

VIKAS SAMVAD SAMITI

Audit Report

Financial Year: 2022-23

Regd Office:

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

VIKAS SAMVAD SAMITI

BALANCE SHEET AS AT 31ST MARCH, 2023

LIABILITIES

CAPITAL FUND:

Balance as per last Balance Sheet 13,04,370.62
 Add: Excess of Income Over Expenditure During the Year 1,78,251.79
14,82,622.41
 Add: NGO Management Cost Transferred from HDFC/NFI 6,53,168.00

BHOPAL RESOURCE CENTER CAMPUS FUND:

Balance as per last Balance Sheet 87,91,732.00
 Add: Donation Received During the Year 7,40,000.00

GOVERNMENT & OTHER GRANT REFUNDABLE/ ADJUSTABLE:

Net amount Payable "A"
 As per Column (7) of Schedule attached

CURRENT LIABILITIES & PROVISIONS:

Other Liabilities 4,243.00

INTEREST ON GRANT FUNDS:

"E"

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: 33,74,242.85
 Add: Addition during the Year 1,52,605.89
35,26,848.74
 Less: Depreciation during the Year 6,66,351.17

SIGNIFICANT ACCOUNTING POLICIES
 As per Schedule - G attached

TOTAL Rs.

Amount (In Rs.)
 31/03/2023

Amount (In Rs.)
 31/03/2022

21,35,790.41

13,04,370.62

95,31,732.00

87,91,732.00

1,20,40,044.40

1,68,35,576.60

4,243.00

85,000.00

14,57,770.50

11,66,442.50

28,60,497.57

33,74,242.85

2,80,30,077.88

3,15,57,364.57

ASSETS

FIXED ASSETS:

1. PROJECT ASSETS:

NET BLOCK
 As per Schedule attached

Schedule

"B"

28,60,497.57

2. OTHER ASSETS:

GROSS BLOCK
 As per Schedule attached

"B"

59,94,555.49

CURRENT ASSETS, LOANS & ADVANCES

TDS on Interest
 Other Receivables

2,32,287.00
 50,221.00

Deposits

Rent & other deposits/advances (Unsecured, considered good)

2,21,400.00

BALANCES WITH CASH & BANKS:

Cash In Hand

34,767.00

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

"F"

1,86,36,349.82

Amount (In Rs.)
 31/03/2023

Amount (In Rs.)
 31/03/2022

88,55,053.06

93,87,969.04

5,03,908.00

3,27,736.00

1,86,71,116.82

2,18,41,659.53

TOTAL Rs.

2,80,30,077.88

3,15,57,364.57

We have examined the above Balance Sheet of Vikas Samvad Samiti as at 31st March, 2023 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-G.

