

Audited Financial Statements

Year ended 31st March 2025



MANAV JEEVAN VIKAS SAMITI

(Foreign Contribution – F.C)

(M.P)

Auditor

Sushil Kumar Sharma & Co.

Chartered Accountants

Shambhu Talkies Road Nai Basti

KATNI-483501

E-mail: skskatni@gmail.com

Mobile: 9300533897, 9827038557, 9757070731



SUSHIL KUMAR SHARMA & CO.
CHARTERED ACCOUNTANTS

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

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 (Foreign Contribution Account) KATNI (M.P.)** which comprise the Balance Sheet as at 31 March 2025, & Receipts & Payment, 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 ICAI. 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.

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 March 2025**;
- In the case of the Utilisation Account, Utilised Fund for the accounting year ended on **31st March 2025**.

Place: Shambhu Talkies Road, Katni

Date: 24/09/2025

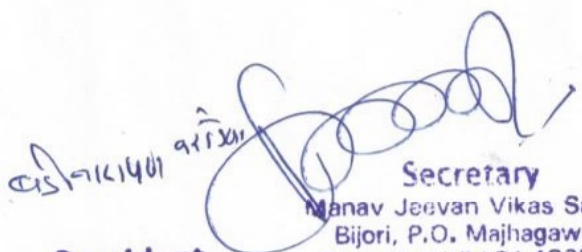
UDIN:- 25071523 BMLG JQ8884

For Sushil Kumar Sharma & Co.
(CHARTERED ACCOUNTANTS)

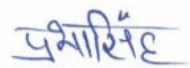
(S.K. SHARMA)
Partner

Membership No.-071523
(FRN-005093C)




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


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

MANAV JEEVAN VIKAS SAMITI

F.C. A/C

BALANCE SHEET AS AT 31/03/2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
UNUTILIZED FUND (Opening Balance)		FIXED ASSETS	
Fixed Assets	1,50,177.64	TDS (A.Y. 2019-21)	40,148.00
TDS	1,04,906.00	TDS (A.Y. 2021-22)	21,690.00
		TDS (A.Y. 2022-23)	22,205.00
Fixed Deposit Corpus	30,00,000.00	TDS (A.Y. 2023-24)	20,863.00
		TDS (A.Y. 2024-25)	19,618.00
Project Fund (Cash & Bank Balance)	17,69,305.20		
Accrued Interest	53,129.00	Deposits	
		Cesci Education Corpus Fund 2016 (35405763102)	10,00,000.00
		Cesci Education Corpus Fund 2025 (42907252786)	10,00,000.00
		Cesci Risk Corpus Fund 2024 (42707902062)	10,00,000.00
Total Opening Balance	50,77,517.84	Cash & Bank Balance	
Provision (Audit Fees)	15,340.00	FCRA SBI A/C No.40082402162	8,80,959.88
Add : Utilized Fund During the Year	32,84,678.45	FC Utilisation CBI A/C No. 3845641839	37,031.06
		FC Utilisation SBI A/C No. 53033513896	41,94,318.36
Total Closing Balance	83,77,536.29		
			1,40,702.99
			1,24,524.00
			30,00,000.00
			51,12,309.30
			83,77,536.29

Place: Shambhu Talkies Road, Katni (M.P.)

Date: 24/09/2025

UDIN:-

As per our report of even date annexed

(Signature)

President

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

(Signature)

Secretary

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



(Signature)

Treasurer

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

MANAV JEEVAN VIKAS SAMITI

F.C. A/C

UTILIZATION A/C FOR THE YEAR ENDED 31/03/2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
CESCI Education Fund Support 2016 Education Support (Cesci Corpus Fund for Education)		Cesci Education Fund 2013 (33747478064) Bank Interest Recd.	665.00
CESCI Risk Support Risk Support		Cesci Education Fund 2016 (35405763102) Bank Interest Recd.	70,000.00
		CESCI Education Fund 2021 (40017561051) Bank Interest Recd.	766.00
		CESCI Risk Support 2024 (42707902062) Bank Interest Recd.	65,000.00
		CESCI Risk Fund Support 2013 (42907252786) Bank Interest Recd.	49,991.00
RMI Project Travel exp. Document Charges Rmi	6,835.00 1,38,000.00	RMI Project all Income	1,86,422.00
New World Foundation -EMM Project All Expenses Human Resource NWF EMM Fellowship For Women Empowerment NWF EMM Main Activity NWF EMM Women Training Exp NWF EMM Networking Meeting NWF EMM Monthly Review and Planning Meeting NWF EMM Communication NWF EMM Food & Accommodation NWF EMM Travel Exp NWF EMM Other Expenses ESIC Payment EPF ESIC Service charge	35,000.00 49,075.00 10,270.00 5,088.00 13,991.00 3,06,299.00 76,640.00 10,854.00	NWF -EMM Project all Income	

Continue to next page....



