



**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, 2019** 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. 67,85,845.49/-** (Rupees Sixty Seven Lacs Eighty Five Thousand Eight Hundred Forty Five & Forty Nine Paise Only), comprising balance in designated bank accounts **Rs. 67,21,122.49/-** (Rupees Sixty Seven Lacs Twenty One Thousand One Hundred Twenty Two and Forty Nine Paise Only), **Rs. 64,723.00/-** (Rupees Sixty Four Thousand Seven Hundred Twenty Three Only) in Cash.
2. Foreign Contribution received by the Association during the year in cash was **Rs. 2,42,97,775.19** (Rupees Two Crore Forty Two Lacs Ninety Seven Thousand Seven Hundred Seventy Five & Nineteen Paise Only) and Interest credited by the designated bank on the amounts lying with it was **Rs. 4,63,133/-** (Rupees Four Lacs Forty Sixty Three thousand One Hundred Thirty Three Only) for the year ended **31<sup>st</sup> March, 2019**;
3. The balance of unutilized Foreign Contribution with the Association at the end of the year 31<sup>st</sup> March 2019 was **Rs. 1,10,16,894.19/-** (Rupees One Crore Ten Lacs Sixteen Thousand Eight Hundred Ninety Four & Nineteen Paise Only), comprising balance in designated bank accounts **Rs. 1,09,28,841.19/-** (Rupees One Crore Nine Lacs Twenty Eight Thousand Eight Hundred Forty One and Nineteen Paise Only), **Rs. 88,053.00/-** (Rupees Eighty Eight Thousand Fifty Three 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

**UDIN: 19413974AAAABK1303**



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5. The information in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct and checked by us.
6. The association has utilized the foreign contribution received for the purpose(s) it is registered under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

For **SUMIT V JAIN & ASSOCIATES**

*Chartered accountants*

Firm registration No. 016276C



CA. Sumit Jain

Proprietor

Membership No: 413974



Place: Bhopal

Date: 16<sup>th</sup> October, 2019

**UDIN: 19413974AAAABK1303**

**VIKAS SAMVAD SAMITI (FCRA)**

**BALANCE SHEET AS AT 31ST MARCH, 2019 (OF RECEIPTS, PAYMENTS OF CONTRIBUTION UNDER FCRA, 2010)**

<u>LIABILITIES</u>	Schedule	Amount (In Rs.)	<u>ASSETS</u>	Schedule	Amount (In Rs.)
<b><u>BHOPAL RESOURCE CENTER CAMPUS FUND :</u></b> Balance as per last Balance Sheet:		4,182,500.00	<b><u>CAPITAL FUND :</u></b> Balance as per last Balance Sheet		146,138.98
<b><u>GOVERNMENT &amp; OTHER GRANT REFUNDABLE/ ADJUSTABLE :</u></b> Net amount Payable As per Column (7) of Schedule attached	"A"	11,032,119.91	Less: Excess of Income Over Expenditure During the Year		19,383.47
<b><u>GENERAL SALARY POOL ACCOUNT FUND</u></b>		1,173,068.47	<b><u>FIXED ASSETS :</u></b>		126,755.51
<b><u>CURRENT LIABILITIES &amp; PROVISIONS :</u></b> Creditors for expenses/others Other Liabilities		428,166.00 <u>533,339.00</u>	<b><u>1. PROJECT ASSETS :</u></b> NET BLOCK: As per Schedule attached	"B"	1,471,126.96
SIGNIFICANT ACCOUNTING POLICIES As per Schedule - E attached		961,505.00	<b><u>2. OTHER ASSETS:</u></b> GROSS BLOCK: As per Schedule attached	"B"	4,265,664.72
			<b><u>CURRENT ASSETS, LOANS &amp; ADVANCES</u></b> Balance of Grant available with Sub-Grantees		217,107.00
			<b><u>Loans &amp; Advances</u></b> Staff & other advances (Unsecured, considered good)		251,645.00
			<b><u>CASH AND BANK BALANCES :</u></b>		
			Cash In Hand (As certified by the Secretary)		88,053.00
			With Scheduled Banks: (subject to balance confirmation) In Savings Bank accounts with : Union Bank of India (FCRA A/c. Including Linked Term Deposit) Allahabad Bank (FCRA A/c )		10,919,949.19 8,892.00
<b>TOTAL Rs.</b>		<u>17,349,193.38</u>	<b>TOTAL Rs.</b>		<u>17,349,193.38</u>

We have examined the above Balance Sheet of Vikas Samvad Samiti (FCRA) 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.

