Audit Report

Financial Year: 2016-17

Regd Office:

E-7/226, Arera Colony, Bhopal-462016 (M.P.)



SUMIT V JAIN & ASSOCIATES CHARTERED ACCOUNTANTS

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of VIKAS SAMVAD SAMITI, AAATV8867A [name and PAN of the trust or institution] as at 31/03/2017 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the abovenamed trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named trust as at 31/03/2017 and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2017

The prescribed particulars are annexed hereto.

BHOPAL

Date

06/11/2017

Name

Membership Number

FRN (Firm Registration Number)

Address

SUMIT JAIN 413974

016276C

S-21 B, HND FLOOR, GURUK RIPA PLAZA, OPPOSITE CITI

HOSPITAL, ZONE-II, M.P. NA GAR, BHOPAL-462011 (M.P.)

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 (26122204
2.	Whether the trust has exercised the option under clause (2) of the Explanation 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 (<)	No
3.	Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes: (₹)	Yes 268261
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	<u>No</u>
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) (₹)	0
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.	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation 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 (?)	No
8.	Whether, during the previous year, any part of income accur 11(2) in any earlier year-	nulated or set apart for specified purposes under section
	(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	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b) (iii), or	No

	(c)	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	No	
IC	AT	TON OR USE OF INCOME OR PROPERTY FOR T	HE BENEFIT OF PERSONS	REFERRED TO IN SECTIO
1.	in th	Thether any part of the income or property of the trust was the previous year to any person referred to in section 13(is Annexure as such person)? If so, give details of the amond the nature of security, if any.	3) (hereinafter referred to in	No
2.	m	Thether any part of the income or property of the trust was ade, available for the use of any such person during the petails of the property and the amount of rent or compensations.	No	
3.		hether any payment was made to any such person during lary, allowance or otherwise? If so, give details	the previous year by way of	No
4.	pr	Thether the services of the trust were made available to an revious year? If so, give details thereof together with remuceived, if any	No	
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid		No	
6.	du	hether any share, security or other property was sold by caring the previous year to any such person? If so, give detonsideration received	No	
7.	fa	Thether any income or property of the trust was diverted of vour of any such person? If so, give details thereof togeth walke of property so diverted		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

S. Name and address of No the concern	Where the concern is a company, number and class of shares held	Income from the investment(₹)	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Tot	al		

Place Date BHOPAL 06/11/2017

Name

Membership Number

Whether the income or property of the trust was used or applied during the previous year No

for the benefit of any such person in any other manner? If so, give details

FRN (Firm Registration Number)

Address

<u>SUMIT JAIN</u> <u>413974</u>

016276C

S-21 B, IIND FLOOR, GURUK RIPA PLAZA, OPPOSITE CITI HOSPITAL, ZONE-II, M.P. NA

BHOPAL

GAR, BHOPAL-462011 (M.P.)

Form Filing Details	
Revision/Original	Original

BALANCE SHEET AS AT 31ST MARCH, 2017

		DALANCE SHEET	1 AS A I 3181 MARCH, 2017			
LIABILITIES	Schedule	Amount (In Rs.)	ASSETS	Schedule		Amount (In Rs.)
<u>CAPITAL FUND</u> : Balance as per last Balance Sheet:	1,613,317.42		FIXED ASSETS:			ingresses and (an assay)
Add: Excess of Income over expenditure During the Year	248,820.47	1,862,137.89	1. PROJECT ASSETS: NET BLOCK:			
GOVERNMENT & OTHER GRANT			As per Schedule attached	"B"	772,080.15	
REFUNDABLE / ADJUSTABLE : Net amount Payable As per Column (7) of Schedule attached	"A"	5.014.402.40	2. OTHER ASSETS: GROSS BLOCK:			
, y or o should		5,914,402.60	As per Schedule attached	"B"	173,349.79	945,429.94
CURRENT LIABILITIES & PROVISIONS: Creditors for expenses/others	207,790.25		CURRENT ASSETS, LOANS & ADVANCE TDS on Interest	ES	99,759.00	
Other Liabilities	342,275.00	550,065.25	Loans & Advances Staff & other advances (Unsecured, considered	good)	110,820.00	
SIGNIFICANT ACCOUNTING POLICIES As per Schedule - E attached			<u>Deposits</u>			
			Rent & other deposits (Unsecured, considered a	good)	41,250.00	251,829.00
yê æ			<u>CASH AND BANK BALANCES</u> : (subject to balance confirmation)			
			Cash In Hand	- 10		25,958.00
			With Scheduled Banks:			
			In Savings Bank accounts with:			
			Union Bank of India Union Bank of India (FCRA A/c. Including Linl	la I Taman Danish	2,297,404.52	
			Allahabad Bank (FCRA A/c.)	ked Term Deposit)	4,734,358.28 71,626.00	7,103,388.80
TOTAL Rs.	_	8,326,605.74	TOTAL Rs.			7,103,300.80
We have exemined the charge B. L. Co.	TH sort	0,020,003.74	TOTAL RS.		_	8,326,605.74
We have examined the above Balance Sheet of V March, 2017 and also the annexed Income and Ex	Vikas Samvad Samiti as at 31st penditure. Account of the Society	·	Y 77 N N N 15			
for the year ended on that date and found the same	in accordance with the books of		In our opinion, the above Balance Sheet gives a t Funds and Liabilities and the Properties and Ass	A Commence of the Commence of		
account produced before us.			subject to Accounting Policies in Schedule-E	ets of the Society,	VIKASSI	MYAD SAMITI
For SUMIT V JAIN & ASSOCIATES		VIKAS SA	MVAD SAMITI VIKAS SAMV	AD SAMITI		ON THE SAMIT
CHARTERED ACCOUNTANTS Firm Registration No. 016276C	200	59	nar	Kinn	min	
am registration No. 0102/00	Sel.		Secretary	Dentitude	101.	Trans

