



## 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 **31<sup>st</sup> March, 2022** 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. 1,40,01,529.21/-** (Rupees One Crore Forty Lacs One Thousand Five Hundred Twenty-Nine & Twenty-One Paise 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 Paise Only), **Rs. 32,991.00/-** (Rupees Thirty-Two Thousand Nine Hundred & Ninety-Nine Only) in Cash.
2. Foreign Contribution received by the Association during the year in cash was **Rs. 3,58,51,516.78** (Rupees Three Crore Fifty-Eight Lacs Fifty-One Thousand Five Hundred Sixteen & Seventy-Eight Paise Only) and Interest credited by the designated bank on the amounts lying with it was **Rs. 4,49,597/-** (Rupees Four Lacs Forty-Nine Thousand Five Hundred Ninety-Seven Only) for the year ended **31<sup>st</sup> March, 2022**;
3. The balance of unutilized Foreign Contribution with the Association at the end of the year 31<sup>st</sup> March 2021 was **Rs. 1,79,54,517.79/-** (Rupees One Crore Seventy-Nine Lacs Fifty-Four Thousand Five Hundred Seventeen & Seventy-Nine Paise Only), comprising balance in designated bank accounts **Rs. 1,79,26,153.79/-** (Rupees One Crore Seventy-Nine Lacs Twenty-Six Thousand One Hundred Fifty-Three & Seventy-Nine Paise Only), **Rs. 28,364.00/-** (Rupees Twenty-Eight Thousand Three Hundred & Sixty-Four 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: 22413974AVNPNB7106**





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: 27<sup>th</sup> September, 2022

**UDIN: 22413974AVNPNB7106**

# VIKAS SAMVAD SAMITI (FCRA)

Audit Report

Financial Year: 2021-22

Regd Office:

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

**VIKAS SAMVAD SAMITI (FCRA)**

**BALANCE SHEET AS AT 31ST MARCH, 2022**

**LIABILITIES**

**CAPITAL FUND :**

Balance as per last Balance Sheet  
Add: Excess of Income over Expenditure During the Year

**BHOPAL RESOURCE CENTER CAMPUS FUND :**

Balance as per last Balance Sheet  
Add: Donation Received During the Year

**GOVERNMENT & OTHER GRANT**

**REFUNDABLE/ ADJUSTABLE :**

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

**CURRENT LIABILITIES & PROVISIONS :**

Other Liabilities

**INTEREST ON GRANT FUNDS :**

**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:  
Add: Addition during the Year  
Less: Depreciation during the Year

**SIGNIFICANT ACCOUNTING POLICIES**

As per Schedule - G attached

**TOTAL Rs.**

Schedule

Amount (In Rs.)  
31/03/2022

Amount (In Rs.)  
31/03/2021

**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**

**Loans & Advances**

Staff & Other advances (Unsecured, considered good)

**BALANCES WITH CASH & BANKS :**

Cash In Hand

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

Schedule

Amount (In Rs.)  
31/03/2022

Amount (In Rs.)  
31/03/2021

"B" 23,34,990.86

"B" 42,15,849.47 65,50,840.33 63,56,061.77

"A" 1,60,97,345.60 1,25,59,401.92 9650.00

85,000.00 85,000.00 3,04,648.00

"D" 11,55,255.50 9,16,827.50

"F" 1,79,26,153.79 1,79,54,517.79 1,40,01,529.21

2,45,05,358.12 2,03,67,240.98 TOTAL Rs.

2,45,05,358.12 2,03,67,240.98

We have examined the above Balance Sheet of Vikas Samvad Samiti as at 31st March, 2022 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: 22413974AVNPNB7106  
PLACE: BHOPAL  
DATED: SEPTEMBER 27, 2022

