

VIKAS SAMVAD SAMITI

Audit Report

Financial Year: 2024-25

Regd Office:

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

VIKAS SAMVAD SAMITI

BALANCE SHEET AS AT 31ST MARCH, 2025

LIABILITIES

CAPITAL FUND:

Balance as per last Balance Sheet	29,34,254.00
Less: Excess of Expenditure over Income During the Year	<u>4,14,352.27</u>

BHOPAL RESOURCE CENTER CAMPUS FUND:

Balance as per last Balance Sheet	1,05,31,732.00
Add: Donation Received During the Year	<u>77,11,814.00</u>

GOVERNMENT & OTHER GRANT

REFUNDABLE/ ADJUSTABLE:

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

CURRENT LIABILITIES & PROVISIONS:

Other Liabilities	0.00
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INTEREST ON GRANT FUNDS:

	"E"
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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	29,26,137.17
Add: Addition during the Year	<u>3,79,750.00</u>
	33,05,887.17
Less: Depreciation during the Year	<u>5,99,103.66</u>

SIGNIFICANT ACCOUNTING POLICIES

As per Schedule - G attached

TOTAL Rs.

Amount (In Rs.)	Amount (In Rs.)
31/03/2025	31/03/2024

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	2,77,576.00
TDS on Others	87.00
Other Receivables	<u>21,357.00</u>

Loans & Advances

Staff & Other advances (Unsecured, considered good)	9,659.00
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Deposits

Rent & other deposits/advances (Unsecured, considered good)	<u>1,20,000.00</u>	4,28,679.00	4,84,867.00
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BALANCES WITH CASH & BANKS:

Cash-In-Hand	1,179.00
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With Scheduled Banks: (subject to balance confirmation) In Savings Bank accounts

"F"	<u>2,97,59,676.10</u>	2,97,60,855.10	2,59,08,838.05
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3,88,85,814.72	3,53,05,829.94	TOTAL Rs.
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We have examined the above Balance Sheet of Vikas Samvad Samiti (FCRA) as at 31st March, 2025 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: 25413974BMHVOH3286
PLACE: BHOPAL
DATED: NOVEMBER 8, 2025



SECRETARY

PLACE: BHOPAL
DATED: NOVEMBER 8, 2025

For VIKAS SAMVAD SAMITI

[Signature]
Secretary

PRESIDENT

For VIKAS SAMVAD SAMITI

[Signature]
President

TREASURER

For Vikas Samvad Samiti

[Signature]
Treasurer

VIKAS SAMVAD SAMITI

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

<u>EXPENDITURE</u>	Amount (In Rs.) 31/03/2025	Amount (In Rs.) 31/03/2024	<u>INCOME</u>	Amount (In Rs.) 31/03/2025	Amount (In Rs.) 31/03/2024
EXPENDITURE ON THE OBJECTS OF THE SOCIETY :			GOVERNMENT AND OTHER GRANTS :		
VARIOUS PROJECTS (Net)			[As per column (5) of Schedule-A attached]	7,97,86,722.75	
(As per Schedule - C attached)	6,49,19,511.77	6,56,24,222.63			
(As per Schedule - D attached)	30,57,532.64	5,98,967.54	LESS : REFUNDABLE/ ADJUSTABLE		
			[As per column (7) of Schedule-A attached]	1,48,67,210.98	6,49,19,511.77
Depreciation on Fixed Assets (Other)	9,980.61	8,567.77			6,56,24,222.63
Interest Transferred to Balance Sheet			SALES OF PUBLICATION MATERIAL	1,97,397.50	97,546.00
Interest on APPI Grant Fund	2,19,892.00		INTEREST & OTHER INCOME		
Interest on TDH Grant Fund-VSS-IND-2024-25	4,952.00		On Saving Bank Accounts including Linked Term Deposits	3,35,627.48	3,83,555.90
Interest on TDH Grant Fund-VSS-IND-2020-24	1,50,420.00		On Linked Term Deposits (Gross: TDS-Rs. 232181/-)	12,45,718.00	3,98,966.00
Interest on CRY (FCRA) Grant Fund	25,651.00		General Donation	12,95,547.00	-
Interest on Ford Foundation Grant Fund	3,18,582.00		Interest Received on Refund of Income Tax	13,395.00	-
Interest on WHH Grant Fund	38,487.00		Miscellaneous income	1,30,460.00	33,778.00
			Contribution for TDH Project (Transferred from Sch "A"-NFI)	1,93,000.00	-
	7,57,984.00	4,34,663.00	Excess of Expenditure over Income During the year transferred to Balance Sheet	4,14,352.27	1,28,352.41
SIGNIFICANT ACCOUNTING POLICIES					
As per Schedule-G attached					
TOTAL Rs.	6,87,45,009.02	6,66,66,420.94	TOTAL Rs.	6,87,45,009.02	6,66,66,420.94