(CA. SUMIT JAIN) PROPRIETOR

BHOPAL

Membership No: 413974 PLACE: BHOPAL

DATED: NOVEMBER 6, 2017

Secretary

PRESIDENT

TREASURER

PLACE: BHOPAL

DATED: NOVEMBER 6, 2017

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

EXPENDITURE	Amount (In Rs.)	INCOME	Amount (In Rs.)
EXPENDITURE ON THE OBJECTS OF THE SOCIETY:		GOVERNMENT AND OTHER GRANTS: [As per column (5) of Schedule-A attached] 31,731	874.90
VARIOUS PROJECTS (Net) (As per Schedule - C attached) (As per Schedule - D attached)	25,817,472.30 86,867.21	LESS: REFUNDABLE/ ADJUSTABLE [As per column (7) of Schedule-A attached] 5,914	.402.60 25,817,472.30
Depreciation on Fixed Assets	237,305.56		
Excess of Income over expenditure during the year transferred to Balance Sheet SIGNIFICANT ACCOUNTING POLICIES	248,820.47	INTEREST & OTHER INCOME On Saving Bank Accounts On Linked Term Deposits (Gross: TDS-Rs. 54364/-) On Income Tax Refund	25,057.24 543,278.00 2,908.00
As per Schedule-E attached		Miscellaneous Income	1,750.00
TOTAL Rs.	26,390,465.54	TOTAL Rs.	26,390,465.54
		100000	

For SUMIT V JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration No. 016276C

