



**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, 2023** 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. 1,79,54,517.79/-** (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.
2. Foreign Contribution received by the Association during the year in cash was **Rs. 1,98,71,509.28** (Rupees One Crore Ninety Eight Lacs Seventy-One Thousand Five Hundred Nine & Twenty-Eight Paise Only) and Interest credited by the designated bank on the amounts lying with it was **Rs. 4,71,177/-** (Rupees Four Lacs Seventy-One Thousand One Hundred Seventy-Seven Only) for the year ended **31<sup>st</sup> March, 2023**;
3. The balance of unutilized Foreign Contribution with the Association at the end of the year 31<sup>st</sup> March 2023 was **Rs. 82,87,989.77/-** (Rupees Eighty-Two Lacs Eighty-Seven Thousand Nine Hundred Eighty Nine & Seventy-Seven Paise Only), comprising balance in designated bank accounts **Rs. 82,65,992.77/-** (Rupees Eighty-Two Lacs Sixty-Five Thousand Nine Hundred Ninety-Two & Seventy-Seven Paise Only), **Rs. 21,997.00/-** (Rupees Twenty-One Thousand Nine Hundred & Ninety-Seven 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: 23413974BGXVDT1508**



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: 30<sup>th</sup> October, 2023

**UDIN: 23413974BGXVDT1508**

# VIKAS SAMVAD SAMITI (FCRA)

Audit Report

Financial Year: 2022-23

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, 2023**

**LIABILITIES**

**CAPITAL FUND:**

Balance as per last Balance Sheet: 6,50,266.16  
Add: Excess of Income Over Expenditure During the Year 1,38,840.35

**BHOPAL RESOURCE CENTER CAMPUS FUND:**

Balance as per last Balance Sheet: 41,82,500.00

**GOVERNMENT & OTHER GRANT**

**REFUNDABLE/ ADJUSTABLE:**

Net amount Payable "A"  
As per Column (7) of Schedule attached 62,81,187.90

**CURRENT LIABILITIES & PROVISIONS:**

Other Liabilities 4,243.00

**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: 23,34,990.86  
Add: Addition during the Year 40,775.15  
Less: Depreciation during the Year 23,75,766.01  
4,17,593.56

**SIGNIFICANT ACCOUNTING POLICIES**

As per Schedule - G attached

**TOTAL Rs.**

**ASSETS**

**FIXED ASSETS:**

**1. PROJECT ASSETS:**

NET BLOCK:  
As per Schedule attached "B" 19,58,172.46

**2. OTHER ASSETS:**

GROSS BLOCK:  
As per Schedule attached "B" 42,03,102.14

**CURRENT ASSETS, LOANS & ADVANCES**

**Loans & Advances**

Staff & Other advances (Unsecured, considered good) 99,500.00

**BALANCES WITH CASH & BANKS:**

Cash In Hand 21,997.00

With Scheduled Banks: (subject to balance confirmation) In Savings Bank accounts "F" 82,65,992.77

**TOTAL Rs. 1,45,48,764.36 2,45,05,358.12**

**Amount (In Rs.) 31/03/2023 Amount (In Rs.) 31/03/2022**

**1,45,48,764.37 2,45,05,358.12**

We have examined the above Balance Sheet of Vikas Samvad Samiti (FCRA) 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**

*Saehi*  
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, 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
<b>EXPENDITURE ON THE OBJECTS OF THE SOCIETY :</b>					
<b>VARIOUS PROJECTS (Net)</b> (As per Schedule - C attached) (As per Schedule - D attached)	2,96,10,506.48	3,18,13,373.10	<b>GOVERNMENT AND OTHER GRANTS :</b> [As per column (5) of Schedule-A attached]	3,58,91,694.38	
	12,458.79	2,01,964.10	<b>LESS : REFUNDABLE/ ADJUSTABLE</b> [As per column (7) of Schedule-A attached]	<u>62,81,187.90</u>	
<b>Depreciation on Fixed Assets (Other)</b>	3,656.36	5,919.68		2,96,10,506.48	3,18,13,373.10
<b>Interest Transferred to Balance Sheet</b>			<b><u>INTEREST &amp; OTHER INCOME</u></b>		
Interest on TDH Grant Fund	1,71,422.00		On Saving Bank Accounts including Linked Term Deposits	4,71,177.00	4,49,597.00
Interest on CRY (FCRA) Grant Fund	23,480.00		Donation Received for TDH Project	-	5,00,200.00
Interest on Ford Foundation Grant Fund	1,76,399.00		Donation Received	77,160.50	-
Interest on WHH Grant Fund	<u>22,081.00</u>				
<b>Excess of Income over expenditure During the year transferred to Balance Sheet</b>	3,93,382.00	3,61,218.00			
	<u>1,38,840.35</u>	<u>3,80,695.22</u>			
<b>SIGNIFICANT ACCOUNTING POLICIES</b> As per Schedule-F attached					
TOTAL Rs.	<u>3,01,58,843.98</u>	<u>3,27,63,170.10</u>	TOTAL Rs.	<u>3,01,58,843.98</u>	<u>3,27,63,170.10</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**

