

VIKAS SAMVAD SAMITI (FCRA)

Audit Report

Financial Year: 2024-25

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, 2025

LIABILITIES	Schedule	Amount (In Rs.) 31/03/2025	Amount (In Rs.) 31/03/2024	ASSETS	Schedule	Amount (In Rs.) 31/03/2025	Amount (In Rs.) 31/03/2024
CAPITAL FUND:				FIXED ASSETS:			
Balance as per last Balance Sheet		8,25,770.87		1. PROJECT ASSETS:			
Add: Excess of Income Over Expenditure During the Year	-	1,36,377.13	6,89,393.74	NET BLOCK:			
			8,25,770.87	As per Schedule attached	"B"	20,60,855.79	
BHOPAL RESOURCE CENTER CAMPUS FUND:			41,82,500.00	2. OTHER ASSETS:			
Balance as per last Balance Sheet			41,82,500.00	GROSS BLOCK:			
				As per Schedule attached	"B"	41,97,369.75	62,58,225.54
GOVERNMENT & OTHER GRANT REFUNDABLE/ ADJUSTABLE:				CURRENT ASSETS, LOANS & ADVANCES			
Net amount Payable				Loans & Advances			
As per Column (7) of Schedule attached	"A"	86,55,980.17	1,34,10,762.05	Staff & Other advances (Unsecured, considered good)		9,659.00	2,703.00
CURRENT LIABILITIES & PROVISIONS:				BALANCES WITH CASH & BANKS:			
Other Liabilities		0.00	4,301.00	With Scheduled Banks: (subject to balance confirmation) In Savings Bank accounts	"F"	99,49,162.66	99,49,162.66
INTEREST ON GRANT FUNDS:	"E"	6,28,317.50	13,52,899.50				1,55,73,529.15
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:		22,01,112.04					
Add: Addition during the Year		3,19,750.00					
		25,20,862.04					
Less: Depreciation during the Year		4,60,006.25	20,60,855.79				
			22,01,112.04				
SIGNIFICANT ACCOUNTING POLICIES							
As per Schedule - G attached							
TOTAL Rs.		1,62,17,047.20	2,19,77,345.46	TOTAL Rs.		1,62,17,047.20	2,19,77,345.46

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



For VIKAS SAMVAD SAMITI

SECRETARY

Secretary

PLACE: BHOPAL
DATED: NOVEMBER 8, 2025

For VIKAS SAMVAD SAMITI

PRESIDENT

President

For Vikas Samvad Samiti

TREASURER

Treasurer

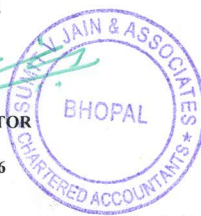
VIKAS SAMVAD SAMITI (FCRA)

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]	5,74,88,064.53	
(As per Schedule - C attached)	4,88,32,084.36	3,18,13,373.10			
(As per Schedule - D attached)	2,90,636.09	2,01,964.10	LESS : REFUNDABLE/ ADJUSTABLE		
			[As per column (7) of Schedule-A attached]	86,55,980.17	4,88,32,084.36
Depreciation on Fixed Assets (Other)	2,631.52	5,919.68			3,18,13,373.10
Interest Transferred to Balance Sheet			INTEREST & OTHER INCOME		
Interest on TDH Grant Fund-VSS-IND-2024-25	4,952.00		On Saving Bank Accounts including Linked Term Deposits	6,94,982.48	4,49,597.00
Interest on TDH Grant Fund-VSS-IND-2020-24	1,50,420.00		Miscellaneous income	-	5,00,200.00
Interest on CRY (FCRA) Grant Fund	25,651.00				
Interest on Ford Foundation Grant Fund	3,18,582.00				
Interest on WHH Grant Fund	38,487.00				
	5,38,092.00	3,61,218.00			
Excess of Income over expenditure During the year transferred to Balance Sheet	-	1,36,377.13			3,80,695.22
SIGNIFICANT ACCOUNTING POLICIES					
As per Schedule-G attached					
TOTAL Rs.	4,95,27,066.84	3,27,63,170.10	TOTAL Rs.	4,95,27,066.84	3,27,63,170.10

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



For VIKAS SAMVAD SAMITI

Sachin
SECRETARY Secretary

PLACE: BHOPAL
DATED: NOVEMBER 8, 2025

For VIKAS SAMVAD SAMITI

PRESIDENT

[Signature]
President

For Vikas Samvad Samiti

TREASURER

[Signature]
Treasurer

VIKAS SAMVAD SAMITI (FCRA)

