

**Audited Financial Statements**  
Year ended 31<sup>st</sup> March 2022



**Consolidated Report**  
**Manav Jeevan Vikas Samiti Village Bijouri**  
**Post Majhgawan Katni (M.P.)**



**Auditor**  
**Sushil Kumar Sharma & Co.**  
**Chartered Accountants**  
**Shambhu Talkies Road Nai Basti**  
**KATNI-483501**  
**E mail: [skskatni@gmail.com](mailto:skskatni@gmail.com)**  
**Mobile: 9300533897, 9827038557, 9757070731**



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MOBILE : 9300533897  
9827038557  
E MAIL: sks@casksharma.com

**SUSHIL KUMAR SHARMA & CO.**  
CHARTERED ACCOUNTANTS

Near Old Income Tax office  
Shambhu Talkies Road  
KATNI 483 501  
(Madhya Pradesh)

## INDEPENDENT AUDITOR'S REPORT

### **Report on the Financial Statements**

We have audited the accompanying financial statements of **Manav Jeevan Vikas Samiti, Village Bijouri Post Majhgawan Katni (M.P.)** which comprise the Balance Sheet as at 31<sup>st</sup> March 2022, & Receipts & Payments, Income & Expenditure and Utilisation Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

### **Management's Responsibility for the Financial Statements**


Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position & financial performance of the Assessee in accordance with the Accounting Standards issued by The Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Assessee preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



  
**Treasurer**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhgawan  
Distt. Katni (M.P.) 483501

  
**President**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhgawan  
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(Madhya Pradesh)

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet, the state of affairs of the Assessee as at 31<sup>st</sup> March 2022;
- in the case of the Income & Expenditure Account Excess of Expenditure over Income for the accounting year ended on 31<sup>st</sup> March 2022.
- in the case of the Utilisation Account, Utilised Fund for the accounting year ended on 31<sup>st</sup> March 2022

**Place: Shambhu Talkies Road, Katni**

**Date : 30/09/2022**

**UDIN: 22071523BBZKVT2483**

For Sushil Kumar Sharma & Co.  
(CHARTERED ACCOUNTANTS)

(S. K. SHARMA)  
Membership No. 71523  
(ERN-005093C)

**Treasurer**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501

**Secretary**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501

सिद्ध अक्षय शर्मा

**President**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501

**FORM NO. 10B**

[See rule 17B]

**Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions**

We have examined the balance sheet of **MANAV JEEVAN VIKAS SAMITI** [name of the trust or institution] PAN **AAAAM5141M** as at **31/03/2022** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust as at **31/03/2022**
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2022**

The prescribed particulars are annexed hereto.

for **SUSHIL KUMAR SHARMA & CO.**  
Chartered Accountants

**SUSHIL KUMAR SHARMA**  
(PARTNER)

M. No. : 071523

FRN : 005093C

SHAMBHU TALKIES ROAD, NAI BASTI,  
KATNI-483501 MADHYA PRADESH

Date : 30/09/2022

Place : Katni



**Treasurer**  
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**President**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501



**ANNEXURE**  
**STATEMENT OF PARTICULARS**  
**I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES**

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	<b>18058195</b>
2.	Whether the <b>trust</b> has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	<b>3419808</b>
3.	Amount of income <b>Accumulated or set apart</b> for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust <b>wholly</b> for such purposes.	<b>3790236</b>
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	<b>No</b>
	<i>Details</i>	<i>Amount</i>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	<b>0</b>
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	<b>Not Applicable</b>
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	<b>Not Applicable</b>
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	<b>No</b>
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	<b>No</b>
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	<b>No</b>

  
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JK-8050  
MAJHAGAWAN  
Distt. Katni  
(M.P.)