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

(CA. SUMIT JAIN) PROPRIETOR
Membership No: 413974
UDIN: 25413974BMHVOH3286
PLACE : BHOPAL
DATED: NOVEMBER 8, 2025



SECRETARY

PLACE: BHOPAL
DATED: NOVEMBER 8, 2025

For VIKAS SAMVAD SAMITI

Sachin
Secretary

PRESIDENT

For VIKAS SAMVAD SAMITI

[Signature]
President

TREASURER

For Vikas Samvad Samiti

[Signature]
Treasurer

VIKAS SAMVAD SAMITI

SCHEDULE-A

SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE OF GRANTS-IN-AID/OTHERS

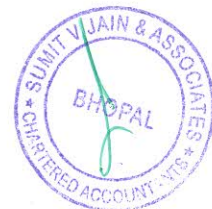
Grants/Others From	Balance b/f from last year's balance sheet	Adjustments (If Any)	Received/ refunded (Net) during the year	Total amount credited to income and expenditure account	Spent during the year (See Foot- Note-1)	Balance c/d to Balance Sheet (refundable/ receivable) (See Foot- Note-2)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Child Rights and You (CRY-FCRA) -Community Based Management of Malnutrition at Shivpuri & Bhopal district Madhya Pradesh, India	17,19,201.02		22,34,882.00	39,54,083.02	38,48,740.00	1,05,343.02
2. Ford Foundation (FCRA) -General/Core Support/Project Support for Institutional Strengthening -Support for training, documentation and storytelling on increase in farmer's income	12,06,761.00 55,75,220.39		1,43,60,640.00 44,34,607.00	1,55,67,401.00 1,00,09,827.39	1,09,55,717.61 1,00,09,827.39	46,11,683.39 0.00
3. EU-WHH-Saksham (FCRA) -Revitalising Capacities of Civil Society Community	4,44,000.45	7,20,144.69	31,60,998.00	43,25,143.14	34,06,275.15	9,18,867.99
4. Terre Des Hommes (TDH-FCRA) -SEWOH_VSS II: Building a community-based, resilient and sustainable food security model through community participation and Promotion in Madhya Pradesh & Bihar	26,97,231.50	10,73,474.00	1,13,25,884.64	1,50,96,590.14	1,50,96,590.14	0.00
5. Terre Des Hommes (VSS-IND-2024-25) - FCRA -Promoting Health and Nutrition Across 100 Villages in Madhya Pradesh	-		17,66,915.43	17,66,915.43	13,94,865.07	3,72,050.36
6. Terre Des Hommes (VSS-JHARKHAND - IND 2024-25) - FCRA -Developing awareness towards nutrition practices and Capacity of the Community for its Sustained Jharkhand Development Across 20 Villages of Block Raidih, District Gumla	-		24,26,524.41	24,26,524.41	14,64,583.00	9,61,941.41
7. Welt Hunger Hilfe (WHH-FCRA) -Regional program for scaling up the multisectoral approach for nutrition smart villages	7,20,144.69	7,20,144.69	0.00	0.00	0.00	0.00
8. Association for India's Development (AID-FCRA) -Health & Livelihood rehabilitation post COVID pandemic community-centric initiative for reducing TB among Saharia Tribal Community in Madhya Pradesh 2022	11,30,340.00		19,35,005.00	30,65,345.00	17,02,886.00	13,62,459.00
9. Association for India's Development (AID-FCRA) -Addressing the Food and Nutrition Security Needs of the Families of Post-Covid Migrant Returnees, District Gumla, Jharkhand	-		14,12,870.00	14,12,870.00	10,07,098.00	4,05,772.00
10. DASRA - FCRA -Fostering Growth or Resilience to Reinforce Core Strength of the Institution and Documentation of the Contribution by the Civil Society Community			10,18,976.00	10,18,976.00	10,18,976.00	0.00