*Lachi*  
**Secretary**

**For VIKAS SAMVAD SAMITI**

*[Signature]*  
**President**

**For Vikas Samvad Samiti**

*[Signature]*  
**Treasurer**

**VIKAS SAMVAD SAMITI (FCRA)**

**RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023**

<u>RECEIPTS</u>	Amount (In Rs.)	<u>PAYMENTS</u>	Amount (In Rs.)
<b><u>OPENING BALANCE</u></b>		<b><u>EXPENDITURE ON THE OBJECTS OF THE SOCIETY :</u></b>	
Balance in Cash	28,364.00	<b><u>VARIOUS PROJECTS (Net)</u></b>	
Balance With Bank	1,79,26,153.79	(As per Schedule - C attached)	2,96,10,506.48
	1,79,54,517.79		
<b><u>GOVERNMENT AND OTHER GRANTS :</u></b>		<b><u>ORGANISATION/ESTABLISHMENT EXPENSES</u></b>	3,367.82
[As per column (4) of Schedule-A attached]	1,97,94,348.78	<b><u>LOANS AND ADVANCES</u></b>	99,500.00
		<b><u>EXPENSES FROM INTEREST ON GRANT FUNDS</u></b>	2,15,083.00
<b><u>INTEREST</u></b>		<b><u>DECREASE IN CURRENT LIABILITIES</u></b>	80,757.00
On Saving Bank Accounts Including Linked Term Deposits	4,71,177.00		
Donation Received	77,160.50	<b><u>CLOSING BALANCE</u></b>	
<b>SIGNIFICANT ACCOUNTING POLICIES</b>		Balance in Cash	21,997.00
As per Schedule-G attached		Balance With Bank	82,65,992.77
			82,87,989.77
TOTAL Rs.	3,82,97,204.07	TOTAL Rs.	3,82,97,204.07

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**

*[Signature]*  
**President**

**For Vikas Samvad Samiti**

*[Signature]*  
**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)
<b>1. Child Rights and You (CRY)</b> -Community Based Management of Malnutrition at Shivpuri & Bhopal district Madhya Pradesh, India	1921867.00	-		44,13,665.00	63,35,532.00	46,31,547.98	17,03,984.02
<b>2. Ford Foundation (FCRA)</b> 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 #
<b>3. Giving Back Fund (FCRA)</b> -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
<b>4. Dasra Project (FCRA)</b> -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
<b>5. Terre Des Hommes (TDH-FCRA)</b> 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
<b>6. Welt Hunger Hilfe (WHH-FCRA)</b> Regional program for scaling up the multisectoral approach for nutrition smart 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
<b>7. Association for India's Development (AID)</b> 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
<b>Grand Total</b>	<b>1,60,97,345.60</b>	<b>-</b>		<b>1,97,94,348.78</b>	<b>3,58,91,694.38</b>	<b>2,96,10,506.48</b>	<b>62,81,187.90 *</b>

\* 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 &amp; 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
<b>CRY PROJECT</b>						
Tally Software						
Laptop	24360.00	-3152.05	21207.95	10%	2120.80	19087.16
	28320.00	0.00	28320.00	40%	11328.00	16992.00
<b>FORD FOUNDATION (FCRA)</b>						
Digital Camera						
Computers and Peripherals	307953.61	0.00	307953.61	15%	46193.04	261760.57
Mobile Phone	56268.29	40700.00	96968.29	40%	38787.32	58180.97
Equipments for AV Units	3992.91	-3992.91	0.00	15%	0.00	0.00
Video Documentation Unit	261370.20	-2383.40	258986.80	15%	38848.02	220138.78
	171840.51	0.00	171840.51	15%	25776.08	146064.44
<b>NATIONAL FOUNDATION OF INDIA</b>						
Computers and Peripherals						
Printers	12439.16	-362.88	12076.28	40%	4830.51	7245.77
	17121.81	0.00	17121.81	15%	2568.27	14553.53
<b>CHILD RIGHTS AND YOU (FCRA)</b>						
Laptop						
	13680.00	0.00	13680.00	40%	5472.00	8208.00
<b>WELT HUNGER HILFE (FCRA)</b>						
Computers and Laptops						
Furniture and Fixtures	49608.00	0.00	49608.00	40%	19843.20	29764.80
	38785.23	0.00	38785.23	10%	3878.52	34906.71
<b>ASSOCIATION FOR INDIA'S DEVELOPMENT (FCRA)</b>						
Furniture and Fixtures						
	0.00	20000.00	20000.00	10%	2000.00	18000.00
<b>TERRE DES HOMMES (FCRA)</b>						
Digital Camera						
Computers	45257.94	0.00	45257.94	15%	6788.69	38469.25
Motor Cycles	74119.97	0.00	74119.97	40%	29647.99	44471.98
Office Equipment & Sports Kit	299512.48	0.00	299512.48	15%	44926.87	254585.61
Monitoring Equipments	737088.04	0.00	737088.04	15%	110563.21	626524.83
Furniture and Fixtures	113942.66	0.00	113942.66	15%	17091.40	96851.26
	79330.05	-10033.61	69296.44	10%	6929.64	62366.80
<b>Total</b>	<b>2334990.86</b>	<b>40775.15</b>	<b>2375766.01</b>		<b>417593.56</b>	<b>1958172.46</b>