  
SUSHIL KUMAR SHARMA & CO. ★  
KATNI  
FRN 005093C  
★ CHARTERED ACCOUNTANTS ★

  
**President**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501



**II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)**

1.	Whether any part of the income or property of the <b>trust</b> was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	<b>No</b>
	<i>Details</i>	<i>Amount</i>
		<i>Rate of Interest Charged</i>
		<i>Nature of Security, if any</i>
2.	Whether any land, building or other property of the <b>trust</b> was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	<b>No</b>
	<i>Details of Property</i>	<i>Amount of rent or compensation charged</i>
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	<b>Yes</b>
	<i>Details</i>	<i>Amount</i>
	Nirbhay Singh Ji (Salary/Consultancy)	466300
	Aneesh Kumar KK (Salary)	333600
	Santosh Singh (Risk Support)	20000
	Sushila Dixit (Risk Support)	26000
	Shobha Tiwari (Risk Support)	5000
4.	Whether the services of the <b>trust</b> were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	<b>No</b>
	<i>Details</i>	<i>Amount of Remuneration/ Compensation</i>
5.	Whether any share, security or other property was purchased by or on behalf of the <b>trust</b> during the previous year from any such person? If so, give details thereof together with the consideration paid	<b>No</b>
	<i>Details</i>	<i>Amount of Consideration Paid</i>
6.	Whether any share, security or other property was sold by or on behalf of the <b>trust</b> during the previous year to any such person? If so, give details thereof together with the consideration received	<b>No</b>
	<i>Details</i>	<i>Amount of Consideration Received</i>
7.	Whether any income or property of the <b>trust</b> was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	<b>No</b>
	<i>Details</i>	<i>Income or value of property diverted</i>
8.	Whether the income or property of the <b>trust</b> was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	<b>No</b>
	<i>Details</i>	<i>Amount</i>

  
**Treasurer**  
 Manav Jeevan Vikas Samiti  
 Bijori, P.O. Majhagawan  
 Distt. Katni (M.P.) 483501

  
  
 JK-5050  
 MAJHAGAWAN  
 Distt. Katni  
 (M.P.)

  
 SUSHIL KUMAR SHARMA & CO.  
 KATNI  
 FRN 005093C  
 CHARTERED ACCOUNTANTS

**President**  
 Manav Jeevan Vikas Samiti  
 Bijori, P.O. Majhagawan  
 Distt. Katni (M.P.) 483501

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**III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST**

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Total			Nil	Nil	

for SUSHIL KUMAR SHARMA & CO.  
Chartered Accountants

SUSHIL KUMAR SHARMA  
(PARTNER)

M. No. : 071523  
FRN : 005093C

SHAMBHU TALKIES ROAD, NAI BASTI, KATNI-483501  
MADHYA PRADESH

Date : 30/09/2022  
Place : Katni



*(Handwritten signature in blue ink)*

**Secretary**

Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501

*(Handwritten signature in blue ink)*  
**President**

Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501

*(Handwritten signature in blue ink)*

**Treasurer**

Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501



**MANAV JEEVAN VIKAS SAMITI**

**CONSOLIDATED BALANCE SHEET AS AT 31.03.2022**

LIABILITIES	LOCAL		BDA (BRLF)		JVTC		FC		TOTAL		TOTAL
	Account	Account	Account	Account	Account	Account	Account	Account	Account	Account	
<b>General Fund</b>											
Opening Balance	27,74,991.73	74,653.25	41,363.28	1,25,605.59	19,35,581.10				1,25,008.87	1,25,008.87	30,71,021.02
Excess of Expenditure Over Income\Income over Expenditure	-8,16,942.24		-41,363.28	1,25,605.59	19,35,581.10				1,25,008.87	1,25,008.87	30,71,021.02
<b>A</b>	<b>19,58,049.49</b>	<b>33,289.97</b>	<b>33,289.97</b>	<b>20,61,186.69</b>	<b>20,61,186.69</b>				<b>17,858.88</b>	<b>17,858.88</b>	<b>1,74,263.00</b>
<b>Unutilized Fund</b>											
Opening Balance											
Opening Corpus Fund											
Add: Unutilised Fund During the Year											
<b>B</b>	<b>1,77,731.00</b>	<b>31,000.00</b>	<b>1,74,263.00</b>	<b>25,500.00</b>	<b>48,000.00</b>				<b>34,629.70</b>	<b>34,629.70</b>	<b>2,52,508.70</b>
<b>Provisions</b>											
Audit Fee											
<b>C</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>	<b>20,000.00</b>				<b>85,855.72</b>	<b>85,855.72</b>	<b>1,07,545.72</b>
<b>Current Liabilities</b>											
VDF 2016 Ekta Mahila SHG											
Maraikala Village Fund											
Village Fund Tendukheda											
Cheelghat											
Village Unit Fund											
Worker Fund (Opening)											
<b>D</b>	<b>1,19,016.63</b>	<b>35,431.09</b>	<b>1,19,016.63</b>	<b>4,59,281.87</b>	<b>4,59,281.87</b>				<b>170.00</b>	<b>170.00</b>	<b>5,00,000.00</b>
<b>Total (A+B+C+D)</b>	<b>19,58,049.49</b>	<b>53,289.97</b>	<b>53,289.97</b>	<b>21,25,381.69</b>	<b>21,25,381.69</b>				<b>53,289.97</b>	<b>53,289.97</b>	<b>1,65,05,845.14</b>

