Vivek Dixit & Associates
CHARTERED ACCOUNTANTS

M-3, Gurukripa Complex, Plot No. 9, Zone-I, Maharana Pratap Nagar, Bhopal - 462011 Ph.: 0755 - 4273919, 2711321

Auditors' Report

Report on the Financial Statements

We have audited the accompanying financial statements of **Institute of Social Research & Development, Bhopal** which comprise the Balance Sheet as at 31st March 2018 and the Income & Expenditure 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 Statement

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in 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 from 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 judgment, 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 company'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 the accounting policies used and the reasonableness of the accounting estimates by the management, 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements gives a true and fair view in conformity with the accounting principles generally accepted in India:

(i) In the case of Balance Sheet, of the state of affairs as at 31st March 2018; and

(ii) In the case of Income & Expenditure Account of the Excess of Income over Expenditure for the year ended on 31st March, 2018.

VIVEK DIXIT & ASSOCIATES ★ CHARTERED ACCOUNTANTS ★ BHOPAL

Report on Other Legal and Regulatory Requirements

We report the following comments:-

I. We have not physically valued & verified the Cash in Hand and Fixed Assets as on 31st March 2018. However, the same has been taken as correct on the basis of books.

II. We have not directly confirmed Unsecured Loan and Expenses Payable and it has been reflected in the Balance Sheet as per books of accounts produced before us.

Subject to above: -

We further report that:

a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.

b. The Balance Sheet and the Income & Expenditure account dealt with by this report are in agreement with the books of accounts.

FOR VIVEK DIXIT & ASSOCIATES
CHARTERED ACCOUNTANTS

Vivek Dixit

VIVEK DIXIT & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

VIVEK DIXIT
PROPRIETOR
M.No. 079851
Firm Reg. No. 010063C

Place: BHOPAL
Date : 03.09.2018

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Consolidated Balance Sheet as at 31st March, 2018

LIABILITIES		AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
Capital Account			**Fixed Assets**	425,455.00
Capital Fund		320,830.00	(As per Annexure - D)	
Capital Grant			**Current Assets, Loans & Adv.**	
Opening Balance	58,637.00		Receivables	1,435,412.00
Less:- Amortised during the year	(11,755.00)	46,882.00	(As per Annexure - E)	
			TDS (2010-11)	27,389.00
Income & Expenditure A/c			TDS (2012-13)	213,720.00
Opening Balance	57,811.07		TDS (2016-17)	20,625.00
Add : Excess of Income over Expenditure	79,568.70	137,379.77	Security Deposits	108,000.00
			Cash & Bank Balances	
Unsecured Loans		497044.00	Cash in Hand	11,000.00
(As per Annexure-A)			Cash at Bank	292,130.77
			(As per Annexure - F)	
Current Liabilities & Provisions				
Sundry Creditors		204,585.50		
(As per Annexure-B)				
Expenses Payable & Provisions		1,327,010.50		
(As per Annexure-C)				
TOTAL		**2,533,731.77**	**TOTAL**	**2,533,731.77**

The notes are an integral part of these financial statements. M

As per my Audit Report of even date attached

For Vivek Dixit & Associates
Chartered Accountants

VIVEK DIXIT & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

Vive Dixit
Proprietor
M.No.079851
Firm Reg. No. 010068C

Place : Bhopal
Date: 03/09/2018

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President Secretary Treasurer

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Consolidated Income & Expenditure Account for the year ended on 31st March 2018

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Childline Project Expenses	1,588,551.00	By Grant for MMITRA Project	508,830.00
(As per Annexure- G)		By Grant for CFSI	250,000.00
To MMITRA Project Expenses	510,010.00	By Grant for Childline Project	1,435,412.00
(As per Annexure- H)		By Grant for Action Aid	1,931,102.50
To FVTRS Local Project Expenses	106,500.00	By Grant for FVTRS	639,027.89
(As per Annexure- I)		By LC received for FVTRS project	84,500.00
To Action Aid Project Expenses	1,944,424.50	By Membership Fess	33,000.00
(As per Annexure- J)		By Bank Interest on grant	13,322.00
To CFSI Project Expenses	250,000.00	By Donation Received	20,000.00
(As per Annexure- K)		By Bank Interest	10,232.63
To FVTRS Project Expenses	533,577.89	By Organisational Income	662,307.00
(As per Annexure- L)		By Deferred Capital Grant	11,755.00
To Organisational Expenses	514,403.93		
To Depreciation on Fixed Assets	72,453.00		
To Excess of Income over Expenditure	79,568.70		
TOTAL	**5,599,489.02**	**TOTAL**	**5,599,489.02**