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: OCTOBER 16, 2019

SECRETARY

PRESIDENT

TREASURER

PLACE: BHOPAL  
DATED: OCTOBER 16, 2019

For VIKAS SAMVAD SAMITI      For VIKAS SAMVAD SAMITI      For VIKAS SAMVAD SAMITI  
              
 Secretary      President      Treasurers

**VIKAS SAMVAD SAMITI (FCRA)**

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

<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>	
<b>VARIOUS PROJECTS (Net)</b> (As per Schedule - C attached)	22,147,404.00	[As per column (5) of Schedule-A attached]	33,179,523.91
(As per Schedule - D attached)	17,887.49	<b>LESS : REFUNDABLE/ ADJUSTABLE</b>	
<b>Depreciation on Fixed Assets</b>	425,862.04	[As per column (7) of Schedule-A attached]	<u>11,032,119.91</u>
<b>Excess of Income over Expenditure During the year transferred to Balance Sheet</b>	19,383.47	<b>INTEREST &amp; OTHER INCOME</b>	
		On Saving Bank Accounts including Linked Term Deposits	463,133.00
<b>SIGNIFICANT ACCOUNTING POLICIES</b> As per Schedule-E attached			
<b>TOTAL Rs</b>	<u><u>22,610,537.00</u></u>	<b>TOTAL Rs.</b>	<u><u>22,610,537.00</u></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

SECRETARY

PLACE: BHOPAL  
DATED: OCTOBER 16, 2019

PRESIDENT

TREASURER

For VIKAS SAMVAD SAMITI

*Sachin*  
Secretary

For VIKAS SAMVAD SAMITI

*Madhu*  
President

For VIKAS SAMVAD SAMITI

*Sumit*  
Treasurer

**VIKAS SAMVAD SAMITI (FCRA)**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019**

<u>RECEIPTS</u>	Amount (In Rs.)	<u>PAYMENTS</u>	Amount (In Rs.)
<b>OPENING BALANCE</b>		<b>EXPENDITURE ON THE OBJECTS OF THE SOCIETY :</b>	
Balance in Cash	64,723.00	<b>VARIOUS PROJECTS (Net)</b>	
Balance With Bank	<u>6,721,122.49</u>	(As per Schedule - C attached)	22,147,404.00
		(As per Schedule - D attached)	17,887.49
<b>GOVERNMENT AND OTHER GRANTS :</b>		<b>FIXED ASSETS PURCHASE</b>	
[As per column (4) of Schedule-A attached]	24,297,775.19	[As per Part-I of Schedule-B attached]	436,998.00
<b>GENERAL FUND FOR SALARY</b>	1,060,942.00	<b>CLOSING BALANCE</b>	
<b>LOANS AND ADVANCES</b>	83,889.00	Balance in Cash	88,053.00
<b>ADJUSTMENT OF GRANT GIVEN TO SUB-GRANTEES</b>	122,718.00	Balance With Bank	<u>10,928,841.19</u>
<b>INCREASE IN CURRENT LIABILITIES</b>	804,881.00		
<b>INTEREST</b>			
On Saving Bank Accounts Including Linked Term Deposits	463,133.00		
<b>SIGNIFICANT ACCOUNTING POLICIES</b>			
As per Schedule-E attached			
TOTAL Rs	<u>33,619,183.68</u>	TOTAL Rs	<u>33,619,183.68</u>

