0.04	- 0.04	2,167,539.82
Income & expenditure	409,158.16	-	(1,532,003.62)	275,881.85	(846,963.61)	(1,532,003.62)	275,881.85	(1,256,121.77)	409,158.16
Total	1,644,727.42	-	(1,532,003.62)	275,881.85	388,605.65	(1,256,121.77)	275,881.89	(980,239.88)	1,368,845.53

NOTE:-

CAPITAL RESERVE :- Transfer (Deductions) of Rs. 382550.34 represents Depreciation for the current year.
INCOME & EXPND. / :- Surplus(Deficit) of Rs. 6847500.29 represents the surplus for the period transferred from Inc. & Expnd. a/c.
Transfer(Additions) of Rs. 382550.34 represents the Depreciation transferred from Capital Reserve.



NIRMANA
 484, millennium apartment, Block-C sector-18, Rohini, Delhi
 schedule forming part of Balance sheet as at 31-03-2018
 (Foreign Contribution)

figure in Rupees)

Particular	Programme balance		Addition		Payment	Utilisation		Closing balance	
	Opening balance	Addition	Transfer/adj ust.			Fixed Assets Purchased	Transfer & deficit		Total
PACS	144,885.42	-			-	-	-	144,885.42	
OAK+CAID	8,838,405.00	7,682,100.00			8,938,221.77	-	-	7,582,283.23	
Total	8,983,290.42	7,682,100.00	-		8,938,221.77	-	-	7,727,168.65	

schedule-2



NIRMANA
484, millennium Appartment, Block-C sector-18, Rohini, New Delhi
schedule Forming part of Balance sheet as at 31-03-2017
(Foreign contribution)

(Figure in Rupees)
schedule -3

Fixed Assets Particular	Gross Block				Rate	Depreciation			Written down value as at 31- Mar-2018
	As at 1-Apr- 2017	Addition during the year	Sale/Adjust.d uring the year	As at 31-mar- 2018		As at 1-Apr- 2017	for the year	Deductions	
Computer									
Computer	544,453.00	-	-	544,453.00	40%	471,440.90	43,807.26	-	515,248.16
Laptop	34,403.00	-	-	34,403.00	40%	34,050.71	211.37	-	34,262.08
Software	5,050.00	-	-	5,050.00	40%	5,049.63	0.22	-	5,049.85
Printer	49,937.00	-	-	49,937.00	40%	49,666.44	162.34	-	49,828.78
Portable Hard Drive	3,500.00	-	-	3,500.00	40%	3,464.16	21.50	-	3,485.66
UPS	5,595.00	-	-	5,595.00	40%	5,594.96	0.02	-	5,594.98
Computer	642,938.00	-	-	642,938.00		569,266.80	44,202.72	-	613,469.52
Acquaguard									
Acquaguard	4,567.00	-	-	4,567.00	15%	3,993.89	85.97	-	4,079.86
Celling fan	3,700.00	-	-	3,700.00	15%	3,137.78	84.33	-	3,222.11
Car	1,721,000.00	-	-	1,721,000.00	15%	443,794.46	191,580.83	-	635,375.29
Digital camera	60,605.00	-	-	60,605.00	15%	38,475.19	3,319.47	-	41,794.66
Mega phone	19,699.00	-	-	19,699.00	15%	16,414.34	492.70	-	16,907.04
Refrigerator	13,425.00	-	-	13,425.00	15%	11,298.56	318.97	-	11,617.53
Sewing Machine	36,500.00	-	-	36,500.00	15%	11,024.21	3,821.37	-	14,845.58
Weaving Machine(TEN)	254,384.00	-	-	254,384.00	15%	118,628.94	20,363.26	-	138,992.20
Tape Recorder	2,431.00	-	-	2,431.00	15%	2,126.01	45.75	-	2,171.76
Telephone instrument	2,932.00	-	-	2,932.00	15%	2,472.30	68.96	-	2,541.26
television	15,750.00	-	-	15,750.00	15%	13,263.67	372.95	-	13,636.62
vacuum cleaner	5,287.00	-	-	5,287.00	15%	4,623.69	99.50	-	4,723.19
VCD/DVD	7,350.00	-	-	7,350.00	15%	6,257.45	163.88	-	6,421.33
Medical instrument	20,467.00	-	-	20,467.00	15%	16,739.88	559.07	-	17,298.95
Water pump	1,650.00	-	-	1,650.00	15%	1,443.05	31.04	-	1,474.09
Cooler	7,400.00	-	-	7,400.00	15%	6,245.73	173.14	-	6,418.87
Inverter	28,000.00	-	-	28,000.00	15%	16,899.88	1,665.02	-	18,564.90
Voice Recorder	5,800.00	-	-	5,800.00	15%	3,226.51	386.02	-	3,612.53
Water Geaser	3,037.00	-	-	3,037.00	15%	2,448.43	88.29	-	2,536.72
Equipments	2,213,984.00	-	-	2,213,984.00		722,513.97	223,720.50	-	946,234.47
									1,267,749.53




