

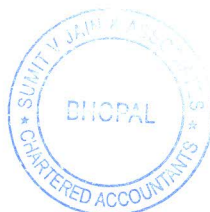


CERTIFICATE

We have audited the accounts of **VIKAS SAMVAD SAMITI ("The Association")**, H. No. 443, Rohit Nagar, Phase-I, Bawadiya Kalan, 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, 2021** 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. 1,30,72,695.84/-** (Rupees One Crore Thirty Lacs Seventy-Two Thousand Six Hundred Ninety-Five & Eighty-Four Paisa Only), in the designated bank accounts
2. Foreign Contribution received by the Association during the year in cash was **Rs. 2,64,48,562.86** (Rupees Two Crore Sixty-Four Lacs Forty-Eight Thousand Five Hundred Sixty-Two & Eighty-Six Paisa Only) and Interest credited by the designated bank on the amounts lying with it was **Rs. 5,93,546/-** (Rupees Five Lacs Ninety-Three Thousand Five Hundred Forty-Six Only) for the year ended **31st March, 2021**;
3. The balance of unutilized Foreign Contribution with the Association at the end of the year 31st March 2021 was **Rs. 1,40,01,529.21/-** (Rupees One Crore Forty Lacs One Thousand Five Hundred Twenty-Nine & Twenty-One Paisa Only), comprising balance in designated bank accounts **Rs. 1,39,68,538.21/-** (Rupees One Crore Thirty-Nine Lacs Sixty-Eight Thousand Five Hundred Thirty-Eight & Twenty-One Paisa Only), **Rs. 32,991.00/-** (Rupees Thirty-Two Thousand Nine Hundred & Ninety-Nine 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.

UDIN: 21413974AAAAAV8732



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

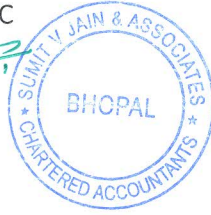
Firm registration No. 016276C



CA. Sumit Jain

Proprietor

Membership No: 413974



Place: Bhopal

Date: 4th August, 2021

UDIN: 21413974AAAAAV8732

VIKAS SAMVAD SAMITI (FCRA)

BALANCE SHEET AS AT 31ST MARCH, 2021

<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:		11,60,612.79	<u>1. PROJECT ASSETS :</u>		
Less: Excess of Expenditure over Income During the Year		95,858.38	NET BLOCK:		
		<u>10,64,754.41</u>	As per Schedule attached		
Less: Adjustment of Interest Earned During Previous Years		7,95,183.47		"B"	21,34,292.62
		2,69,570.94	<u>2. OTHER ASSETS:</u>		
<u>BHOPAL RESOURCE CENTER CAMPUS FUND :</u>			GROSS BLOCK:		
Balance as per last Balance Sheet:		41,82,500.00	As per Schedule attached		
				"B"	<u>42,21,769.15</u>
<u>GOVERNMENT & OTHER GRANT REFUNDABLE/ ADJUSTABLE :</u>			<u>CURRENT ASSETS, LOANS & ADVANCES</u>		
Net amount Payable	"A"		<u>Loans & Advances</u>		
As per Column (7) of Schedule attached		1,25,59,401.92	Staff & other advances (Unsecured, considered good)		
					9,650.00
<u>CURRENT LIABILITIES & PROVISIONS :</u>			<u>BALANCES WITH CASH & BANKS :</u>		
Other Liabilities		<u>3,04,648.00</u>	Cash In Hand		
		3,04,648.00			32,991.00
<u>INTEREST ON GRANT FUNDS :</u>					
	"D"		With Scheduled Banks: (subject to balance confirmation) In Savings Bank accounts		
		9,16,827.50		"E"	<u>1,39,68,538.21</u>
<u>GRANTS FOR EQUIPMENTS :</u>					1,40,01,529.21
Book Value of Equipment purchased out of Grant and Other agencies aided projects: (Debited to Project Equipment as per contra)					
Balance as per last Balance Sheet:		17,28,197.06			
Add: Addition during the Year		10,40,783.00			
		27,68,980.06			
Less: Written Off during the Year		1,97,691.12			
Less: Depreciation during the Year		<u>4,36,996.32</u>			
		21,34,292.62			
SIGNIFICANT ACCOUNTING POLICIES					
As per Schedule - F attached					
TOTAL Rs.		<u>2,03,67,240.98</u>	TOTAL Rs.		<u>2,03,67,240.98</u>

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

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

For VIKAS SAMVAD SAMITI

SECRETARY

S. G. G. G.
Secretary

PRESIDENT

TREASURER

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



PLACE: BHOPAL

DATED: AUGUST 04, 2021

For VIKAS SAMVAD SAMITI

[Signature]
President

For Vikas Samvad Samitti

[Signature]
Treasurer

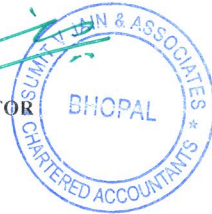
VIKAS SAMVAD SAMITI (FCRA)

