

VIKAS SAMVAD SAMITI

Audit Report

Financial Year: 2017-18

Regd Office:

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

VIKAS SAMVAD SAMITI

BALANCE SHEET AS AT 31ST MARCH, 2018

<u>LIABILITIES</u>	Schedule	Amount (In Rs.)	<u>ASSETS</u>	Schedule	Amount (In Rs.)
<u>CAPITAL FUND :</u>			<u>FIXED ASSETS :</u>		
Balance as per last Balance Sheet:		1,862,137.89	<u>1. PROJECT ASSETS :</u>		
Less: Transferred to Bhopal Resource Center Campus Fund		1,603,880.42	NET BLOCK:		
Less: Excess of Expenditure over Income during the year		<u>159,394.13</u>	98,863.34	As per Schedule attached	"B" 1,600,745.81
<u>BHOPAL RESOURCE CENTER CAMPUS FUND :</u>			<u>2. OTHER ASSETS:</u>		
Balance as per last Balance Sheet:		-	GROSS BLOCK:		
Add: Transferred from Capital Fund		1,603,880.42	5,701,920.00	As per Schedule attached	"B" <u>5,841,478.78</u> 7,442,224.59
Add: Donation received transferred from Income & Expenditure A/c.		800,000.00	<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
Add: Transferred from Schedule-"A"-Ford Foundation Grant A/c.		<u>3,298,039.58</u>	Balance of Grant available with Sub-Grantees		
<u>GOVERNMENT & OTHER GRANT</u>				TDS on Interest	339,825.00
<u>REFUNDABLE/ ADJUSTABLE :</u>					132,831.00
Net amount Payable	"A"		9,911,200.74	<u>Loans & Advances</u>	
As per Column (7) of Schedule attached				Staff & other advances (Unsecured, considered good)	380,534.00
<u>GENERAL SALARY POOL ACCOUNT FUND</u>			176,880.18	<u>Deposits</u>	
<u>CURRENT LIABILITIES & PROVISIONS :</u>				Rent & other deposits (Unsecured, considered good)	<u>41,250.00</u> 894,440.00
Creditors for expenses/others		71,468.00		<u>CASH AND BANK BALANCES :</u>	
Other Liabilities		<u>103,307.00</u>	174,775.00	Cash In Hand (As certified by the Secretary)	72,602.00
SIGNIFICANT ACCOUNTING POLICIES				With Scheduled Banks: (subject to balance confirmation)	
As per Schedule - E attached				In Savings Bank accounts with :	
				Union Bank of India	933,250.18
				Union Bank of India (FCRA A/c. Including Linked Term Deposit)	6,661,491.49
				Allahabad Bank (FCRA A/c.)	<u>59,631.00</u> 7,654,372.67
TOTAL Rs.		<u>16,063,639.26</u>	TOTAL Rs.		<u>16,063,639.26</u>

We have examined the above Balance Sheet of Vikas Samvad Samiti as at 31st March, 2018 and also the annexed Income and Expenditure Account of the Society for the year ended on that date and found the same in accordance with the books of account produced before us.

In our opinion, the above Balance Sheet gives a true account of the Funds and Liabilities and the Properties and Assets of the Society, subject to Accounting Policies in Schedule-E.

