

VIKAS SAMVAD SAMITI

Audit Report

Financial Year: 2021-22

Regd Office:

H. No. 443, Rohit Nagar
Phase-I, Bawadiya Kalan,
Bhopal-462016 (M.P.)

VIKAS SAMVAD SAMITI

BALANCE SHEET AS AT 31ST MARCH, 2022

LIABILITIES

CAPITAL FUND:

Balance as per last Balance Sheet 7,05,847.37
Add: Excess of Income Over Expenditure During the Year 28,255.25

Add: NGO Management Cost Transferred from HDFC/NFI 7,34,102.62
4,09,888.00

BHOPAL RESOURCE CENTER CAMPUS FUND:

Balance as per last Balance Sheet 77,86,732.00
Add: Donation Received During the Year 10,05,000.00

GOVERNMENT & OTHER GRANT

REFUNDABLE/ ADJUSTABLE:

Net amount Payable "A"
As per Column (7) of Schedule attached 1,68,35,576.60

CURRENT LIABILITIES & PROVISIONS:

Other Liabilities 85,000.00

INTEREST ON GRANT FUNDS:

"E" 11,66,442.50

GRANTS FOR EQUIPMENTS:

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: 22,76,262.41
Add: Addition during the Year 19,22,744.00

Less: Depreciation during the Year 41,99,006.41
8,24,763.56

SIGNIFICANT ACCOUNTING POLICIES

As per Schedule - G attached

TOTAL Rs.

Amount (In Rs.)
31/03/2022

11,43,990.62

87,91,732.00

1,68,35,576.60

85,000.00

11,66,442.50

22,76,262.41

19,22,744.00

41,99,006.41

8,24,763.56

3,13,96,984.57

ASSETS

FIXED ASSETS:

1. PROJECT ASSETS:

NET BLOCK:
As per Schedule attached

2. OTHER ASSETS:

GROSS BLOCK:
As per Schedule attached

CURRENT ASSETS, LOANS & ADVANCES

TDS on Interest 2,07,736.00

Deposits

Rent & other deposits (Unsecured, considered good) 1,20,000.00

BALANCES WITH CASH & BANKS:

Cash In Hand 34,744.00

With Scheduled Banks: (subject to balance confirmation) In Savings Bank accounts

Amount (In Rs.)
31/03/2022

33,74,242.85

60,13,726.19

2,07,736.00

1,20,000.00

34,744.00

2,18,06,915.53

2,18,41,659.53

1,62,09,871.70

3,15,57,364.57

For SUMIT V JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Firm Registration No. 016276C

(CA. SUMIT JAIN) PROPRIETOR

Membership No: 413974

UDIN: 22413974AVNPB7106

PLACE: BHOPAL

DATED: SEPTEMBER 27, 2022



SECRETARY

PLACE: BHOPAL

DATED: SEPTEMBER 27, 2022

For VIKAS SAMVAD SAMITI

Sachin
Secretary

PRESIDENT

For VIKAS SAMVAD SAMITI

[Signature]
President

TREASURER

For Vikas Samvad Samiti

[Signature]
Treasurer

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-G.

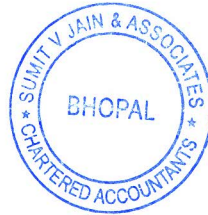
VIKAS SAMVAD SAMITI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