(CA. SUMIT JAIN) PROPRIETOR

BHOPAL

EDACCOUN

Membership No: 413974 PLACE: BHOPAL

DATED: NOVEMBER 6, 2017

VIKAS SAMVAD SAMITI

Secretary

SECRETARY

PLACE: BHOPAL DATED: NOVEMBER 6, 2017

VIKAS SAMVAD ŞAMITI

President

PRESIDENT

VIKAS SAMVAD SAMITI

Treasurer

TREASURER

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

SCHEDULE OF GRANTS-IN-AID/OTHERS

SCHEDULE OF GRANTS-IN-AID/OTHERS						Balance c/d
	Balance	Adjustment for	Received/	Total amount	Spent	to Balance
	b/f from	excess amount	refunded	credited to	during	Sheet
Grants/Others From	last year's	spent	during	income and	the year	(refundable/
	balance	written off	the year	expenditure	(See Foot-	receivable)
	sheet			account	Note-1)	(See Foot-
						Note-2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Child Rights and You (CRY)					110-110-110-110-110-110-110-110-110-110	
 i) Vikas Samvad Samiti-Advocacy and Capacity Building Initiative On Child Rights in Madhya Pradesh 	529,114.02	0.00	3,245,520.50	3,774,634.52	2,992,989.00	781,645.52
ii) MPLSSM through Vikas Samvad Samiti	280,991.50	0.00	2,593,750.00	2,874,741.50	2,330,732.00	544,009.50
ii) HIFAZAT-Colition on Protection of Child Rights	103,512.00	0.00	898,030.00	1,001,542.00	945,449.00	56,093.00
2. UNICEF						
Enhancing Media & Public Discourse on Critical issue related to	6,429.00	0.00	1 521 022 00	1 500 261 00	1.000.100.00	
Children with Focus on School Education	0,429.00	0.00	1,521,932.00	1,528,361.00	1,290,188.00	238,173.00
3. Jamsetji Tata Trust (JTT)			ρ,	"		
Setting up Comprehensive Model Of Prevention and Community	5,944.71	0.00		5 044 71	0.00	5044.54
Based Management Of Malnutrition	3,944.71	0.00		5,944.71	0.00	5,944.71
4. Sir Dorabji Tata Trust (SDTT)						
Media Advocacy Initiative on the issues of Most Marginalized and	3,990.00	0.00	0.00	2 000 00		
Excluded in Madhya Pradesh	3,990.00	0.00	0.00	3,990.00	0.00	3,990.00
5. Ford Foundation						
Bridging the Digital Divide-An Initiative for Digital Empowerment	2,236,274.58	0.00	0.00	2 22 6 27 4 50	120 225 00	120202012020100
2. 1. 2. S. 1. 2. S. 1. 1. Interest for Digital Empowerment	2,230,274.36	0.00	0.00	2,236,274.58	438,235.00	1,798,039.58
6. Equations		1	1	~		
 Reducing violence against children, with special attention to sexual exploitation of children in Travel & Tourism 	125,091.09	0.00	337,392.00	462,483.09	384,018.10	78,464.99
ii) Prevention of Sexual exploitation of children in Travel and Toursacso	211,352.00	0.00	1,377,305.00	1,588,657.00	1,614,017.00	-25,360.00
& Online	4		.,,	1,500,057.00	1,014,017.00	-25,500.00

- India Province Colored Company (Control of Control of		- IX		1		
7. International Food Policy Research Institute (IFPRI) POSHAN-Partnership and Opportunities to Strengthen and Harmonize actions for Nutrition in India	-415,885.03	0.00	422,987.50	7,102.47	0.00	7,102.47
8. Terre Des Hommes (TDH) Right to Food: Health and Nutrition for New Born Infants from Marginalized communities in Madhya Pradesh	6,895,323.30	0.00	11,352,820.73	18,248,144.03	15,821,844.20	2,426,299.83
Grand Total	9,982,137.17	0.00	21,749,737.73	31,731,874.90	25,817,472.30	5,914,402.60 *

^{*} Represents net refundable amount, i.e., net of payable / refundable.

Notes:

- As per Schedule C.
- 2. Subject to adjustments for short/excess spent as may be determined and approved to carry forward by the appropriate authority.



SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2017

			DEPRECIATION		NET BLOCK
WDV as at 01-04-2016	Additions/ Deductions/ Adjustments during the year	Total Value as at 31-3-2017	Rate of depreciation	Depreciation on WDV basis	Written Down value 31-3-2017
10.25					
				11.01	7.34
					1621.32
21/20./3	0.00	21726.73	10%	2172.67	19554.06
4133.43	0.00	4133.43	10%	413.34	3720.09
8005.05	0.00				6804.29
8857.35	0.00				7971.62
409.60	0.00				163.84
14877.33					12645.73
2762.50	0.00	2762.50	15%	414.38	2348.13
1860.80	0.00	10/0.00			
					1682.90
					5370.96
					4003.52
					8566.54
					2224.18
					7062.44
				The second secon	7947.50
					9826.00
				The second secon	28319.11
					2312.00
1841.10	0.00	1841.10	15%	276.17	1564.94
4251.53	0.00	4251.53	10%	425.15	3826.38
84.14	0.00	84.14	60%		33.66
6633.39	0.00				5638.38
57.20	0.00				22.88
22461.67	0.00				19092.42
5590.03	0.00	5590.03	10%	559.00	5031.02
626.75	0.00	626.75	(00/	The state of the s	
		12005.02		0.19175	250.70
					11777.33
3327.13	25/N.00	5527.13	15%	829.07	4698.06
	as at 01-04-2016 18.35 1907.43 21726.73 4133.43 8005.05 8857.35 409.60 14877.33 2762.50 1869.89 13427.39 4448.36 9518.37 2471.31 8308.75 9350.00 11560.00 33316.60 2720.00 1841.10 4251.53 84.14 6633.39 57.20 22461.67	as at 01-04-2016	as at 01-04-2016 Deductions/ Adjustments during the year	as at 01-04-2016 Deductions/ Adjustments during the year	as at 01-04-2016 Adjustments during the year 18.35

