

# VIKAS SAMVAD SAMITI

Audit Report

Financial Year: 2020-21

Regd Office:

H. No. 443, Rohit Nagar  
Phase-I, Bawadiya Kalan,  
Bhopal-462016 (M.P.)

VIKAS SAMVAD SAMITI

BALANCE SHEET AS AT 31ST MARCH, 2021

<u>LIABILITIES</u>	Schedule	Amount (In Rs.)	<u>ASSETS</u>	Schedule	Amount (In Rs.)
<b><u>CAPITAL FUND :</u></b>			<b><u>FIXED ASSETS :</u></b>		
Balance as per last Balance Sheet:		13,66,574.78	<b><u>1. PROJECT ASSETS :</u></b>		
Add: Excess of Expenditure over Income During the Year		1,34,456.06	<b><u>NET BLOCK:</u></b>		
		<u>15,01,030.84</u>	As per Schedule attached	"B"	22,76,262.41
Less: Adjustment of Interest Earned During Previous Years		<u>7,95,183.47</u>			
		7,05,847.37	<b><u>2. OTHER ASSETS:</u></b>		
<b><u>BHOPAL RESOURCE CENTER CAMPUS FUND :</u></b>			<b><u>GROSS BLOCK:</u></b>		
Balance as per last Balance Sheet:		62,47,920.00	As per Schedule attached	"B"	59,91,391.09
Add: Donation Received During the Year		<u>15,38,812.00</u>			82,67,653.50
		77,86,732.00	<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b>		
<b><u>GOVERNMENT &amp; OTHER GRANT REFUNDABLE/ ADJUSTABLE :</u></b>			TDS on Interest		2,01,648.00
Net amount Payable	"A"		<b><u>Loans &amp; Advances</u></b>		
As per Column (7) of Schedule attached		1,26,66,730.92	Staff & other advances (Unsecured, considered good)		19,650.00
<b><u>CURRENT LIABILITIES &amp; PROVISIONS :</u></b>			<b><u>Deposits</u></b>		
Creditors for expenses/others		17,660.00	Rent & other deposits (Unsecured, considered good)		17,250.00
Other Liabilities		<u>3,06,636.00</u>			2,38,548.00
		3,24,296.00	<b><u>BALANCES WITH CASH &amp; BANKS :</u></b>		
<b><u>INTEREST ON GRANT FUNDS :</u></b>			Cash In Hand		59,361.00
	"D"		With Scheduled Banks: (subject to balance confirmation) In Savings Bank accounts	"F"	1,61,50,510.70
		9,56,204.50			1,62,09,871.70
<b><u>GRANTS FOR EQUIPMENTS :</u></b>			<b><u>TOTAL Rs.</u></b>		
Book Value of Equipment purchased out of Grant and Other agencies aided projects: (Debited to Project Equipment as per contra)		19,11,682.30	2,47,16,073.20	TOTAL Rs.	2,47,16,073.20
Balance as per last Balance Sheet:		10,40,783.00			
Add: Addition during the Year		<u>29,52,465.30</u>			
		2,13,163.82			
Less: Written Off during the Year		<u>4,63,039.07</u>			
Less: Depreciation during the Year		22,76,262.41			
<b>SIGNIFICANT ACCOUNTING POLICIES</b>					
As per Schedule - G attached					

We have examined the above Balance Sheet of Vikas Samvad Samiti as at 31st March, 2021 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-G.