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



(CA. SUMIT JAIN) PROPRIETOR
 Membership No: 413974
 UDIN: 23413974BGXVDQ6046
 PLACE: BHOPAL
 DATED: OCTOBER 30, 2023

SECRETARY

PLACE: BHOPAL
 DATED: OCTOBER 30, 2023

PRESIDENT

TREASURER

For VIKAS SAMVAD SAMITI

Sachin
 Secretary

For VIKAS SAMVAD SAMITI

M. J. J.
 President

For Vikas Samvad Samiti

Sumit V Jain
 Treasurer

VIKAS SAMVAD SAMITI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

<u>EXPENDITURE</u>	Amount (In Rs.) 31/03/2023	Amount (In Rs.) 31/03/2022	<u>INCOME</u>	Amount (In Rs.) 31/03/2023	Amount (In Rs.) 31/03/2022
EXPENDITURE ON THE OBJECTS OF THE SOCIETY :			GOVERNMENT AND OTHER GRANTS :		
VARIOUS PROJECTS (Net) (As per Schedule - C attached) (As per Schedule - D attached)	5,57,77,618.98	4,75,94,396.10	[As per column (5) of Schedule-A attached]	6,78,17,663.38	
	2,50,295.98	5,28,929.95	LESS : REFUNDABLE/ ADJUSTABLE [As per column (7) of Schedule-A attached]	<u>1,20,40,044.40</u>	
Depreciation on Fixed Assets (Other)	10,079.73	13,462.80		5,57,77,618.98	4,75,94,396.10
Interest Transferred to Balance Sheet			INTEREST & OTHER INCOME		
Interest on APPI Grant Fund	1,01,186.00		On Saving Bank Accounts	4,41,648.00	3,17,942.00
Interest on TDH Grant Fund	1,71,422.00		On Linked Term Deposits (Gross: TDS-Rs. 76485/-)	3,82,423.00	3,14,096.00
Interest on TDH (Local Contribution)	2,192.00		Donation Received for TDH Project	-	5,00,200.00
Interest on HDFC Grant Fund	28,333.00		Interest Received on Refund of Income Tax	3,636.00	281.00
Interest on CRY (FCRA) Grant Fund	23,480.00		Membership Fees	-	6,000.00
Interest on CRY Grant Fund	32,320.00		Donation Received	77,160.50	-
Interest on Ford Foundation Grant Fund	1,76,399.00		Community Contribution for HDFC Project	91,173.00	-
Interest on WHH Grant Fund	<u>22,081.00</u>				
Excess of Income over expenditure During the year transferred to Balance Sheet	5,57,413.00	4,07,491.00			
	1,78,251.79	1,88,635.25			
SIGNIFICANT ACCOUNTING POLICIES As per Schedule-G attached					
TOTAL Rs.	<u>5,67,73,659.48</u>	<u>4,87,32,915.10</u>	TOTAL Rs.	<u>5,67,73,659.48</u>	<u>4,87,32,915.10</u>

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

(CA. SUMIT JAIN) PROPRIETOR
Membership No: 413974
UDIN: 23413974BGXVDQ6046
PLACE : BHOPAL
DATED: OCTOBER 30, 2023



SECRETARY

PLACE: BHOPAL
DATED: OCTOBER 30, 2023

PRESIDENT

TREASURER

For VIKAS SAMVAD SAMITI

Sachin
Secretary

For VIKAS SAMVAD SAMITI

M. S. J.
President

For Vikas Samvad Samiti

M. S. J.
Treasurer

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2023

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	Other Adjustments	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 of children from vulnerable communities along with providing opportunities for vocational skill training for a better future. (CRY Baran)	0.00	-	0.34	34,92,621.66	34,92,622.00	34,92,622.00	0.00
iii) Community Based Management of Malnutrition at Shivpuri & Bhopal district Madhya Pradesh, India (FCRA)	1921867.00	-		44,13,665.00	63,35,532.00	46,31,547.98	17,03,984.02
iv) Community Based Programme for Eradication of Malnutrition	0.00	-		29,99,986.00	29,99,986.00	28,30,388.00	1,69,598.00
2. UNICEF							
-Universal Access to Social Protection Services Through Digital Social Action Lab	73,944.00	-		13,22,000.00	13,95,944.00	13,95,944.00	0.00
3. Ford Foundation (FCRA)							
Grant No. 138237-General support for capacity building of CSOs on strategic communication and project support for institutional strengthening (20-25)	8,31,007.00	-	45,20,690.00	-	53,51,697.00	45,44,763.00	8,06,934.00 #
Grant No 132845- Support to strengthen the capacity of civil society organization working on Securing living income of Farmers, and for strategic communication (2019-22)	77,51,354.39	-	45,20,690.00	0.00	32,30,664.39	30,55,862.00	1,74,802.39 #
4. Giving Back Fund (FCRA)							
-Food, Livelihood and Nutrition support to tribal and rural families in 125 villages	12,57,698.00	-	-	0.00	12,57,698.00	12,57,698.00	0.00
5. Goonj Project							
Disaster Relief, Rehab and Water conservation	3,61,083.00	-		0.00	3,61,083.00	3,61,083.00	0.00
6. HDFC Bank Limited							
-Participatory Action for Holistic Agriculture and Livelihood (PAHAL)	0.00	28,333.00	-	1,09,58,997.00	1,09,87,330.00	1,09,87,330.00	0.00
7. Dasra Project (FCRA)							
-Agriculture, Nutrition and Health in 100 Villages of Madhya Pradesh	5,53,094.00	-	-	0.00	5,53,094.00	5,53,094.00	0.00



