

VIKAS SAMVAD SAMITI

Audit Report

Financial Year: 2018-19

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 **31/03/2019** 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 **31/03/2019** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2019**

The prescribed particulars are annexed hereto.

Place **BHOPAL**
Date **16/10/2019**

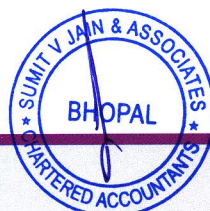
Name **SUMIT JAIN**
Membership Number **413974**
FRN (Firm Registration Number) **016276C**
Address **S-21 B, IIND FLOOR, GURUK
RIPA PLAZA, OPPOSITE CITI
HOSPITAL, ZONE-II, M.P. NA
GAR, BHOPAL-462011 (M.P.)**

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 (₹)	30324089
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. (₹)	176529
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
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 accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(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
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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 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 part of the income or property of the trust 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
Details		Amount(₹)
Salary Paid to Mr. Rakesh Malviya		589680
Honorarium Paid to Mr. Aman Namra		6000
Salary Paid to Mr. Sachin Kumar Jain		868320
Honorarium Paid to Mr. Chinmay Mishra		180000
4.	Whether the services of the trust 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 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 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 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 was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No

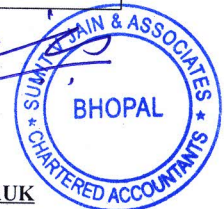
III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

S. 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 in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
Total					

Place **BHOPAL**
Date **16/10/2019**

Name
Membership Number
FRN (Firm Registration Number)
Address


SUMIT JAIN
413974
016276C
S-21 B, IIND FLOOR, GURUK
RIPA PLAZA, OPPOSITE CITI
HOSPITAL, ZONE-II, M.P. NA
GAR, BHOPAL-462011 (M.P.)



Form Filing Details	
Revision/Original	Original.

VIKAS SAMVAD SAMITI

BALANCE SHEET AS AT 31ST MARCH, 2019

LIABILITIES

CAPITAL FUND :

Balance as per last Balance Sheet: 98,863.34
Add: Excess of Income Over Expenditure During the Year 228,008.48

BHOPAL RESOURCE CENTER CAMPUS FUND :

Balance as per last Balance Sheet: 5,701,920.00
Add: Donation Received During the Year 50,000.00

GOVERNMENT & OTHER GRANT

REFUNDABLE/ ADJUSTABLE :

Net amount Payable "A"
As per Column (7) of Schedule attached 12,136,071.17

GENERAL SALARY POOL ACCOUNT FUND

2,386,650.18

CURRENT LIABILITIES & PROVISIONS :

Creditors for expenses/others 465,167.00
Other Liabilities 626,570.00

SIGNIFICANT ACCOUNTING POLICIES

As per Schedule - E attached

1,091,737.00

TOTAL Rs.

21,693,250.17

We have examined the above Balance Sheet of Vikas Samvad Samiti as at 31st March, 2019 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.

For SUMIT V JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration No. 016276C



(CA. SUMIT JAIN) PROPRIETOR

Membership No: 413974

PLACE: BHOPAL

DATED: OCTOBER 16, 2019

ASSETS

FIXED ASSETS :

1. PROJECT ASSETS :

NET BLOCK:

As per Schedule attached "B" 1,675,485.16

2. OTHER ASSETS:

GROSS BLOCK:

As per Schedule attached "B" 5,818,219.51 7,493,704.66

CURRENT ASSETS, LOANS & ADVANCES

Balance of Grant available with Sub-Grantees 217,107.00

TDS on Interest 188,790.00

Loans & Advances

Staff & other advances (Unsecured, considered good) 312,953.00

Deposits

Rent & other deposits (Unsecured, considered good) 41,250.00 760,100.00

CASH AND BANK BALANCES :

Cash In Hand (As certified by the Secretary) 95,378.00

With Scheduled Banks: (subject to balance confirmation)

In Savings Bank accounts with :

Union Bank of India 2,415,226.32

Union Bank of India (FCRA A/c. Including Linked Term Deposit) 10,919,949.19

Allahabad Bank (FCRA A/c.) 8,892.00 13,344,067.51

TOTAL Rs.

21,693,250.17

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.