Place: Shambhu Talkies Road, Katni (M.P.)  
Date: 30/09/2022

As per our report of even date annexed  
(CHARTERED ACCOUNTANTS)



(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

Treasurer  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501



Secretary  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501

President  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501





RMI Project		2,38,000.00	2,38,000.00	2,38,000.00	24,271.00	24,271.00	24,271.00
TIDES NC Project		33,55,426.00	33,55,426.00	33,55,426.00	22,913.00	22,913.00	22,913.00
Yuva Pragati Project		25,711.00	25,711.00	25,711.00			9,004.00
International Gandhian inst. For NV peace EMM		1,57,862.00	1,57,862.00	1,57,862.00			6,868.00
Covid Relief exp ketto		5,57,551.00	5,57,551.00	5,57,551.00			
The Ford Foundation		4,76,260.00	4,76,260.00	4,76,260.00			
Covid-19 Relief Support Cost		36,017.00	36,017.00	36,017.00			
<b>Other Exps.</b>							
Admin and accounting person (MIVS)	1,45,000.00		1,45,000.00				
Audit fees	20,000.00	3,540.00	23,540.00				
Communication expense	10,889.00		10,889.00				
Office maintenance and utilities	5,432.96		5,432.96				
Office rent	64,000.00		64,000.00				
Printing/postage/stationery	9,220.00		9,220.00				
Travelling expenses - MIVS	1,87,301.00		1,87,301.00				
Travelling expense - PSI	8,004.00		8,004.00				
Center Maintenance Exps.		3,13,767.00	3,13,767.00				
Gas Refilling Charges	73,688.00		73,688.00				
Electricity Exps.	16,417.00		16,417.00				
Electricity Maintenance Exps.	72,101.00		72,101.00				
Honorarium For Kitchen	53,875.00		53,875.00				
Kitchen Exps.	3,30,162.00		3,30,162.00				
Labour Exps. For Kitchen	1,33,854.00		1,33,854.00				
Labour for Center Maintenance	67,175.00		67,175.00				
Land Labelling Exp	9,000.00		9,000.00				
Membership Fees	12,500.00		12,500.00				
Misc. Exps.	1,990.00		1,990.00				
Milk Exps.	32,250.00		32,250.00				
Nursery Plantation Expenses	68,145.00		68,145.00				
Stationary Exps.	181.00		181.00				
Relief Material Exps	7,500.00		7,500.00				
Travel Exps.	22,808.00		22,808.00				
Vehicle Maintenance Exps.	1,480.00		1,480.00				
Vegetable & Grocery exps	1,79,273.00		1,79,273.00				
Water Pump Repairing Exps.	7,835.00		7,835.00				
Water Supply Maintenance	22,409.00		22,409.00				
Water Digging and cleaning Exp	58,500.00		58,500.00				
Agriculture Wages Exps.	1,79,767.00		1,79,767.00				
Hall Building Expense	1,25,343.00		1,25,343.00				
Bank Commission/Charge	94.40		17,100.95	17,195.35			
FCRA renewal fees			5,000.00	5,000.00			
Website Updating			36,580.00	36,580.00			
Depreciation			23,498.16	23,498.16			
<b>Total Expenses</b>	32,622.91	7,888.32	1,81,621.01	23,498.16	2,45,630.39		
<b>Utilized Fund /Excess of Expenditure Over</b>	<b>74,58,374.39</b>	<b>24,87,507.28</b>	<b>19,75,275.41</b>	<b>60,63,129.11</b>	<b>1,79,84,286.18</b>		
<b>Income Transfer to Balance Sheet</b>	-8,16,942.24	-41,363.28	1,25,605.59	80,16,652.89	72,83,952.97		
	<b>66,41,432.15</b>	<b>24,46,144.00</b>	<b>21,00,881.00</b>	<b>1,40,79,782.00</b>	<b>2,52,68,239.15</b>		

For Sushil Kumar 5664143315 & 244614400 21,00,881.00 1,40,79,782.00 2,52,68,239.15

As per our report of even date annexed

Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501

**Treasurer**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
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**Secretary**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501

(S. K. SHARMA)  
Membership No. 71523  
(FRN-005093C)

For Sushil Kumar 5664143315 & 244614400 21,00,881.00 1,40,79,782.00 2,52,68,239.15

Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhagawan  
Distt. Katni (M.P.) 483501





Bank Interest FC General Fund SBI  
 AC 53033513896  
 Bank Interest (HDFC  
 50100235945730)  
 Bank Interest (A/C  
 317010100041317)

**Loans & Advances**

Ravi Kumar 7,000.00  
 Abhay Kumar 10,034.00  
 People science institution 43,055.00  
 Other Current liability 690.00

