

VIKAS SAMVAD SAMITI

Audit Report

Financial Year: 2023-24

Regd Office:

H. No. 443, Rohit Nagar,
Phase-I, Bawadiya Kalan,
Bhopal-462039 (M.P.)

VIKAS SAMVAD SAMITI

BALANCE SHEET AS AT 31ST MARCH, 2024

LIABILITIES

CAPITAL FUND :

Balance as per last Balance Sheet:	21,35,790.41
Add: Excess of Income Over Expenditure During the Year	1,28,352.41
	20,07,438.00
Add: Shared Supervision/Management Cost-HDFC/NFI	9,26,816.00

BHOPAL RESOURCE CENTER CAMPUS FUND :

Balance as per last Balance Sheet:	95,31,732.00
Add: Donation Received During the Year	10,00,000.00

GOVERNMENT & OTHER GRANT

REFUNDABLE/ ADJUSTABLE :

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

CURRENT LIABILITIES & PROVISIONS :

Other Liabilities	4,301.00
Provision for Expenses	1,002.00

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:	28,60,497.57
Add: Addition during the Year	1,29,837.00
	29,90,334.57
Less: Depreciation during the Year	5,40,212.40

SIGNIFICANT ACCOUNTING POLICIES

As per Schedule - G attached

TOTAL Rs.

Amount (In Rs.)
31/03/2024

Amount (In Rs.)
31/03/2023

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
Other Receivables

Deposits

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

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.)
31/03/2024

Amount (In Rs.)
31/03/2023

"B" 24,50,122.17

"B" 59,85,987.71 84,36,109.89 88,55,053.06

3,12,080.00
36,213.00

1,33,871.00

2,703.00 4,84,867.00 5,03,908.00

30,807.00

"F" 2,58,78,031.05 2,59,08,838.05 1,86,71,116.82

3,48,29,814.94 2,80,30,077.88 TOTAL Rs.

3,48,29,814.94 2,80,30,077.88

We have examined the above Balance Sheet of Vikas Samvad Samiti as at 31st March, 2024 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: 24413974BKHCXX9235
PLACE: BHOPAL
DATED: SEPTEMBER 28, 2024



SECRETARY

PLACE: BHOPAL
DATED: SEPTEMBER 28, 2024

For VIKAS SAMVAD SAMITI

Sachi
Secretary

PRESIDENT

For VIKAS SAMVAD SAMITI

President

TREASURER

For Vikas Samvad Samiti

Treasurer

VIKAS SAMVAD SAMITI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

<u>EXPENDITURE</u>	Amount (In Rs.) 31/03/2024	Amount (In Rs.) 31/03/2023	<u>INCOME</u>	Amount (In Rs.) 31/03/2024	Amount (In Rs.) 31/03/2023
EXPENDITURE ON THE OBJECTS OF THE SOCIETY :			GOVERNMENT AND OTHER GRANTS :		
VARIOUS PROJECTS (Net) (As per Schedule - C attached) (As per Schedule - D attached)	6,56,24,222.63	5,57,77,618.98	[As per column (5) of Schedule-A attached]	8,32,59,671.90	
Depreciation on Fixed Assets (Other)	8,567.77	10,079.73	LESS : REFUNDABLE/ ADJUSTABLE [As per column (7) of Schedule-A attached]	<u>1,76,35,449.27</u>	6,56,24,222.63
Interest Transferred to Balance Sheet			SALES OF PUBLICATION MATERIAL	97,546.00	0.00
Interest on APPI Grant Fund	99,220.00		INTEREST & OTHER INCOME		
Interest on TDH Grant Fund	1,14,009.00		On Saving Bank Accounts	3,83,555.90	4,41,648.00
Interest on CRY (FCRA) Grant Fund	13,817.00		On Linked Term Deposits (Gross: TDS-Rs. 79793/-)	3,98,966.00	3,82,423.00
Interest on CRY Grant Fund	28,613.00		Interest Received on Refund of Income Tax	-	3,636.00
Interest on Ford Foundation Grant Fund	1,51,706.00		Miscellaneous Income	33,778.00	-
Interest on WHH Grant Fund	<u>27,298.00</u>		Donation Received	-	77,160.50
Excess of Income over expenditure During the year transferred to Balance Sheet	4,34,663.00	557413.00	Community Contribution for HDFC Project	-	91,173.00
	<u>1,28,352.41</u>	<u>1,78,251.79</u>			
SIGNIFICANT ACCOUNTING POLICIES As per Schedule-G attached					
	TOTAL Rs.	<u>6,65,38,068.53</u>		TOTAL Rs.	<u>6,65,38,068.53</u>
		<u>5,67,73,659.48</u>			<u>5,67,73,659.48</u>