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

**For VIKAS SAMVAD SAMITI**

*Sachi*  
SECRETARY **Secretary**

PRESIDENT

TREASURER

PLACE: BHOPAL  
DATED: AUGUST 04, 2021

**For VIKAS SAMVAD SAMITI,**

**For Vikas Samvad Samiti**

*[Signature]*  
**President**

*[Signature]*  
**Treasurer**

(CA. SUMIT JAIN) PROPRIETOR  
Membership No: 413974  
PLACE: BHOPAL  
DATED: AUGUST 04, 2021  
UDIN: 21413974AAAAAU9042



VIKAS SAMVAD SAMITI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021


<u>EXPENDITURE</u>	Amount (In Rs.)	<u>INCOME</u>	Amount (In Rs.)
<b>EXPENDITURE ON THE OBJECTS OF THE SOCIETY :</b>		<b>GOVERNMENT AND OTHER GRANTS :</b>	
		[As per column (5) of Schedule-A attached]	4,25,57,190.07
<b>VARIOUS PROJECTS (Net)</b>			
(As per Schedule - C attached)	2,98,90,459.15		
(As per Schedule - E attached)	9,93,840.35		
<b>Depreciation on Fixed Assets (Other)</b>	9,792.10		
		<b><u>LESS : REFUNDABLE/ ADJUSTABLE</u></b>	
		[As per column (7) of Schedule-A attached]	<u>1,26,66,730.92</u>
			2,98,90,459.15
<b>Interest Transferred to Balance Sheet</b>		<b><u>INTEREST &amp; OTHER INCOME</u></b>	
Interest on CRY Grant Fund (Non-FCRA)	31,807.00	On Saving Bank Accounts	1,12,597.95
Interest on CRY Grant Fund	1,34,283.00	On Linked Term Deposits (Gross: TDS-Rs. 51934/-)	6,17,878.05
Interest on Unicef Grant Fund	36,873.00	Donation Received for TDH Project	11,29,469.51
Interest on TDH Grant Fund	4,44,883.00	Donation Received	5,001.00
Interest on NFI Grant Fund (State)	<u>79,012.00</u>		
	7,26,858.00		
<b>Excess of Income over expenditure During the year transferred to Balance Sheet</b>	1,34,456.06		
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
As per Schedule-G attached			
TOTAL Rs.	<u>3,17,55,405.66</u>	TOTAL Rs.	<u>3,17,55,405.66</u>

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

  
(CA. SUMIT JAIN) PROPRIETOR  
Membership No: 413974  
PLACE : BHOPAL  
DATED: AUGUST 04, 2021  
UDIN: 21413974AAAAAU9042



**For VIKAS SAMVAD SAMITI**

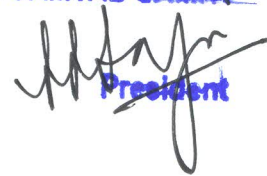
  
SECRETARY  
PLACE: BHOPAL  
DATED: AUGUST 04, 2021

**Secretary**

PRESIDENT

TREASURER

**For VIKAS SAMVAD SAMITI**

  
President

**For Vikas Samvad Samiti**

  
Treasurer

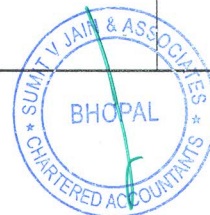
**VIKAS SAMVAD SAMITI**

**SCHEDULE-A**

**SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

**SCHEDULE OF GRANTS-IN-AID/OTHERS**

Grants/Others From	Balance b/f from last year's balance sheet	Adjustment of Amount transferred from Interest on Grant Fund A/c	Adjustment for Interest on Grant earned during Previous Years	Received/ refunded (Net) 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)	(8)
<b>1. Child Rights and You (CRY)</b>							
i) Vikas Samvad Samiti-Advocacy and Capacity Building Initiative On Child Rights in Madhya Pradesh	5,50,255.00	50,221.00		2,09,131.00	8,09,607.00	8,09,607.00	0.00
ii) MPLSSM through Vikas Samvad Samiti	1,71,729.00			39,164.00	2,10,893.00	2,10,893.00	0.00
iii) HIFAZAT-Colition on Protection of Child Rights	1,97,857.00			-70.00	1,97,787.00	1,97,787.00	0.00
iv) Community Based Management of Malnutrition at Pohari Block-Shivpuri	478751.50			25,78,194.50	30,56,946.00	30,56,946.00	0.00
v) Creation of CMC- Counseling and Monitoring Centre-Shivpuri	107329.00			1,98,000.00	3,05,329.00	1,98,000.00	1,07,329.00
vi) Covid Relief (FCRA)	0.00			7,60,475.00	7,60,475.00	7,60,475.00	0.00
<b>2. UNICEF</b>							
Enhancing Media & Public Discourse on Critical issue related to Children with Focus on School Education	0.00			11,86,000.00	11,86,000.00	11,86,000.00	0.00
<b>3. Ford Foundation</b>							
-Support to research, build community capacity and advocate for Digital inclusion and e-governance access in Madhya Pradesh	1,69,580.50	1,69,580.50			0.00	0.00	0.00
-Support to strengthen the capacity of civil society organization working on Securing living income of Farmers, and for strategic communication	62,51,424.00			21,61,586.00	84,13,010.00	33,64,071.61	50,48,938.39
<b>4. National Foundation of India</b>							
i) Navigational Resource Support to NFI	6,68,869.00	1,15,484.00		0.00	7,84,353.00	16,00,882.00	-8,16,529.00
ii) Alignment with NFI's SDG 2.2 and VHA Nutrition Goals Centric Project in the State of Madhya Pradesh	-3,69,825.00	1,11,400.00		23,00,000.00	20,41,575.00	12,25,046.00	8,16,529.00
<b>5. Equations</b>							
i) Reducing violence against children, with special attention to sexual exploitation of children in Travel & Tourism	1,73,122.09			0.00	1,73,122.09	1,73,122.09	0.00
ii) Prevention of Sexual exploitation of children in Travel and Tourism & Online	0.00			0.00	0.00	0.00	0.00

