

VIKAS SAMVAD SAMITI (FCRA)

Audit Report

Financial Year: 2023-24

Regd Office:

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

VIKAS SAMVAD SAMITI (FCRA)

BALANCE SHEET AS AT 31ST MARCH, 2024

LIABILITIES

CAPITAL FUND:

Balance as per last Balance Sheet 7,89,106.51
Add: Excess of Income Over Expenditure During the Year 36,664.36

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 1,34,10,762.05

CURRENT LIABILITIES & PROVISIONS:

Other Liabilities 4,301.00

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 19,58,172.46
Add: Addition during the Year 1,29,837.00

Less: Depreciation during the Year 20,88,009.46

SIGNIFICANT ACCOUNTING POLICIES

As per Schedule - G attached

TOTAL Rs.

Schedule

Amount (In Rs.)
31/03/2024

Amount (In Rs.)
31/03/2023

ASSETS

FIXED ASSETS:

1. PROJECT ASSETS:

NET BLOCK:
As per Schedule attached "B" 17,25,097.04

2. OTHER ASSETS:

GROSS BLOCK:
As per Schedule attached "B" 42,00,001.27

CURRENT ASSETS, LOANS & ADVANCES

Loans & Advances

Staff & Other advances (Unsecured, considered good) 2,703.00

BALANCES WITH CASH & BANKS:

Cash In Hand 336.00

With Scheduled Banks: (subject to balance confirmation) In Savings Bank accounts "F" 1,55,73,193.15

Schedule

Amount (In Rs.)
31/03/2024

Amount (In Rs.)
31/03/2023

2,15,01,330.46

1,45,48,764.37

TOTAL Rs.

2,15,01,330.46

1,45,48,764.37

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

Secretary
Secretary

PRESIDENT

For VIKAS SAMVAD SAMITI

President
President

TREASURER

For Vikas Samvad Samiti

Treasurer
Treasurer

VIKAS SAMVAD SAMITI (FCRA)

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 : | | | | | |
| VARIOUS PROJECTS (Net) (As per Schedule - C attached) (As per Schedule - D attached) | 3,11,01,018.35 | 3,18,13,373.10 | GOVERNMENT AND OTHER GRANTS : [As per column (5) of Schedule-A attached] | 4,45,11,780.40 | |
| | 26,301.77 | 2,01,964.10 | LESS : REFUNDABLE/ ADJUSTABLE [As per column (7) of Schedule-A attached] | <u>1,34,10,762.05</u> | |
| Depreciation on Fixed Assets (Other) | 3,100.87 | 5,919.68 | | 3,11,01,018.35 | 3,18,13,373.10 |
| Interest Transferred to Balance Sheet | | | INTEREST & OTHER INCOME | | |
| Interest on TDH Grant Fund | 1,14,009.00 | | On Saving Bank Accounts including Linked Term Deposits | 3,69,442.00 | 4,49,597.00 |
| Interest on CRY (FCRA) Grant Fund | 13,817.00 | | Miscellaneous income | 3,455.00 | 5,00,200.00 |
| Interest on Ford Foundation Grant Fund | 1,51,706.00 | | | | |
| Interest on WHH Grant Fund | <u>27,298.00</u> | | | | |
| Excess of Income over expenditure During the year transferred to Balance Sheet | 3,06,830.00 | 3,61,218.00 | | | |
| | 36,664.36 | 3,80,695.22 | | | |

SIGNIFICANT ACCOUNTING POLICIES
As per Schedule-F attached

TOTAL Rs.

3,14,73,915.35 3,27,63,170.10

TOTAL Rs.

3,14,73,915.35 3,27,63,170.10

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

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, 2024

RECEIPTS

OPENING BALANCE

Balance in Cash 21,997.00
 Balance With Bank 82,65,992.77

GOVERNMENT AND OTHER GRANTS :

[As per column (4) of Schedule-A attached]

DECREASE IN CURRENT ASSETS

DECREASE IN CURRENT LIABILITIES

INTEREST

On Saving Bank Accounts Including Linked Term Deposits
 Miscellaneous income

SIGNIFICANT ACCOUNTING POLICIES

As per Schedule-G attached

TOTAL Rs.

4,69,88,334.27

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

Sauhi
 Secretary

PAYMENTS

Amount (In Rs.)

EXPENDITURE ON THE OBJECTS OF THE SOCIETY :

VARIOUS PROJECTS (Net)

(As per Schedule - C attached)

3,11,01,018.35

ORGANISATION/ESTABLISHMENT EXPENSES

26,301.77

EXPENSES FROM INTEREST ON GRANT FUNDS

2,87,485.00

CLOSING BALANCE

Balance in Cash 336.00
 Balance With Bank 1,55,73,193.15

1,55,73,529.15

TOTAL Rs.