11. Child Rights and You (CRY) -Community Based Programme for Eradication of Malnutrition -Ensuring education and Protection of children from vulnerable communities along with providing opportunities for vocational skill training for a better future.	1,00,608.00	-	6,41,333.00 27,28,742.00	7,41,941.00 27,28,742.00	7,41,941.00 27,28,742.00	0.00 0.00
12. Bharat Rural Livelihoods Foundation -Upscaling Farming Aligned with Nature across Agro-ecologies in MP	88,330.00	3,156.00	85,174.00	0.00	0.00	0.00
13. TERI Project - Community-led Initiative to Build Climate Resilience through Sustainable -Development of Practices and Behavioral Changes in Buffer Zone of Panna Tiger Reserve of Chhaterpur District	-	-	18,00,000.00	18,00,000.00	11,47,344.00	6,52,656.00
14. Azim Premji Foundation for Philanthropy Initiatives (APPI) -Fellowship Initiative for Field-based Research and Knowledge Promotion on Constitutional Values - Samvidhan Samvad	39,37,272.22	2,19,892.00	1,16,92,200.00	1,58,49,364.22	1,03,72,926.41	54,76,437.81
15. National Foundation of India (NFI) -Consultation on food security and social protection policy option for the last mile.	1,93,000.00	1,93,000.00	0.00	0.00	0.00	0.00
16. Sustainable Development Initiative Association -For Organising Seeds Mela at Umaria District	-	-	23,000.00	23,000.00	23,000.00	0.00
Grand Total	1,76,35,449.27	11,03,522.00	6,10,47,751.48	7,97,86,722.75	6,49,19,511.77	1,48,67,210.98

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.



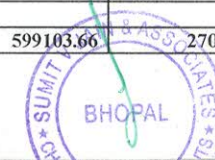
VIKAS SAMVAD SAMITI (FCRA)

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2025

ASSETS	WDV as at 01-04-2024	GROSS BLOCK Additions during the year		Total Value as at 31-3-2025	DEPRECIATION		NET BLOCK Written Down value 31-3-2025
		More than 180 Days	Less than 180 Days		Rate of depreciation	Depreciation on WDV basis	
CHILD RIGHTS AND YOU							
Furniture and Fixtures	6535.01	0.00	0.00	6535.01	10%	653.50	5881.51
Laptop	30083.40	0.00	0.00	30083.40	40%	12033.36	18050.04
Software	8769.60	0.00	0.00	8769.60	40%	3507.84	5261.76
HIFAJAT							
Almirah	1779.31	0.00	0.00	1779.31	10%	177.93	1601.38
Cooler	2181.30	0.00	0.00	2181.30	15%	327.19	1854.10
Chair & Table	3812.80	0.00	0.00	3812.80	10%	381.28	3431.52
Digital Camera	4053.93	0.00	0.00	4053.93	15%	608.09	3445.84
Cycle	752.76	0.00	0.00	752.76	15%	112.91	639.84
MPLSSM PROJECT							
Monitor	878.69	0.00	0.00	878.69	40%	351.48	527.21
Chairs	1914.87	0.00	0.00	1914.87	10%	191.49	1723.39
Kitchen Items	2642.83	0.00	0.00	2642.83	10%	264.28	2378.55
Table	1063.82	0.00	0.00	1063.82	10%	106.38	957.44
Cooler	2264.06	0.00	0.00	2264.06	15%	339.61	1924.45
Digital Camera	2547.79	0.00	0.00	2547.79	15%	382.17	2165.62
Fridge	3149.99	0.00	0.00	3149.99	15%	472.50	2677.49
LCD Projector With Screen	9078.46	0.00	0.00	9078.46	15%	1361.77	7716.69
Speakers	741.17	0.00	0.00	741.17	15%	111.18	630.00
CMC PROJECT							
Audio System	1018.31	0.00	0.00	1018.31	15%	152.75	865.56
Furniture and Fixtures	9222.63	0.00	0.00	9222.63	10%	922.26	8300.36
Weighing Machine & Equipment	1708.27	0.00	0.00	1708.27	15%	256.24	1452.03
Laptop	1113.52	0.00	0.00	1113.52	40%	445.41	668.11
Projector With Screen	12120.08	0.00	0.00	12120.08	15%	1818.01	10302.07
APPI Project							
Laptop	24660.00	0.00	0.00	24660.00	40%	9864.00	14796.00
CRY PROJECT (BHOPAL)							
Furniture and Fixtures	11440.93	0.00	0.00	11440.93	10%	1144.09	10296.83
Laptop	9612.00	0.00	0.00	9612.00	40%	3844.80	5767.20
CRY BARAN PROJECT							
Inverter and Battery	75624.58	0.00	0.00	75624.58	15%	11343.69	64280.89
Furniture and Fixtures	89812.80	0.00	0.00	89812.80	10%	8981.28	80831.52
Printer and Scanner	11361.31	0.00	0.00	11361.31	15%	1704.20	9657.12
Laptop	62443.44	0.00	0.00	62443.44	40%	24977.38	37466.06
Smart Television	54135.73	0.00	0.00	54135.73	15%	8120.36	46015.37
Tablets	46335.73	0.00	0.00	46335.73	15%	6950.36	39385.37