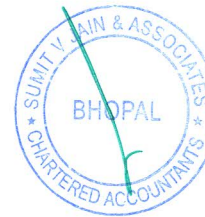


<b>6. Terre Des Hommes (TDH)</b>							
Right to Food: Health and Nutrition for New Born Infants from Marginalized communities in Madhya Pradesh	-7,95,183.47		7,95,183.47		0.00	0.00	0.00
Building a community based resilient and sustainable food security model Through community participation and advocacy in Madhya Pradesh & Bihar	59,74,785.62			1,70,63,123.04	2,30,37,908.66	1,61,98,653.85	68,39,254.81
<b>7. Welt Hunger Hilfe (WHH)</b>							
To revive the traditional mode of Indigo Coloration (Dye) in Tarapur-Ummaidpur and Kukshi	-	-		15,80,184.32	15,80,184.32	9,08,975.60	6,71,208.72
<b>Grand Total</b>	<b>1,35,78,694.24</b>	<b>1,07,524.50</b>		<b>2,80,75,787.86</b>	<b>4,25,57,190.07</b>	<b>2,98,90,459.15</b>	<b>1,26,66,730.92</b> *

\* Represents net refundable amount

Notes:

1. 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.

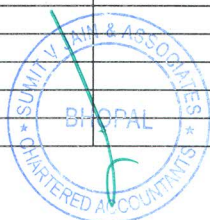




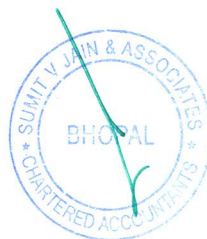
## VIKAS SAMVAD SAMITI

## SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO &amp; FORMING PART OF THE B/S AS AT 31ST MARCH, 2021

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2020	Additions/ Deductions/ Written Off during the year	Total Value as at 31-3-2021	Rate of depreciation	Depreciation on WDV basis	Written Down value 31-3-2021
<b>CHILD RIGHTS AND YOU</b>						
Fax Machine	995.69	-995.69	0.00	15%	0.00	0.00
Furniture and Fixtures	20081.46	-6229.66	13851.80	10%	1385.18	12466.62
<b>HIFAJAT</b>						
Almirah	2711.94	0.00	2711.94	10%	271.19	2440.75
Cooler	4178.68	0.00	4178.68	15%	626.80	3551.88
Chair & Table	5811.31	0.00	5811.31	10%	581.13	5230.18
Digital Camera	7766.06	0.00	7766.06	15%	1164.91	6601.15
Cycle	1442.04	0.00	1442.04	15%	216.31	1225.74
<b>MPLSSM PROJECT</b>						
Book Shelf	1226.83	-1226.83	0.00	10%	0.00	0.00
Computers	1355.61	-1355.61	0.00	40%	0.00	0.00
Monitor	6780.00	0.00	6780.00	40%	2712.00	4068.00
Chairs	2918.57	0.00	2918.57	10%	291.86	2626.71
Kitchen Items	6245.00	-2216.91	4028.09	10%	402.81	3625.29
Table	1621.43	0.00	1621.43	10%	162.14	1459.28
Cooler	4337.22	0.00	4337.22	15%	650.58	3686.64
Digital Camera	4880.76	0.00	4880.76	15%	732.11	4148.64
Fridge	6034.39	0.00	6034.39	15%	905.16	5129.23
LCD Projector With Screen	17391.47	0.00	17391.47	15%	2608.72	14782.75
Speakers	1419.86	0.00	1419.86	15%	212.98	1206.88
Trunk	961.07	-961.07	0.00	15%	0.00	0.00
<b>CMC PROJECT</b>						
Audio System	3070.63	-1119.87	1950.76	15%	292.61	1658.14
Furniture and Fixtures	14056.74	0.00	14056.74	10%	1405.67	12651.07
Weighing Machine & Equipment	3272.50	0.00	3272.50	15%	490.88	2781.63
Laptop	8592.00	0.00	8592.00	40%	3436.80	5155.20
Projector With Screen	23218.26	0.00	23218.26	15%	3482.74	19735.52
<b>SIR DORABJI TATA TRUST</b>						
Almirah	2789.43	0.00	2789.43	10%	278.94	2510.49
Digital Camera	3462.68	0.00	3462.68	15%	519.40	2943.27
Video Camera	11725.13	-405.33	11319.80	15%	1697.97	9621.83
Furniture and Fixtures	3667.62	0.00	3667.62	10%	366.76	3300.85