Sarkhi

SECRETARY

Mishra

PRESIDENT

Sumit Jain

TREASURER

PLACE: BHOPAL

DATED: OCTOBER 16, 2019

For VIKAS SAMVAD SAMITI For VIKAS SAMVAD SAMITI For VIKAS SAMVAD SAMITI

Secretary

President

Treasurer

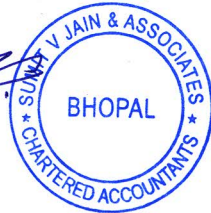
VIKAS SAMVAD SAMITI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

<u>EXPENDITURE</u>	Amount (In Rs.)	<u>INCOME</u>	Amount (In Rs.)
EXPENDITURE ON THE OBJECTS OF THE SOCIETY :		GOVERNMENT AND OTHER GRANTS :	
VARIOUS PROJECTS (Net)		[As per column (5) of Schedule-A attached]	41,327,666.93
(As per Schedule - C attached)	29,191,595.76		
(As per Schedule - D attached)	57,517.59	<u>LESS : REFUNDABLE/ ADJUSTABLE</u>	
Depreciation on Fixed Assets	486,007.93	[As per column (7) of Schedule-A attached]	<u>12,136,071.17</u>
Excess of Income over Expenditure During the year transferred to Balance Sheet	228,008.48		29,191,595.76
SIGNIFICANT ACCOUNTING POLICIES		<u>INTEREST & OTHER INCOME</u>	
As per Schedule-E attached		On Saving Bank Accounts	57,267.00
		On Linked Term Deposits (Gross: TDS-Rs. 55959/-)	559,467.00
		Donation Received	150,000.00
		Misc. Income	4,800.00
TOTAL Rs.	<u>29,963,129.76</u>	TOTAL Rs.	<u>29,963,129.76</u>

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

(CA. SUMIT JAIN) PROPRIETOR
Membership No: 413974
PLACE : BHOPAL
DATED: OCTOBER 16, 2019



Sachin
SECRETARY

PLACE: BHOPAL
DATED: OCTOBER 16, 2019

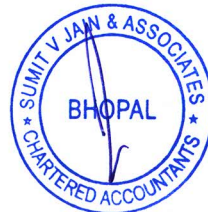
Mahesh
PRESIDENT

Sumit
TREASURER

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2019

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	474,659.52	-	1,435,980.00	1,910,639.52	1,663,206.00	247,433.52
ii) MPLSSM through Vikas Samvad Samiti	408,765.50	-	2,018,680.00	2,427,445.50	2,208,806.76	218,638.74
iii) HIFAZAT-Colition on Protection of Child Rights	146,027.00	-	1,110,131.00	1,256,158.00	1,106,787.00	149,371.00
iv) Community Based Management of Malnutrition at Pohari Block-Shivpuri	76750.00	-	2,373,005.00	2,449,755.00	2,322,102.50	127,652.50
v) Creation of CMC- Counseling and Monitoring Centre-Shivpuri	0.00	-	414,900.00	414,900.00	124,771.00	290,129.00
2. Digital Empowerment Foundation						
Execution of Workshop and Training with Material on Digital Literacy and equality	0.00	-	0.00	0.00	5,400.00	-5,400.00
3. Save the Children						
Partnership for "Democracy for Children"	0.00	-	110,000.00	110,000.00	110,000.00	0.00
4. UNICEF						
Enhancing Media & Public Discourse on Critical issue related to Children with Focus on School Education	0.00	-	2,029,000.00	2,029,000.00	1,825,221.00	203,779.00
5. Ford Foundation						
-Support to research, build community capacity and advocate for Digital inclusion and e-governance access in Madhya Pradesh	2,559,909.00	-	6,330,284.00	8,890,193.00	4,878,130.50	4,012,062.50