SECRETARY

PLACE: BHOPAL  
DATED: SEPTEMBER 27, 2022

PRESIDENT

TREASURER

For VIKAS SAMVAD SAMITI

*Sachin*  
Secretary

For VIKAS SAMVAD SAMITI

*[Signature]*  
President

For Vikas Samvad Samiti

*[Signature]*  
Treasurer

**VIKAS SAMVAD SAMITI (FCRA)**

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

| <u>EXPENDITURE</u>  | Amount (In Rs.)<br>31/03/2022   | Amount (In Rs.)<br>31/03/2021 | <u>INCOME</u>  | Amount (In Rs.)<br>31/03/2022   | Amount (In Rs.)<br>31/03/2021 |
|---|---------------------------------|-------------------------------|--|---------------------------------|-------------------------------|
| <b>EXPENDITURE ON THE OBJECTS OF THE SOCIETY :</b>  |                                 |                               | <b>GOVERNMENT AND OTHER GRANTS :</b>   |                                 |                               |
| <b>VARIOUS PROJECTS (Net)</b><br>(As per Schedule - C attached)<br>(As per Schedule - E attached) | 3,18,13,373.10<br>2,01,964.10   | 2,72,88,172.15<br>29,239.06   | [As per column (5) of Schedule-A attached]   | 4,79,10,718.70                  |                               |
| <b>Depreciation on Fixed Assets (Other)</b>   | 5,919.68                        | 6,987.32                      | <b>LESS : REFUNDABLE/ ADJUSTABLE</b><br>[As per column (7) of Schedule-A attached] | <u>1,60,97,345.60</u>           | 3,18,13,373.10                |
| <b>Interest Transferred to Balance Sheet</b>  |                                 |                               | <b>INTEREST &amp; OTHER INCOME</b>   |                                 |                               |
| Interest on CRY Grant Fund  | 12,909.00                       |                               | On Saving Bank Accounts including Linked Term Deposits                             | 4,49,597.00                     | 5,93,546.00                   |
| Interest on TDH Grant Fund  | 1,03,497.00                     |                               | Donation Received for TDH Project  | 5,00,200.00                     | -                             |
| Interest on WHH Grant Fund  | 32,758.00                       |                               | Donation Received  | -                               | 5,000.00                      |
| Interest on Ford Foundation Grant Fund  | <u>2,12,054.00</u>              |                               |  |                                 |                               |
|   | 3,61,218.00                     | 6,58,178.00                   |  |                                 |                               |
| <b>Excess of Income over expenditure During the year transferred to Balance Sheet</b>             | 3,80,695.22                     | 95,858.38                     |  |                                 |                               |
| <b>SIGNIFICANT ACCOUNTING POLICIES</b><br>As per Schedule-F attached                              |                                 |                               |  |                                 |                               |
|   | <u>TOTAL Rs. 3,27,63,170.10</u> | <u>2,78,86,718.15</u>         |  | <u>TOTAL Rs. 3,27,63,170.10</u> | <u>2,78,86,718.15</u>         |

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

*Sachin*  
Secretary

PRESIDENT

For VIKAS SAMVAD SAMITI

*[Signature]*  
President

TREASURER

For Vikas Samvad Samiti

*[Signature]*  
Treasurer

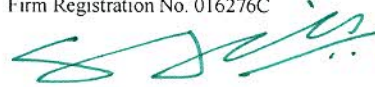


**VIKAS SAMVAD SAMITI (FCRA)**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022**

| <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 in Cash  | 32,991.00                       | <u>VARIOUS PROJECTS (Net)</u>                     |                                 |
| Balance With Bank                                      | <u>1,39,68,538.21</u>           | (As per Schedule - C attached)                    | 3,18,13,373.10                  |
|  | 1,40,01,529.21                  |   |                                 |
| <u>GOVERNMENT AND OTHER GRANTS:</u>                    |                                 | <u>ORGANISATION/ESTABLISHMENT EXPENSES</u>        | 24,101.10                       |
| [As per column (4) of Schedule-A attached]             | 3,53,51,316.78                  | <u>EXPENSES FROM CONTRIBUTION FOR TDH PROJECT</u> | 1,77,863.00                     |
|  |                                 | <u>EXPENSES FROM INTEREST ON GRANT FUNDS</u>      | 1,22,790.00                     |
| <u>LOANS AND ADVANCES</u>                              | 9,650.00                        | <u>DECREASE IN CURRENT LIABILITIES</u>            | 2,19,648.00                     |
| <u>INTEREST</u>  |                                 | <u>CLOSING BALANCE</u>                            |                                 |
| On Saving Bank Accounts Including Linked Term Deposits | 4,49,597.00                     | Balance in Cash                                   | 28,364.00                       |
| Donation Received for TDH Project                      | 5,00,200.00                     | Balance With Bank                                 | <u>1,79,26,153.79</u>           |
|  |                                 |   | 1,79,54,517.79                  |
| <u>SIGNIFICANT ACCOUNTING POLICIES</u>                 |                                 |   |                                 |
| As per Schedule-F attached                             |                                 |   |                                 |
|  | <u>TOTAL Rs. 5,03,12,292.99</u> |   | <u>TOTAL Rs. 5,03,12,292.99</u> |