The notes are an integral part of these financial statements. M

As per my Audit Report of even date attached

For Vivek Dixit & Associates
Chartered Accountants

Vivek Dixit
Proprietor
M.No.079851
Firm Reg. No. 010063C

VIVEK DIXIT ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

Place : Bhopal
Date: 03/09/2018

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President Secretary Treasurer

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2018

Annexure A : UNSECURED LOANS

S.No.	Particulars	Amount (Rs.)
1	Mercy Francis	258,244.00
2	Fransic Antony	238,800.00
	Total	**497,044.00**

Annexure B : SUNDRY CREDITORS

S.No.	Particulars	Amount (Rs.)
1	Parmar Printer (ISRD)	204585.50
	Total	**204,585.50**

Annexure C : EXPENSES PAYABLE, PROVISIONS & OTHER CURRENT LIABILITIES

S.No.	Particulars	Amount (Rs.)
1	Audit Fees Payable	17,425.00
2	Rent Payable (Kolar Office)	27,386.00
3	Salary Payable (Child Line)	531,000.00
4	TDS Payable (Action Aid)	10,763.00
5	Salary Payable (Action Aid)	102,361.50
6	Director Salary Payable	468,122.00
7	Unspent Grant - Action Aid	169,953.00
	Total	**1,327,010.50**

Annexure E : Receivables

S.No.	Particulars	Amount (Rs.)
1	Child Line Project	1,435,412.00
	Total	**1,435,412.00**

Annexure F : Cash at Banks

S.No.	Particulars	Amount (Rs.)
1	ICICI Bank 119001000262	857.82
2	ICICI BANK 94701000049	1454.48
3	ICICI BANK A/C 356	1176.38
4	Union Bank of India A/c No. (1541)	10414.04
5	Yes Bank FCRA (011)	0.29
6	ICICI Bank FCRA A/C 870	278227.76
	Total	**292,130.77**

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President Secretary Treasurer

VIVEK DIXIT & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Balance Sheet as at 31st March 2018

Annexure D : Fixed Assets

S.No.	Particulars	Rate	As at 01.04.2017	Add. Before 30.09.2017	Add. After 30.09.2017	Sale/ Addition	Total	Depreciation For the year	W.D.V. as o 31.03.201
1	Books	40%	19,270.00	-	-	-	19,270.00	7,708.00	11,562.0
2	Computer & Printer/Scanner	40%	19,905.00	-	-	-	19,905.00	7,962.00	11,943.0
3	Furniture & Fixture	10%	240,563.00	-	-	-	240,563.00	24,056.00	216,507.0
4	Handy cam & Camera	15%	23,504.00	-	-	-	23,504.00	3,526.00	19,978.0
5	LCD Projector	15%	6,024.00	-	-	-	6,024.00	904.00	5,120.0
6	Electronics Equipments	15%	18,448.00	-	-	-	18,448.00	2,767.00	15,681.0
7	Stitching Machine	15%	102,730.00	-	-	-	102,730.00	15,410.00	87,320.0
8	Vehicle	15%	67,464.00	-	-	-	67,464.00	10,120.00	57,344.0
	Total		**497,908.00**	-	-	-	**497,908.00**	**72,453.00**	**425,455.0**

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President Secretary Treasurer

VIVEK DIXIT & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Income & Expenditure A/c as at 31st March 2018

