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**SUSHIL KUMAR SHARMA & CO.**  
CHARTERED ACCOUNTANTS

Near Old Income Tax office  
Shambhu Talkies Road  
KATNI 483 501  
(Madhya Pradesh)

**Manav Jeevan Vikas Samiti Village Bijouri Post Majhagawan Katni (M.P.) FC Account**

**Summary of Significant Accounting Policies for the year ended on 31st March 2015.**

1. The financial statements are prepared under the historical cost convention, on the cash basis of accounting and in accordance with the standards on accounting issued by the institute of Chartered Accountants of India. The significant accounting policies are as follows.

**a. Basis of Accounting**

The financial statements have been prepared on historical cost convention. The institution follows the cash system of accounting and recognizes the expenditure and income on cash basis. However provision for audit fees is charged against income in view of prudence concept.

**b. Receipts in Foreign Exchange/Earnings in Foreign Exchange**

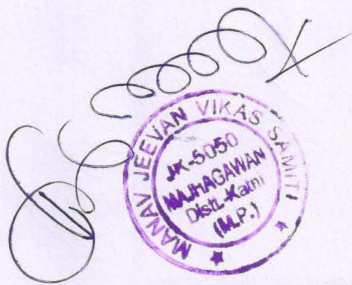
The institution has not received contribution from foreign source as defined under the Foreign Contribution (Regulation) Act. 1976.

**c. Fixed Assets**

Fixed Assets are stated at their original cost of acquisition / installation less Depreciation. All direct expenses attributable to acquisition / installation of assets have been capitalized.

Depreciation has not been provided on fixed assets

2. Interest earned is accounted for on accrual basis.
3. There are no contingent Liabilities as on last day of the financial Year.



**Annual Report  
&  
Financial Statements**  
Year ended 31<sup>st</sup> March 2015



**MANAV JEEVAN VIKAS SAMITI,  
BIJOURI POST MAJHAGAWAN  
KATNI (M.P.)**

**FC - ACCOUNT**

**Auditor**  
Sushil Kumar Sharma & Co.  
Chartered Accountants  
Shambhu Talkies Road Nai Basti  
KATNI-483501  
Phone: 91-7622-403797  
E mail : [skskatni@gmail.com](mailto:skskatni@gmail.com)  
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(Madhya Pradesh)

## INDEPENDENT AUDITOR'S REPORT

### **Report on the Financial Statements**

We have audited the accompanying financial statements of M/s. **Manav Jeevan Vikas Samiti Village Bijouri Post Majhagawan Katni (M.P.) FC Account** which comprise the Balance Sheet as at 31 March 2015, & Income & Expenditure and for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Assessee in accordance with the Accounting Standards issued by The ICAI. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Assessee preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- i. In the case of the balance sheet, the state of affairs of the Assessee as at 31 March 2015;
- ii. In the case of the Income & Expenditure Account excess of Expenditure over Income for the accounting year ended on 31st March 2015

Place: Shambhu Talkies Road, Katni  
Date: 22.07.2015

**For Sushil Kumar Sharma & Co.**  
(CHARTERED ACCOUNTANTS)

(S. K. SHARMA)  
Membership No. 71523  
(FRN-905093C)



**Secretary**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501

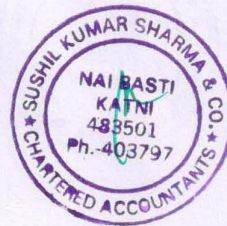
**MANAV JEEVAN VIKAS SAMITI  
F.C ACCOUNT  
BALANCE SHEET AS AT 31/03/2015**

<u>LIABILITIES</u>	<u>AMOUNT</u>	<u>ASSETS</u>	<u>AMOUNT</u>
<b><u>CAPITAL FUND</u></b>		<b><u>FIXED ASSETS</u></b>	
Opening balance	4042728.22	Activa bike	50500.00
Less: deficit	<u>415406.60</u>	Bicycle	9000.00
	3627321.62	Camera(tamadi)	10990.00
Village Fund Himalaya Gareema Tour	100624.00	Computer	13800.00
Less : During the year	<u>100624.00</u>	0.00 HP laptop(tamadi)	37650.00
		Laptop (National Coordination)	38000.00
		LCD projector	39990.00
		Mobile	7240.00
		Printer (HP1020)	7400.00
		Dell Desktop 6605 PC (Tamadi)	32000.00
		HP MPF M1005 Printer (Tamadi)	12700.00
		Sony camera(Tamadi)	16500.00
		Splendor pro bike	52900.00
		Tempo Traveler	476640.00
		HF Delux Bike EFT Woment Moped	50935.00
		HP Desktop 110-400 IL	<u>26500.00</u>
			882745.00
		<b><u>FIXED DEPOSIT</u></b>	
		S.B.I(CESCI Silvia & hans fund corpus)	1000000.00
		S.B.I(CESCI Educational fund corpus)	<u>1000000.00</u>
			2000000.00
		<b><u>CASH &amp; BANK BALANCE</u></b>	
		Cash in hand	1050.00
		Cash at bank	<u>743526.62</u>
			744576.62
	<u><u>3627321.62</u></u>		<u><u>3627321.62</u></u>