8. SRIJAN Project -Aligning Farming with Nature Across the Agro- ecologies in MP	1,95,875.00	-	-	10,00,000.00	11,95,875.00	9,45,875.00	2,50,000.00
9. Terre Des Hommes (TDH-FCRA) SEWOH_VSS II Building a community-based, resilient and sustainable food security model through community participation and advocacy in Madhya Pradesh & Bihar	33,85,500.84	-	-	1,27,60,976.04	1,61,46,476.88	1,35,07,588.20	26,38,888.68
10. Welt Hunger Hilfe (WHH-FCRA) Regional program for scaling up the multisectoral approach for nutrition amart villages in Bangladesh, Nepal and India	3,96,824.37	-	-	17,99,667.74	21,96,492.11	17,83,084.30	4,13,407.81
11. Azim Premji Foundation for Philanthropy Initiatives (APPI) -Fellowship initiative for strengthening constitutional values in Madhya Pradesh	-	-	-	1,11,22,800.00	1,11,22,800.00	61,53,870.50	49,68,929.50
12. National Foundation of India (NFI) -Consultation on food security and social protection policy option for the last mile.	-	-	-	2,63,000.00	2,63,000.00	0.00	2,63,000.00
13. Association for India's Development (AID) Health & Livelihood rehabilitation post COVID pandemic community-centric initiative for reducing TB among Saharia Tribal Community in Madhya Pradesh 2022	-	-	-	8,20,040.00	8,20,040.00	2,76,869.00	5,43,171.00
Grand Total	1,68,35,576.60	28,333.00		5,09,53,753.44	6,78,17,663.38	5,57,77,618.98	1,20,40,044.40*

* Represents net refundable amount

Please Refer Notes to accounts in Schedule G

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

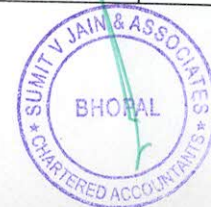


SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2023

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2022	Additions/ Deductions/ Written Off during the year	Total Value as at 31-3-2023	Rate of depreciation	Depreciation on WDV basis	Written Down value 31-3-2023
CHILD RIGHTS AND YOU						
Furniture and Fixtures	11219.96	-3152.05	8067.91	10%	806.79	7261.12
Laptop	83565.00	0.00	83565.00	40%	33426.00	50139.00
Software	24360.00	0.00	24360.00	40%	9744.00	14616.00
HIFAJAT						
Almirah	2196.67	0.00	2196.67	10%	219.67	1977.01
Cooler	3019.10	0.00	3019.10	15%	452.86	2566.23
Chair & Table	4707.16	0.00	4707.16	10%	470.72	4236.44
Digital Camera	5610.98	0.00	5610.98	15%	841.65	4769.33
Cycle	1041.88	0.00	1041.88	15%	156.28	885.59
MPLSSM PROJECT						
Monitor	2440.80	0.00	2440.80	40%	976.32	1464.48
Chairs	2364.04	0.00	2364.04	10%	236.40	2127.64
Kitchen Items	3262.76	0.00	3262.76	10%	326.28	2936.48
Table	1313.36	0.00	1313.36	10%	131.34	1182.02
Cooler	3133.64	0.00	3133.64	15%	470.05	2663.59
Digital Camera	3526.35	0.00	3526.35	15%	528.95	2997.40
Fridge	4359.85	0.00	4359.85	15%	653.98	3705.87
LCD Projector With Screen	12565.34	0.00	12565.34	15%	1884.80	10680.54
Speakers	1025.85	0.00	1025.85	15%	153.88	871.97
CMC PROJECT						
Audio System	1409.42	0.00	1409.42	15%	211.41	1198.01
Furniture and Fixtures	11385.96	0.00	11385.96	10%	1138.60	10247.36
Weighing Machine & Equipment	2364.38	0.00	2364.38	15%	354.66	2009.72
Laptop	3093.12	0.00	3093.12	40%	1237.25	1855.87
Projector With Screen	16775.19	0.00	16775.19	15%	2516.28	14258.91
APPI Project						
Laptop	0.00	68500.00	68500.00	40%	27400.00	41100.00
CRY PROJECT (BHOPAL)						
Furniture and Fixtures	14124.60	0.00	14124.60	10%	1412.46	12712.14
Laptop	26700.00	0.00	26700.00	40%	10680.00	16020.00