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

(CA. SUMIT JAIN) PROPRIETOR
Membership No: 413974
UDIN: 24413974BKHCXX9235
PLACE : BHOPAL
DATED: SEPTEMBER 28, 2024



SECRETARY

PLACE: BHOPAL
DATED: SEPTEMBER 28, 2024

For VIKAS SAMVAD SAMITI

Sachin
Secretary

Sumit Jain
PRESIDENT

For VIKAS SAMVAD SAMITI

President

TREASURER

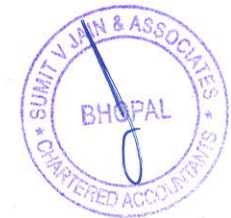
Sumit Jain
For Vikas Samvad Samiti

Treasurer

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2024

SCHEDULE OF GRANTS-IN-AID/OTHERS

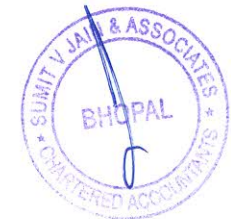
Grants/Others From	Balance b/f from last year's balance sheet	Adjustment of Amount transferred from Interest on Grant Fund A/c	Received/ refunded (Net) during the year	Total amount credited to income and expenditure account	Spent during the year (See Foot-Note-1)	Balance c/d to Balance Sheet (refundable/ receivable) (See Foot-Note-2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Child Rights and You (CRY)						
i) Creation of CMC- Counseling and Monitoring Centre-Shivpuri	1,07,329.00	-	1,07,329.00	0.00	0.00	0.00
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	-	33,12,050.00	33,12,050.00	33,12,050.00	0.00
iii) Community Based Management of Malnutrition at Shivpuri & Bhopal district Madhya Pradesh, India (FCRA)	1703984.02	-	45,64,303.00	62,68,287.02	45,49,086.00	17,19,201.02
iv) Community Based Programme for Eradication of Malnutrition	169598.00	-	21,52,500.00	23,22,098.00	22,21,490.00	1,00,608.00
2. Ford Foundation (FCRA)						
Grant No. 138237-General support for capacity building of CSOs on strategic communication and project support for institutional strengthening (20-25)	8,06,934.00	-	69,66,497.00	77,73,431.00	65,66,670.00	12,06,761.00
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)	1,74,802.39	-	76,44,864.00	78,19,666.39	22,44,446.00	55,75,220.39
3. Bharat Rural Livelihoods Foundation						
Upscaling Farming Aligned with Nature across Agro-ecologies in MP	0.00	-	5,61,670.00	5,61,670.00	6,50,000.00	-88,330.00
4. Aarti Industries						
To Organize Six 5 days residential Youth Camp on Peace & Non violence ideology & Constructive work. and to developed youth as a Peace & Non-violence volunteer through Gandhian thoughts & Constitutional Values based perspective	0.00	-	3,51,000.00	3,51,000.00	3,51,000.00	0.00
5. HDFC Bank Limited						
-Participatory Action for Holistic Agriculture and Livelihood (PAHAL)	0.00	-	1,55,00,001.00	1,55,00,001.00	1,55,00,001.00	0.00
6. EU-Saksham (FCRA)						
-Revitalizing the power of Indian Civil Society	0.00	-	14,35,176.00	14,35,176.00	9,91,175.55	4,44,000.45



7. SRIJAN Project -Aligning Farming with Nature Across the Agro- ecologies in MP	2,50,000.00	-	0.00	2,50,000.00	2,50,000.00	0.00
8. 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	26,38,888.68	-	1,22,86,425.50	1,49,25,314.18	1,22,28,082.68	26,97,231.50
9. Welt Hunger Hilfe (WHH-FCRA) Regional program for scaling up the multisectoral approach for nutrition amart villages in Bangladesh, Nepal and India.	4,13,407.81	82,137.00	36,43,187.00	41,38,731.81	34,18,587.12	7,20,144.69
10. Azim Premji Foundation for Philanthropy Initiatives (APPI) -Fellowship initiative for strengthening constitutional values in Madhya Pradesh	49,68,929.50	2,00,406.00	1,09,36,600.00	1,61,05,935.50	1,21,68,663.28	39,37,272.22
11. National Foundation of India (NFI) -Consultation on food security and social protection policy option for the last mile.	2,63,000.00	-	0.00	2,63,000.00	70,000.00	1,93,000.00
12. 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	5,43,171.00	-	16,90,140.00	22,33,311.00	11,02,971.00	11,30,340.00
Grand Total	1,20,40,044.40	2,82,543.00	7,09,37,084.50	8,32,59,671.90	6,56,24,222.63	1,76,35,449.27