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

The Ford Foundation

HR Cost for Support FF

Admin Accounting Person Salary FF
Programme Coordinator Salary FF

Meeting / Conference / Workshop FF

Block Level Advocacy Meeting With Govt Dept. FF
Capacity Building Workshop for SHG VDC Office FF
Capacity Building of Project Team MLP NGNREGA B FF
Half Yearly Review & Planning Meeting FF
Monthly Staff Meeting Exp FF
Former Exposure at KVK to Promotion FF
Publication IEC Material FF
Village Leaders Training FF
Village Level Interface Meeting With Comm&Govt FF

Village Leaders Training (Male/Female) FF

Audit Fee Ford Foundation
Communication Exp Ford Foundations
Office Maintenances FF
Office Rent Ford Foundation
Stationary / Photocopy ADMIN FF

Project Supplies Exp FF

Demonstration for Promotion of T Seed Bank FF

Publication / Communication Exp FF

Consultancy Charges Ford Foundation

IEC Material Exp FF

Salaries/ Benefits Exp FF

Agriculture Specialist FF
Block Coordinator Salary FF
Field Coordinator Salary FF

Travel Exp Ford Foundation

Travel, Board, Lodge Block Coordinator FF
Travel Exp FF
Travel Exp Field Coordinator FF
Travel Exp Prg Coordinator FF

Other Exp FF

The Ford Foundation Project all Income

2,24,810.00
4,05,760.00

828.00
68,647.00
37,408.00
23,275.00
86,839.00
1,50,000.00
36,280.00
33,110.00
1,16,372.00

35,860.00
15,662.00
60,182.00
1,34,765.00
10,495.00

3,86,608.00

8,67,666.00
51,000.00

4,60,637.00
6,10,160.00
28,95,650.00

37,870.00
2,36,183.00
1,83,631.00
51,390.00
6,89,533.00

79,10,621.00

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महाश्रीमान श्रीमान

President

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Secretary

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Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

Gareema Project	
Honorarium For Guide & Translator	
Guide Cost	36,000.00
Guide Local	1,800.00
Translator Cost	1,25,020.00
Investment Cost	
Project Development Cost	2,461.00
Management Cost	
Project Coordinator Salary	20,000.00
Stationary/Xerox/Printing	1,170.00
Travel Exp Ashram	5,331.00
Other Cost	
Entry Fee	64,996.00
Unforeseen Exp	5,808.00
Transport Charges	
Travel Exp Villages	68,645.00
Travel Exp Visitor & Team	2,04,251.00
Village & Ashram Cost	
Aashram Cost	6,120.00
Village Cost	1,44,550.00
Hotel Restaurant Visitor Exp	2,42,500.00
	9,28,652.00

Harit Bharat Fund	
Administrative Exp & Indirect Cost HBF	26,407.00
Community Engagement & Capacity Building Exp HBF	82,368.00
Local Transportation HBF	75,595.00
Monitoring & Reporting Charges HBF	20,381.00
Other Project Cost HBF	90,156.00
Personnel & Salaries HBF	14,00,530.00
Sustainable Agriculture Exp HBF	1,88,850.00
Tree Planting Exp HBF	5,39,725.00
	24,24,012.00

Continue to next page....

Manav Jeevan Vikas Samiti

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Manav Jeevan Vikas Samiti
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RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2025

RECEIPTS	AMOUNT	PAYMENT	AMOUNT
Cesci Education Fund 2013 (33747478064)		Cesci Education Fund 2013	
Opening Balance	6,74,087.00		
Less : FD Matured	5,00,000.00		
Bank Interest Recd.	665.00	Closing balance	1,74,752.00
Cesci Education Fund 2016 (35405763102)		Cesci Education Fund 2016	
Opening Balance	11,83,002.00	Education Support	2,08,000.00
Bank Interest Recd.	70,000.00	TDS	7,001.00
		Closing balance	10,38,001.00
CESCI Education Support A/C 42907252786		CESCI Education Support	
Opening Balance	10,00,000.00		6,116.00
FD during the year	49,991.00	TDS	
Bank Interest Recd.		Closing Balance	10,43,875.00
CESCI Education Fund 2021 (40017561051)		CESCI Education Fund 2021	
Opening Balance	6,47,679.00		
Less : FD Matured	5,00,000.00		
Accrued Bank Interest Recd.	53,129.00		
Bank Interest Recd.	766.00	Closing Balance	2,01,574.00
CESCI Risk Fund 2024 (42707902062)		CESCI Risk Fund 2024	
Opening Balance	10,00,000.00	Risk Support Cesci Silvia Corpus Fund)	46,000.00
Bank Interest Recd.	65,000.00	TDS	6,501.00
		Closing Balance	52,501.00
RMI The Indonesian Institute Project		RMI The Indonesian Institute Project	
Opening Balance	1,44,835.00	Travel exp.	6,835.00
		Document Charges Rmi	1,38,000.00
		Closing Balance	1,44,835.00

Continue to next page....