CRY BARAN PROJECT							
Inverter and Battery							
Furniture and Fixtures	104670.70	0.00	104670.70	15%	15700.61	88970.10	
Printer and Scanner	110880.00	0.00	110880.00	10%	11088.00	99792.00	
Laptop	15725.00	0.00	15725.00	15%	2358.75	13366.25	
Smart Television	173454.00	0.00	173454.00	40%	69381.60	104072.40	
Tablets	74928.35	0.00	74928.35	15%	11239.25	63689.10	
	64132.50	0.00	64132.50	15%	9619.88	54512.63	
SIR DORABJI TATA TRUST							
Almirah	2259.44	0.00	2259.44	10%	225.94	2033.49	
Digital Camera	2501.78	0.00	2501.78	15%	375.27	2126.52	
Video Camera	8178.56	-8178.56	0.00	15%	0.00	0.00	
Furniture and Fixtures	2970.77	0.00	2970.77	10%	297.08	2673.69	
Malnutrition Project							
Furniture and Fixtures	6954.39	0.00	6954.39	10%	695.44	6258.95	
Equipments	1389.70	-1389.70	0.00	15%	0.00	0.00	
FORD FOUNDATION (FCRA)							
Digital Camera	307953.61	0.00	307953.61	15%	46193.04	261760.57	
Computers and Peripherals	56268.29	40700.00	96968.29	40%	38787.32	58180.97	
Mobile Phone	3992.91	-3992.91	0.00	15%	0.00	0.00	
Equipments for AV Units	261370.20	-2383.40	258986.80	15%	38848.02	220138.78	
Video Documentation Unit	171840.51	0.00	171840.51	15%	25776.08	146064.44	
NATIONAL FOUNDATION OF INDIA							
Computers and Peripherals	12439.16	-362.88	12076.28	40%	4830.51	7245.77	
Printers	17121.81	0.00	17121.81	15%	2568.27	14553.53	
CHILD RIGHTS AND YOU (FCRA)							
Laptop	13680.00	0.00	13680.00	40%	5472.00	8208.00	
Printer & Scanner	0.00	52899.00	52899.00	15%	7934.85	44964.15	
HDFC BANK LIMITED							
Projector With Screen	37867.50	0.00	37867.50	15%	5680.13	32187.38	
Furniture and Fixtures	97781.40	0.00	97781.40	10%	9778.14	88003.26	
Office Equipment	142672.50	0.00	142672.50	15%	21400.88	121271.63	
WELT HUNGER HILFE (FCRA)							
Computers and Laptops	49608.00	0.00	49608.00	40%	19843.20	29764.80	
Furniture and Fixtures	38785.23	0.00	38785.23	10%	3878.52	34906.71	
ASSOCIATION FOR INDIA'S DEVELOPMENT (FCRA)							
Furniture and Fixtures	0.00	20000.00	20000.00	10%	2000.00	18000.00	



TERRE' DES HOMMES (FCRA)							
Digital Camera	45257.94	0.00	45257.94	15%	6788.69	38469.25	
Computers	74119.97	0.00	74119.97	40%	29647.99	44471.98	
Motor Cycles	299512.48	0.00	299512.48	15%	44926.87	254585.61	
Office Equipment & Sports Kit	737088.04	0.00	737088.04	15%	110563.21	626524.83	
Monitoring Equipments	113942.66	0.00	113942.66	15%	17091.40	96851.26	
Furniture and Fixtures	79330.05	-10033.61	69296.44	10%	6929.64	62366.80	
Total	3374242.85	152605.89	3526848.74		666351.17	2860497.57	