VIKAS SAMVAD SAMITI (FCRA)

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
<b>Vikas Samvad Supported Assets</b>						
Computers	70.34	0.00	70.34	40%	28.14	42.20
Printers & Scanners	5640.29	0.00	5640.29	15%	846.04	4794.25
Digital/Video Cameras	17679.32	0.00	17679.32	15%	2651.90	15027.42
Other Equipments	9959.52	-9090.97	868.55	15%	130.28	738.27
<b>Plot for Bhopal Resource Center Campus</b>	4182500.00	0.00	4182500.00	0%	0.00	4182500.00
<b>Grand Total (Part-II)</b>	<b>42,15,849.47</b>	<b>-9,090.97</b>	<b>42,06,758.50</b>		<b>3,656.36</b>	<b>42,03,102.14</b>



**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.)	
<b>1. Building a community based resilient and sustainable food security model Through community participation and advocacy in Madhya Pradesh &amp; Bihar (TDH)</b>		
Investment Cost	12,49,706.00	
Operation Cost	45,53,159.20	
Personal Cost	77,04,723.00	
	<hr/>	
<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>		<b>1,35,07,588.20</b>
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	
	<hr/>	
<b>3. General Support, Project Support for institutional strengthening and for core support for institutional strengthening. (2020-25)</b>		<b>30,55,862.00</b>
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	
	<hr/>	
<b>4. Food, Livelihood and Nutrition Support to Tribal and Rural Families in 125 Villages (Giving Back Fund)</b>		<b>45,44,763.00</b>
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	
	<hr/>	
<b>5. Regional Programme for Scaling Up the Multi Sectoral Approach for Nutrition Smart Villages in India (WHH)</b>		<b>12,57,698.00</b>
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	
	<hr/>	
<b>6. Community Based Management of Malnutrition (CRY) - FCRA</b>		<b>17,83,084.30</b>
Programme Expenses	37,68,645.00	
Administrative Cost	8,62,902.98	
	<hr/>	
<b>7. Agriculture, Nutrition and Health in 100 Villages of Madhya Pradesh (Dasra Project)</b>		<b>46,31,547.98</b>
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	
	<hr/>	
<b>8. Health &amp; Livelihood rehabilitation post COVID pandemic community-centric initiative for reducing TB among Saharia Tribal Community in Madhya Pradesh 2022-(AID)</b>		<b>5,53,094.00</b>
Programme Expenses	2,03,856.00	
Capital Expenses	20,000.00	
Administrative Expenditure	53,013.00	
	<hr/>	
<b>TOTAL</b>		<b>2,76,869.00</b>
		<hr/> <hr/> <b>2,96,10,506.48</b>



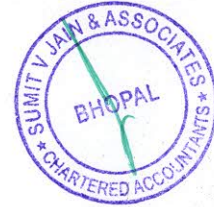
VIKAS SAMVAD SAMITI (FCRA)

SCHEDULE-D

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

Amount (In Rs.)

<b>1. Interest on TDH Grant Fund</b>			
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>		
			<b>8,09,045.00</b>
<b>2. Interest on WHH Grant Fund</b>			
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>		
			<b>54,839.00</b>
<b>3. Interest on CRY Grant Fund (FCRA)</b>			
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>		
	<b>1,61,710.00</b>		
Less: Expenses through Interest earned on Grant Fund	<u>52,899.00</u>		
			<b>1,08,811.00</b>
<b>4. Interest on Ford Foundation Grant Fund</b>			
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>		
	<b>5,23,043.50</b>		
Less: Expenses through Interest earned on Grant Fund	<u>1,62,184.00</u>		
			<b>3,60,859.50</b>
			<b>13,33,554.50</b>



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	3,367.82	
Amount Written Off	<u>9,090.97</u>	12,458.79
<b>Total</b>		<u><u>12,458.79</u></u>



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

**TOTAL**

**82,65,992.77**



## 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 2023

#### 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. \


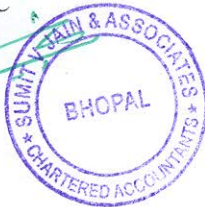
**B. NOTES ON ACCOUNTS:**

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

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.

**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: OCTOBER 30, 2023

UDIN: 23413974BGXVDQ6046


**For VIKAS SAMVAD SAMITI**

  
**Secretary**  
SECRETARY

**For VIKAS SAMVAD SAMITI**

  
**President**  
PRESIDENT

**For Vikas Samvad Samiti**

  
**Treasurer**  
TREASURER