<b>Malnutrition Project</b>							
Furniture and Fixtures	8585.67	0.00	8585.67	10%	858.57	7727.10	
Equipments	2885.19	-961.73	1923.46	15%	288.52	1634.94	
<b>FORD FOUNDATION</b>							
Digital Camera	36233.38	0.00	36233.38	15%	5435.01	30798.37	
Computers and Peripherals	31269.98	-16469.18	14800.80	40%	5920.32	8880.48	
Mobile Phone	27632.55	-22106.04	5526.51	15%	828.98	4697.54	
Equipments for AV Units	0.00	274351.00	274351.00	15%	41152.65	233198.35	
Furniture and Fixtures	20739.32	-20739.32	0.00	10%	0.00	0.00	
Video Documentation Unit	261302.39	-23460.85	237841.54	15%	35676.23	202165.31	
<b>NATIONAL FOUNDATION OF INDIA</b>							
Computers and Peripherals	35464.80	-911.58	34553.22	40%	13821.29	20731.93	
Printers	23698.00	0.00	23698.00	15%	3554.70	20143.30	
<b>CHILD RIGHTS AND YOU (FCRA)</b>							
Laptop	0.00	38000.00	38000.00	40%	15200.00	22800.00	
<b>WELT HUNGER HILFE (WHH)</b>							
Computers and Laptops	0.00	137800.00	137800.00	40%	55120.00	82680.00	
Furniture and Fixtures	0.00	47883.00	47883.00	10%	4788.30	43094.70	
<b>TERRE DES HOMMES</b>							
Digital Camera	91074.74	-28433.99	62640.75	15%	9396.11	53244.64	
Computers	10756.99	-1534.84	9222.15	40%	3688.86	5533.29	
Motor Cycles	414550.14		414550.14	15%	62182.52	352367.62	
Office Equipment & Sports Kit	435795.00	542749.00	978544.00	15%	146781.60	831762.40	
Monitoring Equipments	196018.30	-38312.19	157706.11	15%	23655.92	134050.19	
Furniture and Fixtures	113628.59	-15690.25	97938.34	10%	9793.83	88144.50	
Solar Panels	30032.88	-30032.88	0.00	40%	0.00	0.00	
<b>Total</b>	<b>1911682.30</b>	<b>827619.18</b>	<b>2739301.48</b>		<b>463039.07</b>	<b>2276262.41</b>	





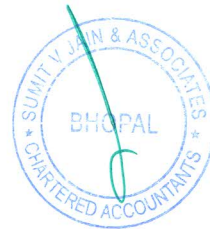
VIKAS SAMVAD SAMITI

SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2021

"PART-II OTHER ASSETS"