Almirah	23,452.00	-	-	23,452.00	10%	16,231.35	722.07	-	16,953.42	6,498.59
Filing Cabinet	18,738.00	-	-	18,738.00	10%	14,327.67	441.03	-	14,768.70	3,969.30
Furniture & fixture	184,148.00	-	-	184,148.00	10%	116,192.84	6,795.52	-	122,988.36	61,159.64
Furniture & fixture	226,338.00	-	-	226,338.00		146,751.86	7,958.61	-	154,710.47	71,627.53
Gas cylinder	8,684.00	-	-	8,684.00	40%	8,683.99	0.01	-	8,684.00	0.00
Gas cylinder	8,684.00	-	-	8,684.00		8,683.99	0.01	-	8,684.00	0.00
Solar Energy Devices	3,375.00	-	-	3,375.00	40%	3,375.00	-	-	3,375.00	-
Solar Energy Devices	3,375.00	-	-	3,375.00		3,375.00	-	-	3,375.00	-
Total	3,095,319.00	-	-	3,095,319.00		1,450,591.62	275,881.85	-	1,726,473.47	1,368,845.53



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NIRMANA

484, millennium Appartment, Block-C, Sec -18 ,Rohini, Delhi

**schedule Forming part of Balance sheet as at 31-03-2018
(Foreign Contribution)**

(figure in Rupees)

Current Assets

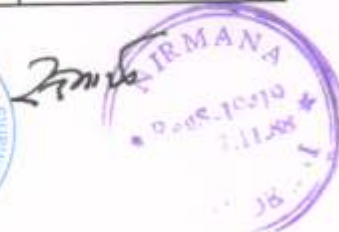
schedule-4

Particulars	As at 31-mar-2018 (Rs.)
Cash in Hand	40,300.76
Canara Bank	2,584,558.89
Advance-Other	-
Fixed Deposit with Canara Bank	5,450,000.00
Total	8,074,859.65

Current Liabilities

schedule-5

Particular	As at 31-mar-2018 (Rs.)
Salary Payable	347,691.00
	-
	-
	-
Total	347,691.00



NIRMANA
484, millennium Appartment, Block-C, Sec.-18, Rohini, Delhi

Schedule forming part of Income & Expend. A/c for the year ending 31-03-2018
(Foreign contribution A/c)

(figure in Rupees)
schedule - 6

Particular	Year Ended 31-mar 2018 (Rs.)
Direct Programme Cost	3,174,881.00
Human Resource	3,528,550.00
Indirect & Other Direct Cost	1,392,795.87
Travel & Conveyance	841,994.90
Total	8,938,221.77



NIRMANA

484, millennium Appartment, Block-C, Sector-18, Rohini , Delhi

**Receipt & Payment Account for the year ended 31st march 2018
(Foreign Contribution)**

(figure in rupees)

Particular	Sch No.	Year Ended 31-mar-2018 (Rs.)
Opening Balance		
Cash in hand		58,324.53
Cash in Bank		8,954,864.89
Advance to other		52,701.00
Recoverable-Other		
		9,065,890.42
Payable-Other		(82,600.00)
		8,983,290.42
Receipt		
Grant Received		7,682,100.00
Miscellaneous Receipts		-
		7,682,100.00
Total		16,665,390.42
Payment		
PACS		-
OAK+ CAID	6	8,938,221.77
ADDITION TO FIXED ASSETS	3	-
		8,938,221.77
Closing Balance		
Cash in hand		40,300.76
Cash in Bank		2,584,558.89
Fixed Deposit With Canara Bank		5,450,000.00
Recoverable - Other		
		8,074,859.65
Payable- Other		(347,691.00)
		7,727,168.65
Total		16,665,390.42

For & on behalf of management




Place : New Delhi
Date:- 21-09-2018

As per our report of even date



Rajesh Dhruv Khanna & Co.,
Chartered Accountants


(R K Khanna)
Partner