<u>EXPENDITURE</u>	Amount (In Rs.) 31/03/2022	Amount (In Rs.) 31/03/2021	<u>INCOME</u>	Amount (In Rs.) 31/03/2022	Amount (In Rs.) 31/03/2021
EXPENDITURE ON THE OBJECTS OF THE SOCIETY :			GOVERNMENT AND OTHER GRANTS :		
VARIOUS PROJECTS (Net)	1,60,380.00		[As per column (5) of Schedule-A attached]	6,44,29,972.70	
(As per Schedule - C attached)	4,75,94,396.10	2,98,90,459.15			
(As per Schedule - D attached)	5,28,929.95	9,93,840.35	<u>LESS : REFUNDABLE/ ADJUSTABLE</u>		
			[As per column (7) of Schedule-A attached]	1,68,35,576.60	
Depreciation on Fixed Assets (Other)	13,462.80	9,792.10		4,75,94,396.10	2,98,90,459.15
Interest Transferred to Balance Sheet			<u>INTEREST & OTHER INCOME</u>		
Interest on CRY Grant Fund (Non-FCRA)	6,114.00		On Saving Bank Accounts	3,17,942.00	1,12,597.95
Interest on CRY Grant Fund	12,909.00		On Linked Term Deposits (Gross: TDS-Rs. 62047/-)	3,14,096.00	6,17,878.50
Interest on Unicef Grant Fund	7,569.00		Donation Received for TDH Project	5,00,200.00	11,29,469.51
Interest on TDH Grant Fund	1,03,497.00		Interest Received on Refund of Income Tax	281.00	-
Interest on HDFC Grant Fund	32,590.00		Membership Fees	6,000.00	-
Interest on WHH Grant Fund	32,758.00		Donation Received	-	5,001.00
Interest on Ford Foundation Grant Fund	2,12,054.00				
	4,07,491.00	7,26,858.00			
Excess of Income over expenditure During the year transferred to Balance Sheet	28,255.25	1,34,456.51			
SIGNIFICANT ACCOUNTING POLICIES					
As per Schedule-F attached					
TOTAL Rs.	4,87,32,915.10	3,17,55,406.11	TOTAL Rs.	4,87,32,915.10	3,17,55,406.11

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

(CA. SUMIT JAIN) PROPRIETOR
Membership No: 413974
UDIN: 22413974AVNPNB7106
PLACE : BHOPAL
DATED: SEPTEMBER 27, 2022



SECRETARY

PLACE: BHOPAL
DATED: SEPTEMBER 27, 2022

For VIKAS SAMVAD SAMITI

[Signature]
Secretary

PRESIDENT

For VIKAS SAMVAD SAMITI

[Signature]
President

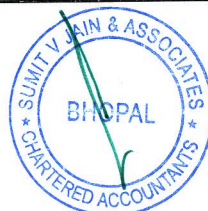
TREASURER

For Vikas Samvad Samiti

[Signature]
Treasurer

VIKAS SAMVAD SAMITI
SCHEDULE-A
**SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2022**
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) Creation of CMC- Counseling and Monitoring Centre-Shivpuri	1,07,329.00	-		0.00	1,07,329.00	0.00	1,07,329.00
ii) Ensuring education and protection for children from vulnerable communities along with providing opportunities for vocational skill training for a better future (CRY - Baran)	0.00	-		14,43,975.00	14,43,975.00	14,43,975.00	0.00
iii) Community Based Management of Malnutrition (CRY) - FCRA	0.00	-		57,94,596.00	57,94,596.00	38,72,729.00	19,21,867.00
iv) Community Based Programme for Eradication of Malnutrition	0.00	-		17,00,000.00	17,00,000.00	17,00,000.00	0.00
2. UNICEF							
-Universal Access to Social Protection Services Through Digital Social Action Lab	0.00	-		20,03,750.00	20,03,750.00	19,29,806.00	73,944.00
3. Ford Foundation (FCRA)							
-General Support,Project Support for institutional strengthening, and for core support for institutional strengthening. (2020-24)	0.00	-		22,70,677.00	22,70,677.00	14,39,670.00	8,31,007.00
-Support to strengthen the capacity of civil society organization working on Securing living income of Farmers, and for strategic communication (2019-22)	50,48,938.39	-		63,85,571.00	1,14,34,509.39	36,83,155.00	77,51,354.39
4. Giving Back Fund (FCRA)							
-Food, Livelihood and Nutrition support to tribal and rural families in 125 villages	0.00	-	-	18,45,283.00	18,45,283.00	5,87,585.00	12,57,698.00
5. Goonj							
-Disaster Relief, Rehab and Water conservation	0.00	-		15,50,000.00	15,50,000.00	11,88,917.00	3,61,083.00
6. HDFC Bank Limited							
-Participatory Action for Holistic Agriculture and Livelihood (PAHAL)	0.00	-	-	94,64,200.00	94,64,200.00	94,64,200.00	0.00
7. Dasra (FCRA)							
-Agriculture, Nutrition and Health in 100 Villages of Madhya Pradesh	0.00	-	-	10,15,754.00	10,15,754.00	4,62,660.00	5,53,094.00

