



**CERTIFICATE**

We have audited the accounts of **VIKAS SAMVAD SAMITI ("The Association")**, E-7/226, 1<sup>st</sup> Floor, Opposite Dhanvantri Complex, Arera Colony, Shahpura, Bhopal -462016, Madhya Pradesh, a registered society having Registration No. 01/01/01/16860/06 dated 21.09.2006 (M.P.) under the M.P. Societies Registration Act, 1973 for the year ended **31<sup>st</sup> March, 2017** and examined all relevant books and vouchers and certify that according to the audited accounts;

1. The brought forward Foreign Contribution at the beginning of the year was **Rs. 93,71,709.68/-** (Rupees Ninty Three Lacs Seventy One Thousand Seven Hundred Nine & Sixty Eight Paise Only) comprising balance in designated bank accounts **Rs. 93,71,677.68/-** (Rupees Ninty Three lacs Seventy One Thousand Six Hundred Seventy Seven and Sixty Eight Paise Only), **Rs. 32.00/-** (Rupees Thirty Two Only) in Cash.
2. Foreign Contribution received by the Association during the year in cash was **Rs. 1,34,90,505.23** (Rupees One Crore Thirty Four Lacs Ninety Thousand Five Hundred Five & Twenty Three Paise Only) and Interest credited by the designated bank on the amounts lying with it was **Rs. 4,58,824/-** (Rupees Four Lacs Fifty Eight thousand Eight Hundred Twenty Four Only) for the year ended **31<sup>st</sup> March, 2017**;
3. The balance of unutilized Foreign Contribution with the Association at the end of the year 31<sup>st</sup> March 2017 was **Rs. 48,31,942.28/-** (Rupees Forty Eight Lacs Thirty One Thousand Nine Hundred Forty Two & Twenty Eight Paise Only), comprising balance in designated bank accounts **Rs. 48,05,984.28/-** (Rupees Forty Eight Lacs Five Thousand Nine Hundred Eighty Four and Twenty Eight Paise Only), **Rs. 25,958.00/-** (Rupees Twenty Five Thousand Nine Hundred Fifty Eight Only) in Cash.
4. Certified that the Association has maintained the accounts of Foreign Contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution Regulation Act, 2010 [42 of 2010] read with rule 16 of the Foreign Contribution [regulation] rules, 2011; and



5. The information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct and checked by us

For **SUMIT V JAIN & ASSOCIATES**

*Chartered accountants*

Firm registration No. 0162760



CA. Sumit Jain

Proprietor

Membership No: 413974



Place: Bhopal

Date: 6<sup>th</sup> November, 2017



**VIKAS SAMVAD SAMITI (FCRA)**

**BALANCE SHEET AS AT 31ST MARCH, 2017 (OF RECEIPTS, PAYMENTS OF CONTRIBUTION UNDER FCRA, 2010)**

<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:		668,294.37	<b><u>1. PROJECT ASSETS :</u></b>		
Add: Excess of Income over expenditure		261,453.16	NET BLOCK:		
During the Year		929,747.53	As per Schedule attached	"B"	587,992.85
<b><u>GOVERNMENT &amp; OTHER GRANT</u></b>			<b><u>2. OTHER ASSETS:</u></b>		
<b><u>REFUNDABLE/ ADJUSTABLE :</u></b>			GROSS BLOCK:		
Net amount Payable	"A"		As per Schedule attached	"B"	121,089.52
As per Column (7) of Schedule attached		4,284,546.87	<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b>		
<b><u>CURRENT LIABILITIES &amp; PROVISIONS :</u></b>			<b><u>Loans &amp; Advances</u></b>		
Creditors for expenses/others		207,790.25	Staff & other advances (Unsecured, considered good)		51,547.00
Other Liabilities		170,487.00			51,547.00
		378,277.25	<b><u>CASH AND BANK BALANCES :</u></b>		
SIGNIFICANT ACCOUNTING POLICIES			(subject to balance confirmation)		
As per Schedule - E attached			Cash In Hand		25,958.00
			With Scheduled Banks:		
			In Savings Bank accounts with :		
			Union Bank of India (FCRA A/c. Including Linked Term Deposit)		4,734,358.28
			Allahabad Bank (FCRA A/c.)		71,626.00
					4,805,984.28
TOTAL Rs.		5,592,571.65	TOTAL Rs.		5,592,571.65