SIR DORABJI TATA TRUST							
Almirah	1830.14	0.00	0.00	1830.14	10%	183.01	1647.13
Digital Camera	1807.54	0.00	0.00	1807.54	15%	271.13	1536.41
Furniture and Fixtures	2406.32	0.00	0.00	2406.32	10%	240.63	2165.69
Malnutrition Project							
Furniture and Fixtures	5633.06	0.00	0.00	5633.06	10%	563.31	5069.75
FORD FOUNDATION (FCRA)							
Digital Camera	222496.49	0.00	0.00	222496.49	15%	33374.47	189122.01
Furniture and Fixtures	113074.20	0.00	0.00	113074.20	10%	11307.42	101766.78
Computers and Peripherals	75648.58	0.00	0.00	75648.58	40%	30259.43	45389.15
Equipments for AV Units	187117.96	0.00	0.00	187117.96	15%	28067.69	159050.27
Equipments & Others	54695.80	0.00	0.00	54695.80	15%	8204.37	46491.43
Video Documentation Unit	124154.77	0.00	0.00	124154.77	15%	18623.22	105531.56
NATIONAL FOUNDATION OF INDIA							
Computers and Peripherals	4347.46	0.00	0.00	4347.46	40%	1738.98	2608.48
Printers	12370.50	0.00	0.00	12370.50	15%	1855.58	10514.93
CHILD RIGHTS AND YOU (FCRA)							
Laptop	4924.80	0.00	0.00	4924.80	40%	1969.92	2954.88
Furniture and Fixtures	13050.00	0.00	0.00	13050.00	10%	1305.00	11745.00
Computers and Peripherals	30000.00	0.00	82500.00	112500.00	40%	28500.00	84000.00
Equipments & Others	55760.00	178600.00	0.00	234360.00	15%	35154.00	199206.00
Tablets	37995.00	0.00	46450.00	84445.00	15%	9183.00	75262.00
Printer & Scanner	38219.53	0.00	0.00	38219.53	15%	5732.93	32486.60
HDFC BANK LIMITED							
Projector With Screen	27359.27	0.00	0.00	27359.27	15%	4103.89	23255.38
Furniture and Fixtures	79202.93	0.00	0.00	79202.93	10%	7920.29	71282.64
Office Equipment	103080.88	0.00	0.00	103080.88	15%	15462.13	87618.75
WELT HUNGER HILFE (FCRA)							
Computers and Laptops	176948.88	0.00	0.00	176948.88	40%	70779.55	106169.33
Equipments & Others	9605.00	0.00	12200.00	21805.00	15%	2355.75	19449.25
Furniture and Fixtures	31416.04	0.00	0.00	31416.04	10%	3141.60	28274.43
ASSOCIATION FOR INDIA'S DEVELOPMENT (FCRA)							
Computers and Peripherals	38940.00	0.00	0.00	38940.00	40%	15576.00	23364.00
Furniture and Fixtures	34413.30	0.00	0.00	34413.30	10%	3441.33	30971.97
TERRE DES HOMMES (FCRA)							
Digital Camera	32698.86	0.00	0.00	32698.86	15%	4904.83	27794.03
Computers	26683.19	0.00	0.00	26683.19	40%	10673.28	16009.91
Motor Cycles	216397.77	0.00	0.00	216397.77	15%	32459.66	183938.10
Office Equipment & Sports Kit	532546.11	0.00	0.00	532546.11	15%	79881.92	452664.19
Monitoring Equipments	82323.57	0.00	0.00	82323.57	15%	12348.54	69975.04
Furniture and Fixtures	56130.12	0.00	0.00	56130.12	10%	5613.01	50517.11
TERI PROJECT							
Laptop	0.00	0.00	60000.00	60000.00	40%	12000.00	48000.00
Total	2926137.17	178600.00	201150.00	3305887.17		599103.66	2706783.51