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

<u>EXPENDITURE</u>	Amount (In Rs.)	<u>INCOME</u>	Amount (In Rs.)
EXPENDITURE ON THE OBJECTS OF THE SOCIETY :		GOVERNMENT AND OTHER GRANTS :	
VARIOUS PROJECTS (Net) (As per Schedule - C attached)	2,72,88,172.15	[As per column (5) of Schedule-A attached]	3,98,47,574.07
Depreciation on Fixed Assets (Other)	6,987.32	<u>LESS : REFUNDABLE/ ADJUSTABLE</u>	
Bank Charges	5,398.34	[As per column (7) of Schedule-A attached]	<u>1,25,59,401.92</u>
Amount Written Off	23,840.72		2,72,88,172.15
Interest Transferred to Balance Sheet		<u>INTEREST & OTHER INCOME</u>	
Interest on CRY Grant Fund	1,34,283.00	On Saving Bank Accounts including Linked Term Deposits	5,93,546.00
Interest on TDH Grant Fund	4,44,883.00	Donation Received	5,000.00
Interest on NFI Grant Fund (State)	<u>79,012.00</u>		
	6,58,178.00	Excess of Expenditure over Income During the year transferred to Balance Sheet	95,858.38
SIGNIFICANT ACCOUNTING POLICIES As per Schedule-F attached			
TOTAL Rs.	<u>2,79,82,576.53</u>	TOTAL Rs.	<u>2,79,82,576.53</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



For VIKAS SAMVAD SAMITI

Sachin
Secretary

SECRETARY

PLACE: BHOPAL
DATED: AUGUST 04, 2021

For VIKAS SAMVAD SAMITI

[Signature]
President

PRESIDENT

For Vikas Samvad Samiti

[Signature]
Treasurer

TREASURER

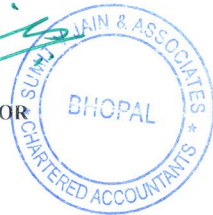
VIKAS SAMVAD SAMITI (FCRA)

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

<u>RECEIPTS</u>	Amount (In Rs.)	<u>PAYMENTS</u>	Amount (In Rs.)
<u>OPENING BALANCE</u>		<u>EXPENDITURE ON THE OBJECTS OF THE SOCIETY :</u>	
Balance With Bank	1,30,72,695.84	<u>VARIOUS PROJECTS (Net)</u>	
		(As per Schedule - C attached)	2,72,88,172.15
<u>GOVERNMENT AND OTHER GRANTS :</u>		<u>BANK CHARGES</u>	5,398.34
[As per column (4) of Schedule-A attached]	2,64,43,562.86		
<u>LOANS AND ADVANCES</u>	1,95,359.00	<u>CLOSING BALANCE</u>	
<u>INCREASE IN CURRENT LIABILITIES</u>	2,03,920.00	Balance in Cash	32,991.00
		Balance With Bank	1,39,68,538.21
<u>ADJUSTMENT OF GRANT GIVEN TO SUB-GRANTEES</u>	7,81,016.00		<u>1,40,01,529.21</u>
<u>INTEREST</u>			
On Saving Bank Accounts Including Linked Term Deposits	5,93,546.00		
Donation Received	5,000.00		
<u>SIGNIFICANT ACCOUNTING POLICIES</u>			
As per Schedule-F attached			
TOTAL Rs.	<u>4,12,95,099.70</u>	TOTAL Rs.	<u>4,12,95,099.70</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



For VIKAS SAMVAD SAMITI

Sachin
Secretary

SECRETARY

PLACE: BHOPAL
DATED: AUGUST 04, 2021

For VIKAS SAMVAD SAMITI

[Signature]
President

PRESIDENT

For Vikas Samvad Samiti

[Signature]
Treasurer

TREASURER

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

SCHEDULE OF GRANTS-IN-AID/OTHERS

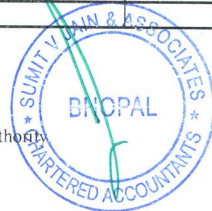
Grants/Others From	Balance b/f from last year's balance sheet	Adjustment of Amount transferred from Interest on Grant Fund A/c	Adjustment for Interest on Grant earned during Previous Years	Received/ refunded (Net) during the year	Total amount credited to income and expenditure account	Spent during the 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)
1. Child Rights and You (CRY)							
i) 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
ii) Covid Relief (FCRA)	0.00			7,60,475.00	7,60,475.00	7,60,475.00	0.00
3. Ford Foundation							
-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
4. National Foundation of India							
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
5. Equations							
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
6. Terre Des Hommes (TDH)							
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
7. Welt Hunger Hilfe (WHH)							
Regional Programme for Scaling Up the Multi Sectoral Approach for Nutrition Smart Villages in India				15,80,184.32	15,80,184.32	9,08,975.60	6,71,208.72
Grand Total	1,25,51,524.24			2,64,43,562.86	3,98,47,574.07	2,72,88,172.15	1,25,59,401.92 *