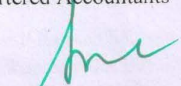
Date : 22.07.2015

Place : Katni

As per our report of even date annexed



Sushil Kumar Sharma & Co.  
Chartered Accountants

  
Sushil Kumar Sharma  
Membership No. 071523  
FRN 005093C

**MANAV JEEVAN VIKAS SAMITI  
F.C ACCOUNT  
INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31/03/2015**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<b>CESCI FOUNDATION SWITZERLAND</b>		<b>GRANT IN AID</b>	
CESCI Bhimkoti Agriculture Project	109228.00	CESCI Advocacy & Book Print Project	256603.00
CESCI Advocacy & Book Print Project	572900.00	CESCI Bhimkoti Project	303134.00
CESCI Education Fund	20000.00	CESCI International Youth Camp	573056.00
CESCI National coordination	716994.00	CESCI National coordination	599735.00
CESCI National office Delhi	2939.00	CESCI Social Worker Support	399480.00
CESCI Scholarship Worker Support	399480.00	CESCI Stipend for Coordination Project	117810.00
CESCI Silvia & hans fund	108000.00	CESCI Village Devlopment Project	293972.00
CESCI Stipend for Coordination Project	117810.00	EFT Youth Camp	300000.00
CESCI Village Development Project	241001.00	Gareema Project (Tamadi)	2066527.00
CESCI Youth Camp	573056.00	MGSA ILC NES Land Reform Project	37800.00
COSOG Fund (Tamadi)	24853.00	NRM CD for Reduce Poverty Project	605243.00
EFT Bhopal	827.00	SOLIFUND Project	577960.40
Gareema Project (Tamadi)	2165485.00	The Hunger project	809990.00
MGSA ILC NES Land Reform Project	37800.00	Gramin vikas pratishtan	440800.00
NRM CD for Reduce Poverty Project	504859.00		<u>7382110.40</u>
Gramin Vikas pratishtan	440800.00	<b>Other Income</b>	
SOLIFUND Project	577960.40	Bank interest THP	2781.00
The Hunger Project New	812066.00	CESCI Educational fund FD Interest	38248.00
Youth Camp EFT	509665.00	CESCI Siliva & hans fund FD Interest	83945.00
Bank Commission & Insurance exps.	35026.60	Bank interest received	48259.00
	<u>7970750.00</u>		<u>173233.00</u>
		<b>Excess of Expenditure over Income</b>	<b>415406.60</b>
	<u><u>7970750.00</u></u>		<u><u>7970750.00</u></u>

Date : 22.07.2015

Place : Katni

As per our report of even date annexed



Sushil Kumar Sharma & Co.  
Chartered Accountants

*(Signature)*  
Sushil Kumar Sharma  
Membership No. 071523  
FRN 005093C

**MANAV JEEVAN VIKAS SAMITI**  
**F.C ACCOUNT**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2015**

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<b><u>TO OPENING BALANCE</u></b>		<b><u>Exps.Under Project.</u></b>	
Cash in hand	4965.00	CESCI Bhimkoti Agriculture Project	109228.00
Cash at bank	1154734.22	CESCI Advocacy & Book Print Project	572900.00
<b><u>FIXED DEPOSIT</u></b>		CESCI Education Fund	20000.00
S.B.I.(CESCI Silvia & hans fund corpus)	1000000.00	CESCI National coordination	716994.00
S.B.I.(CESCI Educational fund corpus)	1000000.00	CESCI National office Delhi	2939.00
<b><u>GRANT IN AID</u></b>		CESCI Scholarship Worker Support	399480.00
CESCI Advocacy & Book Print Project	256603.00	CESCI Silvia & hans fund	108000.00
CESCI Bhimkoti Project	303134.00	CESCI Stipend for Coordination Project	117810.00
CESCI International Youth Camp	573056.00	CESCI Village Development Project	241001.00
CESCI National coordination	599735.00	CESCI Youth Camp	573056.00
CESCI Social Worker Support	399480.00	COSOG Fund (Tamadi)	24853.00
CESCI Stipend for Coordination Project	117810.00	EFT Women Moped Bhopal	827.00
CESCI Village Development Project	293972.00	Gareema Project (Tamadi)	2165485.00
EFT Youth Camp	300000.00	MGSA ILC Project	37800.00
Gareema Project (Tamadi)	2066527.00	NRM CD for Reduce Poverty Project	504859.00
MGSA ILC	37800.00	Gramin Vikas Pratishtan	440800.00
NRM CD for Reduce Poverty Project	605243.00	SOLIFUND Project	577960.40
SOLIFUND Project	577960.40	The Hunger Project New	812066.00
The Hunger project	809990.00	Youth Camp EFT	509665.00
Gramin vikas Pratishtan	440800.00	Bank Commission & Insurance exps.	35026.60
	7382110.40		<b>7970750.00</b>
<b><u>Other Income</u></b>		<b><u>Purchase Fixed Assets</u></b>	
Bank Interest THP	2781.00	HF Delux Bike EFT Woment Moped	50935.00
CESCI Educational fund FD Interest	38248.00	HP Desktop 110-400 IL	26500.00
CESCI Silvia & hans fund FD Interest	83945.00	<b><u>Loan &amp; Liability</u></b>	
Bank Interest received	48259.00	173233.00	100624.00
		<b><u>CLOSING BALANCE</u></b>	
<b><u>Received Loan &amp; Advance</u></b>		Cash in hand	1050.00
Anish kumar KK	65000.00	Cash at bank	743526.62
Manu Narla	50000.00	<b><u>FIXED DEPOSIT</u></b>	
Rishikanta Sharma	46919.00	S.B.I.(CESCI Silvia & hans fund corpus)	1000000.00
Sudhir Kumar Bhargav	16424.00	S.B.I.(CESCI Educational fund corpus)	1000000.00
	178343.00		2744576.62
	<b>10893385.62</b>		<b>10893385.62</b>