TERRE DES HOMMES Digital Camera	51000.00	0.00	51000.00	15%	7/50.00	100 10 00
	51000.00	0.00	51000.00	-	7650.00	43350.00
Computers	83380,00	29650.00	113030.00	60%	67818.00	45212.00
Motor Cycles	185325.50	0.00	185325.50	15%	27798.83	157526.68
Furniture and Fixtures	70943.40	162420.00	233363.40	10%	23336.34	210027.06
Monitoring Equipments	129355.55	25794.00	155149.55	15%	23272.43	131877.12
Total	739851.74	217864.00	957715.74		185635.59	772080.15



SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2017

"PART-II OTHER ASSETS"

		GROSS BLOCK		DEPR	ECIATION	NET BLOCK
ASSETS	Cost as at 31-3-2016	Additions/ Deductions/ Adjustments during the year	Cost as at 31-3-2017	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2017
Vikas Samvad Supported Assets						
Almirah	1033.12	0.00	1033.12	10%	103.31	929.81
Computers	40980.86	0.00	40980.86	60%	24588.52	16392.35
Laptops	102.40	0.00	102.40	60%	61.44	40.96
Cooler	5202.44	0.00	5202.44	15%	780.37	4422.08
Printers & Scanners	22242.69	0.00	22242.69	15%	3336.40	18906.29
Digital/Video Cameras	47088.61	0.00	47088.61	15%	7063.29	40025.32
Furniture & Fixtures	10376.24	0.00	10376.24	10%	1037.62	9338.61
Motor Cycles	10100.13	-10100.13	0.00	15%	0.00	0.00
Ceilling Fans	518.59	0.00	518.59	15%	77.79	440.80
Mobile Phones	26100.31	0.00	26100.31	15%	3915.05	22185.27
Other Equipments	44217.00	0.00	44217.00	15%	6632.55	37584.45
Fridge	11560.00	0.00	11560.00	15%	1734.00	9826.00
Water Purifier	14025.00	0.00	14025.00	15%	2103.75	11921.25
Tripod	1572.50	0.00	1572.50	15%	235.88	1336.63
Grand Total (Part-II)	235,119.89	-10,100.13	225,019.76		51,669.96	173,349.79



SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

EXPENDITURE ON THE OBJECTS OF THE SOCIETY

EXILEMENT CRE ON THE OBJECTS OF THE SOCIETY		
	Amount (In Rs.)	
1. Right to Food: Health and Nutrition for New Born Infants from Marginalized		
Communities in Madhya Pradesh (TDH)		
Operation Cost	8,835,166.20	
Investment Cost	1,226,378.00	
Personal Cost	5,760,300.00	15,821,844.20
2. Reducing violence against children, with special attention to sexual exploitation of		
Children in Travel & Tourism (Equations)		
Administrative Cost-Person Power	59,550.00	
Strengthened Policy Advocacy and Lobby Action to Improve Child Protection	136,203.10	
Documentation of Sihnasth	60,000.00	
Reallocation	72,874.00	
Establishment Cost-Phase-II	108.00	
Expenditure on Strengthened Civil Society Organisations and Networks	55,283.00	384,018.10
Prevention of Sexual exploitation of children in Travel and Tourism		
& Online (through Equations from TDH-Netherland)		
Programme Cost	1,378,670.00	
Operational Cost	235,347.00	1,614,017.00
3. Bridging the Digital Divide-An Initiative for Digital Empowerment (Ford Foundation)		
Consultancy Fees	145 717 00	
Professional Fees	145,717.00	
Production Cost	5,000.00	
*	287,518.00	438,235.00
4. Advocacy and Capacity Building Initiative On Child Rights in Madhya Pradesh (CRY)		436,233.00
Mac Administrative Expenditure	483,214.00	
Advocacy and Capacity Building	273,380.00	
Advocacy Exercise on Various Issues Referring to Children and Maternal Health and	46,733.00	
Related Issues		
Analysis, Developing, Publication and Dissemination of Material to Be Used Up by Various Stake Holders	306,372.00	
Hand Holding Support to the Partners on Emerging Situation/issues Related to		
Children and Maternal Health and Related Issues.	104 500 00	
Programme Expnenses	184,500.00 857,964.00	
Understand and Addres the Issue of Child and Maternal Health and Nutrition and	857,904.00	
Establish CBMM Model	531,270.00	
Stregthening the Capacity of Various Stake Holders and Partners and Providing	551,270.00	
Them Advocacy Support	203,280.00	
Research & Studies	58,768.00	
Office Material	47,508.00	
S -		2,992,989.00
5. HIFAJAT-Colition on Protection of Child Rights		T45.2.745.8.8.33.30
Administrative Expenditure	225,536.00	
Advocacy	715,343.00	
Office Material	4,570.00	
6. MPLSSM through Vikas Samvad Samiti		945,449.00
Administrative Expenditure	371,767.00	
Advocacy	1,958,665.00	
Office Material	300.00	
7 Enhancing Media & Public Discours of California		2,330,732.00
7. Enhancing Media & Public Discourse on Critical issue related to Children with Focus on School Education (UNICEF)		
Programme Management Cost	150 445 00	
Acivity Cost on Output-I	158,445.00	
Acivity Cost on Output-II	990,214.00 141,529.00	
St. And Control of Con	141,327.00	1,290,188.00
TOTAL		25 %
TOTAL		25,817,472.30
(3)		