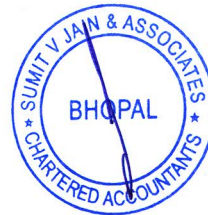


6. National Foundation of India						
i) Navigational Resource Support to NFI	0.00	-	3,650,000.00	3,650,000.00	1,009,175.00	2,640,825.00
ii) Alignment with NFI's SDG 2.2 and VHA Nutrition Goals Centric Project in the State of Madhya Pradesh	0.00	-	2,700,000.00	2,700,000.00	1,585,099.00	1,114,901.00
7. Equations						
i) Reducing violence against children, with special attention to sexual exploitation of children in Travel & Tourism	268,189.09	-		268,189.09	0.00	268,189.09
ii) Prevention of Sexual exploitation of children in Travel and Tourism & Online	-4,768.00	-		-4,768.00	0.00	-4,768.00
8. Terre Des Hommes (TDH)						
Right to Food: Health and Nutrition for New Born Infants from Marginalized communities in Madhya Pradesh	5,550,559.34	-	9,244,486.19	14,795,045.53	11,921,787.00	2,873,258.53
9. Global Green Grant Fund						
To revive the traditional mode of Indigo Coloration (Dye) in Tarapur-Ummaidpur and Kukshi	431,109.29	-	0.00	431,109.29	431,110.00	-0.71
Grand Total	9,911,200.74	-	31,416,466.19	41,327,666.93	29,191,595.76	12,136,071.17*

* 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:

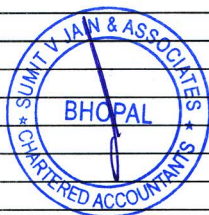
1. As per Schedule C, but this amount does not includes amount spent on purchase of capital assets. Therefore, for total expenditure incurred during the project, amount mentioned in schedule B towards addition to the fixed project under respective projects need to be added.
2. Subject to adjustments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



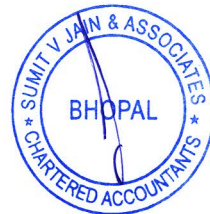
VIKAS SAMVAD SAMITI

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2019

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2018	Additions/ Deductions/ Adjustments during the year	Total Value as at 31-3-2019	Rate of depreciation	Depreciation on WDV basis	Written Down value 31-3-2019
CHILD RIGHTS AND YOU						
Fax Machine	1378.12	0.00	1378.12	15%	206.72	1171.40
Furniture and Fixtures	17341.93	7450.00	24791.93	10%	2479.19	22312.74
HIFAJAT						
Almirah	3348.08	0.00	3348.08	10%	334.81	3013.27
Cooler	5783.65	0.00	5783.65	15%	867.55	4916.10
Chair & Table	7174.45	0.00	7174.45	10%	717.45	6457.01
Digital Camera	10748.87	0.00	10748.87	15%	1612.33	9136.54
Cycle	1995.91	0.00	1995.91	15%	299.39	1696.52
MPLSSM PROJECT						
Book Shelf	1514.61	0.00	1514.61	10%	151.46	1363.15
Computers	2148.38	3500.00	5648.38	60%	3389.03	2259.35
Chairs	3603.17	0.00	3603.17	10%	360.32	3242.85
Kitchen Items	7709.88	0.00	7709.88	10%	770.99	6938.89
Table	2001.76	0.00	2001.76	10%	200.18	1801.58
Cooler	6003.07	0.00	6003.07	15%	900.46	5102.61
Digital Camera	6755.38	0.00	6755.38	15%	1013.31	5742.07
Fridge	8352.10	0.00	8352.10	15%	1252.82	7099.29
LCD Projector With Screen	24071.24	0.00	24071.24	15%	3610.69	20460.56
Speakers	1965.20	0.00	1965.20	15%	294.78	1670.42
Trunk	1330.19	0.00	1330.19	15%	199.53	1130.67
CMC PROJECT						
Audio System	0.00	4250.00	4250.00	15%	637.50	3612.50
Furniture and Fixtures	0.00	17354.00	17354.00	10%	1735.40	15618.60
Laptop	0.00	35800.00	35800.00	60%	21480.00	14320.00
Projector With Screen	0.00	32136.00	32136.00	15%	4820.40	27315.60
SIR DORABJI TATA TRUST						
Almirah	3443.74	0.00	3443.74	10%	344.37	3099.37
Digital Camera	4792.63	0.00	4792.63	15%	718.89	4073.74
Video Camera	16228.55	0.00	16228.55	15%	2434.28	13794.27
Furniture and Fixtures	4527.92	0.00	4527.92	10%	452.79	4075.13
Malnutrition Project						
Furniture and Fixtures	10599.59	0.00	10599.59	10%	1059.96	9539.63
Equipments	3993.35	0.00	3993.35	15%	599.00	3394.35