VIKAS SAMVAD SAMITI

SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2023

"PART-II OTHER ASSETS"

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2022	Additions/ Deductions/ Adjustments during the year	Cost as at 31-3-2023	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2023
Vikas Samvad Supported Assets						
Cooler	1727.42	0.00	1727.42	15%	259.11	1468.30
Printers & Scanners	37412.94	0.00	37412.94	15%	5611.94	31801.00
Digital/Video Cameras	17679.32	0.00	17679.32	15%	2651.90	15027.42
Other Equipments	9959.53	-9090.97	868.56	15%	130.28	738.27
Fridge	4359.85	0.00	4359.85	15%	653.98	3705.87
Water Purifier	5150.14	0.00	5150.14	15%	772.52	4377.62
Plot for Bhopal Resource Center Campus	5937437.00	0.00	5937437.00	0%	0.00	5937437.00
Grand Total (Part-II)	60,13,726.19	-9,090.97	60,04,635.22		10,079.73	59,94,555.49



SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**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		
Investment Cost	12,49,706.00	
Operation Cost	45,53,159.20	
Personal Cost	77,04,723.00	
		1,35,07,588.20
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	1,10,420.00	
Establishment Cost	6,93,702.00	
Project Supplies	13,023.00	
Travel Expenses	34,684.00	
Website Support	12,366.00	
Meetings/Conference/Workshops	3,67,167.00	
Salary Expenses	18,24,500.00	
		30,55,862.00
3. General Support, Project Support for institutional strengthening and for core support for institutional strengthening. (2020-25)		
Payment to Consultants	2,23,238.00	
General support for CSOs	28,39,281.00	
Capital Cost	40,700.00	
Travel Cost	1,59,403.00	
Meetings/Conference/Workshops	2,17,828.00	
Overhead Cost	6,50,313.00	
Salary Expenses	4,14,000.00	
		45,44,763.00
4. Food, Livelihood and Nutrition Support to Tribal and Rural Families in 125 Villages (Giving Back Fund)		
Contribution From Giving Back	3,83,315.00	
Communication Material	2,97,867.00	
Cost to Volunteers	29,665.00	
Development of 90 Nutri-Gardens	14,679.00	
Production of Nutrimix	3,43,772.00	
Reviving 2 water structures	1,88,400.00	
		12,57,698.00
5. Community Based Programme for Eradication of Malnutrition (CRY)		
Programme Expenses	25,61,520.00	
Administrative Cost	2,68,868.00	
		28,30,388.00
6. Participatory Action for Holistic Agriculture and Livelihood (PAHAL) - (HDFC Bank)		
Administrative Cost	7,29,919.00	
Person Power Cost	23,01,833.00	
Health & Nutrition Expenses	10,21,361.00	
Livelihood and Skill Development	39,73,655.00	
Natural Resource Management	22,06,216.00	
NGO Management Cost	5,20,368.00	
Research , Documentation & IEC Development	2,33,978.00	
		1,09,87,330.00
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	39,032.00	
Knowledge Management and Promotion of Multisector Approach towards FNS	2,421.00	
Covid-19 Positive Patients of the Targeted Households Receive Adequate Medical Support.	7,875.00	
Operational Cost	2,25,381.30	
Travel Cost	2,31,375.00	
Personnel Cost	12,77,000.00	
		17,83,084.30