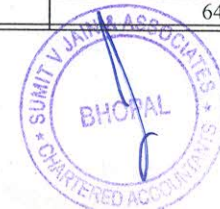
Notes:

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, 2024

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2023	Additions/ Deductions/ Written Off during the year	Total Value as at 31-3-2024	Rate of depreciation	Depreciation on WDV basis	Written Down value 31-3-2024
CHILD RIGHTS AND YOU						
Furniture and Fixtures	7261.12	0.00	7261.12	10%	726.11	6535.01
Laptop	50139.00	0.00	50139.00	40%	20055.60	30083.40
Software	14616.00	0.00	14616.00	40%	5846.40	8769.60
HIFAJAT						
Almirah	1977.01	0.00	1977.01	10%	197.70	1779.31
Cooler	2566.23	0.00	2566.23	15%	384.94	2181.30
Chair & Table	4236.44	0.00	4236.44	10%	423.64	3812.80
Digital Camera	4769.33	0.00	4769.33	15%	715.40	4053.93
Cycle	885.59	0.00	885.59	15%	132.84	752.76
MPLSSM PROJECT						
Monitor	1464.48	0.00	1464.48	40%	585.79	878.69
Chairs	2127.64	0.00	2127.64	10%	212.76	1914.87
Kitchen Items	2936.48	0.00	2936.48	10%	293.65	2642.83
Table	1182.02	0.00	1182.02	10%	118.20	1063.82
Cooler	2663.59	0.00	2663.59	15%	399.54	2264.06
Digital Camera	2997.40	0.00	2997.40	15%	449.61	2547.79
Fridge	3705.87	0.00	3705.87	15%	555.88	3149.99
LCD Projector With Screen	10680.54	0.00	10680.54	15%	1602.08	9078.46
Speakers	871.97	0.00	871.97	15%	130.80	741.17
CMC PROJECT						
Audio System	1198.01	0.00	1198.01	15%	179.70	1018.31
Furniture and Fixtures	10247.36	0.00	10247.36	10%	1024.74	9222.63
Weighing Machine & Equipment	2009.72	0.00	2009.72	15%	301.46	1708.27
Laptop	1855.87	0.00	1855.87	40%	742.35	1113.52
Projector With Screen	14258.91	0.00	14258.91	15%	2138.84	12120.08
APPI Project						
Laptop	41100.00	0.00	41100.00	40%	16440.00	24660.00
CRY PROJECT (BHOPAL)						
Furniture and Fixtures	12712.14	0.00	12712.14	10%	1271.21	11440.93
Laptop	16020.00	0.00	16020.00	40%	6408.00	9612.00