FORD FOUNDATION							
Digital Camera	50150.00	0.00	50150.00	15%	7522.50	42627.50	
Computers and Peripherals	109541.60	0.00	109541.60	60%	65724.96	43816.64	
Mobile Phone	38245.75	0.00	38245.75	15%	5736.86	32508.89	
Furniture and Fixtures	25604.10	0.00	25604.10	10%	2560.41	23043.69	
Video Documentation Unit	5269.15	256428.00	261697.15	15%	39254.57	222442.58	
NATIONAL FOUNDATION OF INDIA							
Computers and Peripherals	0.00	147770.00	147770.00	60%	88662.00	59108.00	
Printers	0.00	32800.00	32800.00	15%	4920.00	27880.00	
TERRE DES HOMMES							
Digital Camera	126055.00		126055.00	15%	18908.25	107146.75	
Computers	44820.80		44820.80	60%	26892.48	17928.32	
Motor Cycles	573771.82		573771.82	15%	86065.77	487706.05	
Monitoring Equipments	271305.60		271305.60	15%	40695.84	230609.76	
Furniture and Fixtures	140282.21		140282.21	10%	14028.22	126253.99	
Solar Panels	58888.00		58888.00	15%	8833.20	50054.80	
Total	1600745.81	537488.00	2138233.81		462748.65	1675485.16	



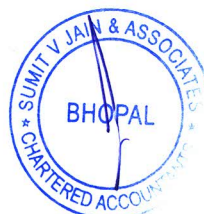
VIKAS SAMVAD SAMITI

SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2019

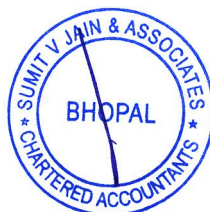
"PART-II OTHER ASSETS"

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 31-3-2018	Additions/ Deductions/ Adjustments during the year	Cost as at 31-3-2019	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2019
Vikas Samvad Supported Assets						
Almirah	836.83	0.00	836.83	10%	83.68	753.14
Computers	6194.53	0.00	6194.53	60%	3716.72	2477.81
Cooler	3758.76	0.00	3758.76	15%	563.81	3194.95
Printers & Scanners	16070.34	0.00	16070.34	15%	2410.55	13659.79
Digital/Video Cameras	33868.02	0.00	33868.02	15%	5080.20	28787.81
Furniture & Fixtures	8404.75	0.00	8404.75	10%	840.48	7564.28
Mobile Phones	18857.48	0.00	18857.48	15%	2828.62	16028.85
Other Equipments	31946.78	0.00	31946.78	15%	4792.02	27154.77
Fridge	8352.10	0.00	8352.10	15%	1252.82	7099.29
Water Purifier	10133.06	0.00	10133.06	15%	1519.96	8613.10
Tripod	1136.13	0.00	1136.13	15%	170.42	965.71
Plot for Bhopal Resource Center Campus	5701920.00	0.00	5701920.00	0%	0.00	5701920.00
Grand Total (Part-II)	5,841,478.78	0.00	5,841,478.78		23,259.28	5,818,219.51

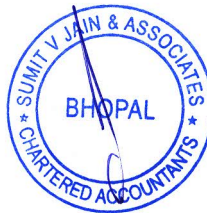


SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019**EXPENDITURE ON THE OBJECTS OF THE SOCIETY**

	Amount (In Rs.)	
1. Right to Food: Health and Nutrition for New Born Infants from Marginalized Communities in Madhya Pradesh (TDH)		
Operation Cost	5,864,713.00	
Personal Cost	<u>6,057,074.00</u>	11,921,787.00
2. Bridging the Digital Divide-An Initiative for Digital Empowerment (Ford Foundation)		
Consultancy Fees	92,441.00	
Person Power Cost	1,580,000.00	
Establishment Cost	809,297.00	
Programme Cost	714,450.50	
Production Cost	<u>42,393.00</u>	
	3,238,581.50	
Expenditures Incurred through Sub-Grantee's		
Consultancy Fee for Block Coordinator - F	682,946.00	
Consultancy Fee for Community E-Mobilizer - F	386,562.00	
Consultancy Fee for District Coordinator - F	394,850.00	
Field Travel Expences for District Consultant Org. - F	101,844.00	
Participatory Learning and Action (PLA) Exercise - F	53,885.00	
PLA Metrial (Preperation and Printing) - F	9,262.00	
Sharing Meeting with Government Departments - F	<u>10,200.00</u>	
	1,639,549.00	4,878,130.50
3. Community Based Management of Malnutrition at Pohari Block-Shivpuri (CRY)		
Coordination Monitoring and Capacity Building	562,738.00	
Coordination Monitoring and Capacity Building Office Pohari	48,979.00	
Travel & Mobile	13,537.00	
Translation of Module	169,000.00	
Person Power Cost-Programme	226,200.00	
Administrative Cost	190,331.00	
KRA-1	291,041.00	
KRA-2	28,625.00	
KRA-3	10,000.00	
KRA-4	70,369.00	
KRA-5	39,228.00	
KRA-6	<u>672,054.50</u>	
		2,322,102.50
4. To revive the traditional mode of Indigo Coloration (Dye) in Tarapur-Ummaidpur and Kukshi		
Programme Expenses	70,105.00	
Cloth Expenses	76,600.00	
Contingency and Administrative Expenses	20,000.00	
Dye and Other Materials	12,256.00	
Honorarium	180,000.00	
Workshop and Making of Blocks	<u>72,149.00</u>	
		431,110.00
5. Navigational Resource Support to NFI		
Capacity Building of State Partners	501,245.00	
Overheads	2,380.00	
Programme Salaries	504,000.00	
Project Facilitation and Deliverance	<u>1,550.00</u>	
		1,009,175.00
6. Execution of Workshop and Training with Material on Digital Literacy and equality		
Printing Expenses	<u>5,400.00</u>	
		5,400.00
7. Partnership for "Democracy for Children"		
Programme Expenses	<u>110,000.00</u>	
		110,000.00