8. Community Based Management of Malnutrition (CRY) - FCRA			
Programme Expenses		37,68,645.00	
Administrative Cost		8,62,902.98	
		<u>46,31,547.98</u>	
9. Agriculture, Nutrition and Health in 100 Villages of Madhya Pradesh (Dasra Project)			
Contribution From Dasra Project		2,84,613.00	
Infrastructure, Equipment & Medical Support		98,420.00	
Skilling & Livelihoods		27,500.00	
Training & Capacity Building of FLW		1,42,561.00	
		<u>5,53,094.00</u>	
10. Ensuring Education and Protection for Children from Vulnerable Communities alongwith Providing Ppportunities for Vocational Skill Training for a Better Future (CRY - Baran)			
Programme Expenses		15,18,164.00	
Administrative Expenditure		4,23,834.00	
Person Power Cost		15,50,624.00	
		<u>34,92,622.00</u>	
11. Disaster Relief, Rehab and Water Conservation (Goonj)			
Transporation Charges		13,540.00	
Work on Water Bodies like well, Pond etc.		3,47,543.00	
		<u>3,61,083.00</u>	
12. Aligning Farming with Nature Across the Agro- Ecologies in MP (SRIJAN Project)			
Admin HR Cost		47,415.00	
Infrastructure		2,52,667.00	
Institution Building and Community Mobilization		3,409.00	
Internal Capacity Building		63,305.00	
On Farm Activities		1,37,312.00	
Program HR Cost		4,07,500.00	
Travel		34,267.00	
		<u>9,45,875.00</u>	
13. Universal Access to Social Protection Services Through Digital Social Action Lab (Unicef)			
Beneficiary Cenus for 7 Key Socialprotection Scheme		46,810.00	
Build a cadre of 40 E-Dastak Volunteers		4,74,851.00	
Capacity development of VSS team, field functionaries,		2,43,690.00	
Enhanced awareness to generate demand and utilisation of 7 selected social protection services to children and their families		1,38,833.00	
Implementation monitoring and documentation of DSAL		3,28,373.00	
Programme Effectiveness		1,63,387.00	
		<u>13,95,944.00</u>	
14. Fellowship initiative for strengthening constitutional values in Madhya Pradesh-APPI Project			
Fellowship/Honorarium		35,55,500.00	
Salary and Benefits		9,52,600.00	
Cross learning and Perspective building events		9,25,150.00	
Mentoring Support		1,20,000.00	
Travel & Related expenses		9,578.00	
Office Administration Cost		4,82,542.50	
Other Programme element (Capital Cost)		68,500.00	
Audit, documentation		40,000.00	
		<u>61,53,870.50</u>	
15. Health & Livelihood rehabilitation post COVID pandemic community-centric initiative for reducing TB among Saharia Tribal Community in Madhya Pradesh 2022-(AID)			
Programme Expenses		2,03,856.00	
Capital Expenses		20,000.00	
Administrative Expenditure		53,013.00	
		<u>2,76,869.00</u>	
TOTAL			<u><u>5,57,77,618.98</u></u>



SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE ON THE OBJECTS OF THE SOCIETY

ORGANISATION/ESTABLISHMENT EXPENSES

Bank Charges	5,039.67	
Travel Expenses	28,271.00	
Statutory Fees	14,570.00	
Illustration & Designing	5,500.00	
Staff Honorarium	9,000.00	
Accounting Software Subscription Charges	20,300.00	
Subscription	4,999.00	
Property Tax of Plot	1,545.00	
Volunteers Meeting / Refreshment	24,616.00	
Postage & Courier	3,747.00	
Amount Written Off	9,091.31	
Need assessment of Soil, Water and Natural Resources	78,000.00	
		2,04,678.98

EXPENSES FROM CONTRIBUTION FOR TDH PROJECT

Non-FCRA		
Water Structure Cost	16,817.00	
		16,817.00

EXPENSES FROM COMMUNITY CONTRIBUTION FOR HDFC PROJECT

Goatry unit	21700.00	
Solar Lamp	7100.00	
		28,800.00

Total		2,50,295.98
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VIKAS SAMVAD SAMITI**SCHEDULE-D****SCHEDULE ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2023**