4,69,88,334.27



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, 2024

SCHEDULE OF GRANTS-IN-AID/OTHERS

| Grants/Others From | Balance b/f from last year's balance sheet | 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) |
| 1. Child Rights and You (CRY) -Community Based Management of Malnutrition at Shivpuri & Bhopal district Madhya Pradesh, India | 17,03,984.02 | 45,64,303.00 | 62,68,287.02 | 45,49,086.00 | 17,19,201.02 |
| 2. Ford Foundation (FCRA) Grant No. 138237-Genral 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. EU-Saksham (FCRA) -Revitalizing the power of Indian Civil Society | - | 14,35,176.00 | 14,35,176.00 | 9,91,175.55 | 4,44,000.45 |
| 4. 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 |
| 5. 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 | 36,43,187.00 | 40,56,594.81 | 34,18,587.12 | 6,38,007.69 |
| 6. 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 | 62,81,187.90 | 3,82,30,592.50 | 4,45,11,780.40 | 3,11,01,018.35 | 1,34,10,762.05 |

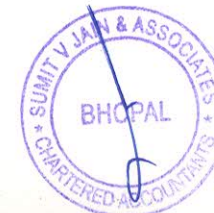
Notes:

- 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 & FORMING PART OF THE B/S AS AT 31ST MARCH, 2024

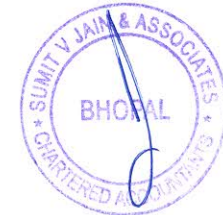
| ASSETS | GROSS BLOCK | | | DEPRECIATION | | NET BLOCK |
|---|----------------------------|--|-----------------------------------|----------------------------|---------------------------------|---------------------------------|
| | WDV as at 01-04-2023 | Additions/ Deductions/ Written Off during the year | Total Value as at 31-3-2024 | Rate of depreciation | Depreciation on WDV basis | Written Down value 31-3-2024 |
| CRY PROJECT | | | | | | |
| Tally Software | 19087.16 | 0.00 | 19087.16 | 10% | 1908.72 | 17178.44 |
| Laptop | 16992.00 | 0.00 | 16992.00 | 40% | 6796.80 | 10195.20 |
| | | | | | | |
| 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) | | | | | | |
| Tablets | 0.00 | 44700.00 | 44700.00 | 15% | 6705.00 | 37995.00 |
| Laptop | 8208.00 | 0.00 | 8208.00 | 40% | 3283.20 | 4924.80 |
| | | | | | | |
| 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 | 1958172.46 | 129837.00 | 2088009.46 | | 362912.42 | 1725097.04 |



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 | | | | | | |
| Computers | 42.20 | 0.00 | 42.20 | 40% | 16.88 | 25.32 |
| Printers & Scanners | 4794.25 | 0.00 | 4794.25 | 15% | 719.14 | 4075.11 |
| 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 |
| Plot for Bhopal Resource Center Campus | 4182500.00 | 0.00 | 4182500.00 | 0% | 0.00 | 4182500.00 |
| Grand Total (Part-II) | 42,03,102.14 | 0.00 | 42,03,102.14 | | 3,100.87 | 42,00,001.27 |



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 (TDH) | | |
| 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 | | |
| 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 | | |
| 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. 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 | 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 |
| 5. Community Based Management of Malnutrition (CRY) | | |
| Programme Expenses | 37,33,544.00 | |
| Capital Cost | 44,700.00 | |
| Administrative Cost | 7,70,842.00 | |
| | <hr/> | 45,49,086.00 |
| 6. 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 |
| 7. Health & Livelihood rehabilitation post COVID pandemic community-centric initiative for reducing TB among Saharia Tribal Community in Madhya Pradesh 2022-(AID) | | |
| Programme Expenses | 8,92,596.00 | |
| Capital Expenses | 85,137.00 | |
| Administrative Expenditure | 1,25,238.00 | |
| | <hr/> | 11,02,971.00 |
| TOTAL | | <hr/> <hr/> 3,11,01,018.35 |



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 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 |
| 3. 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 |
| 4. 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 |
| | | <u>13,52,899.50</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

| | | |
|--------------|------------------|-------------------------|
| Bank Charges | <u>26,301.77</u> | 26,301.77 |
| Total | | <u><u>26,301.77</u></u> |



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 |

TOTAL

1,55,73,193.15



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 2024

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:

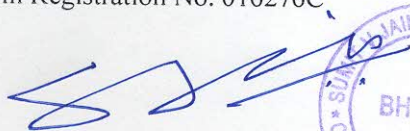

Depreciation is provided (on WDV basis) on the fixed assets at the rate(s) stated in Fixed Assets Schedule B. Since the entire cost of acquisition is fully charged to the program expenditure from the Current Financial Year, the depreciation thereon is reduced from the amount credited to the Account and 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 G

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

(CA. SUMIT JAIN)
PROPRIETOR
Membership No. 413974

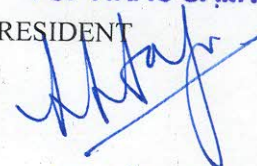
PLACE: BHOPAL
DATE: SEPTEMBER 28, 2024

UDIN: 24413974BKHXCXX9235

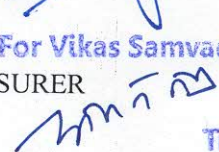
For **VIKAS SAMVAD SAMITI**
SECRETARY


Secretary

For **VIKAS SAMVAD SAMITI**
PRESIDENT


President

For **Vikas Samvad Samiti**
TREASURER


Treasurer