CRY BARAN PROJECT							
Inverter and Battery	88970.10	0.00	88970.10	15%	13345.51	75624.58	
Furniture and Fixtures	99792.00	0.00	99792.00	10%	9979.20	89812.80	
Printer and Scanner	13366.25	0.00	13366.25	15%	2004.94	11361.31	
Laptop	104072.40	0.00	104072.40	40%	41628.96	62443.44	
Smart Television	63689.10	0.00	63689.10	15%	9553.36	54135.73	
Tablets	54512.63	0.00	54512.63	15%	8176.89	46335.73	
SIR DORABJI TATA TRUST							
Almirah	2033.49	0.00	2033.49	10%	203.35	1830.14	
Digital Camera	2126.52	0.00	2126.52	15%	318.98	1807.54	
Furniture and Fixtures	2673.69	0.00	2673.69	10%	267.37	2406.32	
Malnutrition Project							
Furniture and Fixtures	6258.95	0.00	6258.95	10%	625.90	5633.06	
FORD FOUNDATION (FCRA)							
Digital Camera	261760.57	0.00	261760.57	15%	39264.09	222496.49	
Computers and Peripherals	58180.97	0.00	58180.97	40%	23272.39	34908.58	
Equipments for AV Units	220138.78	0.00	220138.78	15%	33020.82	187117.96	
Video Documentation Unit	146064.44	0.00	146064.44	15%	21909.67	124154.77	
NATIONAL FOUNDATION OF INDIA							
Computers and Peripherals	7245.77	0.00	7245.77	40%	2898.31	4347.46	
Printers	14553.53	0.00	14553.53	15%	2183.03	12370.50	
CHILD RIGHTS AND YOU (FCRA)							
Laptop	8208.00	0.00	8208.00	40%	3283.20	4924.80	
Tablets	0.00	44700.00	44700.00	15%	6705.00	37995.00	
Printer & Scanner	44964.15	0.00	44964.15	15%	6744.62	38219.53	
HDFC BANK LIMITED							
Projector With Screen	32187.38	0.00	32187.38	15%	4828.11	27359.27	
Furniture and Fixtures	88003.26	0.00	88003.26	10%	8800.33	79202.93	
Office Equipment	121271.63	0.00	121271.63	15%	18190.74	103080.88	
WELT HUNGER HILFE (FCRA)							
Computers and Laptops	29764.80	0.00	29764.80	40%	11905.92	17858.88	
Furniture and Fixtures	34906.71	0.00	34906.71	10%	3490.67	31416.04	
ASSOCIATION FOR INDIA'S DEVELOPMENT (FCRA)							
Computers and Peripherals	0.00	64900.00	64900.00	40%	25960.00	38940.00	
Furniture and Fixtures	18000.00	20237.00	38237.00	10%	3823.70	34413.30	
TERRE DES HOMMES (FCRA)							
Digital Camera	38469.25	0.00	38469.25	15%	5770.39	32698.86	
Computers	44471.98	0.00	44471.98	40%	17788.79	26683.19	
Motor Cycles	254585.61	0.00	254585.61	15%	38187.84	216397.77	
Office Equipment & Sports Kit	626524.83	0.00	626524.83	15%	93978.73	532546.11	
Monitoring Equipments	96851.26	0.00	96851.26	15%	14527.69	82323.57	
Furniture and Fixtures	62366.80	0.00	62366.80	10%	6236.68	56130.12	
Total	2860497.57	129837.00	2990334.57		540212.40	2450122.17	



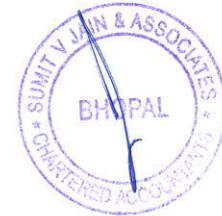
VIKAS SAMVAD SAMITI

SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2024

"PART-II OTHER ASSETS"

ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2023	Additions/ Deductions/ Adjustments during the year	Cost as at 31-3-2024	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2024
Vikas Samvad Supported Assets						
Cooler	1468.30	0.00	1468.30	15%	220.25	1248.06
Printers & Scanners	31801.00	0.00	31801.00	15%	4770.15	27030.85
Digital/Video Cameras	15027.42	0.00	15027.42	15%	2254.11	12773.31
Other Equipments	738.27	0.00	738.27	15%	110.74	627.53
Fridge	3705.87	0.00	3705.87	15%	555.88	3149.99
Water Purifier	4377.62	0.00	4377.62	15%	656.64	3720.98
Plot for Bhopal Resource Center Campus	5937437.00	0.00	5937437.00	0%	0.00	5937437.00
Grand Total (Part-II)	59,94,555.49	0.00	59,94,555.49		8,567.77	59,85,987.71



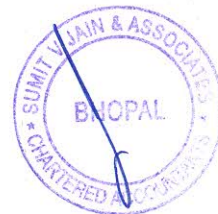
SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