		Amount (In Rs.)
1. Interest on TDH Grant Fund		
Balance as per last Balance Sheet	6,37,623.00	
Add: Interest earned during the Year transferred from I/E Account	<u>1,71,422.00</u>	
		8,09,045.00
2. Interest on TDH (Local Contribution)		
Balance as per last Balance Sheet	-	
Add: Interest earned during the Year transferred from I/E Account	<u>2,192.00</u>	
		2,192.00
3. Interest on HDFC Grant Fund		
Balance as per last Balance Sheet	-	
Add: Interest earned during the Year transferred from I/E Account	<u>28,333.00</u>	
	28,333.00	
Less: Amount transferred to Schedule "A"	<u>28,333.00</u>	
4. Interest on WHH Grant Fund		
Balance as per last Balance Sheet	32,758.00	
Add: Interest earned during the Year transferred from I/E Account	<u>22,081.00</u>	
		54,839.00
5. Interest on CRY Grant Fund (FCRA)		
Balance as per last Balance Sheet	1,38,230.00	
Add: Interest earned during the Year transferred from I/E Account	<u>23,480.00</u>	
	1,61,710.00	
Less: Expenses through Interest earned on Grant Fund	<u>52,899.00</u>	
		1,08,811.00
6. Interest on CRY Grant Fund (Non-FCRA)		
Balance as per last Balance Sheet	3,618.00	
Add: Interest earned during the Year transferred from I/E Account	<u>32,320.00</u>	
	35,938.00	
Less: Unspent Interest returned to CRY	<u>15,100.00</u>	
		20,838.00
7. Interest on Ford Foundation Grant Fund		
Balance as per last Balance Sheet	3,46,644.50	
Add: Interest earned during the Year transferred from I/E Account	<u>1,76,399.00</u>	
	5,23,043.50	
Less: Expenses through Interest earned on Grant Fund	<u>1,62,184.00</u>	
		3,60,859.50
8. Interest on Unicef Grant Fund		
Balance as per last Balance Sheet	7,569.00	
Less: Interest Amount returned back to Unicef	<u>7,569.00</u>	
9. Interest on APPI Grant Fund		
Balance as per last Balance Sheet	-	
Add: Interest earned during the Year transferred from I/E Account	<u>1,01,186.00</u>	
		1,01,186.00
		14,57,770.50



VIKAS SAMVAD SAMITI

SCHEDULE-F

**SCHEDULE ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2023**

BALANCES WITH BANK ACCOUNTS

Amount (In Rs.)

(Including Balances with Linked Term Deposits)

Union Bank of India, Bhopal (4526)	FC A/c.	36,82,701.68
Union Bank of India, Bhopal (1166)	FC A/c.	40,77,551.76
Union Bank of India, Bhopal (4129)	FC A/c.	4,63,734.81
State Bank of India, NDMB (7233)	FC A/c.	42,004.52
Union Bank of India, Bhopal (8979)	NFC A/c.	52,44,803.04
ICICI Bank Limited (1301)	NFC A/c.	31,728.51
Axis Bank Limited	NFC A/c.	26,147.00
Union Bank of India, Bhopal (0810)	NFC A/c.	50,67,678.50

TOTAL

1,86,36,349.82



VIKAS SAMVAD SAMITI:**SCHEDULE OF SIGNIFICANT ACCOUNTING POLICIES ATTACHED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023**

(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:

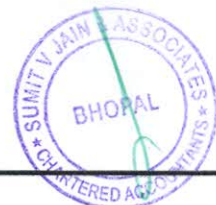
a) Unspent grants are carried forward and shown as Liabilities in the Balance Sheet for its utilisation during subsequent period of the respective projects/programmes and expenditure incurred in excess of the grant, subject to terms of sanction, since expected to be received, is shown as receivable.

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.

Notes to Accounts

Grant received from Ford foundation in the previous year 2021-22 of Rs. 45,20,690/- was wrongly showed as receipt in Grant No. 132845 and same has been corrected this year and adjustment is shown in Schedule A- Serial No. 3

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: OCTOBER 30, 2023

UDIN: 23413974BGXVDQ6046

For VIKAS SAMVAD SAMITI

Sachin
Secretary

SECRETARY

For VIKAS SAMVAD SAMITI

PRESIDENT

M. J. J.
President

TREASURER

For Vikas Samvad Samiti

M. J. J.
Treasurer