We have examined the above Balance Sheet of Vikas Samvad Samiti (FCRA) as at 31st March, 2017 and also the annexed Income and Expenditure and Receipts and Payment 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: NOVEMBER 6, 2017

**VIKAS SAMVAD SAMITI**  
*Sach*  
**Secretary**  
SECRETARY

**VIKAS SAMVAD SAMITI**  
*Wahab*  
**President**  
PRESIDENT

**VIKAS SAMVAD SAMITI**  
*SM*  
**Treasurer**  
TREASURER

PLACE: BHOPAL  
DATED: NOVEMBER 6, 2017



**VIKAS SAMVAD SAMITI (FCRA)**

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

<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]	22,542,661.17
(As per Schedule - C attached)	18,258,114.30		
(As per Schedule - D attached)	16,943.58	<b><u>LESS : REFUNDABLE/ ADJUSTABLE</u></b>	
<b>Depreciation on Fixed Assets</b>	180,427.26	[As per column (7) of Schedule-A attached]	<u>4,284,546.87</u>
<b>Excess of Income over expenditure during the year transferred to Balance Sheet</b>	261,453.16		<b>18,258,114.30</b>
		<b><u>INTEREST</u></b>	
		On Saving Bank Accounts Including Linked Term Deposits	458,824.00
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
As per Schedule-E attached			
<b>TOTAL Rs.</b>	<u><b>18,716,938.30</b></u>	<b>TOTAL Rs.</b>	<u><b>18,716,938.30</b></u>

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

(CA. SUMIT JAIN) PROPRIETOR  
Membership No: 413974  
PLACE : BHOPAL  
DATED: NOVEMBER 6, 2017



**VIKAS SAMVAD SAMITI**

*Secha*  
**Secretary**

SECRETARY

PLACE: BHOPAL  
DATED: NOVEMBER 6, 2017

**VIKAS SAMVAD SAMITI**

*Wahm...*  
**President**

PRESIDENT

**VIKAS SAMVAD SAMITI**

*...*  
**Treasurer**

TREASURER

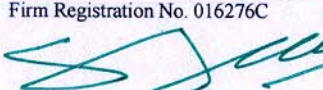


**VIKAS SAMVAD SAMITI (FCRA)**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017**

<b><u>RECEIPTS</u></b>	<b>Amount (In Rs.)</b>	<b><u>PAYMENTS</u></b>	<b>Amount (In Rs.)</b>
<b>OPENING BALANCE</b>		<b>EXPENDITURE ON THE OBJECTS OF THE SOCIETY :</b>	
Balance in Cash	32.00	<b>VARIOUS PROJECTS (Net)</b>	
Balance With Bank	<u>9,371,677.68</u>	(As per Schedule - C attached)	<b>18,258,114.30</b>
		(As per Schedule - D attached)	<b>16,943.58</b>
<b>GOVERNMENT AND OTHER GRANTS :</b>		<b>FIXED ASSETS PURCHASE</b>	
[As per column (4) of Schedule-A attached]	<b>13,490,505.23</b>	[As per Part-I of Schedule-B attached]	<b>217,864.00</b>
<b><u>LOANS AND ADVANCES</u></b>	<b>27,139.00</b>	<b><u>PAYMENT OF CURRENT LIABILITIES</u></b>	<b>23,313.75</b>
<b><u>INTEREST</u></b>		<b>CLOSING BALANCE</b>	
On Saving Bank Accounts Including Linked Term Deposits	<b>458,824.00</b>	Balance in Cash	25,958.00
<b>SIGNIFICANT ACCOUNTING POLICIES</b>		Balance With Bank	<u>4,805,984.28</u>
As per Schedule-E attached			<b>4,831,942.28</b>
<b>TOTAL Rs.</b>	<u><b>23,348,177.91</b></u>	<b>TOTAL Rs.</b>	<u><b>23,348,177.91</b></u>