8. Creation of CMC- Counseling and Monitoring Centre-Shivpuri			
Cost of Doll, Breast Model, Katori		930.00	
Room Rent for Material and Child Health Info		25,000.00	
Salary and Other Statutory Benefits		84,000.00	
Stationery Expenses		1,360.00	
Training of Coordinators		13,481.00	
		<hr/>	124,771.00
9. Alignment with NFI's SDG 2.2 and VHA Nutrition Goals Centric Project in the State of M.P.			
District Level Human Resources and Administration		453,615.00	
District Level Project Activities		591,658.00	
State Level Human Resources and Administration		461,148.00	
State Level Programme Activities		78,678.00	
		<hr/>	1,585,099.00
10. Advocacy and Capacity Building Initiative On Child Rights in Madhya Pradesh (CRY)			
Administrative Expenditure		44,050.00	
Child Health and Nutrition - Advocacy and Resource Support Intervention		1,014,273.00	
KRA - 3		263,160.00	
KRA - 4		94,444.00	
Program & Research Salary		165,000.00	
Research and Rapid Assessments, Documentation, Analysis, Developing, Publication and		30,900.00	
Dissemination of Material to Be Used Up by Various Stakeholders			
Support to Alliance and Network Partners on Child Rights Issues		47,064.00	
Surveys, Studies & Dissemination		1,723.00	
Travel and Mobile		2,592.00	
		<hr/>	1,663,206.00
11. HIFAJAT-Colition on Protection of Child Rights			
Administrative Expenditure		254,077.00	
Advocacy		852,710.00	
		<hr/>	1,106,787.00
12. MPLSSM through Vikas Samvad Samiti			
Administrative Expenditure		529,283.76	
Advocacy & Networking		962,743.00	
Capacity Building		7,270.00	
Programme & Research Salary		565,440.00	
Surveys, Studies & Dissemination		83,156.00	
Travel and Mobile		60,914.00	
		<hr/>	2,208,806.76
13. Enhancing Media & Public Discourse on Critical issue related to Children with Focus on School Education (UNICEF)			
Programme Management Cost		134,146.00	
Activity Cost on Output-I		1,691,075.00	
		<hr/>	1,825,221.00
TOTAL			<hr/> <hr/> 29,191,595.76



VIKAS SAMVAD SAMITI

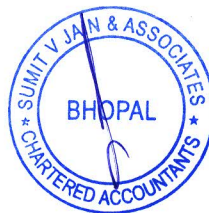
SCHEDULE-D

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

EXPENDITURE ON THE OBJECTS OF THE SOCIETY

ORGANISATION/ESTABLISHMENT EXPENSES

Bank Charges	7,517.59
Staturtory Fees	12,000.00
Expenses on Media Conclave	25,000.00
Donation	10,000.00
Misc Expenses	3,000.00
	<u>57,517.59</u>



VIKAS SAMVAD SAMITI:

SCHEDULE OF SIGNIFICANT ACCOUNTING POLICIES ATTACHED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2019

(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: OCTOBER 16, 2019



Sachin

SECRETARY

Manoj

PRESIDENT

Sumit

TREASURER