



CERTIFICATE

We have audited the accounts of **VIKAS SAMVAD SAMITI ("The Association")**, E-7/226, 1st 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 **31st March, 2020** 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. 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.
2. Foreign Contribution received by the Association during the year in cash was **Rs. 2,21,91,748.62** (Rupees Two Crore Twenty One Lacs Ninety One Thousand Seven Hundred Forty Eight & Sixty Two Paise Only) and Interest credited by the designated bank on the amounts lying with it was **Rs. 4,02,955/-** (Rupees Four Lacs Two thousand Nine Hundred Fifty Five Only) for the year ended **31st March, 2020**;
3. The balance of unutilized Foreign Contribution with the Association at the end of the year 31st March 2020 was **Rs. 1,30,72,695.84/-** (Rupees One Crore Thirty Lacs Seventy Two Thousand Six Hundred Ninety Five & Eighty Four Paise Only), in the designated bank accounts
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.

UDIN: 21413974AAAAAJ8137



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. 016276G



CA. Sumit Jain

Proprietor

Membership No: 413974



Place: Bhopal

Date: 7th October, 2020

UDIN: 21413974AAAAAJ8137

VIKAS SAMVAD SAMITI (FCRA)

BALANCE SHEET AS AT 31ST MARCH, 2020

<u>LIABILITIES</u>	Schedule	Amount (In Rs.)	<u>ASSETS</u>	Schedule	Amount (In Rs.)
<u>CAPITAL FUND :</u>			<u>FIXED ASSETS :</u>		
Balance as per last Balance Sheet			<u>1. PROJECT ASSETS :</u>		
Add: Excess of Expenditure over Income During the Year		126,755.51	NET BLOCK		
Less: Adjustment of Interest Earned During Previous Years		238,273.79	As per Schedule attached		
Add: Adjustment of Book value of fixed assets purchased from Grant during the previous years reduced due to Depreciation charged in I/E Account		156,343.53		"B"	1,728,197.06
		<u>1,205,438.04</u>			
		1,160,612.79	<u>2. OTHER ASSETS:</u>		
<u>BHOPAL RESOURCE CENTER CAMPUS FUND :</u>			GROSS BLOCK:		
Balance as per last Balance Sheet:			As per Schedule attached		
		4,182,500.00		"B"	<u>4,252,929.19</u>
					5,981,126.25
<u>GOVERNMENT & OTHER GRANT REFUNDABLE/ ADJUSTABLE :</u>			<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
Net amount Payable	"A"		Balance of Grant available with Sub-Grantees		
As per Column (7) of Schedule attached					781,016.00
		12,551,524.24	<u>Loans & Advances</u>		
<u>CURRENT LIABILITIES & PROVISIONS :</u>			Staff & other advances (Unsecured, considered good)		
Creditors for expenses/others		12,330.00			<u>204,677.00</u>
Other Liabilities		<u>88,398.00</u>			985,693.00
		100,728.00	<u>BALANCES WITH BANKS :</u>		
<u>INTEREST ON GRANT FUNDS :</u>			With Scheduled Banks: (subject to balance confirmation)		
	"D"		In Savings Bank accounts with :		
		315,953.00	Union Bank of India (Including Linked Term Deposit)		
<u>GRANTS FOR EQUIPMENTS :</u>			Allahabad Bank		
Book Value of Equipment purchased out of Grant and Other agencies aided projects:					<u>13,053,866.84</u>
(Debited to Project Equipment as per contra)					<u>18,829.00</u>
Balance as per last Balance Sheet:					13,072,695.84
Add: Adjustment made towards Fixed Assets Procured from the Grant Fund In Previous Financial Years		2,676,565.00			
Add: Addition during the Year		605,972.00			
		<u>3,282,537.00</u>			
Less: Adjustment of Book value of fixed assets purchased from Grant during the previous years reduced due to Depreciation charged in I/E Account		1,205,438.04			
Less: Depreciation during the Year		<u>348,901.90</u>			
		1,728,197.06			
SIGNIFICANT ACCOUNTING POLICIES					
As per Schedule - E attached					
TOTAL Rs.		<u>20,039,515.09</u>	TOTAL Rs.		<u>20,039,515.09</u>

We have examined the above Balance Sheet of Vikas Samvad Samiti (FCRA) as at 31st March, 2020 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 7, 2020



For VIKAS SAMVAD SAMITI
Sachi
 SECRETARY Secretary

For VIKAS SAMVAD SAMITI
Manoj Kumar
 PRESIDENT President

For VIKAS SAMVAD SAMITI
Manoj Kumar
 TREASURER
 Treasurer

PLACE: BHOPAL
 DATED: OCTOBER 7, 2020

VIKAS SAMVAD SAMITI (FCRA)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

EXPENDITURE

EXPENDITURE ON THE OBJECTS OF THE SOCIETY :

VARIOUS PROJECTS (Net)
(As per Schedule - C attached)

Amount (In Rs.)