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

*(Handwritten Signature)*

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



SECRETARY

PLACE: BHOPAL  
DATED: OCTOBER 16, 2019

PRESIDENT

TREASURER

For VIKAS SAMVAD SAMITI

*(Handwritten Signature)*  
Secretary

For VIKAS SAMVAD SAMITI

*(Handwritten Signature)*  
President

For VIKAS SAMVAD SAMITI

*(Handwritten Signature)*  
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) 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
<b>2. Digital Empowerment Foundation</b>						
Execution of Workshop and Training with Material on Digital Literacy and equality	0.00	-	0.00	0.00	0.00	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	2,559,909.00	-	6,330,284.00	8,890,193.00	4,878,130.50	4,012,062.50
<b>4. 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>5. 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



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6. <b>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
7. <b>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>8,881,748.72</b>	<b>-</b>	<b>24,297,775.19</b>	<b>33,179,523.91</b>	<b>22,147,404.00</b>	<b>11,032,119.91*</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.



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## VIKAS SAMVAD SAMITI (FCRA)

## 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>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>1443934.03</b>	<b>436998.00</b>	<b>1880932.03</b>		<b>409805.07</b>	<b>1471126.96</b>



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VIKAS SAMVAD SAMITI (FCRA)

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
<b>Vikas Samvad Supported Assets</b>						
Computers	2608.25	0.00	2608.25	60%	1564.95	1043.30
Printers & Scanners	10805.02	0.00	10805.02	15%	1620.75	9184.27
Digital/Video Cameras	33868.03	0.00	33868.03	15%	5080.20	28787.82
Mobile Phones	18857.48	0.00	18857.48	15%	2828.62	16028.86
Other Equipments	33082.91	0.00	33082.91	15%	4962.44	28120.47
Plot for Bhopal Resource Center Campus	4182500.00	0.00	4182500.00	0%	0.00	4182500.00
<b>Grand Total (Part-II)</b>	<b>4,281,721.69</b>	<b>0.00</b>	<b>4,281,721.69</b>		<b>16,056.97</b>	<b>4,265,664.72</b>



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**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.)	
<b>1. Right to Food: Health and Nutrition for New Born Infants from Marginalized Communities in Madhya Pradesh (TDH)</b>		
Operation Cost	5,864,713.00	
Personal Cost	<u>6,057,074.00</u>	<b>11,921,787.00</b>
<b>2. Bridging the Digital Divide-An Initiative for Digital Empowerment (Ford Foundation)</b>		
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>	
	<b>3,238,581.50</b>	
<b>Expenditures Incurred through Sub-Grantee's</b>		
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 Expenses 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>	
	<b>1,639,549.00</b>	<b>4,878,130.50</b>
<b>3. Community Based Management of Malnutrition at Pohari Block-Shivpuri (CRY)</b>		
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>	
		<b>2,322,102.50</b>
<b>4. To revive the traditional mode of Indigo Coloration (Dye) in Tarapur-Ummaidpur and Kukshi</b>		
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>	
		<b>431,110.00</b>
<b>5. Navigational Resource Support to NFI</b>		
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>	
		<b>1,009,175.00</b>
<b>6. 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	453,615.00	
District Level Project Activities	591,658.00	
State Level Human Resources and Administration	461,148.00	
State Level Programme Activities	<u>78,678.00</u>	
		<b>1,585,099.00</b>
<b>TOTAL</b>		<b><u>22,147,404.00</u></b>



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VIKAS SAMVAD SAMITI (FCRA)

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  
Statutory Fees

5,887.49

12,000.00

17,887.49



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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 2019

**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.



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**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: OCTOBER 16, 2019

SECRETARY For **VIKAS SAMVAD SAMITI**



Secretary

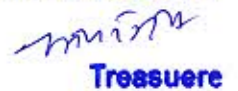
PRESIDENT For **VIKAS SAMVAD SAMITI**



President

TREASURER

For **VIKAS SAMVAD SAMITI**



Treasurer