Annexure G : CHILDLINE PROJECT EXPENSES

S.No.	Particulars	Amount (Rs.)
1	**Administrative Expenses (Childline)**	
	-Auditors Fees	20,650.00
	-Awareness Material	9,820.00
	-Communication Expenses	3,755.00
	-Computer Maintenance	34,480.00
	-Miscellaneous Expenses	17,027.00
	-Stationery & Printing Expenses	31,114.00
	-Telephone Expenses	18,128.00
	-Training & Orientation Expenses	29,406.00
2	Client Related Expenses	
	-Nutrition Expenses	99,211.00
	-Restoration	23,585.00
	-Shelter Homes Expenses	77,164.00
	-Travels Expenses	143,672.00
3	Staff Salary	
	-Project Coordinator	168,000.00
	-Team Member	576,000.00
	-Part-time Counselor	96,000.00
	-Volunteers	72,000.00
4	ISRD Local Expenses	15,400.00
	Grants non receivable w/off	153,139.00
	TOTAL	**1,588,551.00**

Annexure H : Mmitra Project Expenses & Other Expenses

S.No.	Particulars	Amount (Rs.)
1	Accountant Salary	10,750.00
2	Bank Charges	4,000.00
3	Audit Fees	18,880.00
4	Centre Rent	3,000.00
5	Coordinator Salary	92,926.00
6	Electricity Expenses	10,698.00
7	Form Punching & Registration Charges	292,904.00
8	Telephone Expenses	3,416.00
9	Office Boy Salary	9,000.00
10	Office Rent & Maintenance	42,448.00
11	Travel & Other Expenses	21,988.00
	TOTAL	**510,010.00**

Annexure I : FVTRS LOCAL PROJECT EXPENSES

S.No.	Particulars	Amount (Rs.)
1	Beautician Material	7,501.00
2	EDP Training 5 Days	26,600.00
3	Electrical Material	14,234.00
4	Tailoring Raw Material	13,165.00
5	Training Center	45,000.00
		106,500.00

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President Secretary Treasurer

VIVEK DIXIT & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

Annexure J : Action Aid Project Expenses

S.No.	Particulars	Amount (Rs.)
1	**Human Resources**	
	1.1.1.7.Chief Functionaries Salary	72,600.00
	1.1.1.8 Project Coordinator Consultancy Fees (B)	152,970.00
	1.1.1.8 Project Coordinator Consultancy Fees (J)	186,340.00
	1.1.1.9 C.M Consultancy Fees (B)	308,649.00
	1.1.1.9 C.M Consultancy Fees (J)	317,446.00
	1.1.2.4 Accountant Consultancy Fees (B)	99,825.00
	1.3.2.2 Per Diems Bhopal For (P.C,F.O,D.C)	600.00
	1.3.2.2 Per Diems Jabalpur. (P.C,F.C)	4,510.00
	1.3.2.3 Per Diems to Community Mobilize (B)	300.00
	1.3.2.3 Per Diems to Community Mobilizer (J)	260.00
2	**Local Office Expenses**	
	4.1.2 Fuel and Maintenance Cost of Partners (B)	4,589.00
	4.1.2 Fuel and Maintenance	942.00
	4.2.2 Office Rent (Bhopal)	40,150.00
	4.2.2 Office Rent (Jabalpur)	24,200.00
	4.3.3 Consumable Item (Jabalpur)	6,899.00
	4.3.3 Consumables Items (Bhopal)	45,451.00
	4.3.4 Office Maintenance (Bhopal)	33,020.00
	4.3.4 Office Maintenance (Jabalpur)	3,875.00
	4.4.2 Telephone and Internet Charges (B)	34,802.50
	4.4.2 Telephone and Internet Charges Partner (J)	13,998.00
	4.4.2 Telephone and Internet Charges (Local)	999.00
3	**Travelling Expenses**	
	2.2.3 Local Outstation Bhopal Travel (P.C,F.O,D.C)	7,792.00
	2.2.3 Local Outstation Jabal Travel (P.C,F.O,D.C)	17,197.00
	2.2.5 Local / Outstation Travel To C.M (B)	15,845.00
	2.2.5 Local / Outstation Travel To C.M (J)	12,362.00
	3.1.2 Vehicle Hire to Project Visit (Jabalpur)	1,610.00
4	**Other's Inspection Stage Activity**	
	6.11 Awareness Campaign	52,237.00
	6.12 Training on Existing Partners	40,810.00
	6.13 Leadership Training for Women	50,764.00
	6.14 IEC Material	26,650.00
	6.16 Public Hearing / Social Audit	46,216.00
	6.18 Legal Aid for PIE's	19,785.00
	6.19 Life Skill, Person Development	62,352.00
	6.23 Employer Sensitization Meeting	16,727.00
	6.3 Meeting with PIE's to Collectives Them	16,666.00
	6.4 Registration of PIE with the Welfare Board	6,097.00
	6.5 Meeting B/w PIEs Building Cross Sector Network	78,360.00
	6.6 Workers Facilitator Center	18,010.00
	6.9 Campaign on Public Housing Schemes for PIE	45,049.00
5	**Other Cost Service**	
	5.5.3 Translation / Documentation (Bhopal)	20,000.00
	5.8.2. Visibility Action- Partner	37,470.00
	Total	**1,944,424.50**