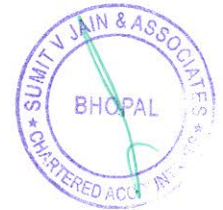
VIKAS SAMVAD SAMITI

SCHEDULE- B

SCHEDULE OF FIXED ASSETS (PROJECT EQUIPMENT) ATTACHED TO & FORMING PART OF THE B/S AS AT 31ST MARCH, 2025

"PART-II OTHER ASSETS"

ASSETS	GROSS BLOCK				DEPRECIATION		NET BLOCK
	WDV as at 01-04-2024	Additions during the year		Cost as at 31-3-2025	Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2025
		More than 180 Days	Less than 180 Days				
Vikas Samvad Supported Assets							
Cooler	1248.06	-	-	1248.06	15%	187.21	1060.85
Printers & Scanners	27030.85	-	-	27030.85	15%	4054.63	22976.22
Digital/Video Cameras	12773.31	-	-	12773.31	15%	1916.00	10857.31
Laptop (Part Cost)	0.00		13,490.00	13490.00	40%	2698.00	10792.00
Other Equipments	627.53	-	-	627.53	15%	94.13	533.40
Fridge	3149.99	-	-	3149.99	15%	472.50	2677.49
Water Purifier	3720.98	-	-	3720.98	15%	558.15	3162.83
Plot for Bhopal Resource Center Campus	5937437.00	-	-	5937437.00	0%	0.00	5937437.00
Grand Total (Part-II)	59,85,987.71	0.00	13,490.00	59,99,477.71		9,980.61	59,89,497.11



SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

EXPENDITURE ON THE OBJECTS OF THE SOCIETY

	Amount (In Rs.)	
1. SEWOH_VSS II: Building a community-based, resilient and sustainable food security model through community participation and Promotion in Madhya Pradesh & Bihar		
Investment Cost	45,68,300.00	
Operation Cost	44,53,007.16	
Personal Cost	59,29,110.00	
Project Partner Training	1,46,172.98	1,50,96,590.14
2. Promoting Health and Nutrition Across 100 Villages in Madhya Pradesh		
Programme Cost	10,32,562.00	
Administrative Cost	1,15,103.07	
Personal Cost	2,47,200.00	13,94,865.07
3. Developing awareness towards nutrition practices and Capacity of the Community for its Sustained Development Across 20 Villages of Block Raidih, District Gumla, Jharkhand		
Programme Cost	9,74,885.00	
Administrative Cost	1,29,698.00	
Personal Cost	3,60,000.00	14,64,583.00
4. Support for training, documentation and storytelling on increase in farmer's income		
Consultancy Fees	12,19,781.00	
Establishment Cost	66,440.00	
Film Content Production	1,80,000.00	
Publications/Communications	13,26,756.00	
Travel Cost	8,35,115.00	
Project Supplies	2,940.00	
Website Support	22,109.00	
Meetings/Conference/Workshops	57,99,303.39	
Salary Expenses	5,57,383.00	1,00,09,827.39
5. General/Core Support/Project Support for Institutional Strengthening		
Administrative Support Cost	11,93,888.00	
General support for CSOs	23,32,539.61	
Capital Cost	3,07,550.00	
Communication Resource Center	1,59,274.00	
Content Development & Dissemination	11,44,456.00	
Meetings/Conference/Workshops	7,93,304.00	
Program Support for Agriculture Program	17,07,519.00	
Payment to Consultants	2,44,293.00	
Youth Fellowship on Development Communication for SDGs	15,50,277.00	
Salary Expenses	15,22,617.00	1,09,55,717.61
6. Community Based Management of Malnutrition at Shivpuri & Bhopal district Madhya Pradesh, India		
Programme Expenses	32,03,582.00	
Capital Cost		
Administrative Cost	6,45,158.00	38,48,740.00
7. EU-WHH-Saksham-Revitalising Capacities of Civil Society Community		
Human Resources	27,56,968.00	
Capital Cost	12,200.00	
Travel	1,23,868.00	
Local Office Cost	3,63,116.15	
Cost of Conferences & Seminar	11,800.00	
Other Cost	1,38,323.00	34,06,275.15
8. Health & Livelihood rehabilitation post COVID pandemic community-centric initiative for reducing TB among Saharia Tribal Community in Madhya Pradesh 2022		
Programme Expenses	15,06,360.00	
Administrative Expenditure	1,96,526.00	17,02,886.00
9. Addressing the Food and Nutrition Security Needs of the Families of Post-Covid Migrant Returnees, District Gumla, Jharkhand		
Livelihood and Skill Development	2,95,077.00	
Program Cost	3,15,878.00	
Health and Nutrition	3,96,143.00	10,07,098.00