For SUMIT V JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 016276C



(CA. SUMIT JAIN) PROPRIETOR
Membership No: 413974
PLACE: BHOPAL
DATED: JUNE 22, 2018

VIKAS SAMVAD SAMITI

Sachi
SECRETARY Secretary

PLACE: BHOPAL
DATED: JUNE 22, 2018

VIKAS SAMVAD SAMITI

W. K. Singh
PRESIDENT President

VIKAS SAMVAD SAMITI

Sumit Jain
TREASURER Treasurer

VIKAS SAMVAD SAMITI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

<u>EXPENDITURE</u>	Amount (In Rs.)	<u>INCOME</u>	Amount (In Rs.)
EXPENDITURE ON THE OBJECTS OF THE SOCIETY :			
VARIOUS PROJECTS (Net) (As per Schedule - C attached) (As per Schedule - D attached)	25,044,744.75 115,641.81	GOVERNMENT AND OTHER GRANTS : [As per column (5) of Schedule-A attached]	34,955,945.49
Depreciation on Fixed Assets	507,007.32	LESS : REFUNDABLE/ ADJUSTABLE [As per column (7) of Schedule-A attached]	<u>9,911,200.74</u> 25,044,744.75
TRANSFERRED TO BALANCE SHEET Bhopal Resource Center Campus Fund	800,000.00	INTEREST & OTHER INCOME On Saving Bank Accounts On Linked Term Deposits (Gross: TDS-Rs. 33072/-)	132,943.00 330,312.00
SIGNIFICANT ACCOUNTING POLICIES As per Schedule-E attached		Donation Received	800,000.00
		Excess of Expenditure over Income during the year transferred to Balance Sheet	159,394.13
TOTAL Rs.	<u>26,467,393.88</u>	TOTAL Rs.	<u>26,467,393.88</u>

For SUMIT V JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS
Firm Registration No. 016276C



(CA. SUMIT JAIN) PROPRIETOR
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PLACE : BHOPAL
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VIKAS SAMVAD SAMITI

Sachi
Secretary

SECRETARY

PLACE: BHOPAL
DATED: JUNE 22, 2018

VIKAS SAMVAD SAMITI

W. K. Nair
President

PRESIDENT

VIKAS SAMVAD SAMITI

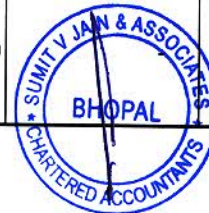
Manish Bhoj
Treasurer

TREASURER

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2018

SCHEDULE OF GRANTS-IN-AID/OTHERS

Grants/Others From	Balance b/f from last year's balance sheet	Adjustment for amount transferred and written off	Received/ refunded during the year	Total amount credited to income and expenditure account	Spent during the year (See Foot-Note-1)	Balance c/d to Balance Sheet (refundable/ receivable) (See Foot-Note-2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Child Rights and You (CRY)						
i) Vikas Samvad Samiti-Advocacy and Capacity Building Initiative On Child Rights in Madhya Pradesh	781,645.52	-	2,341,157.00	3,122,802.52	2,648,143.00	474,659.52
ii) MPLSSM through Vikas Samvad Samiti	544,009.50	-	1,940,571.00	2,484,580.50	2,075,815.00	408,765.50
iii) HIFAZAT-Colition on Protection of Child Rights	56,093.00	-	950,739.00	1,006,832.00	860,805.00	146,027.00
iv) Community Based Management of Malnutrition at Pohari Block-Shivpuri	-	-	564,850.00	564,850.00	488,100.00	76,750.00
2. UNICEF						
Enhancing Media & Public Discourse on Critical issue related to Children with Focus on School Education	238,173.00	-	903,824.00	1,141,997.00	1,141,997.00	0.00
3. Jamsetji Tata Trust (JTT)						
Setting up Comprehensive Model Of Prevention and Community Based Management Of Malnutrition	5,944.71	5,944.71	0.00	0.00	0.00	0.00
4. Sir Dorabji Tata Trust (SDTT)						
Media Advocacy Initiative on the issues of Most Marginalized and Excluded in Madhya Pradesh	3,990.00	3,990.00	0.00	0.00	0.00	0.00
5. Ford Foundation						
-Bridging the Digital Divide-An Initiative for Digital Empowerment	1,798,039.58	1,798,039.58	0.00	0.00	0.00	0.00
-Support to research, build community capacity and advocate for Digital inclusion and e-governance access in Madhya Pradesh	0.00	1,500,000.00	7,221,911.00	5,721,911.00	3,162,002.00	2,559,909.00
6. Equations						
i) Reducing violence against children, with special attention to sexual exploitation of children in Travel & Tourism	78,464.99	-	234,994.10	313,459.09	45,270.00	268,189.09
ii) Prevention of Sexual exploitation of children in Travel and Tourism & Online	-25,360.00	-	54,677.00	29,317.00	34,085.00	-4,768.00