22,913.00

21,500.00

21,500.00

9,004.00

17,100.95

89,201.95

6,868.00

72,101.00

89,201.95

7,000.00

53,875.00

53,875.00

10,034.00

3,30,162.00

3,30,162.00

43,055.00

1,33,854.00

1,33,854.00

690.00

67,175.00

67,175.00

9,000.00

9,000.00

12,500.00

12,500.00

1,990.00

1,990.00

32,250.00

32,250.00

68,145.00

68,145.00

181.00

181.00

7,500.00

7,500.00

22,808.00

22,808.00

1,480.00

1,480.00

1,79,273.00

1,79,273.00

7,835.00

7,835.00

22,409.00

22,409.00

58,500.00

58,500.00

36,580.00

36,580.00

5,000.00

5,000.00

1,25,343.00

1,25,343.00

94.40

94.40

73,688.00

73,688.00

**Expenses Under Project(FC)**

CESCI Education Fund 2016 54,000.00  
 CESC Madurai 35,019.00  
 CESC Silvia Risk Fund 88,000.00  
 CESC Village Development Project 59,591.00  
 Gareema Project 1,29,949.00  
 Go Rurban Project 7,67,564.00  
 Covid relief exp ketto 5,57,551.00  
 RMI Project 2,38,000.00  
 The Ford Foundation 4,76,260.00  
 International Gandhian inst. For NV peace EMM 1,57,862.00  
 TIDES NC Project 33,55,426.00  
 Covid-19 Relief Support Cost 36,017.00  
 Yuva Pragati Project 25,711.00

**President**  
 Manav Jeevan Vikas Samiti  
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**Secretary**  
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2,18,439.00

3,19,539.00

37,080.00

31,000.00

31,000.00

29,680.00

34,629.70

85,999.70

**Closing Balance**

Cash in Hand 2,387.00  
 Cash At Bank 1,16,629.63  
 FDR 35,261.09  
 Total 1,54,277.72

**Total**

22,913.00

6,868.00

9,004.00

78,60,967.11

3,10,05,777.19

21,500.00

17,100.95

72,101.00

2,18,439.00

3,19,539.00

37,080.00

31,000.00

29,680.00

34,629.70

85,999.70

2,387.00

1,16,629.63

35,261.09

1,54,277.72

30,00,000.00

91,82,277.11

30,00,000.00

1,83,14,198.06

3,10,05,777.19

2,731.00

97,93,275.70

30,00,000.00

3,10,05,777.19

3,10,05,777.19

3,10,05,777.19

3,10,05,777.19

3,10,05,777.19

3,10,05,777.19



**Treasurer**  
 Manav Jeevan Vikas Samiti  
 Bijori, P.O. Majhagawan  
 Distt. Katni (M.P.) 483501





PHONE: 07622-403797  
MOBILE : 9300533897  
9827038557  
E MAIL: sks@casksharma.com

**SUSHIL KUMAR SHARMA & CO.**  
CHARTERED ACCOUNTANTS

Near Old Income Tax office  
Shambhu Talkies Road  
KATNI 483 501  
(Madhya Pradesh)

**Manav Jeevan Vikas Samiti, Village Bijouri, Post Majhgawan Katni (M.P.)**

**Notes to Account & Disclosure of Accounting Policies for the year ended on 31st March 2022.**

**Summary of Significant Accounting Policies for the Year ended on 31st March 2022**

1. The Financials Statements are prepared under Historical Cost Convention , on the Cash Basis of Accounting and in Accordance with the Standards on Accounting issued by the institute of Chartered Accountants of India. The significant accounting policies are as follows.

**A. Basis of Accounting**


The Financials Statements have been prepared on Historical Cost Convention. The Institution follows the cash system of Accounting and Recognize the Expenditure and Income on Cash Basis. However provision for Audit Charged against income in view of prudence concept.

**B. Receipts in Foreign Exchange /Earnings in Foreign Exchange**

The Institution Received Contribution from Foreign Sources as Defined under the Foreign Contribution Regulation Act, 1976.

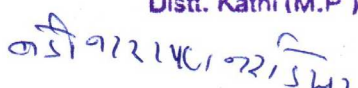
1. All Income under FC are recorded on cash basis except Income from Ford Foundation.
2. There are no Contingent Liabilities as on Last Day of the Financial Year.



  
**Secretary**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhgawan  
Distt. Katni (M.P.) 483501



**Treasurer**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhgawan  
Distt. Katni (M.P.) 483501

  
**President**  
Manav Jeevan Vikas Samiti  
Bijori, P.O. Majhgawan  
Distt. Katni (M.P.) 483501