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Distt. Katni (M.P.) 483501



RECEIPTS	AMOUNT	Payment	AMOUNT
The Ford Foundation		The Ford Foundation	
Opening Balance	4,94,072.00	HR Cost for Support FF	79,10,621.00
Grant in Aid	74,16,549.00	Admin Accounting Person Salary FF	
		Programme Coordinator Salary FF	
		Meeting / Conference / Workshop FF	
		Block Level Advocacy Meeting With Govt Dept. FF	828.00
		Capacity Building Workshop for SHG VDC Office FF	68,647.00
		Capacity Building of Project Team MLP,NGNREGA B FF	37,408.00
		Half Yearly Review & Planning Meeting FF	23,275.00
		Monthly Staff Meeting Exp FF	86,839.00
		Former Exposure at KVK to Promotion FF	1,50,000.00
		Publication IEC Material FF	36,280.00
		Village Leaders Training FF	33,110.00
		Village Level Interface Meeting With Comm&Govt FF	1,16,372.00
		Village Leaders Training (Male/Female) FF	
		Audit Fee Ford Foundation	20,520.00
		Communication Exp Ford Foundations	15,662.00
		Office Maintenances FF	60,182.00
		Office Rent Ford Foundation	1,34,765.00
		Stationary / Photocopy ADMN FF	10,495.00
		Project Supplies Exp FF	
		Demonstration for Promotion of T Seed Bank FF	3,86,608.00
		Publication / Communication Exp FF	
		Consultancy Charges Ford Foundation	8,67,666.00
		IEC Material Exp FF	51,000.00
		Salaries/ Benefits Exp FF	
		Agriculture Specialist FF	4,60,637.00
		Block Coordinator Salary FF	6,10,160.00
		Field Coordinator Salary FF	28,95,650.00
		Travel Exp Ford Foundation	
		Travel, Board , Lodge Block Coordinator FF	37,870.00
		Travel Exp FF	2,36,183.00
		Travel Exp Field Coordinator FF	1,83,631.00
		Travel Exp Prg Coordinator FF	51,390.00
		Other Exp FF	
		Closing Balance	6,89,533.00
			78,95,281.00
			15,340.00

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05/11/2017 12/541

President

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



[Signature]

Secretary

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

[Signature]

Treasurer

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

RECEIPTS	AMOUNT	Payment	AMOUNT
The New World Foundation -EMM Project		New World Foundation -EMM Project All Expenses	
Opening Balance	5,43,660.00	Human Resource NWF EMM	35,000.00
		Fellowship For Women Empowerment NWF EMM	
		Main Activity NWF EMM	49,075.00
		Women Training Exp NWF EMM	
		Networking Meeting NWF EMM	
		Monthly Review and Planning Meeting NWF EMM	10,270.00
		Communication NWF EMM	5,088.00
		Food & Accommodation NWF EMM	13,991.00
		Travel Exp NWF EMM	3,06,299.00
		Other Expenses	
		ESIC Payment	76,640.00
		EPF ESIC Service charge	10,854.00
		Closing Balance	5,07,217.00
			36,443.00
Other Grant in Aid FCRA SBI A/C 40082402162		Other Exp.	
Opening Balance Bank Interest	53,343.78	Bank Commission	10,462.90
Bank Interest Recd. On FCRA SBI A/C 40082402162	74,712.00	Closing Balance Bank Int. FCRA SBI A/c 40082402162	10,462.90 1,17,592.88
FC Utilisation CBI AC 3845641839		Other Exp.	
Opening Balance Bank Interest	75,810.53	Bank Commission	51.17
Bank Interest FC Utilisation CBI AC 3845641839	3,721.00	Closing Balance Bank Int. CBI Utilization A/c 3845641839	51.17 79,480.36
FC Utilisation SBI A/c 53033513896		Other Exp.	
Opening Balance Bank Interest	5,944.89	Bank Commission	1,596.96
Bank Interest Recd. FC Utilisation Fund A/c 53033513896	1,10,470.00	ITR Related Exp.	12,680.00
		Fixed Assets Purchased	26,000.00
		Misc. Exp.	25,108.00
		Website Updating	47,200.00
		TDS	40.12
		Closing Balance Bank Int. SBI Utilization A/c 53033513896 (including 2720.25)	1,12,625.08 6,510.06