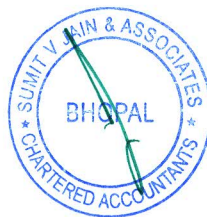


8. SRIJAN -Aligning Farming with Nature Across the Agro- ecologies in MP	0.00	-	-	2,50,000.00	2,50,000.00	54,125.00	1,95,875.00
9. Terre Des Hommes (TDH-FCRA) -Building a community based resilient and sustainable food security model through community participation and advocacy in Madhya Pradesh & Bihar	68,39,254.81	-		1,17,75,269.23	1,86,14,524.04	1,52,29,023.20	33,85,500.84
10. Welt Hunger Hilfe (WHH-FCRA) -To revive the traditional mode of Indigo Coloration (Dye) in Tarapur-Ummaidpur and Kukshi	6,71,208.72	-		62,64,166.55	69,35,375.27	65,38,550.90	3,96,824.37
Grand Total	1,26,66,730.92	-		5,17,63,241.78	6,44,29,972.70	4,75,94,396.10	1,68,35,576.60 *

* 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

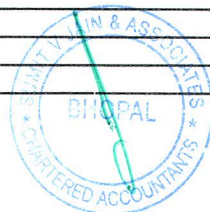
SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2022

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2021	Additions/ Deductions/ Written Off during the year	Total Value as at 31-3-2022	Rate of depreciation	Depreciation on WDV basis	Written Down value 31-3-2022
CHILD RIGHTS AND YOU						
Furniture and Fixtures	12466.62	0.00	12466.62	10%	1246.66	11219.96
Laptop	0.00	139275.00	139275.00	40%	55710.00	83565.00
Software	0.00	40600.00	40600.00	40%	16240.00	24360.00
HIFAJAT						
Almirah	2440.75	0.00	2440.75	10%	244.07	2196.67
Cooler	3551.88	0.00	3551.88	15%	532.78	3019.10
Chair & Table	5230.18	0.00	5230.18	10%	523.02	4707.16
Digital Camera	6601.15	0.00	6601.15	15%	990.17	5610.98
Cycle	1225.74	0.00	1225.74	15%	183.86	1041.88
MPLSSM PROJECT						
Monitor	4068.00	0.00	4068.00	40%	1627.20	2440.80
Chairs	2626.71	0.00	2626.71	10%	262.67	2364.04
Kitchen Items	3625.29	0.00	3625.29	10%	362.53	3262.76
Table	1459.28	0.00	1459.28	10%	145.93	1313.36
Cooler	3686.64	0.00	3686.64	15%	553.00	3133.64
Digital Camera	4148.64	0.00	4148.64	15%	622.30	3526.35
Fridge	5129.23	0.00	5129.23	15%	769.39	4359.85
LCD Projector With Screen	14782.75	0.00	14782.75	15%	2217.41	12565.34
Speakers	1206.88	0.00	1206.88	15%	181.03	1025.85
CMC PROJECT						
Audio System	1658.14	0.00	1658.14	15%	248.72	1409.42
Furniture and Fixtures	12651.07	0.00	12651.07	10%	1265.11	11385.96
Weighing Machine & Equipment	2781.63	0.00	2781.63	15%	417.24	2364.38
Laptop	5155.20	0.00	5155.20	40%	2062.08	3093.12
Projector With Screen	19735.52	0.00	19735.52	15%	2960.33	16775.19
CRY PROJECT (BHOPAL)						
Furniture and Fixtures	0.00	15694.00	15694.00	10%	1569.40	14124.60
Laptop	0.00	44500.00	44500.00	40%	17800.00	26700.00