SCHEDULE-D

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

EXPENDITURE ON THE OBJECTS OF THE SOCIETY

ORGANISATION/ESTABLISHMENT EXPENSES

Bank Charges		4,345.08
Advertisement for Recruitment		3,450.00
Interest on TDS		2,356.00
Professional Fees	x	17,000.00
Documentation & Translation		6,900.00
Donation		10,000.00
Meeting Expenses		22,294.00
Postage & Courier		750.00
Loss on Sale of Motor Cycle		350.13
Misc Expenses		2,190.00
Repair & Maintenance of Office		17,232.00
Provided Analysis of the control of		86,867.21
		00,007.21



SCHEDULE OF SIGNIFICANT ACCOUNTING POLICIES ATTACHED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2017

(Although it is not obligatory, the Society has been disclosing all the significant accounting policies hereunder for better understanding of the financial statements of the Society)

A. SIGNIFICANT ACCOUNTING POLICIES:

- 1. The Society is engaged in charitable activities, either on its own or based on programs for specified period and supported by various Charitable Trusts, Indian and Foreign Institutions, non-profit Companies incorporated under the applicable provisions of the Companies Act, 1956/2013 and Government/Other Agencies.
- 2. The accounts have been prepared on historical cost basis and by following method of accounting stated herein below.

3. REVENUE RECOGNITION:

3.1 GRANTS/OTHERS:

- 3.1.1 Grants from various Charitable Trusts, Indian and Foreign Institutions, non-profit Companies incorporated under the applicable provisions of the Companies Act, 1956/2013 and Government/Other Agencies are accounted when received and to the extent of expenditure incurred, and in the following manner:
 - a) Unspent grants are carried forward and shown as Liabilities in the Balance Sheet for its utilisation during subsequent period of the respective projects/programmes and expenditure incurred in excess of the grant, subject to terms of sanction, since expected to be received, is shown as receivable.
 - b) In determining the above amounts, adjustments in respect of excess/short expenditure incurred under various heads are subject to sanction of the concerned agencies. The differences, if any, in the adjustment sought are adjusted/written-off in the year of approval thereof.

4. INTEREST ON INVESTMENTS, OTHER INTEREST, ETC:

4.1.1 Interest on Fixed Deposits with banks and other approved institutions is accounted on accrual basis.

5. FIXED ASSETS:

5.1 Project Equipments Acquired Out of Grants and Other Supports:

The Society has acquired various fixed assets from and out of funds sanctioned for capital expenditure on various programmes.

Cost of Project Equipments:

Cost of the fixed assets includes direct expenses incurred for their acquisition. Assets acquired in kind, pursuant to the terms of projects, are accounted at stipulated value and corresponding amount is credited to the above said Account.

Depreciation:

Depreciation is provided (on Written down Value basis) on the fixed assets at the rate(s) stated in Fixed Assets- Schedule B

5.2 Other Fixed Assets:

Fixed Assets including those acquired other than Project Equipments (which are acquired out of Grants or Supports, as above), are classified and disclosed as Other Assets. Costs of such fixed assets include direct expenses incurred for their acquisition.

6. EMPLOYEE BENEFITS:

Society's contribution payable to the Employees' provident fund is charged to the Income & Expenditure Account.

Signatures to Schedules A to E

For SUMIT V JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration No. 016276C

(CA. SUMIT JAIN) PROPRIETOR

Membership No. 413974

PLACE: BHOPAL

DATE: NOVEMBER 6, 2017

VIKAS SAMVAD SAMITI

Secretary

SECRETARY
VIKAS SAMVAD SAMITI

PRESIDENTIA

VIKAS SAMVAD SAMIT!

TREASURENTEASURER