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

  
(CA. SUMIT JAIN) PROPRIETOR  
Membership No: 413974  
PLACE : BHOPAL  
DATED: NOVEMBER 6, 2017



**VIKAS SAMVAD SAMITI**

  
**Secretary**

SECRETARY

PLACE: BHOPAL

DATED: NOVEMBER 6, 2017

**VIKAS SAMVAD SAMITI**

  
**President**

PRESIDENT

**VIKAS SAMVAD SAMITI**

  
**Treasurer**

TREASURER



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

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

Grants/Others From	Balance b/f from last year's balance sheet	Adjustment for excess amount spent 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. Ford Foundation</b> Bridging the Digital Divide-An Initiative for Digital Empowerment	2,236,274.58	0.00	0.00	2,236,274.58	438,235.00	1,798,039.58
<b>2. Equations</b>						
i) Reducing violence against children, with special attention to sexual exploitation of children in Travel & Tourism	125,091.09	0.00	337,392.00	462,483.09	384,018.10	78,464.99
ii) Prevention of Sexual exploitation of children in Travel and Tourism & Online	211,352.00	0.00	1,377,305.00	1,588,657.00	1,614,017.00	-25,360.00
<b>3. International Food Policy Research Institute (IFPRI)</b> POSHAN-Partnership and Opportunities to Strengthen and Harmonize actions for Nutrition in India	-415,885.03	0.00	422,987.50	7,102.47	0.00	7,102.47
<b>4. Terre Des Hommes (TDH)</b> Right to Food: Health and Nutrition for New Born Infants from Marginalized communities in Madhya Pradesh	6,895,323.30	0.00	11,352,820.73	18,248,144.03	15,821,844.20	2,426,299.83
<b>Grand Total</b>	<b>9,052,155.94</b>	<b>0.00</b>	<b>13,490,505.23</b>	<b>22,542,661.17</b>	<b>18,258,114.30</b>	<b>4,284,546.87*</b>

\* Represents net refundable amount, i.e., net of payable / refundable.

Notes:

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



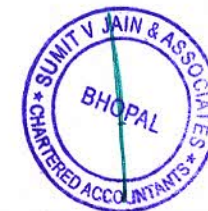


## SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO &amp; FORMING PART OF THE B/S AS AT 31ST MARCH, 2017

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2016	Additions/ Deductions/ Adjustments during the year	Total Value as at 31-3-2017	Rate of depreciation	Depreciation on WDV basis	Written Down value 31-3-2017
<b>TERRE DES HOMMES</b>						
Digital Camera	51000.00	0.00	51000.00	15%	7650.00	43350.00
Computers	83380.00	29650.00	113030.00	60%	67818.00	45212.00
Motor Cycles	185325.50	0.00	185325.50	15%	27798.83	157526.68
Furniture and Fixtures	70943.40	162420.00	233363.40	10%	23336.34	210027.06
Monitoring Equipments	129355.55	25794.00	155149.55	15%	23272.43	131877.12
<b>Total</b>	<b>520004.45</b>	<b>217864.00</b>	<b>737868.45</b>		<b>149875.60</b>	<b>587992.85</b>

## "PART-II OTHER ASSETS"

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	Cost as at 31-3-2016	Additions/ Deductions/ Adjustments during the year	Cost as at 31-3-2017	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2017
<b>Vikas Samvad Supported Assets</b>						
Computers	17345.52	0.00	17345.52	60%	10407.31	6938.21
Printers	15529.69	0.00	15529.69	15%	2329.45	13200.24
Digital/Video Cameras	46876.17	0.00	46876.17	15%	7031.43	39844.74
Mobile Phones	26100.31	0.00	26100.31	15%	3915.05	22185.27
Other Equipments	45789.49	0.00	45789.49	15%	6868.42	38921.07
<b>Grand Total (Part-II)</b>	<b>151,641.18</b>	<b>0.00</b>	<b>151,641.18</b>		<b>30,551.66</b>	<b>121,089.52</b>