RECEIPTS AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

<u>RECEIPTS</u>	Amount (In Rs.)	<u>PAYMENTS</u>	Amount (In Rs.)
<u>OPENING BALANCE</u>		<u>EXPENDITURE ON THE OBJECTS OF THE SOCIETY :</u>	
Balance in Cash	336.00	<u>VARIOUS PROJECTS (Net)</u>	
Balance With Bank	<u>1,55,73,193.15</u>	(As per Schedule - C attached)	
	1,55,73,529.15	Administrative Expenses	73,63,927.38
		Programme Expenses	4,11,48,406.98
<u>GOVERNMENT AND OTHER GRANTS :</u>		Capital Expenses	<u>3,19,750.00</u>
[As per column (4) of Schedule-A attached]	4,40,77,302.48		4,88,32,084.36
		<u>EXPENSES FROM INTEREST ON GRANT FUNDS</u>	12,62,674.00
<u>INTEREST</u>		<u>ORGANISATION/ESTABLISHMENT EXPENSES</u>	2,90,636.09
On Saving Bank Accounts Including Linked Term Deposits	6,94,982.48	<u>DECREASE IN CURRENT LIABILITIES</u>	4,301.00
		<u>INCREASE IN CURRENT ASSETS</u>	<u>6,956.00</u>
			15,64,567.09
<u>SIGNIFICANT ACCOUNTING POLICIES</u>		<u>CLOSING BALANCE</u>	
As per Schedule-G attached		Balance With Bank	<u>99,49,162.66</u>
			99,49,162.66
TOTAL Rs.	<u>6,03,45,814.11</u>	TOTAL Rs.	<u>6,03,45,814.11</u>

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

(CA. SUMIT JAIN) PROPRIETOR
Membership No: 413974
UDIN: 25413974BMHV0H3286
PLACE : BHOPAL
DATED: NOVEMBER 8, 2025



For VIKAS SAMVAD SAMITI

Sadi
SECRETARY Secretary

PLACE: BHOPAL
DATED: NOVEMBER 8, 2025

For VIKAS SAMVAD SAMITI

PRESIDENT

President

For Vikas Samvad Samiti

TREASURER

Treasurer

VIKAS SAMVAD SAMITI (FCRA)

SCHEDULE-A

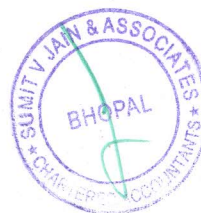
SCHEDULE ATTACHED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2025

SCHEDULE OF GRANTS-IN-AID/OTHERS

Grants/Others From	Balance b/f from last year's balance sheet	Received/ refunded (Net) during the year	Total amount credited to income and expenditure account	Breakup of Spent During the Year (For Form FC-4)			Spent during the year (See Foot Note-1)	Balance c/d to Balance Sheet (refundable/ receivable) (See Foot- Note-2)
				Programme Expenses	Administrative Expenses	Capital Expenses		
(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	28,22,745.00	10,25,995.00	-	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	87,24,679.61 94,52,691.39	19,23,488.00 5,57,136.00	3,07,550.00 -	1,09,55,717.61 1,00,09,827.39	46,11,683.39 -
3. EU-WHH-Saksham (FCRA) -Revitalizing the power of Indian Civil Society -Regional program for scaling up the multisectoral approach for nutrition smart villages	4,44,000.45 6,38,007.69	31,60,998.00 -	36,04,998.45 6,38,007.69	22,74,959.00 -	11,19,116.15 -	12,200.00 -	34,06,275.15 -	1,98,723.30 6,38,007.69
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	1,13,25,884.64	1,40,23,116.14	1,24,82,800.98	15,40,315.16	-	1,40,23,116.14	-
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	13,49,981.00	44,884.07	-	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	12,73,535.00	1,91,048.00	-	14,64,583.00	9,61,941.41
7. 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	14,40,741.00	2,62,145.00	-	17,02,886.00	13,62,459.00
8. 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	-	-	10,07,098.00	4,05,772.00
9. 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	3,19,176.00	6,99,800.00	-	10,18,976.00	-
Grand Total	1,34,10,762.05	4,40,77,302.48	5,74,88,064.53	4,11,48,406.98	73,63,927.38	3,19,750.00	4,88,32,084.36	86,55,980.17

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.