CRY BARAN PROJECT						
Inverter and Battery	0.00	123142.00	123142.00	15%	18471.30	104670.70
Furniture and Fixtures	0.00	123200.00	123200.00	10%	12320.00	110880.00
Printer and Scanner	0.00	18500.00	18500.00	15%	2775.00	15725.00
Laptop	0.00	289090.00	289090.00	40%	115636.00	173454.00
Smart Television	0.00	88151.00	88151.00	15%	13222.65	74928.35
Tablets	0.00	75450.00	75450.00	15%	11317.50	64132.50
SIR DORABJI TATA TRUST						
Almirah	2510.49	0.00	2510.49	10%	251.05	2259.44
Digital Camera	2943.27	0.00	2943.27	15%	441.49	2501.78
Video Camera	9621.83	0.00	9621.83	15%	1443.27	8178.56
Furniture and Fixtures	3300.85	0.00	3300.85	10%	330.09	2970.77
Malnutrition Project						
Furniture and Fixtures	7727.10	0.00	7727.10	10%	772.71	6954.39
Equipments	1634.94	0.00	1634.94	15%	245.24	1389.70
FORD FOUNDATION						
Digital Camera	30798.37	331500.00	362298.37	15%	54344.76	307953.61
Computers and Peripherals	8880.48	84900.00	93780.48	40%	37512.19	56268.29
Mobile Phone	4697.54	0.00	4697.54	15%	704.63	3992.91
Equipments for AV Units	233198.35	74296.00	307494.35	15%	46124.15	261370.20
Video Documentation Unit	202165.31	0.00	202165.31	15%	30324.80	171840.51
NATIONAL FOUNDATION OF INDIA						
Computers and Peripherals	20731.93	0.00	20731.93	40%	8292.77	12439.16
Printers	20143.30	0.00	20143.30	15%	3021.50	17121.81
CHILD RIGHTS AND YOU (FCRA)						
Laptop	22800.00	0.00	22800.00	40%	9120.00	13680.00
HDFC BANK LIMITED						
Projector With Screen	0.00	44550.00	44550.00	15%	6682.50	37867.50
Furniture and Fixtures	0.00	108646.00	108646.00	10%	10864.60	97781.40
Office Equipment	0.00	167850.00	167850.00	15%	25177.50	142672.50
WELT HUNGER HILFE (WHH)						
Computers and Laptops	82680.00	0.00	82680.00	40%	33072.00	49608.00
Furniture and Fixtures	43094.70	0.00	43094.70	10%	4309.47	38785.23
TERRE DES HOMMES						
Digital Camera	53244.64	0.00	53244.64	15%	7986.70	45257.94
Computers	5533.29	118000.00	123533.29	40%	49413.32	74119.97
Motor Cycles	352367.62	0.00	352367.62	15%	52855.14	299512.48
Office Equipment & Sports Kit	831762.40	35400.00	867162.40	15%	130074.36	737088.04
Monitoring Equipments	134050.19	0.00	134050.19	15%	20107.53	113942.66
Furniture and Fixtures	88144.50	0.00	88144.50	10%	8814.45	79330.05
Total	2276262.41	1922744.00	4199006.41		824763.56	3374242.85



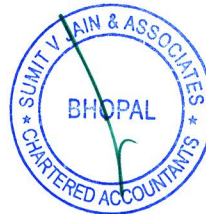
VIKAS SAMVAD SAMITI

SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2022

"PART-II OTHER ASSETS"

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2021	Additions/ Deductions/ Adjustments during the year	Cost as at 31-3-2022	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2022
Vikas Samvad Supported Assets						
Computers	89.10	-89.10	0.00	40%	0.00	0.00
Cooler	2032.25	0.00	2032.25	15%	304.84	1727.42
Printers & Scanners	9415.22	34600.00	44015.22	15%	6602.28	37412.94
Digital/Video Cameras	20799.20	0.00	20799.20	15%	3119.88	17679.32
Other Equipments	11717.09	0.00	11717.09	15%	1757.56	9959.53
Fridge	5129.23	0.00	5129.23	15%	769.39	4359.85
Water Purifier	6058.99	0.00	6058.99	15%	908.85	5150.14
Plot for Bhopal Resource Center Campus	5936150.00	1287.00	5937437.00	0%	0.00	5937437.00
Grand Total (Part-II)	59,91,391.09	35,797.90	60,27,188.99		13,462.80	60,13,726.19