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2020	Additions/ Deductions/ Adjustments during the year	Cost as at 31-3-2021	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2021
<b>Vikas Samvad Supported Assets</b>						
Almirah	677.83	-677.83	0.00	10%	0.00	0.00
Computers	1486.69	-1338.19	148.50	40%	59.40	89.10
Cooler	2715.71	-324.82	2390.89	15%	358.63	2032.25
Printers & Scanners	11610.82	-534.09	11076.73	15%	1661.51	9415.22
Digital/Video Cameras	24469.64	0.00	24469.64	15%	3670.45	20799.20
Furniture & Fixtures	6807.85	-6807.85	0.00	10%	0.00	0.00
Mobile Phones	13624.53	-13624.53	0.00	15%	0.00	0.00
Other Equipments	23081.55	-9296.74	13784.81	15%	2067.72	11717.09
Fridge	6034.39	0.00	6034.39	15%	905.16	5129.23
Water Purifier	7321.14	-192.91	7128.23	15%	1069.23	6058.99
Tripod	820.85	-820.85	0.00	15%	0.00	0.00
<b>Plot for Bhopal Resource Center Campus</b>	5751263.00	184887.00	5936150.00	0%	0.00	5936150.00
<b>Grand Total (Part-II)</b>	<b>58,49,914.00</b>	<b>1,51,269.19</b>	<b>60,01,183.19</b>		<b>9,792.10</b>	<b>59,91,391.09</b>





**SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021**

**EXPENDITURE ON THE OBJECTS OF THE SOCIETY**

	Amount (In Rs.)	
<b>1. Building a community based resilient and sustainable food security model</b>		
<b>Through community participation and advocacy in Madhya Pradesh &amp; Bihar (TDH)</b>		
Investment Cost	5,42,749.00	
Operation Cost	76,25,905.85	
Personal Cost	80,29,999.00	
	1,61,98,653.85	1,61,98,653.85
<b>2. Support to strengthen the capacity of civil society organization working on</b>		
<b>Securing living income of Farmers, and for strategic communication (Ford Foundation)</b>		
Consultancy Fees	4,29,450.00	
Film Content Production	1,95,000.00	
Establishment Cost	7,95,420.61	
Capital Cost	2,74,351.00	
Project Supplies	46,157.00	
Travel Expenses	47,837.00	
Meetings/Conference/Workshops	66,640.00	
Salary Expenses	15,09,216.00	
	33,64,071.61	33,64,071.61
<b>3. Covid Relief-CRY</b>		
Programme Expenses	6,95,964.00	
Administrative Cost	64,511.00	
	7,60,475.00	7,60,475.00
<b>4. Community Based Management of Malnutrition at Pohari Block-Shivpuri (CRY)</b>		
Travel & Mobile	20,634.00	
Capital Cost	38,000.00	
Programme Expenses	7,95,617.00	
Administrative Cost	8,26,316.00	
Program & Research Honorarium	12,38,415.00	
Accessories of Tablet	3,000.00	
Covid Relief Dry Rashaan	1,34,964.00	
	30,56,946.00	30,56,946.00
<b>5. Navigational Resource Support to NFI</b>		
Overheads	80,047.00	
Programme Salaries	12,09,119.00	
Handholding and Mentoring Visits to States - Trainings & Capacity Building	63,864.00	
Report Consolidation	74,560.00	
Supporting State Teams to Develop Policy Briefs, Media Briefs and Other Advocacy Materials	1,17,440.00	
Review Meetings	55,852.00	
	16,00,882.00	16,00,882.00
<b>6. Regional Programme for Scaling Up the Multi Sectoral Approach for Nutrition Smart Villages in India (WHH)</b>		
Consolidation and Follow-Up of the Nutrition Smart Village Pilots	2,89,001.00	
Operational Cost	38,291.60	
Capital Cost	1,85,683.00	
Personnel Cost	3,96,000.00	
	9,08,975.60	9,08,975.60
<b>7. Creation of CMC- Counseling and Monitoring Centre-Shivpuri</b>		
Room Rent for Material and Child Health Info	42,000.00	
Salary and Other Statutory Benefits	1,56,000.00	
	1,98,000.00	1,98,000.00
<b>8. Alignment with NFI's SDG 2.2 and VHA Nutrition Goals Centric Project in the State of M.P.</b>		
District Level Human Resources and Administration	4,58,426.00	
District Level Project Activities	3,96,256.00	
State Level Human Resources and Administration	3,09,908.00	
State Level Programme Activities	60,456.00	
	12,25,046.00	12,25,046.00