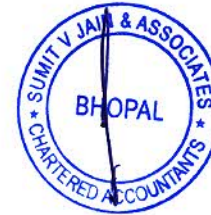


7. International Food Policy Research Institute (IFPRI) POSHAN-Partnership and Opportunities to Strengthen and Harmonize actions for Nutrition in India	7,102.47	-	7,102.47	-	0.00	0.00	0.00
8. Terre Des Hommes (TDH) Right to Food: Health and Nutrition for New Born Infants from Marginalized communities in Madhya Pradesh	2,426,299.83	-	17,709,371.26	20,135,671.09	14,585,111.75	5,550,559.34	
9. Global Green Grant Fund To revive the traditional mode of Indigo Coloration (Dye) in Tarapur-Ummaidpur and Kukshi		-	434,525.29	434,525.29	3,416.00	431,109.29	
Grand Total	5,914,402.60	-	3,315,076.76	32,356,619.65	34,955,945.49	25,044,744.75	9,911,200.74 *

* Represents refundable amount, for net of payable / refundable amount purchase of fixed assets during the year under respective projects as per schedule B shall also be deducted..

Notes:

1. As per Schedule C, but this amount does not includes amount spent on purchase of capital assets. Therefore, for total expenditure incurred during the project, amount mentioned in schedule B towards addition to the fixed project under respective projects need to be added.
2. Subject to adjustments for short/excess spent as may be determined and approved to carry forward by the appropriate authority.

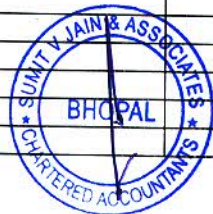


VIKAS SAMVAD SAMITI

SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2018

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2017	Additions/ Deductions/ Adjustments during the year	Total Value as at 31-3-2018	Rate of depreciation	Depreciation on WDV basis	Written Down value 31-3-2018
CHILD RIGHTS AND YOU						
Computers and Peripherals	7.34	-7.34	0.00	60%	0.00	0.00
Fax Machine	1621.32	0.00	1621.32	15%	243.20	1378.12
Furniture and Fixtures	19554.06	-285.24	19268.82	10%	1926.88	17341.93
HIFAJAT						
Almirah	3720.09	0.00	3720.09	10%	372.01	3348.08
Cooler	6804.29	0.00	6804.29	15%	1020.64	5783.65
Chair & Table	7971.62	0.00	7971.62	10%	797.16	7174.45
Computer	163.84	-163.84	0.00	60%	0.00	0.00
Digital Camera	12645.73	0.00	12645.73	15%	1896.86	10748.87
Cycle	2348.13	0.00	2348.13	15%	352.22	1995.91
MPLSSM PROJECT						
Book Shelf	1682.90	0.00	1682.90	10%	168.29	1514.61
Computers	5370.96	0.00	5370.96	60%	3222.57	2148.38
Chairs	4003.52	0.00	4003.52	10%	400.35	3603.17
Kitchen Items	8566.54	0.00	8566.54	10%	856.65	7709.88
Table	2224.18	0.00	2224.18	10%	222.42	2001.76
Cooler	7062.44	0.00	7062.44	15%	1059.37	6003.07
Digital Camera	7947.50	0.00	7947.50	15%	1192.13	6755.38
Fridge	9826.00	0.00	9826.00	15%	1473.90	8352.10
LCD Projector With Screen	28319.11	0.00	28319.11	15%	4247.87	24071.24
Speakers	2312.00	0.00	2312.00	15%	346.80	1965.20
Trunk	1564.94	0.00	1564.94	15%	234.74	1330.19
SIR DORABJI TATA TRUST						
Almirah	3826.38	0.00	3826.38	10%	382.64	3443.74
Computers	33.66	-33.66	0.00	60%	0.00	0.00
Digital Camera	5638.38	0.00	5638.38	15%	845.76	4792.63
Laptop	22.88	-22.88	0.00	60%	0.00	0.00
Video Camera	19092.42	0.00	19092.42	15%	2863.86	16228.55
Furniture and Fixtures	5031.02	0.00	5031.02	10%	503.10	4527.92
Malnutrition Project						
Computers	250.70	-250.70	0.00	60%	0.00	0.00
Furniture and Fixtures	11777.33	0.00	11777.33	10%	1177.73	10599.59
Equipments	4698.06	0.00	4698.06	15%	704.71	3993.35