10. Fostering Growth or Resilience to Reinforce Core Strength of the Institution and Documentation of the Contribution by the Civil Society Community			
Financial Support towards Honorarium	6,99,800.00		
Travel Expenses (Study and Report Preparation)	3,19,176.00		10,18,976.00
11. Community Based Programme for Eradication of Malnutrition			
Programme Expenses	6,42,957.00		
Administrative Cost	98,984.00		7,41,941.00
12. TERI Project - Community-led Initiative to Build Climate Resilience through Sustainable Development of Practices and Behavioral Changes in Buffer Zone of Panna Tiger Reserve of Chhaterpur District			
Contingency/Other Support	49,209.00		
Equipment/Materials	4,04,660.00		
Capital Cost	60,000.00		
Personnel Cost	3,33,000.00		
Training & Workshop Expenses	2,21,084.00		
Travel Cost	79,391.00		11,47,344.00
13. Ensuring education and Protection of children from vulnerable communities along with providing opportunities for vocational skill training for a better future.			
Programme Expenses	10,98,742.00		
Administrative Expenditure	3,21,400.00		
Person Power Cost	13,08,600.00		27,28,742.00
14. Fellowship Initiative for Field-based Research and Knowledge Promotion on Constitutional Values - Samvidhan Samvad			
Fellowship/Honorarium	65,91,000.00		
Salary and Benefits	14,09,796.00		
Cross learning and Perspective building events	11,71,822.00		
Mentoring Support	2,85,000.00		
Travel & Related expenses	1,76,952.00		
Office Administration Cost	6,66,656.41		
Audit, documentation	71,700.00		1,03,72,926.41
15. Sustainable Development Initiative Association			
Organising Seeds Mela at Umaria District			23,000.00
			6,49,19,511.77



**SCHEDULE ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2025**

		Amount (In Rs.)
1. Interest on TDH Grant Fund - SEWOH		
Balance as per last Balance Sheet	9,23,054.00	
Add: Interest earned during the Year transferred from I/E Account	1,50,420.00	
	10,73,474.00	
Less: Transferred to Balance Sheet-Schedule-A	10,73,474.00	-
1. Interest on TDH Grant Fund - VSS-IND-2024-25		
Balance as per last Balance Sheet	-	
Add: Interest earned during the Year transferred from I/E Account	4,952.00	4,952.00
2. Interest on WHH Grant Fund - EU SAKSHAM		
Balance as per last Balance Sheet	-	
Add: Interest earned during the Year transferred from I/E Account	38,487.00	
	38,487.00	
Less: Transferred to Balance Sheet-Schedule-A	-	38,487.00
3. Interest on CRY Grant Fund (FCRA)		
Balance as per last Balance Sheet	7,028.00	
Add: Interest earned during the Year transferred from I/E Account	25,651.00	
	32,679.00	
Less: Expenses through Interest earned on Grant Fund	-	32,679.00
4. Interest on Ford Foundation Grant Fund		
Balance as per last Balance Sheet	3,40,680.50	
Add: Interest earned during the Year transferred from I/E Account	3,18,582.00	
	6,59,262.50	
Less: Expenses through Interest earned on Grant Fund	1,89,200.00	4,70,062.50
5. Interest on TDH (Local Contribution)		
Balance as per last Balance Sheet		2,192.00
6. Interest on APPI Grant Fund		
Balance as per last Balance Sheet	-	
Add: Interest earned during the year transferred from I/E Account	2,19,892.00	
	2,19,892.00	
Less: Transferred to Balance Sheet-Schedule-A	2,19,892.00	-
		5,48,372.50