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President Secretary Treasurer

VIVEK DIXIT & ASSOCIATES
BHOPAL
CHARTERED ACCOUNTANTS

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Annexure attached to & forming part of Income & Expenditure as at 31st March 2018

Annexure K : CFSI LOCAL PROJECT EXPENSES

S.No.	Particulars	Amount (Rs.)
1	Documentation Expenses	10,364.00
2	Food Expenses	85,674.00
3	Printing Expenses	16,053.00
4	Screening Expenses	43,000.00
5	Stationary Expenses	8,512.00
6	Travel Expenses	24,459.00
7	Volunteer Honorarium	61,938.00
	Total	**250,000.00**

Annexure L : FVTRS BANGALORE PROJECT EXPENSES

S.No.	Particulars	Amount (Rs.)
1	Awareness Building on Skill Development	12,000.00
2	EDP Training	35,500.00
3	Beautician Course	30,000.00
4	Electrician Course	44,683.00
5	Welding	43,000.00
6	Tailoring	45,000.00
7	Training and Logistics	33,747.89
8	Local Travel	4,940.00
9	Honorarium Expenses	186,734.00
10	Project Coordinator Honorarium	97,973.00
	Total	**533,577.89**

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

President Secretary Treasurer

VIVEK DIXIT & ASSOCIATES CHARTERED ACCOUNTANTS BHOPAL

INSTITUTE OF SOCIAL RESEARCH & DEVELOPMENT, BHOPAL

Receipts and Payment Account For the Period 1st Apr 2017 to 31st Mar 2018

Receipts	Amount (Rs.)	Payment	Amount (Rs.)
Opening Balance		**Payments for Projects**	
Cash in Hand	38,970.50	Mmitra & CFSI Project Expenses	1,993,881.55
Cash at Bank	586,083.12	Childline Project Expenses	1,662,482.00
		Action Aid Project Expenses	1,959,279.50
Receipts of Projects		FVTRS Project Expenses	614,855.28
Mmitra & CFSI Project	1,982,749.87	FVTRS Project Expenses LC	106,500.00
Childline Project	1,628,680.98		
Action Aid Project	1,824,590.00		
FVTRS Project	438,000.00		
LC for FVTRS project	84,500.00		
Membership Fees	33,000.00		
Bank Interest	23,554.63	**Closing Balance**	
		Cash in Hand	11,000.00
		Cash at Bank	292,130.77
Total	**6,640,129.10**	**Total**	**6,640,129.10**

The notes are an integral part of these financial statements. M

As per my Audit Report of even date attached

For Vivek Dixit & Associates
Chartered Accountants

VIVEK DIXIT & ASSOCIATES BHOPAL CHARTERED ACCOUNTANTS

Vivek Dixit
Proprietor
M.No.079851
Firm Reg. No. 010063C

PLACE : Bhopal
Date: 03/09/2018

For INSTITUTE OF SOCIAL RESEARCH AND DEVELOPMENT

ident Secretary Treasurer