



**JHGG & ASSOCIATES**  
Chartered Accountants

**Form No.10B**  
(See Rule 17B)

**AUDITORS REPORT UNDER SECTION 12A(b) OF THE INCOME TAX ACT, 1961, IN THE CASE OF CHARITABLE OR RELIGIOUS TRUSTS OR INTUITIONS**

We have examined the Balance Sheet of M/s Vikas Samvad Samiti, Bhopal as at 31<sup>st</sup> March 2013, and also the Consolidated Income & Expenditure A/c and Receipts & payments A/c for the year ended on that date annexed thereto. These financial statements are the responsibility of there Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to have obtained reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments in the Annexure referred to above, we report that:

- 1) We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the purposes of the audit.
- 2) In our opinion, proper books of account have been kept by Society so far as appears from our examination of the books.
- 3) The Balance Sheet, Income & Expenditure a/c and Receipts & Payments a/c dealt with by this report are in agreement with the books of account.
- 4) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give 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 the affairs of the above named trust/ institution as at 31<sup>st</sup> March 2013. And
  - (ii) In the case of the Income & Expenditure account, of the deficit of its accounting year ending on 31<sup>st</sup> March 2013.

Place : Bhopal  
Date : 31.05.2013



for JHGG & Associates  
Chartered Accountants

( Gagan Garhwal )  
Partner  
M.No. 408324

ASSESSEE - Vikas Samvad Samiti

ASSESSMENT YEAR - 2013-14

PREVIOUS YEAR - 2012-2013

**ANNEXURE  
STATEMENT OF PARTICULARS**

**I. APPLICATION OF INCOME FOR CHARITABLE  
OR RELIGIOUS PURPOSES**

- |    |   |  |
|----|---|--|
| 1. | Amount of income of the previous year applied to charitable or religious purposes in India during that year   | Recurring-Rs.-<br>11421845.64/-<br>Non-Recurring-Rs. 188795.00<br>As per Receipt & Payment A/c<br>enclosed<br>N.A. |
| 2. | Whether the trust/institution has exercised the option under clause (2) of the <i>Explanation</i> to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. | N.A.   |
| 3. | Amount of income accumulated or set apart/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly/in part only for such purposes.         | Nil  |
| 4. | Amount of income eligible for exemption under section 11(1)(c) Give details.  | Nil  |
| 5. | Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2).   | Nil  |
| 6. | Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.   | N.A.   |
| 7. | Whether any part of the income in respect of which an option was exercised under clause (2) of the <i>Explanation</i> to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof.         | N.A.   |
| 8. | Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year -   | N.A.   |
|    | (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or  | N.A.   |
|    | (b) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof.                         |  |



**II. APPLICATION OR USE OF INCOME OR PROPERTY  
FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

- |    |  |                            |
|----|--|----------------------------|
| 1. | Whether any part of the income or property of the trust/institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person) ? If so, give details of the amount, rate of interest charged and the nature of security, if any. | No                         |
| 2. | Whether any land, building or other property of the trust/institution was made, or continued to be made, available for the use of any such person during the previous year ? If so, give details of the property and the amount of rent or compensation charged, if any.   | No                         |
| 3. | Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details.  | Yes (As per List Enclosed) |
| 4. | Whether the services of the trust/institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any.  | No                         |
| 5. | Whether any share, security or other property was purchased by or on behalf of the trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid.  | No                         |
| 6. | Whether any share, security or other property was sold by or on behalf of the trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received.   | No                         |
| 7. | Whether any income or property of the trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.   | No                         |
| 8. | Whether the income or property of the trust/institution was used or applied during the previous year for the benefit of any such person in any other manner ? If so, give details.   | No                         |

**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount by col.4 exceeded 5 per cent of the capital of the concern during the previous year - say, Yes/No
1	2	3	4	5	6
-----NIL-----					
<b>TOTAL</b>					

Place : Bhopal  
Date : 31-05-2013



for JHGG & Associates  
Chartered Accountants

( Gagan Garhwal )  
Partner

**Vikas Samvad Samiti**  
**E-7/226, First Floor, Arera colony, Shahpura, Bhopal**  
**Receipt & Payment A/c**  
**For the year ended on 31.03.2013**

Receipts	Amount(Rs.)	Amount(Rs.)	Payment	Amount(Rs.)	Amount(Rs.)
<b>Opening Balance</b>			<b>CRY Study Project</b>		
Balance at Bank	8214869.63		Administrative Expenses	18000.00	
Cash In Hand	16157.50		Field Visit - Data Collection - Vs	5806.00	
		8231027.13	Field Visit - Data Collection-EQS	39176.00	
			Field Visit for Observation - EQS	32569.00	
			Field Visit for Observation - Vs	20000.00	
			Pre Consultation for Sharing the		
			Finding at Bhopal	69563.00	
<b>Grant Receipts</b>			Salary for Associate Coordinator	32000.00	
CRY Study Project	297500.00		Salary for Principal Researcher	135000.00	
Hifazat Project	744134.00		Salary for Research Coordinator	<u>120000.00</u>	472114.00
MPLSSM Project	1523758.00				
CRY Project	2435502.00		<b>CRY Project-2011-12</b>		
SDTT (Malnutrition) Project	57135.00		Administration	370847.00	
SDTT Project	834517.00		Advocacy	575743.00	
Def Project	437000.00		Capacity Building	261000.00	
Ford Foundation Project - FCRA	<u>5525453.00</u>	11854999.00	Network & Alliance Building	196122.00	
			Publications	136000.00	
<b>Samiti Other Income</b>			Research & Documentation	562839.00	
Donation	36000.00		Community Based Management	<u>56225.00</u>	2158776.00
Bank Interest	142861.00				
Membership Fees	<u>6000.00</u>	184861.00	<b>Ford Foundation Project - FCRA</b>		
			Audit Fees	20000.00	
Expenses Payable		431213.00	Consultancy Fees	21602.00	
			Fee & Fellowships	819133.00	
			Office Cost	110659.64	
			Other Exp.	96700.00	
			Production Cost	1750.00	
			Publication	86000.00	
			Recasting Budget	183252.00	
			Resource Material	2407.00	
			Salaries	955800.00	
			Travel Cost	230595.00	
			Workshop/meetings/consultation	221559.00	2749457.64
			<b>Hifazat Project</b>		
			Administration	140583.00	
			Advocacy	<u>493371.50</u>	633954.50
			<b>MPLSSM Project</b>		
			Administration	347295.00	
			Program Cost	626793.00	
			Advocacy	200097.00	
			Capex	<u>2300.00</u>	1176485.00
			<b>SDTT Project</b>		
			Admin	41661.00	
			Overhead Cost	267297.50	
			Program	547515.00	
			Program Cost	1007064.00	
			Audit Fees	30000.00	
			Bank Charges	<u>283.00</u>	1893820.50



