

# **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**

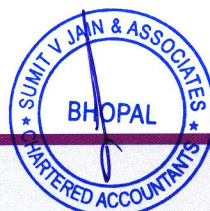
Name **SUMIT JAIN**  
Membership Number **413974**  
FRN (Firm Registration Number) **016276C**  
Address **S-21 B, IIND FLOOR, GURUK  
RIPA PLAZA, OPPOSITE CITI  
HOSPITAL, ZONE-II, M.P. NA  
GAR, BHOPAL-462011 (M.P.)**

## 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

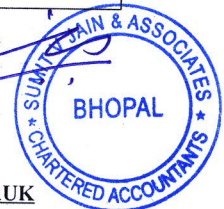
**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

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
<b>Total</b>					

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

*Wahid*  
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

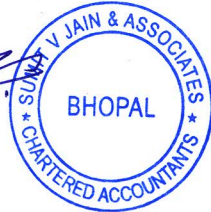
**VIKAS SAMVAD SAMITI**

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

<b><u>EXPENDITURE</u></b>	<b>Amount (In Rs.)</b>	<b><u>INCOME</u></b>	<b>Amount (In Rs.)</b>
<b>EXPENDITURE ON THE OBJECTS OF THE SOCIETY :</b>		<b>GOVERNMENT AND OTHER GRANTS :</b>	
<b>VARIOUS PROJECTS (Net)</b>		[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	<b><u>LESS : REFUNDABLE/ ADJUSTABLE</u></b>	
<b>Depreciation on Fixed Assets</b>	486,007.93	[As per column (7) of Schedule-A attached]	<u>12,136,071.17</u>
<b>Excess of Income over Expenditure During the year transferred to Balance Sheet</b>	228,008.48		<b>29,191,595.76</b>
<b>SIGNIFICANT ACCOUNTING POLICIES</b>		<b><u>INTEREST &amp; OTHER INCOME</u></b>	
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

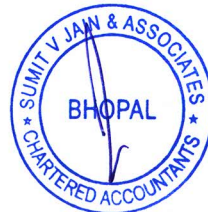
*Mahesh*  
PRESIDENT

*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)
<b>1. Child Rights and You (CRY)</b>						
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
<b>2. Digital Empowerment Foundation</b>						
Execution of Workshop and Training with Material on Digital Literacy and equality	0.00	-	0.00	0.00	5,400.00	-5,400.00
<b>3. Save the Children</b>						
Partnership for "Democracy for Children"	0.00	-	110,000.00	110,000.00	110,000.00	0.00
<b>4. UNICEF</b>						
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
<b>5. Ford Foundation</b>						
-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

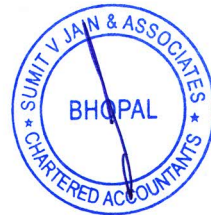


<b>6. National Foundation of India</b>						
i) Navigational Resource Support to NFI	0.00	-	3,650,000.00	3,650,000.00	1,009,175.00	2,640,825.00
ii) Alignment with NFI's SDG 2.2 and VHA Nutrition Goals Centric Project in the State of Madhya Pradesh	0.00	-	2,700,000.00	2,700,000.00	1,585,099.00	1,114,901.00
<b>7. Equations</b>						
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
<b>8. Terre Des Hommes (TDH)</b>						
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
<b>9. Global Green Grant Fund</b>						
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
<b>Grand Total</b>	<b>9,911,200.74</b>	<b>-</b>	<b>31,416,466.19</b>	<b>41,327,666.93</b>	<b>29,191,595.76</b>	<b>12,136,071.17*</b>

\* 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:

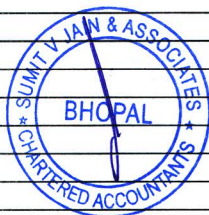
1. As per Schedule C, but this amount does not includes amount spent on purchase of capital assets. Therefore, for total expenditure incurred during the project, amount mentioned in schedule B towards addition to the fixed project under respective projects need to be added.
2. Subject to adjustments 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 &amp; 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
<b>CHILD RIGHTS AND YOU</b>						
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
<b>HIFAJAT</b>						
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
<b>MPLSSM PROJECT</b>						
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
<b>CMC PROJECT</b>						
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
<b>SIR DORABJI TATA TRUST</b>						
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
<b>Malnutrition Project</b>						
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



<b>FORD FOUNDATION</b>							
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	
<b>NATIONAL FOUNDATION OF INDIA</b>							
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	
<b>TERRE DES HOMMES</b>							
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	
<b>Total</b>	<b>1600745.81</b>	<b>537488.00</b>	<b>2138233.81</b>		<b>462748.65</b>	<b>1675485.16</b>	