FORD FOUNDATION						
Digital Camera	0.00	59000.00	59000.00	15%	8850.00	50150.00
Computers and Peripherals	0.00	273854.00	273854.00	60%	164312.40	109541.60
Mobile Phone	0.00	44995.00	44995.00	15%	6749.25	38245.75
Furniture and Fixtures	0.00	28449.00	28449.00	10%	2844.90	25604.10
Video Documentation Unit	0.00	6199.00	6199.00	15%	929.85	5269.15
TERRE DES HOMMES						
Digital Camera	43350.00	104950.00	148300.00	15%	22245.00	126055.00
Computers	45212.00	66840.00	112052.00	60%	67231.20	44820.80
Motor Cycles	157526.68	517499.00	675025.68	15%	101253.85	573771.82
Monitoring Equipments	210027.06	109156.00	319183.06	15%	47877.46	271305.60
Furniture and Fixtures	131877.12	23992.00	155869.12	10%	15586.91	140282.21
Solar Panels	0.00	69280.00	69280.00	15%	10392.00	58888.00
Total	772080.15	1303450.34	2075530.49		474784.68	1600745.81



VIKAS SAMVAD SAMITI

SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2018

"PART-II OTHER ASSETS"

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	Cost as at 31-3-2017	Additions/ Deductions/ Adjustments during the year	Cost as at 31-3-2018	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2018
Vikas Samvad Supported Assets						
Almirah	929.81	0.00	929.81	10%	92.98	836.83
Computers	16392.35	-906.02	15486.33	60%	9291.80	6194.53
Laptops	40.96	-40.96	0.00	60%	0.00	0.00
Cooler	4422.08	0.00	4422.08	15%	663.31	3758.76
Printers & Scanners	18906.29	0.00	18906.29	15%	2835.94	16070.34
Digital/Video Cameras	40025.32	-180.59	39844.73	15%	5976.71	33868.02
Furniture & Fixtures	9338.61	0.00	9338.61	10%	933.86	8404.75
Ceilling Fans	440.80	-440.80	0.00	15%	0.00	0.00
Mobile Phones	22185.27	0.00	22185.27	15%	3327.79	18857.48
Other Equipments	37584.45	0.00	37584.45	15%	5637.67	31946.78
Fridge	9826.00	0.00	9826.00	15%	1473.90	8352.10
Water Purifier	11921.25	0.00	11921.25	15%	1788.19	10133.06
Tripod	1336.63	0.00	1336.63	15%	200.49	1136.13
Plot for Bhopal Resource Center Campus	0.00	5701920.00	5701920.00	0%	0.00	5701920.00
Grand Total (Part-II)	173,349.79	5,700,351.63	5,873,701.42		32,222.64	5,841,478.78



SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018**EXPENDITURE 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	8,006,087.75	
Purchase of Seeds	511,754.00	
Personal Cost	6,067,270.00	14,585,111.75
2. Reducing violence against children, with special attention to sexual exploitation of Children in Travel & Tourism (Equations)		
Travel Cost	5,170.00	
Printing of Book- Hindi Primar	40,100.00	45,270.00
Prevention of Sexual exploitation of children in Travel and Tourism & Online (through Equations from TDH-Netherland)		
Programme Cost	34,085.00	34,085.00
3. Bridging the Digital Divide-An Initiative for Digital Empowerment (Ford Foundation)		
Consultancy Fees	16,395.00	
Person Power Cost	1,200,000.00	
Establishment Cost	434,441.00	
Programme Cost	1,501,666.00	
Production Cost	9,500.00	3,162,002.00
4. Community Based Management of Malnutrition at Pohari Block-Shivpuri (CRY)		
Coordination Monitoring and Capacity Building	193,444.00	
Coordination Monitoring and Capacity Building Office Pohari	1,286.00	
KRA-1	84,000.00	
KRA-2	4,300.00	
KRA-5	4,430.00	
KRA-6	200,640.00	488,100.00
5. To revive the traditional mode of Indigo Coloration (Dye) in Tarapur-Ummaidpur and Kukshi		
Programme Expenses	3,416.00	3,416.00
4. Advocacy and Capacity Building Initiative On Child Rights in Madhya Pradesh (CRY)		
Administrative Expenditure	501,281.00	
Advocacy and Capacity Building	199,455.00	
Advocacy Exercise on Various Issues Referring to Children and Maternal Health and Related Issues	24,582.00	
Analysis, Developing, Publication and Dissemination of Material to Be Used Up by Various Stake Holders	260,529.00	
Hand Holding Support to the Partners on Emerging Situation/issues Related to Children and Maternal Health and Related Issues.	283,500.00	
Programme Expenses	795,322.00	
Understand and Addres the Issue of Child and Maternal Health and Nutrition and Establish CBMM Model	415,800.00	
Child Health and Nutrition - Advocacy and Resource Support Intervention	157,674.00	
Research & Studies	10,000.00	2,648,143.00
5. HIFAJAT-Colition on Protection of Child Rights		
Administrative Expenditure	225,103.00	
Advocacy	635,702.00	860,805.00
6. MPLSSM through Vikas Samvad Samiti		
Administrative Expenditure	382,944.00	
Advocacy	1,662,879.00	
Office Material	29,992.00	2,075,815.00
7. Enhancing Media & Public Discourse on Critical issue related to Children with Focus on School Education (UNICEF)		
Programme Management Cost	130,484.00	
Acivity Cost on Output-I	846,613.00	
Acivity Cost on Output-II	164,900.00	1,141,997.00
TOTAL		25,044,744.75



VIKAS SAMVAD SAMITI

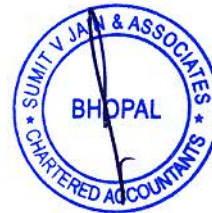
SCHEDULE-D

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

EXPENDITURE ON THE OBJECTS OF THE SOCIETY

ORGANISATION/ESTABLISHMENT EXPENSES

Bank Charges	26,348.78
Statutory Fees	18,000.00
Professional Fees	30,500.00
Documentation & Translation	26,760.00
Donation	3,500.00
Meeting Expenses	1,071.00
Amount Written Off	2,332.03
Misc Expenses	4,150.00
Website Maintenance Charges	2,980.00
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	115,641.81
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VIKAS SAMVAD SAMITI:

SCHEDULE OF SIGNIFICANT ACCOUNTING POLICIES ATTACHED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2018

(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.

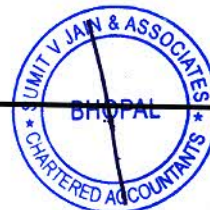
5. FIXED ASSETS:

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.

Plot for Bhopal Resource Center Campus has been purchased during the financial year, contributing fund from Ford Foundation (Full Old Grant Balance and Rs. 15 Lacs from new sanctioned grant), Donation and balance fund from organization's accumulated capital fund. Therefore, a fund has been created for Bhopal Resource Center Campus against Plot purchased for the same.

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: JUNE 22, 2018

VIKAS SAMVAD SAMITI

Sahe
Secretary

SECRETARY

VIKAS SAMVAD SAMITI

W. K. Jaiswal
PRESIDENT

VIKAS SAMVAD SAMITI

Y. N. Singh
TREASURER