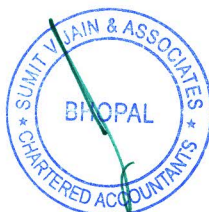


**SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

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	6,77,713.00	
Operation Cost	71,20,409.20	
Personal Cost	74,30,901.00	
		1,52,29,023.20
2. Support to strengthen the capacity of civil society organization working on Securing living income of Farmers, and for strategic communication (2019-22)		
Consultancy Fees	4,86,709.00	
Film Content Production	50,000.00	
Establishment Cost	10,00,352.00	
Project Supplies	8,403.00	
Travel Expenses	44,771.00	
Meetings/Conference/Workshops	3,89,524.00	
Salary Expenses	17,03,396.00	
		36,83,155.00
3. General Support, Project Support for institutional strengthening and for core support for institutional strengthening. (2020-24)		
Payment to Consultants	36,678.00	
General support for CSOs	2,40,859.00	
Capital Cost	4,90,696.00	
Travel Cost	47,997.00	
Meetings/Conference/Workshops	15,924.00	
Overhead Cost	2,29,516.00	
Salary Expenses	3,78,000.00	
		14,39,670.00
4. Food, Livelihood and Nutrition Support to Tribal and Rural Families in 125 Villages (Giving Back Fund)		
Monitoring of Health & Nutrition	96,167.00	
Organic Farming Kit	3,20,518.00	
Awareness campaign on Covid-19	750.00	
Bank Charges	2,322.00	
Communication Material	94,400.00	
Production of Nutrimix	73,428.00	
		5,87,585.00
5. Community Based Programme for Eradication of Malnutrition (CRY)		
Programme Expenses	6,92,743.00	
Capital Cost	1,52,269.00	
Administrative Cost	73,988.00	
Person Power Cost	7,81,000.00	
		17,00,000.00
6. Participatory Action for Holistic Agriculture and Livelihood (PAHAL) - (HDFC Bank)		
Administrative Cost	5,38,023.00	
Capital Cost	3,21,046.00	
Person Power Cost	14,60,000.00	
Health & Nutrition Expenses	6,86,430.00	
Livelihood and Skill Development	33,25,582.00	
Natural Resource Management	25,08,045.00	
Research , Documentation & IEC Development	6,25,074.00	
		94,64,200.00
7. 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	17,89,486.00	
Knowledge Management and Promotion of Multisector Approach towards FNS	1,66,850.00	
Covid-19 Positive Patients of the Targeted Households Receive Adequate Medical Support.	17,71,148.00	
Operational Cost	2,35,213.90	
Travel Cost	1,06,006.00	
Investment Cost	9,09,863.00	
Personnel Cost	15,59,984.00	
		65,38,550.90



8. Community Based Management of Malnutrition (CRY) - FCRA

Programme Expenses	25,97,339.00
Program Travel Cost	22,613.00
Capital Cost	87,800.00
Rent and maintenance costs for educational centres	8,000.00
Rent for Resource Centres of Shivpuri	7,500.00
Administrative Cost	7,13,072.00
ICDC Centers Cost	5,24,205.00

39,60,529.00**9. Agriculture, Nutrition and Health in 100 Villages of Madhya Pradesh (Dasra Project)**

Monitoring of Health & Nutrition	94,000.00
Training of Adolescent Girls	53,787.00
Water Structures	2,67,600.00
Programme Expenses	45,100.00
Administrative Expenses	2,173.00

4,62,660.00**10. Ensuring Education and Protection for Children from Vulnerable Communities alongwith Providing Opportunities for Vocational Skill Training for a Better Future (CRY - Baran)**