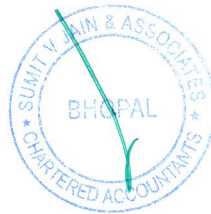


<b>9. Equation Project</b>			
Salary and Other Statutory Benefits		1,54,356.09	
Outstation Travel		6,766.00	
Statutory Fees		12,000.00	
		<hr/>	<b>1,73,122.09</b>
<b>10. Advocacy and Capacity Building Initiative On Child Rights in Madhya Pradesh (CRY)</b>			
Administrative Expenditure		23,359.00	
Child Health and Nutrition - Advocacy and Resource Support Intervention		2,12,288.00	
Research and Rapid Assessments, Documentation, Analysis, Developing, Publication and Dissemination of Material to Be Used Up by Various Stakeholders		20,000.00	
Health Items		2,22,750.00	
Transportation, Storage & Logistics Cost		11,377.00	
Assistive Advocacy for Improving Reach of Essential Service Delivery to the Needy Impacted by Covid-19.		2,69,612.00	
Expenditures from Interest on Grant Fund		50,221.00	
		<hr/>	<b>8,09,607.00</b>
<b>11. HIFAJAT-Colition on Protection of Child Rights</b>			
Administrative Expenditure		68,881.00	
Advocacy		1,28,906.00	
		<hr/>	<b>1,97,787.00</b>
<b>12. MPLSSM through Vikas Samvad Samiti</b>			
Administrative Expenditure		58,807.00	
Programme & Research Salary		1,08,900.00	
Surveys, Studies & Dissemination		16,638.00	
Travel and Mobile		26,548.00	
		<hr/>	<b>2,10,893.00</b>
<b>13. Enhancing Media &amp; Public Discourse on Critical issue related to Children with Focus on School Education (UNICEF)</b>			
Engagement with Child-Adolescent Groups in Post-Covid19 Situations and Knowledge Product Generation		4,01,517.00	
Programme Effectiveness		1,18,853.00	
Study on Analysis of Gaps and Challenges in the Implementation of PMMVY		6,65,630.00	
		<hr/>	<b>11,86,000.00</b>
<b>TOTAL</b>			<hr/> <hr/> <b>2,98,90,459.15</b>



SCHEDULE ATTACHED TO AND FORMING PART OF THE  
BALANCE SHEET AS AT 31ST MARCH, 2021

		Amount (In Rs.)
<b>1. Interest on TDH Grant Fund</b>		
Balance as per last Balance Sheet	89,243.00	
Add: Interest earned during the Year transferred from I/E Account	4,44,883.00	
	<u>5,34,126.00</u>	<b>5,34,126.00</b>
<b>2. Interest on NFI Grant Fund (National)</b>		
Balance as per last Balance Sheet	1,15,484.00	
Add: Interest earned during the Year transferred from I/E Account	-	
	<u>1,15,484.00</u>	
Less: Interest transferred to Schedule "A"	<u>1,15,484.00</u>	
		-
<b>3. Interest on NFI Grant Fund (State)</b>		
Balance as per last Balance Sheet	32,388.00	
Add: Interest earned during the Year transferred from I/E Account	79,012.00	
	<u>1,11,400.00</u>	
Less: Interest transferred to Schedule "A"	<u>1,11,400.00</u>	
		-
<b>4. Interest on CRY Grant Fund (FCRA)</b>		
Balance as per last Balance Sheet	78,838.00	
Add: Interest earned during the Year transferred from I/E Account	1,34,283.00	
	<u>2,13,121.00</u>	<b>2,13,121.00</b>
<b>5. Interest on CRY Grant Fund (Non-FCRA)</b>		
Balance as per last Balance Sheet	30,643.00	
Add: Interest earned during the Year transferred from I/E Account	31,807.00	
	<u>62,450.00</u>	
Less: Interest returned to CRY	9,725.00	
Less: Interest transferred to Schedule "A"	<u>50,221.00</u>	
		<b>2,504.00</b>
<b>6. Interest on Ford Foundation Grant Fund</b>		
Balance as per last Balance Sheet	-	
Add: Interest earned during the previous years transferred from Schedule "A"	1,69,580.50	
	<u>1,69,580.50</u>	<b>1,69,580.50</b>
<b>7. Interest on Unicef Grant Fund</b>		
Balance as per last Balance Sheet	-	
Add: Interest earned during the Year transferred from I/E Account	36,873.00	
	<u>36,873.00</u>	<b>36,873.00</b>
		<u><b>9,56,204.50</b></u>



SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

EXPENDITURE ON THE OBJECTS OF THE SOCIETY

ORGANISATION/ESTABLISHMENT EXPENSES

Bank Charges	5,580.55	
Postage & Courier	11,943.00	
Amount Written Off	33,285.80	
Website Maintenance Charges	55,000.00	
Misc Expenses	10,719.00	
	<hr/>	<b>1,16,528.35</b>

EXPENSES FROM CONTRIBUTION FOR TDH PROJECT

Operation Cost	7,41,312.00	
Personal Cost	1,36,000.00	
	<hr/>	<b>8,77,312.00</b>

<b>Total</b>		<hr/> <hr/> <b>9,93,840.35</b>
--------------	--	--------------------------------

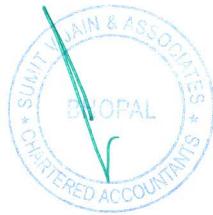




SCHEDULE ATTACHED TO AND FORMING PART OF THE  
BALANCE SHEET AS AT 31ST MARCH, 2021**BALANCES WITH BANK ACCOUNTS****Amount (In Rs.)**

(Including Balances with Linked Term Deposits)

Union Bank of India, Bhopal (4526)	FC A/c.	35,86,475.58
Union Bank of India, Bhopal (1166)	FC A/c.	63,08,346.68
Union Bank of India, Panna (7825)	FC A/c.	16,722.48
Union Bank of India, Rewa (3015)	FC A/c.	11,087.23
Union Bank of India, Umaria (6061)	FC A/c.	19,516.91
Union Bank of India, Bhopal (4129)	FC A/c.	6,62,443.72
Allahabd Bank, Satna (0351)	FC A/c.	19,459.00
State Bank of India, NDMB (7233)	FC A/c.	33,44,486.61
Union Bank of India, Bhopal (8979)	NFC A/c.	19,04,907.98
ICICI Bank Limited (1301)	NFC A/c.	2,77,064.51

**TOTAL****1,61,50,510.70**

**VIKAS SAMVAD SAMITI:**

## SCHEDULE OF SIGNIFICANT ACCOUNTING POLICIES ATTACHED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

(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. From the Current Financial Year Interest earned on the fund received from respective funding agencies have been earmarked in the separate fund created for said purpose and interest received during the year on these fund have been transferred from Income & Expenditure account to the respective interest on grant fund.

To arrive at the actual amount receivable/refunded to/from the funding agencies as at the end of the current financial year, previous years interest earned on the one funding agency grant, which was earlier credited to Income & Expenditure account in the previous financial years but not added to the respective grant account in the respective previous financial years have been incorporated and adjusted in the current financial year in the respective grant account and another effect of this has been given through "Capital Fund" account.



**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 Equipment's:**

In the year of acquisition, the full cost of fixed assets is charged to the program in the year of acquisition itself. To account for the fixed assets, the fixed assets are recorded at cost by corresponding credit to the account titled as 'Grant for Equipment' ("the Account").

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 WDV basis) on the fixed assets at the rate(s) stated in Fixed Assets Schedule B. Since the entire cost of acquisition is fully charged to the program expenditure, the depreciation thereon is reduced from the amount credited to the Account and not debited to Income & Expenditure Account.

**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 G**

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

(CA. SUMIT JAIN) PROPRIETOR  
Membership No. 413974

PLACE: BHOPAL  
DATE: AUGUST 4, 2021

UDIN: 21413974AAAAAU9042



For **VIKAS SAMVAD SAMITI**

*Sachin*  
**Secretary**

SECRETARY

For **VIKAS SAMVAD SAMITI**

*[Signature]*  
**PRESIDENT**

TREASURER

For **Vikas Samvad Samiti**

*[Signature]*  
**Treasurer**