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

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

चर 9121401 9121401 President
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

Details of Fixed Assets as on 31.03.2025

Particulars	Opening	Addition		Sale	Profit & Loss on Sales	Total	Depreciation		Total	Net Block
		More Than 180 Days	Less Than 180 Days				Opening	More Than 180 Days		
Block "A"										
Bicycle	2,541.88	-	-	2,541.88		12,004.20	1,200.42	-	1,200.42	10,803.78
Furniture	12,004.20	-	-	-				-		
Block "B"										
Active Bike (Cesci Women Moped)	7,817.02	-	-	-		7,817.02	1,172.55	-	1,172.55	6,644.47
HF Deluxe Bike EFT Women Moped	10,912.60	-	-	-		10,912.60	1,636.89	-	1,636.89	9,275.71
Mobile-EMM	1,029.84	-	-	-		1,029.84	154.48	-	154.48	875.36
Soni Digital Camera (Gareema Project)	1,563.23	-	-	-		1,563.23	234.48	-	234.48	1,328.75
Soni Cyber Shoot Camera(Tamadi)	2,554.07	-	-	-		2,554.07	383.11	-	383.11	2,170.96
Splender Pro Bike	8,188.53	-	-	-		8,188.53	1,228.28	-	1,228.28	6,960.25
Mobile Samsung J7 NC Peace	4,897.35	-	-	-		4,897.35	734.60	-	734.60	4,162.75
Mobile Samsung Galaxy 4530H (Nc)	5,046.70	-	-	-		5,046.70	757.01	-	757.01	4,289.70
Mobile Samsung J7	3,186.85	-	-	-		3,186.85	478.03	-	478.03	2,708.82
NIKON Z30 Camara by Bank Int.	61,013.00	-	-	-		61,013.00	9,151.95	-	9,151.95	51,861.05
Biometric Device Fixed Assets by Bank Int.	5,100.00	-	-	-		5,100.00	765.00	-	765.00	4,335.00
Block "C"										
Computer	3.96	-	-	3.96		-	-	-	-	-
Dell Desktop 6605 PC	40.13	-	-	40.13		-	-	-	-	-
HP Desktop 110-400 IL	83.09	-	-	83.09		-	-	-	-	-
HP MPF M1005 Printer	15.93	-	-	15.93		-	-	-	-	-
Laptop HP Tamadi	10.79	-	-	10.79		-	-	-	-	-
Laptop- National Coordination	10.89	-	-	10.89		-	-	-	-	-
Printers	2.12	-	-	2.12		-	-	-	-	-
Sony LCD Projector (Cesci Musc Fes.)	11.46	-	-	11.46		-	-	-	-	-
Laptop	11,520.00	-	-	-		11,520.00	4,608.00	-	4,608.00	6,912.00
Printers	4,320.00	-	-	-		4,320.00	1,728.00	-	1,728.00	2,592.00
Portable Projector	-	-	5,500.00	-		5,500.00	-	-	1,100.00	4,400.00
Projector RD820	-	-	20,500.00	-		20,500.00	-	-	4,100.00	16,400.00
Printers Capital Cost FF	8,304.00	-	-	-		8,304.00	3,321.60	-	3,321.60	4,982.40
Total	1,50,177.64	-	26,000.00	2,720.25	-	1,73,457.39	27,554.40	-	5,200.00	1,40,702.99



ॐ नमो भगवते वासुदेवाय

President

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CHARTERED ACCOUNTANTS

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9827038557
E MAIL: sks@casksharma.com

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

MANAV JEEVAN VIKAS SAMITI **(Foreign Contribution) KATNI (M.P.)**

Notes to Account & Disclosure of Accounting Policies
for the year ended on 31st March 2025

Income:

All Income has been accounted for on Cash Basis except Accrued Interest on FDR .

Expenses:

All Expenses have been accounted for on Cash Basis.

Fixed Assets:

The book value of the fixed assets as on 1.4.2024
have been considered as the original cost.

Depreciation:

Depreciation has been charged on fixed assets.

Contingent Liabilities:

No provisions have been made for liabilities which are contingent in nature.

महावीर विकस समिति

President

Manav Jeevan Vikas Samiti
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Secretary

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मानव जिवन विकास समिति

Treasurer

Manav Jeevan Vikas Samiti
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