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	
CRY PROJECT (FCRA)							
Tally Software	17178.44	0.00		17178.44	25%	4294.61	12883.83
Laptop	10195.20	0.00		10195.20	40%	4078.08	6117.12
FORD FOUNDATION (FCRA)							
Digital Camera	222496.49	0.00		222496.49	15%	33374.47	189122.01
Furniture and Fixtures	113074.20	0.00		113074.20	10%	11307.42	101766.78
Computers and Peripherals	75648.58	0.00	82500.00	158148.58	40%	46759.43	111389.15
Equipments for AV Units	187117.96	178600.00		365717.96	15%	54857.69	310860.27
Equipments & Others	54695.80	0.00	46450.00	101145.80	15%	11688.12	89457.68
Video Documentation Unit	124154.77	0.00		124154.77	15%	18623.22	105531.56
NATIONAL FOUNDATION OF INDIA (FCRA)							
Computers and Peripherals	4347.46	0.00		4347.46	40%	1738.98	2608.48
Printers	12370.50	0.00		12370.50	15%	1855.58	10514.93
CHILD RIGHTS AND YOU (FCRA)							
Tablets	37995.00	0.00		37995.00	15%	5699.25	32295.75
Furniture and Fixtures	13050.00	0.00		13050.00	10%	1305.00	11745.00
Computers and Peripherals	30000.00	0.00		30000.00	40%	12000.00	18000.00
Equipments & Others	55760.00	0.00		55760.00	15%	8364.00	47396.00
Laptop	4924.80	0.00		4924.80	40%	1969.92	2954.88
WELT HUNGER HILFE (FCRA)							
Computers and Laptops	176948.88	0.00		176948.88	40%	70779.55	106169.33
Equipments & Others	9605.00	0.00	12200.00	21805.00	15%	3270.75	18534.25
Furniture and Fixtures	31416.04	0.00		31416.04	10%	3141.60	28274.43
ASSOCIATION FOR INDIA'S DEVELOPMENT (FCRA)							
Computers and Peripherals	38940.00	0.00		38940.00	40%	15576.00	23364.00
Furniture and Fixtures	34413.30	0.00		34413.30	10%	3441.33	30971.97
TERRE DES HOMMES (FCRA)							
Digital Camera	32698.86	0.00		32698.86	15%	4904.83	27794.03
Computers	26683.19	0.00		26683.19	40%	10673.28	16009.91
Motor Cycles	216397.77	0.00		216397.77	15%	32459.66	183938.10
Office Equipment & Sports Kit	532546.11	0.00		532546.11	15%	79881.92	452664.19
Monitoring Equipments	82323.57	0.00		82323.57	15%	12348.54	69975.04
Furniture and Fixtures	56130.12	0.00		56130.12	10%	5613.01	50517.11
Total	2201112.04	178600.00	141150.00	2520862.04		460006.25	2060855.79



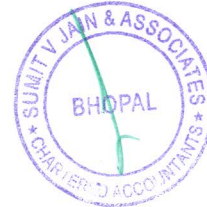
VIKAS SAMVAD SAMITI (FCRA)

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"

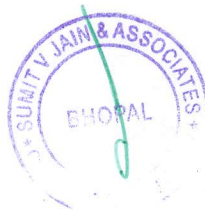
ASSETS	GROSS BLOCK			DEPRECIATION		NET BLOCK
	WDV as at 01-04-2024	Additions during the year		Rate of depreciation	Depreciation on straight line basis	Book value 31-3-2025
		More than 180 Days	Less than 180 Days			
Vikas Samvad Supported Assets						
Computers	25.32	0.00		40%	10.13	15.19
Printers & Scanners	4075.11	0.00		15%	611.27	3463.85
Digital/Video Cameras	12773.31	0.00		15%	1916.00	10857.31
Other Equipments	627.53	0.00		15%	94.13	533.40
Plot for Bhopal Resource Center Campus	4182500.00	0.00		0%	0.00	4182500.00
Grand Total (Part-II)	42,00,001.27	0.00			2,631.52	41,97,369.75



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	31,34,234.14	
Personal Cost	59,29,110.00	
Project Partner Training	3,91,472.00	1,40,23,116.14
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	
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

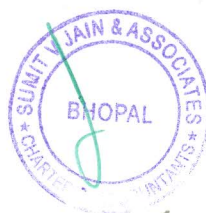
Travel Expenses (Study and Report Preparation)

3,19,176.00

10,18,976.00

TOTAL

4,88,32,084.36



**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**

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

EXPENSES FROM CONTRIBUTION FOR TDH PROJECT

Programme Expenses	2,45,299.02	2,45,299.02
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Total**2,90,636.09**

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

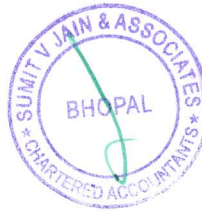
		Amount (In Rs.)
1. Interest on TDH Grant Fund - VSS-IND- 2020-24		
Balance as per last Balance Sheet	9,23,054.00	
Add: Interest earned during the Year transferred from I/E Account	1,50,420.00	
	10,73,474.00	
Less: Expenses through Interest earned on Grant Fund	10,73,474.00	-
1. Interest on TDH Grant 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	82,137.00	
Add: Interest earned during the Year transferred from I/E Account	38,487.00	1,20,624.00
3. Interest on CRY Grant Fund		
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
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
		6,28,317.50



**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

TOTAL**99,49,162.66**

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 2025

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:

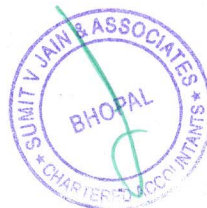
3.1.1 Grants from various Charitable Trusts, Institutions, non-profit Companies incorporated under the applicable provisions of the Companies Act, 1956/2013 and Government/Other Agencies which is to be considered as foreign receipt according to the relevant provisions of the FCRA Act are accounted when 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: NOVEMBER 8, 2025

UDIN: 25413974BMHVOH3286



For VIKAS SAMVAD SAMITI.

Sachi
Secretary
SECRETARY

For VIKAS SAMVAD SAMITI

PRESIDENT

H. J. J.
President

For Vikas Samvad Samiti

TREASURER

bm m
Treasurer