Programme Expenses	93,035.00
Capital Cost	7,17,533.00
Activity Center Setup and Maintenance Cost	1,86,518.00
Administrative Expenditure	1,12,027.00
Person Power Cost	3,34,862.00

14,43,975.00**11. Disaster Relief, Rehab and Water Conservation (Goonj)**

Documentation, Travel, Postage and Other Admin Cost	4,090.00
Water Structures	3,96,300.00
Work on Water Bodies like well, Pond etc.	7,88,527.00

11,88,917.00**12. Aligning Farming with Nature Across the Agro- Ecologies in MP (SRIJAN Project)**

Program HR Cost	50,500.00
Travel	3,625.00

54,125.00**13. Enhancing Media & Public Discourse on Critical issue related to Children with Focus on School Education (UNICEF)**

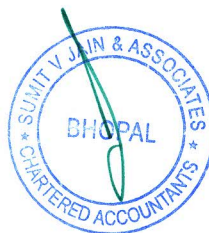
Beneficiary Census for 7 Key Socialprotection Scheme	1,65,000.00
Build a cadre of 40 E-Dastak Volunteers	6,99,834.00
Capacity development of VSS team, field functionaries,	2,87,039.00
Enhanced awareness to generate demand and utilisation of 7 selected social protection services to children and their families	1,76,445.00
Implementation monitoring and documentation of DSAL	3,79,875.00
Programme Effectiveness	2,21,613.00

19,29,806.00**TOTAL****4,77,49,776.10**

**SCHEDULE ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2022**

Amount (In Rs.)

1. Interest on TDH Grant Fund			
Balance as per last Balance Sheet	5,34,126.00		
Add: Interest earned during the Year transferred from I/E Account	1,03,497.00		
			6,37,623.00
2. Interest on HDFC Grant Fund			
Balance as per last Balance Sheet	-		
Add: Interest earned during the Year transferred from I/E Account	32,590.00		
	32,590.00		
Less: Expenses through Interest earned on Grant Fund	32,590.00		
			-
3. Interest on WHH Grant Fund			
Balance as per last Balance Sheet	-		
Add: Interest earned during the Year transferred from I/E Account	32,758.00		
			32,758.00
4. Interest on CRY Grant Fund (FCRA)			
Balance as per last Balance Sheet	2,13,121.00		
Add: Interest earned during the Year transferred from I/E Account	12,909.00		
	2,26,030.00		
Less: Expenses through Interest earned on Grant Fund	87,800.00		
			1,38,230.00
5. Interest on CRY Grant Fund (Non-FCRA)			
Balance as per last Balance Sheet	2,504.00		
Add: Interest earned during the Year transferred from I/E Account	6,114.00		
	8,618.00		
Less: Expenses through Interest earned on Grant Fund	5,000.00		
			3,618.00
6. Interest on Ford Foundation Grant Fund			
Balance as per last Balance Sheet	1,69,580.50		
Add: Interest earned during the Year transferred from I/E Account	2,12,054.00		
	3,81,634.50		
Less: Expenses through Interest earned on Grant Fund	34,990.00		
			3,46,644.50
7. Interest on Unicef Grant Fund			
Balance as per last Balance Sheet	36,873.00		
Less: Interest Amount returned back to Unicef	36,873.00		
	0.00		
Add: Interest earned during the Year transferred from I/E Account	7,569.00		
			7,569.00
			11,66,442.50



VIKAS SAMVAD SAMITI**SCHEDULE-E****SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND
EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022****EXPENDITURE ON THE OBJECTS OF THE SOCIETY****ORGANISATION/ESTABLISHMENT EXPENSES**

Bank Charges	7,602.85	
Travel Expenses	45,369.00	
Statutory Fees	423.00	
Illustration & Designing	12,000.00	
Professional Service	25,000.00	
Subscription	4,719.00	
Documentation, Translation	4,357.00	
Postage & Courier - S	797.00	
Expenses From Interest on CRY Fund (Non-FCRA)	5,000.00	
Misc Expenses	3,960.00	
		1,09,227.85