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-FCRA)		
Investment Cost	120.00	
Operation Cost	44,50,538.68	
Personal Cost	77,77,424.00	
	<hr/>	1,22,28,082.68
2. Support to strengthen the capacity of civil society organization working on Securing living income of Farmers, and for strategic communication (2019-22)- Ford Foundation-FCRA		
Consultancy Fees	3,03,852.00	
Establishment Cost	2,03,431.00	
Film Content Production	3,54,000.00	
Publications/Communications	5,600.00	
Travel Cost	98,191.00	
Website Support	30,610.00	
Meetings/Conference/Workshops	9,72,762.00	
Salary Expenses	2,76,000.00	
	<hr/>	22,44,446.00
3. General Support, Project Support for institutional strengthening and for core support for institutional strengthening. (2020-25)-Ford Foundation-FCRA		
Administrative Support Cost	11,87,454.00	
General support for CSOs	19,04,514.00	
Communication Resource Center	1,21,783.00	
Content Development & Dissemination	11,98,040.00	
Meetings/Conference/Workshops	6,07,702.00	
Payment to Consultants	2,61,977.00	
Salary Expenses	12,85,200.00	
	<hr/>	65,66,670.00
4. Community Based Programme for Eradication of Malnutrition (CRY)		
Programme Expenses	19,14,675.00	
Administrative Cost	3,06,815.00	
	<hr/>	22,21,490.00
5. Participatory Action for Holistic Agriculture and Livelihood (PAHAL) - (HDFC Bank)		
Administrative Cost	7,48,883.00	
Person Power Cost	24,57,500.00	
Health & Nutrition Expenses	22,56,481.00	
Livelihood and Skill Development	57,96,892.00	
Natural Resource Management	32,09,066.00	
NGO Management Cost	7,96,816.00	
Research , Documentation & IEC Development	2,34,363.00	
	<hr/>	1,55,00,001.00
6. Regional Programme for Scaling Up the Multi Sectoral Approach for Nutrition Smart Villages in India (WHH-FCRA)		
Consolidation and Follow-Up of the Nutrition Smart Village Pilots	1,13,920.00	
Knowledge Management and Promotion of Multisector Approach towards FNS	2,61,661.00	
Policy Advocacy & Scaling up	9,45,181.00	
Investment Cost	1,17,467.00	
Operational Cost	2,40,863.12	
Travel Cost	3,33,495.00	
Personnel Cost	14,06,000.00	
	<hr/>	34,18,587.12
7. Community Based Management of Malnutrition (CRY) - FCRA		
Programme Expenses	37,33,544.00	
Capital Cost	44,700.00	
Administrative Cost	7,70,842.00	
	<hr/>	45,49,086.00
8. EU-Saksham--Revitalizing the Power of Indian Civil Society		
Human Resources	4,67,000.00	
Travel	1,171.00	
Local Office Cost	17,755.55	
Equipment and Supplies	2,65,882.00	
Inception Workshop	2,39,367.00	
	<hr/>	9,91,175.55



9. Ensuring Education and Protection for Children from Vulnerable Communities alongwith Providing Ppportunities for Vocational Skill Training for a Better Future (CRY - Baran)			
Programme Expenses		12,78,540.00	
Administrative Expenditure		4,21,307.00	
Person Power Cost		16,12,203.00	
		<u>33,12,050.00</u>	33,12,050.00
10. Upscaling Farming Aligned with Nature across Agro-ecologies in MP (BRLF)			
Cost of Project Facilitation Team		3,09,500.00	
Capacity Building		15,840.00	
Programme Cost		2,92,787.00	
Administration Cost		31,873.00	
		<u>6,50,000.00</u>	6,50,000.00
11. Aligning Farming with Nature Across the Agro- Ecologies in MP (SRIJAN Project)			
Admin HR Cost		13,500.00	
Infrastructure		10,000.00	
Institution Building and Community Mobilization		134.00	
Internal Capacity Building		23,250.00	
On Farm Activities		76,283.00	
Program HR Cost		1,14,000.00	
Travel		12,833.00	
		<u>2,50,000.00</u>	2,50,000.00
12. To Organize Six 5 days residential Youth Camp on Peace & Non violence ideology & Constructive work and to developed youth as a Peace & Non-violence volunteer through Gandhian thoughts & Constitutional Values based perspective			
Audit and UC Fees		2,104.00	
Youth Camp		3,48,896.00	
		<u>3,51,000.00</u>	3,51,000.00
13. National Foundation of India			
Research and Study		70,000.00	
		<u>70,000.00</u>	70,000.00
14. Fellowship initiative for strengthening constitutional values in Madhya Pradesh-APPI Project			
Fellowship/Honorarium		70,07,500.00	
Salary and Benefits		14,86,000.00	
Cross learning and Perspective building events		24,46,016.00	
Mentoring Support		2,64,562.00	
Travel & Related expenses		2,38,854.28	
Office Administration Cost		6,57,431.00	
Audit, documentation		68,300.00	
		<u>1,21,68,663.28</u>	1,21,68,663.28
15. Health & Livelihood rehabilitation post COVID pandemic community-centric initiative for reducing TB among Saharia Tribal Community in Madhya Pradesh 2022-(AID-FCRA)			
Programme Expenses		8,92,596.00	
Capital Expenses		85,137.00	
Administrative Expenditure		1,25,238.00	
		<u>11,02,971.00</u>	11,02,971.00
TOTAL			<u><u>6,56,24,222.63</u></u>



SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024**EXPENDITURE ON THE OBJECTS OF THE SOCIETY****ORGANISATION/ESTABLISHMENT EXPENSES**