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

	<b>Amount (In Rs.)</b>	
<b>1. Right to Food: Health and Nutrition for New Born Infants from Marginalized Communities in Madhya Pradesh (TDH)</b>		
Operation Cost	8,835,166.20	
Investment Cost	1,226,378.00	
Personal Cost	5,760,300.00	<b>15,821,844.20</b>
<b>2. Reducing violence against children, with special attention to sexual exploitation of Children in Travel &amp; Tourism (Equations)</b>		
Administrative Cost-Person Power	59,550.00	
Strengthened Policy Advocacy and Lobby Action to Improve Child Protection	136,203.10	
Documentation of Sihnasth	60,000.00	
Reallocation	72,874.00	
Establishment Cost-Phase-II	108.00	
Expenditure on Strengthened Civil Society Organisations and Networks	55,283.00	<b>384,018.10</b>
<b>Prevention of Sexual exploitation of children in Travel and Tourism &amp; Online (through Equations from TDH-Netherland)</b>		
Programme Cost	1,378,670.00	
Operational Cost	235,347.00	<b>1,614,017.00</b>
<b>3. Bridging the Digital Divide-An Initiative for Digital Empowerment (Ford Foundation)</b>		
Consultancy Fees	145,717.00	
Professional Fees	5,000.00	
Production Cost	287,518.00	<b>438,235.00</b>
<b>TOTAL</b>		<b>18,258,114.30</b>





**VIKAS SAMVAD SAMITI (FCRA)**

**SCHEDULE-D**

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

**EXPENDITURE ON THE OBJECTS OF THE SOCIETY**

**ORGANISATION/ESTABLISHMENT EXPENSES**

Bank Charges	3,661.58
Interest on TDS	1,282.00
Professional Fees	12,000.00
	<hr/>
	<b>16,943.58</b>
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**VIKAS SAMVAD SAMITI:**

SCHEDULE OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF THE ACCOUNTS RELATED TO FOREIGN CONTRIBUTION FOR THE YEAR ENDED 31ST MARCH 2017

**A. SIGNIFICANT ACCOUNTING POLICIES:**

1. The Society is engaged in educational activities, either on its own or based on programs for specified period and supported by various Charitable Trusts, 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, Institutions, non-profit Companies incorporated under the applicable provisions of the Companies Act, 1956/2013 and Government/Other Agencies which is to be considered as foreign receipt according to the relevant provisions of the FCRA Act are accounted when received and to the extent of expenditure incurred, and in the following manner:

Unspent grants are carried forward and shown as Liabilities in the Balance Sheet for its utilization 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.

**4.2 INTEREST ON INVESTMENTS, ETC:**

Interest on Fixed Deposits with banks and other approved institutions is accounted on accrual basis and in the manner as may have been prescribed by the funding agencies in their terms of sanction.

**5. FIXED ASSETS:**

**5.1 Project Equipments Acquired Out of Grants and Other Supports:**

The Society has acquired some fixed assets from and out of funds sanctioned for capital expenditure on various programmes. In terms of the sanction, the Society may have to return the fixed assets to the concerned agencies.

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:**

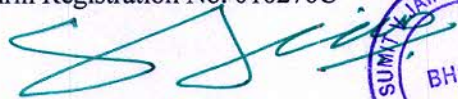
Depreciation is provided (on written down value basis) on the fixed assets at the rate stated in Schedule-B.

**B. NOTES ON ACCOUNTS:**

Amounts receivable and refundable are subject to confirmation and reconciliation, if any.

**Signatures to Schedules A to E**

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



(CA. SUMIT JAIN) PROPRIETOR  
Membership No. 413974



PLACE: BHOPAL  
DATE: NOVEMBER 6, 2017

**VIKAS SAMVAD SAMITI**

*Sachin*  
**Secretary**

SECRETARY

**VIKAS SAMVAD SAMITI**

*Manoj*  
PRESIDENT

**President**

**VIKAS SAMVAD SAMITI**

*Manoj*  
TREASURER **Treasurer**