17,976,339.53

Depreciation on Fixed Assets (Other)

12,735.53

Bank Charges

4,775.97

Amount Written Off

11,768.71

Interest Transferred to Balance Sheet

Interest on CRY Grant Fund

78,838.00

Interest on TDH Grant Fund

89,243.00

Interest on NFI Grant Fund (National)

115,484.00

Interest on NFI Grant Fund (State)

32,388.00

315,953.00

Excess of Income over expenditure During the year
transferred to Balance Sheet

238,273.79

SIGNIFICANT ACCOUNTING POLICIES

As per Schedule-E attached

TOTAL Rs

18,559,846.53

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


(CA. SUMIT JAIN) PROPRIETOR
Membership No: 413974
PLACE: BHOPAL
DATED: OCTOBER 7, 2020



INCOME

Amount (In Rs.)

GOVERNMENT AND OTHER GRANTS :

[As per column (7) of Schedule-A attached]

30,527,863.77

LESS : REFUNDABLE/ADJUSTABLE

[As per column (9) of Schedule-A attached]

12,551,524.24

17,976,339.53

INTEREST & OTHER INCOME

On Saving Bank Accounts including Linked Term Deposits

402,955.00

Donation Received

180,552.00

TOTAL Rs.

18,559,846.53

For VIKAS SAMVAD SAMITI



Secretary

SECRETARY

PRESIDENT

PLACE BHOPAL

DATED: OCTOBER 7, 2020

For VIKAS SAMVAD SAMITI


President

TREASURER

For VIKAS SAMVAD SAMITI



Treasurer

VIKAS SAMVAD SAMITI (FCRA)

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

<u>RECEIPTS</u>	Amount (In Rs.)	<u>PAYMENTS</u>	Amount (In Rs.)
OPENING BALANCE		EXPENDITURE ON THE OBJECTS OF THE SOCIETY :	
Balance in Cash	88,053.00	VARIOUS PROJECTS (Net)	
Balance With Bank	<u>10,928,841.19</u>	(As per Schedule - C attached)	17,976,339.53
GOVERNMENT AND OTHER GRANTS :		ADJUSTMENT OF GRANT GIVEN TO SUB-GRANTEES	563,909.00
[As per column (4) of Schedule-A attached]	22,011,196.62	DECREASE IN CURRENT LIABILITIES	873,426.00
LOANS AND ADVANCES	52,617.00	GENERAL FUND FOR SALARY	1,173,068.47
INTEREST		BANK CHARGES	4,775.97
On Saving Bank Accounts Including Linked Term Deposits	402,955.00	CLOSING BALANCE	
Donation Received	180,552.00	Balance in Cash	
SIGNIFICANT ACCOUNTING POLICIES		Balance With Bank	<u>13,072,695.84</u>
As per Schedule-E attached			13,072,695.84
TOTAL Rs.	<u>33,664,214.81</u>	TOTAL Rs.	<u>33,664,214.81</u>