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

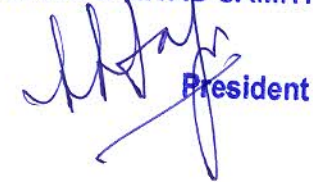
For VIKAS SAMVAD SAMITI



Secretary

PRESIDENT

For VIKAS SAMVAD SAMITI



President

TREASURER

For Vikas Samvad Samiti



Treasurer

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

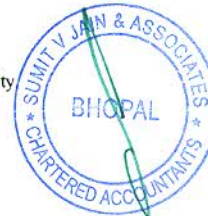
## SCHEDULE OF GRANTS-IN-AID/OTHERS

| 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)   |
| <b>1. Child Rights and You</b><br>-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  |
| <b>2. Ford Foundation</b><br>-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  |
| <b>3. Giving Back Fund</b><br>-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  |
| <b>4. Dasra</b><br>-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   |
| <b>5. Terre Des Hommes (TDH)</b><br>-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  |
| <b>6. Welt Hunger Hilfe (WHH)</b><br>-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   |
| <b>Grand Total</b>   | <b>1,25,59,401.92</b>                      | <b>-</b>   | <b>-</b>  | <b>3,53,51,316.78</b>                    | <b>4,79,10,718.70</b>                                   | <b>3,18,13,373.10</b>                   | <b>1,60,97,345.60*</b>  |

\* Represents net refundable amount

Notes:

- As per Schedule C
- 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 &amp; FORMING PART OF THE B/S AS AT 31ST MARCH, 2022

| ASSETS                              | GROSS BLOCK                |  |                                   | DEPRECIATION               |                                 | NET BLOCK                       |
|-------------------------------------|----------------------------|--|-----------------------------------|----------------------------|---------------------------------|---------------------------------|
|                                     | WDV<br>as at<br>01-04-2021 | Additions/<br>Deductions/<br>Written Off<br>during<br>the year | Total Value<br>as at<br>31-3-2022 | Rate<br>of<br>depreciation | Depreciation<br>on WDV<br>basis | Written Down value<br>31-3-2022 |
| <b>CRY PROJECT</b>                  |                            |  |                                   |                            |                                 |                                 |
| Tally Software                      | 0.00                       | 40600.00   | 40600.00                          | 40%                        | 16240.00                        | 24360.00                        |
| Laptop                              | 0.00                       | 47200.00   | 47200.00                          | 40%                        | 18880.00                        | 28320.00                        |
| <b>FORD FOUNDATION</b>              |                            |  |                                   |                            |                                 |                                 |
| 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                       |
| <b>NATIONAL FOUNDATION OF INDIA</b> |                            |  |                                   |                            |                                 |                                 |
| 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                        |
| <b>CHILD RIGHTS AND YOU (FCRA)</b>  |                            |  |                                   |                            |                                 |                                 |
| Laptop                              | 22800.00                   | 0.00   | 22800.00                          | 40%                        | 9120.00                         | 13680.00                        |
| <b>WELT HUNGER HILFE (WHH)</b>      |                            |  |                                   |                            |                                 |                                 |
| 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                        |
| <b>TERRE DES HOMMES</b>             |                            |  |                                   |                            |                                 |                                 |
| 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                        |
| <b>Total</b>                        | <b>2134292.62</b>          | <b>731896.00</b>   | <b>2866188.62</b>                 |                            | <b>531197.76</b>                | <b>2334990.86</b>               |





**VIKAS SAMVAD SAMITI**

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

SCHEDULE- B

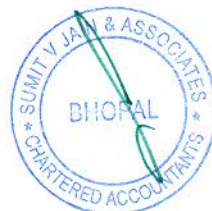
**"PART-II OTHER ASSETS"**

| ASSETS                                 | GROSS BLOCK                |  |                            | DEPRECIATION               |   | NET BLOCK               |
|--|----------------------------|--|----------------------------|----------------------------|---|-------------------------|
|  | WDV<br>as at<br>01-04-2021 | Additions/<br>Deductions/<br>Adjustments<br>during<br>the year | Cost<br>as at<br>31-3-2022 | Rate<br>of<br>depreciation | Depreciation<br>on straight<br>line basis | Book value<br>31-3-2022 |
| <b>Vikas Samvad Supported Assets</b>   |                            |  |                            |                            |   |                         |
| Computers                              | 117.23                     | 0.00   | 117.23                     | 40%                        | 46.89                                     | 70.34                   |
| Printers & Scanners                    | 6635.64                    | 0.00   | 6635.64                    | 15%                        | 995.35                                    | 5640.29                 |
| Digital/Video Cameras                  | 20799.20                   | 0.00   | 20799.20                   | 15%                        | 3119.88                                   | 17679.32                |
| Other Equipments                       | 11717.08                   | 0.00   | 11717.08                   | 15%                        | 1757.56                                   | 9959.52                 |
| Plot for Bhopal Resource Center Campus | 4182500.00                 | 0.00   | 4182500.00                 | 0%                         | 0.00                                      | 4182500.00              |
| <b>Grand Total (Part-II)</b>           | <b>42,21,769.15</b>        | <b>0.00</b>  | <b>42,21,769.15</b>        |                            | <b>5,919.68</b>                           | <b>42,15,849.47</b>     |