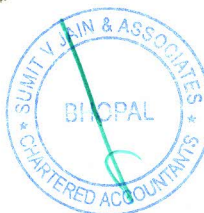
EXPENSES FROM CONTRIBUTION FOR TDH PROJECT**Non-FCRA**

Person Power Cost	2,46,750.00	2,46,750.00
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FCRA

Office Equipment and Sport's Kits	1,77,863.00	1,77,863.00
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Total		5,33,840.85
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VIKAS SAMVAD SAMITI**SCHEDULE-F****SCHEDULE ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2022****BALANCES WITH BANK ACCOUNTS****Amount (In Rs.)****(Including Balances with Linked Term Deposits)**

Union Bank of India, Bhopal (4526)	FC A/c.	1,24,48,592.08
Union Bank of India, Bhopal (1166)	FC A/c.	5,13,642.37
Union Bank of India, Panna (7825)	FC A/c.	17,154.68
Union Bank of India, Rewa (3015)	FC A/c.	11,421.23
Union Bank of India, Umaria (6061)	FC A/c.	20,103.91
Union Bank of India, Bhopal (4129)	FC A/c.	48,70,136.02
Allahabd Bank, Satna (0351)	FC A/c.	20,029.00
State Bank of India, NDMB (7233)	FC A/c.	25,074.50
Union Bank of India, Bhopal (8979)	NFC A/c.	35,52,174.23
ICICI Bank Limited (1301)	NFC A/c.	2,78,396.51
Axis Bank Limited	NFC A/c.	25,191.00
HDFC Bank Limited	NFC A/c.	25,000.00

TOTAL**2,18,06,915.53**

VIKAS SAMVAD SAMITI:**SCHEDULE OF SIGNIFICANT ACCOUNTING POLICIES ATTACHED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

(Although it is not obligatory, the Society has been disclosing all the significant accounting policies hereunder for better understanding of the financial statements of the Society)

A. SIGNIFICANT ACCOUNTING POLICIES:

1. The Society is engaged in charitable activities, either on its own or based on programs for specified period and supported by various Charitable Trusts, Indian and Foreign 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, Indian and Foreign Institutions, non-profit Companies incorporated under the applicable provisions of the Companies Act, 1956/2013 and Government/Other Agencies are accounted when received and to the extent of expenditure incurred, and in the following manner:
 - a) Unspent grants are carried forward and shown as Liabilities in the Balance Sheet for its utilisation 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.
 - b) In determining the above amounts, adjustments in respect of excess/short expenditure incurred under various heads are subject to sanction of the concerned agencies. The differences, if any, in the adjustment sought are adjusted/written-off in the year of approval thereof.
4. **INTEREST ON INVESTMENTS, OTHER INTEREST, ETC:**
 - 4.1.1 Interest on Fixed Deposits with banks and other approved institutions is accounted on accrual basis. 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 agency 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 various fixed assets from and out of funds sanctioned for capital expenditure on various programmes.

Cost of Project Equipment's:

In the year of acquisition, 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").

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 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, the depreciation thereon is reduced from the amount credited to the Account and not debited to Income & Expenditure Account.

5.2 Other Fixed Assets:

Fixed Assets including those acquired other than Project Equipments (which are acquired out of Grants or Supports, as above), are classified and disclosed as Other Assets. Costs of such fixed assets include direct expenses incurred for their acquisition.

6. EMPLOYEE BENEFITS:

Society's contribution payable to the Employees' provident fund is charged to the Income & Expenditure Account.

Signatures to Schedules A to G

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

(CA. SUMIT JAIN) PROPRIETOR
Membership No. 413974

PLACE: BHOPAL
DATE: SEPTEMBER 27, 2022

UDIN: 22413974AVNPB7106



For **VIKAS SAMVAD SAMITI**

Sachin
Secretary

SECRETARY

For **VIKAS SAMVAD SAMITI**

PRESIDENT
[Signature]
President

TREASURER

For **Vikas Samvad Samiti**

[Signature]
Treasurer