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

(CA. SUMIT JAIN) PROPRIETOR
 Membership No: 413974
 PLACE : BHOPAL
 DATED: OCTOBER 7, 2020



For VIKAS SAMVAD SAMITI

Sachhi Secretary

SECRETARY

PLACE: BHOPAL
 DATED: OCTOBER 7, 2020

PRESIDENT

For VIKAS SAMVAD SAMITI

m. m. s.
 President

TREASURER

For VIKAS SAMVAD SAMITI

m. m. s.
 Treasuerer

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2020

SCHEDULE OF GRANTS-IN-AID/OTHERS

Grants/Others From	Balance b/f from last year's balance sheet	Adjustment for Fixed Assets Purchased in Previous Years	Adjustment for amount Written Off	Adjustment for Interest on Grant earned during Previous Years	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)	(8)	(9)
1. Child Rights and You (CRY)								
Community Based Management of Malnutrition at Pohari Block-Shivpuri	127652.50	-			2,275,125.00	2,402,777.50	1,924,026.00	478,751.50
2. Ford Foundation								
-Support to research, build community capacity and advocate for Digital inclusion and e-governance access in Madhya Pradesh	4,012,062.50	668,925.00				3,343,137.50	3,173,557.00	169,580.50
-Support to strengthen the capacity of civil society organization working on Securing living income of Farmers, and for strategic communication	0.00	-			6,625,184.00	6,625,184.00	373,760.00	6,251,424.00
3. National Foundation of India								
i) Navigational Resource Support to NFI	2,640,825.00	180,570.00		106,670.53	3,000,000.00	5,566,925.53	4,898,056.53	668,869.00
ii) Alignment with NFI's SDG 2.2 and VHA Nutrition Goals Centric Project in the State of Madhya Pradesh	1,114,901.00	-		49,673.00	1,403,632.00	2,568,206.00	2,938,031.00	-369,825.00
4. Equations								
i) Reducing violence against children, with special attention to sexual exploitation of children in Travel & Tourism	268,189.09	-			0.00	268,189.09	95,067.00	173,122.09
ii) Prevention of Sexual exploitation of children in Travel and Tourism & Online	-4,768.00		4,768.00		0.00	0.00	0.00	0.00
5. Terre Des Hommes (TDH)								
Right to Food: Health and Nutrition for New Born Infants from Marginalized communities in Madhya Pradesh	2,873,258.53	1,827,070.00				1,046,188.53	1,841,372.00	-795,183.47
Building a community based resilient and sustainable food security model Through community participation and advocacy in Madhya Pradesh & Bihar					8,707,255.62	8,707,255.62	2,732,470.00	5,974,785.62
9. Global Green Grant Fund								
To revive the traditional mode of Indigo Coloration (Dye) in Tarapur-Ummaidpur and Kukshi	0.71		0.71		0.00	0.00	0.00	0.00
Grand Total	11,032,119.91	2,676,565.00	4,768.71	156,343.53	22,011,196.62	30,527,863.77	17,976,339.53	12,551,524.24*

* Represents refundable amount

Notes:

1. 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 & FORMING PART OF THE B/S AS AT 31ST MARCH, 2020

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2019	Additions/ Deductions/ Adjustments during the year	Total Value as at 31-3-2020	Rate of depreciation	Depreciation on WDV basis	Written Down value 31-3-2020
FORD FOUNDATION						
Digital Camera	42627.50	0.00	42627.50	15%	6394.13	36233.38
Computers and Peripherals	43816.64	8300.00	52116.64	40%	20846.66	31269.98
Mobile Phone	32508.89	0.00	32508.89	15%	4876.33	27632.55
Furniture and Fixtures	23043.69	0.00	23043.69	10%	2304.37	20739.32
Video Documentation Unit	222442.58	84972.00	307414.58	15%	46112.19	261302.39
NATIONAL FOUNDATION OF INDIA						
Computers and Peripherals	59108.00	0.00	59108.00	40%	23643.20	35464.80
Printers	27880.00	0.00	27880.00	15%	4182.00	23698.00
TERRE DES HOMMES						
Digital Camera	107146.75		107146.75	15%	16072.01	91074.74
Computers	17928.32		17928.32	40%	7171.33	10756.99
Motor Cycles	487706.05		487706.05	15%	73155.91	414550.14
Office Equipment & Sports Kit	0.00	512700.00	512700.00	15%	76905.00	435795.00
Monitoring Equipments	230609.76		230609.76	15%	34591.46	196018.30
Furniture and Fixtures	126253.99		126253.99	10%	12625.40	113628.59
Solar Panels	50054.80		50054.80	40%	20021.92	30032.88
Total	1471126.96	605972.00	2077098.96		348901.90	1728197.06



SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2020

"PART-II OTHER ASSETS"

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 31-3-2019	Additions/ Deductions/ Adjustments during the year	Cost as at 31-3-2020	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2020
Vikas Samvad Supported Assets						
Computers	1043.30	0.00	1043.30	40%	417.32	625.98
Printers & Scanners	9184.27	0.00	9184.27	15%	1377.64	7806.63
Digital/Video Cameras	28787.82	0.00	28787.82	15%	4318.17	24469.65
Mobile Phones	16028.86	0.00	16028.86	15%	2404.33	13624.53
Other Equipments	28120.47	0.00	28120.47	15%	4218.07	23902.40
Plot for Bhopal Resource Center Campus	4182500.00	0.00	4182500.00	0%	0.00	4182500.00
Grand Total (Part-II)	4,265,664.72	0.00	4,265,664.72		12,735.53	4,252,929.19



SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**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	1,346,093.00	
Personal Cost	495,279.00	
	<hr/>	1,841,372.00
2. Building a community based resilient and sustainable food security model Through community participation and advocacy in Madhya Pradesh & Bihar (TDH)		
Investment Cost	512,700.00	
Operation Cost	618,446.00	
Personal Cost	1,601,324.00	
	<hr/>	2,732,470.00
3. Bridging the Digital Divide-An Initiative for Digital Empowerment (Ford Foundation)		
Consultancy Fees	74,618.00	
Person Power Cost	518,000.00	
Establishment Cost	663,972.00	
Programme Cost	751,980.00	
Capital Cost	93,272.00	
Production Cost	322,193.00	
	<hr/>	2,424,035.00
Expenditures Incurred through Sub-Grantee's		
Consultancy Fee for Block Coordinator - Trainings	185,200.00	
Consultancy Fee for Community E-Mobilizer - Trainings	67,800.00	
Consultancy Fee for District Coordinator	76,700.00	
Expenses for Community Mobilizer for Baseline and Endline Survey	12,460.00	
Internet Data Card/Internet Connection	555.00	
Review Meeting at Community Level	15,330.00	
Field Travel Expenses for District Consultant Org.	27,635.00	
Participatory Learning and Action (PLA) Exercise - Trainings	110,904.00	
PLA Metrial (Preperation and Printing) - Trainings	65,000.00	
State Level Final Sharing of Experiences	87,576.00	
Sharing Meeting with Government Departments	100,362.00	
	<hr/>	749,522.00
		3,173,557.00
4. Support to strengthen the capacity of civil society organization working on Securing living income of Farmers, and for strategic communication (Ford Foundation)		
Consultancy Fees	18,966.00	
Establishment Cost	34,920.00	
Project Supplies	8,399.00	
Travel Expenses	9,475.00	
Salary Expenses	302,000.00	
	<hr/>	373,760.00
5. Community Based Management of Malnutrition at Pohari Block-Shivpuri (CRY)		
Advocacy & Networking	14,210.00	
Capacity Building	27,098.00	
Travel & Mobile	123,342.00	
Community Mobilization	21,444.00	
Person Power Cost-Programme	678,600.00	
Administrative Cost	785,640.00	
Interim Services	6,166.00	
Program & Research Honorarium	72,000.00	
Winter Cloths	95,036.00	
Surveys, Studies & Dissemination	100,490.00	
	<hr/>	1,924,026.00



6. Navigational Resource Support to NFI			
Capacity Building of State Partners - Trainings		891,649.00	
Overheads		192,692.00	
Programme Salaries		1,707,659.53	
Handholding and Mentoring Visits to States - Trainings & Capacity Building		259,488.00	
Identification and Documentation of Media Stories for the National Level		23,954.00	
Policy Review on Management of Malnutrition Across the States		214,302.00	
Report Consolidation		28,374.00	
Supporting State Teams to Develop Policy Briefs, Media Briefs and Other Advocacy Materials		750,658.00	
Review Meetings		821,830.00	
Project Facilitation and Deliverance		7,450.00	
		<hr/>	4,898,056.53
10. 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		770,584.00	
District Level Project Activities		1,137,024.00	
State Level Human Resources and Administration		511,045.00	
State Level Programme Activities		519,378.00	
		<hr/>	2,938,031.00
11. Equation Project			
Office Expenses		1,500.00	
Orientation Cum Research Planning Workshop		21,000.00	
Audit Fees		48,000.00	
Outstation Travel		3,540.00	
Statutory Fees		6,000.00	
Vehicle Insurance		1,760.00	
Vehicle Maintenance		4,541.00	
R.Centre / Literature / R. Material /News Paper Etc.		7,459.00	
Staff Meeting - Refreshment		1,267.00	
		<hr/>	95,067.00
TOTAL			<hr/> <hr/> 17,976,339.53



SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

Amount (In Rs.)

1. Interest on TDH Grant Fund			
	Balance as per last Balance Sheet		
	Add: Interest earned during the Year transferred from I/E Account	89,243.00	
			89,243.00
2. Interest on NFI Grant Fund (National)			
	Balance as per last Balance Sheet		
	Add: Interest earned during the Year transferred from I/E Account	115,484.00	
			115,484.00
3. Interest on NFI Grant Fund (State)			
	Balance as per last Balance Sheet		
	Add: Interest earned during the Year transferred from I/E Account	32,388.00	
			32,388.00
4. Interest on CRY Grant Fund (FCRA)			
	Balance as per last Balance Sheet		
	Add: Interest earned during the Year transferred from I/E Account	78,838.00	
			78,838.00
			315,953.00



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 2020

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. 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 respective funding agencies 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 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.

From the Current Financial Year, 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").

In the Current Financial Year effect of Fixed Assets purchased in the previous financial years has also been given in the Schedule-A to arrive at the actual amount to be refunded/receivable from the respective funding agencies. Another effect of this has been given in the account titled as 'Grant for Equipment' ("the Account") with the total amount of fixed assets purchased in the previous financial years.

Cost of the fixed assets includes direct expenses incurred for their acquisition.

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 from the Current Financial Year, the depreciation thereon is reduced from the amount credited to the Account and not debited to Income & Expenditure Account. Effect of the difference in the WDV of the fixed assets purchased from the Grant fund have been given from the "Capital Fund" account to reconcile the WDV of the fixed assets and corresponding account of "Grant for Equipment"

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 7, 2020

For **VIKAS SAMVAD SAMITI**

 **Secretary**

SECRETARY

For **VIKAS SAMVAD SAMITI**

 **President**

PRESIDENT

For **VIKAS SAMVAD SAMITI**

 **Treasurer**

TREASURER