**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.)     |                              |
|--|---------------------|------------------------------|
| <b>1. Building a community based resilient and sustainable food security model</b>   |                     |                              |
| <b>Through community participation and advocacy in Madhya Pradesh &amp; Bihar (TDH)</b>  |                     |                              |
| Investment Cost  | 6,77,713.00         |                              |
| Operation Cost   | 71,20,409.20        |                              |
| Personal Cost  | 74,30,901.00        |                              |
|  | <u>74,30,901.00</u> | 1,52,29,023.20               |
| <b>2. Support to strengthen the capacity of civil society organization working on Securing living income of Farmers, and for strategic communication (2019-22)</b> |                     |                              |
| 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        |                              |
|  | <u>17,03,396.00</u> | 36,83,155.00                 |
| <b>3. General Support, Project Support for institutional strengthening and for core support for institutional strengthening. (2020-24)</b>                         |                     |                              |
| 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         |                              |
|  | <u>3,78,000.00</u>  | 14,39,670.00                 |
| <b>4. Food, Livelihood and Nutrition Support to Tribal and Rural Families in 125 Villages (Giving Back Fund)</b>   |                     |                              |
| 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           |                              |
|  | <u>73,428.00</u>    | 5,87,585.00                  |
| <b>5. Regional Programme for Scaling Up the Multi Sectoral Approach for Nutrition Smart Villages in India (WHH)</b>  |                     |                              |
| 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        |                              |
|  | <u>15,59,984.00</u> | 65,38,550.90                 |
| <b>6. Community Based Management of Malnutrition (CRY)</b>   |                     |                              |
| Programme Expenses   | 25,97,339.00        |                              |
| Program Travel Cost  | 22,613.00           |                              |
| 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         |                              |
|  | <u>5,24,205.00</u>  | 38,72,729.00                 |
| <b>7. Agriculture, Nutrition and Health in 100 Villages of Madhya Pradesh (Dasra Project)</b>  |                     |                              |
| 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            |                              |
|  | <u>2,173.00</u>     | 4,62,660.00                  |
| <b>TOTAL</b>   |                     | <u><u>3,18,13,373.10</u></u> |



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

Amount (In Rs.)

|   |                    |                     |
|---|--------------------|---------------------|
| <b>1. Interest on TDH Grant Fund</b>                              |                    |                     |
| Balance as per last Balance Sheet                                 | 5,34,126.00        |                     |
| Add: Interest earned during the Year transferred from I/E Account | <u>1,03,497.00</u> |                     |
|   |                    | <b>6,37,623.00</b>  |
| <b>2. Interest on WHH Grant Fund</b>                              |                    |                     |
| Balance as per last Balance Sheet                                 | -                  |                     |
| Add: Interest earned during the Year transferred from I/E Account | <u>32,758.00</u>   |                     |
|   |                    | <b>32,758.00</b>    |
| <b>3. Interest on CRY Grant Fund (FCRA)</b>                       |                    |                     |
| Balance as per last Balance Sheet                                 | 2,13,121.00        |                     |
| Add: Interest earned during the Year transferred from I/E Account | <u>12,909.00</u>   |                     |
|   | <b>2,26,030.00</b> |                     |
| Less: Expenses through Interest earned on Grant Fund              | <u>87,800.00</u>   |                     |
|   |                    | <b>1,38,230.00</b>  |
| <b>4. Interest on Ford Foundation Grant Fund</b>                  |                    |                     |
| Balance as per last Balance Sheet                                 | 1,69,580.50        |                     |
| Add: Interest earned during the Year transferred from I/E Account | <u>2,12,054.00</u> |                     |
|   | <b>3,81,634.50</b> |                     |
| Less: Expenses through Interest earned on Grant Fund              | <u>34,990.00</u>   |                     |
|   |                    | <b>3,46,644.50</b>  |
|   |                    | <b>11,55,255.50</b> |





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    | 5,460.10  |           |
| Travel Expenses | 18,218.00 |           |
| Statutory Fees  | 423.00    |           |
|                 | <hr/>     | 24,101.10 |

EXPENSES FROM CONTRIBUTION FOR TDH PROJECT

|                                   |             |                         |
|-----------------------------------|-------------|-------------------------|
| Office Equipment and Sport's Kits | 1,77,863.00 | 1,77,863.00             |
|                                   | <hr/>       |                         |
| Total                             |             | <hr/> <hr/> 2,01,964.10 |



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      |

**TOTAL**

**1,79,26,153.79**



## SCHEDULE-G

### 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 2022

#### 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.





**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.

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.

**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. \

**B. NOTES ON ACCOUNTS:**

Amounts receivable and refundable are subject to confirmation and reconciliation, if any.

**Signatures to Schedules A to F**

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: 22413974AVNPNB7106

For **VIKAS SAMVAD SAMITI**



Secretary

SECRETARY


For **VIKAS SAMVAD SAMITI**



President

PRESIDENT

For **Vikas Samvad Samiti**



Treasurer

TREASURER