* 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

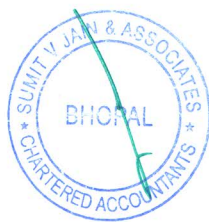


VIKAS SAMVAD SAMITI (FCRA)

SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & 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
FORD FOUNDATION						
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
NATIONAL FOUNDATION OF INDIA						
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
CHILD RIGHTS AND YOU (CRY)						
Laptop	0.00	38000.00	38000.00	40%	15200.00	22800.00
WELT HUNGER HILFE (WHH)						
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
TERRE DES HOMMES						
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
Total	1728197.06	843091.88	2571288.94		436996.32	2134292.62



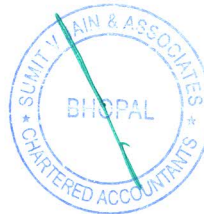
VIKAS SAMVAD SAMITI (FCRA)

SCHEDULE- B

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

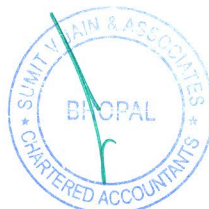
"PART-II OTHER ASSETS"

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
Vikas Samvad Supported Assets						
Computers	625.98	-430.59	195.39	40%	78.16	117.23
Printers & Scanners	7806.63	0.00	7806.63	15%	1170.99	6635.64
Digital/Video Cameras	24469.65	0.00	24469.65	15%	3670.45	20799.20
Mobile Phones	13624.53	-13624.53	0.00	15%	0.00	0.00
Other Equipments	23902.40	-10117.60	13784.80	15%	2067.72	11717.08
Plot for Bhopal Resource Center Campus	4182500.00	0.00	4182500.00	0%	0.00	4182500.00
Grand Total (Part-II)	42,52,929.19	-24,172.72	42,28,756.47		6,987.32	42,21,769.15



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.)	
1. Building a community based resilient and sustainable food security model		
Through community participation and advocacy in Madhya Pradesh & Bihar (TDH)		
Investment Cost	5,42,749.00	
Operation Cost	76,25,905.85	
Personal Cost	80,29,999.00	
	<hr/>	1,61,98,653.85
2. Support to strengthen the capacity of civil society organization working on		
Securing living income of Farmers, and for strategic communication (Ford Foundation)		
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	
	<hr/>	33,64,071.61
3. Covid Relief-CRY		
Programme Expenses	6,95,964.00	
Administrative Cost	64,511.00	
	<hr/>	7,60,475.00
4. Community Based Management of Malnutrition at Pohari Block-Shivpuri (CRY)		
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	
	<hr/>	30,56,946.00
5. Navigational Resource Support to NFI		
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	
	<hr/>	16,00,882.00
6. Regional Programme for Scaling Up the Multi Sectoral Approach for Nutrition		
Smart Villages in India (WHH)		
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	
	<hr/>	9,08,975.60
7. 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	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	
	<hr/>	12,25,046.00
8. Equation Project		
Salary and Other Statutory Benefits	1,54,356.09	
Outstation Travel	6,766.00	
Statutory Fees	12,000.00	
	<hr/>	1,73,122.09
TOTAL		<hr/> <hr/> 2,72,88,172.15



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

Amount (In Rs.)

1. Interest on TDH Grant Fund			
Balance as per last Balance Sheet	89,243.00		
Add: Interest earned during the Year transferred from I/E Account	4,44,883.00		
			5,34,126.00 ✓
2. Interest on NFI Grant Fund (National)			
Balance as per last Balance Sheet	1,15,484.00		
Add: Interest earned during the Year transferred from I/E Account	-		
	1,15,484.00		
Less: Interest transferred to Schedule "A"	1,15,484.00		
3. Interest on NFI Grant Fund (State)			
Balance as per last Balance Sheet	32,388.00		
Add: Interest earned during the Year transferred from I/E Account	79,012.00		
	1,11,400.00		
Less: Interest transferred to Schedule "A"	1,11,400.00		
4. Interest on CRY Grant Fund			
Balance as per last Balance Sheet	78,838.00		
Add: Interest earned during the Year transferred from I/E Account	1,34,283.00		
			2,13,121.00 ✓
5. Interest on Ford Foundation Grant Fund			
Balance as per last Balance Sheet	-		
Add: Interest earned during the previous years transferred from Schedule "A"	1,69,580.50		
			1,69,580.50 ✓
			<u>9,16,827.50</u>



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)	35,86,475.58
Union Bank of India, Bhopal (1166)	63,08,346.68
Union Bank of India, Panna (7825)	16,722.48
Union Bank of India, Rewa (3015)	11,087.23
Union Bank of India, Umaria (6061)	19,516.91
Union Bank of India, Bhopal (4129)	6,62,443.72
Allahabd Bank, Satna (0351)	19,459.00
State Bank of India, NDMB (7233)	33,44,486.61

TOTAL

1,39,68,538.21



SCHEDULE-F

VIKAS SAMVAD SAMITI (FCRA):

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 2021

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 one 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.