VIKAS SAMVAD SAMITI**SCHEDULE-E****SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025****EXPENDITURE ON THE OBJECTS OF THE SOCIETY****ORGANISATION/ESTABLISHMENT EXPENSES (FCRA)**

Travel Expenses	3745.00	
Interest on Late Payment of TDS	77.00	
Bank Charges	41,515.07	
		45,337.07

ORGANISATION/ESTABLISHMENT EXPENSES

Audit and UC Fee	2,500.00	
Bank Charges	375.54	
Bank Charges-Axis Bank	1.48	
Computer Maintenance	99.00	
Media Award Program	50,000.00	
Notary Expenses	1,260.00	
Office Rent	15,020.00	
Orientation Development Expenses	30,904.00	
Portal Transaction Charges	80.42	
Postage Charges	1,855.00	
Printing Charges	825.00	
Property Tax	1,578.00	
Staff Honorarium	9,000.00	
Statutory Fees	36,475.00	
Bad Debts Written Off	6,150.00	
Amount Written off	3,156.00	
Subscription	1,000.00	
Project Partner Training under TDH Project	2,45,299.02	
Volunteers Meeting / Refreshment	1,506.00	
		4,07,084.46

VIKAS SAMVAD PRAKASHAN PROJECT EXPENSES

Amazon Service Charges	3,220.61	
Local Travel	350.00	
My Billbook Platinum Software	5,114.00	
Postage Charges	6,038.00	
Printing and Stationery	3,720.00	
Printing, Editing Etc for Resource Material	5,87,224.00	
Stall Rental Charges	54,516.00	
		6,60,182.61

EXPENSES FROM CONTRIBUTION FOR TDH PROJECT

Water Structure	80,900.00	
Training of Adolescent Girls	22,344.00	
Campaigning- Right to Food	1,55,862.00	
Administration Costs	14,332.00	
Project Monitoring Cost	9,564.50	
Social Audit	1,05,600.00	
Networking Children and Adolescents	1,48,962.00	
Training of Statutory Committees	51,866.00	
Monitoring of Health and Nutrition	59,951.00	
		6,49,381.50

EXPENSES FROM GENERAL DONATION

Administrative expenses	1,562.00	
Field Office Rent	59,400.00	
Salary/Honorarium	12,34,585.00	
		12,95,547.00

30,57,532.64

**SCHEDULE ATTACHED TO AND FORMING PART OF THE
BALANCE SHEET AS AT 31ST MARCH, 2025****BALANCES WITH BANK ACCOUNTS****Amount (In Rs.)**

(Including Balances with Linked Term Deposits)

Union Bank of India, Bhopal (4526)	FC A/c.	3,77,002.34
Union Bank of India, Bhopal (1166)	FC A/c.	75,86,107.22
Union Bank of India, Bhopal (1249)	FC A/c.	9,68,900.41
Union Bank of India, Bhopal (4129)	FC A/c.	9,57,354.99
State Bank of India, NDMB (7233)	FC A/c.	59,797.70
Union Bank of India, Bhopal (8979)	NFC A/c.	1,35,89,621.73
HDFC Bank Limited (9761)	NFC A/c.	92,825.89
ICICI Bank Limited (1301)	NFC A/c.	1.01
Axis Bank Limited	NFC A/c.	6,57,777.00
Union Bank of India, Bhopal (0810)	NFC A/c.	54,70,287.81
TOTAL		2,97,59,676.10



VIKAS SAMVAD SAMITI:**SCHEDULE OF SIGNIFICANT ACCOUNTING POLICIES ATTACHED TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2025**

(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: NOVEMBER 8, 2025

UDIN: 25413974BMHVOH3286

For **VIKAS SAMVAD SAMITI**

SECRETARY

Sachin
Secretary

For **VIKAS SAMVAD SAMITI**

PRESIDENT

Shri
President

TREASURER

For **Vikas Samvad Samiti**

Manish
Treasurer