Advertisement Expenses	7,965.00	
Assets Insurance	7,883.00	
Audit and UC Fees	396.00	
Bank Charges	26,321.54	
Emergency Fund for Health Support	50,000.00	
Health Insurance For Staff	1,00,521.00	
Interest on TDS	6,053.00	
Postage Charges	3,280.00	
Property Tax for Resource Center	2,578.00	
Staff Honorarium	36,000.00	
Stall Registration	2,500.00	
Statutory Fees	8,700.00	
Subscription	1,999.00	
Travel Expenses	4,730.00	
Volunteers Meeting / Refreshment Expenses	4,500.00	
	<hr/>	2,63,426.54

VIKAS SAMVAD PRAKASHAN PROJECT EXPENSES

Bad Debts	2033.00	
Local Travel	350.00	
Postage Charges	2981.00	
Printing and Stationery	320.00	
Printing, Editing Etc for Resource Material	329857.00	
	<hr/>	3,35,541.00

Total

5,98,967.54

SCHEDULE ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2024

Amount (In Rs.)

1. Interest on TDH Grant Fund			
Balance as per last Balance Sheet		8,09,045.00	
Add: Interest earned during the Year transferred from I/E Account		<u>1,14,009.00</u>	
			9,23,054.00
2. Interest on TDH (Local Contribution)			
Balance as per last Balance Sheet			2,192.00
3. Interest on WHH Grant Fund			
Balance as per last Balance Sheet		54,839.00	
Add: Interest earned during the Year transferred from I/E Account		<u>27,298.00</u>	
		82,137.00	
Less: Transferred to Schedule "A"		<u>82,137.00</u>	
4. Interest on CRY Grant Fund (FCRA)			
Balance as per last Balance Sheet		1,08,811.00	
Add: Interest earned during the Year transferred from I/E Account		<u>13,817.00</u>	
		1,22,628.00	
Less: Expenses through Interest earned on Grant Fund		<u>1,15,600.00</u>	
			7,028.00
5. Interest on CRY Grant Fund (Non-FCRA)			
Balance as per last Balance Sheet		20,838.00	
Add: Interest earned during the Year transferred from I/E Account		<u>28,613.00</u>	
		49,451.00	
Less: Unspent Interest adjusted against receivable		17,626.00	
Less: Unspent Interest returned to CRY		<u>31,825.00</u>	
6. Interest on Ford Foundation Grant Fund			
Balance as per last Balance Sheet		3,60,859.50	
Add: Interest earned during the Year transferred from I/E Account		<u>1,51,706.00</u>	
		5,12,565.50	
Less: Expenses through Interest earned on Grant Fund		<u>1,71,885.00</u>	
			3,40,680.50
7. Interest on APPI Grant Fund			
Balance as per last Balance Sheet		1,01,186.00	
Add: Interest earned during the Year transferred from I/E Account		<u>99,220.00</u>	
		2,00,406.00	
Less: Transferred to Schedule "A"		<u>2,00,406.00</u>	
			12,72,954.50



SCHEDULE ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2024**BALANCES WITH BANK ACCOUNTS****Amount (In Rs.)**

(Including Balances with Linked Term Deposits)

Union Bank of India, Bhopal (4526)	FC A/c.	38,65,143.50
Union Bank of India, Bhopal (1166)	FC A/c.	1,04,95,724.75
Union Bank of India, Bhopal (4129)	FC A/c.	11,64,977.14
State Bank of India, NDMB (7233)	FC A/c.	47,347.76
Union Bank of India, Bhopal (8979)	NFC A/c.	61,39,405.65
HDFC Bank Limited (9761)	NFC A/c.	1,95,783.00
ICICI Bank Limited (1301)	NFC A/c.	32,704.51
Axis Bank Limited	NFC A/c.	3,161.52
Union Bank of India, Bhopal (0810)	NFC A/c.	39,33,783.22

TOTAL**2,58,78,031.05**

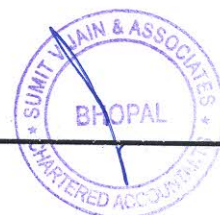
VIKAS SAMVAD SAMITI:**SCHEDULE OF SIGNIFICANT ACCOUNTING POLICIES ATTACHED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

(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 28, 2024

UDIN: 24413974BKHCXX9235


For VIKAS SAMVAD SAMITI

SECRETARY


Secretary

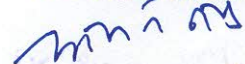
For VIKAS SAMVAD SAMITI

PRESIDENT


President

TREASURER

For Vikas Samvad Samiti



Treasurer