Audited Financial Statements

Year ended 31st March 2026

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

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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 (Foreign Contribution Account) KATNI (M.P.)** which comprise the Balance Sheet as at 31 March 2026, & 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.

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

President
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

Treasurer
Manav Jeevan Vikas Samiti
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INDIA

SUSHIL KUMAR SHARMA & CO.
CHARTERED ACCOUNTANTS

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KATNI 483 501
(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:

i. in the case of the Balance sheet , the state of affairs of the Assessee as at **31 March 2026;**

ii. In the case of the Utilization Account , Utilised Fund for the accounting year ended on **31st March 2026.**

for **SUSHIL KUMAR SHARMA & CO.**

Chartered Accountants

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

SUSHIL KUMAR SHARMA
PARTNER
FRN: 05093C
Membership No: 071523
UDIN : 26071523VFOEPF9727

President
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

प्रभारित
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 31/03/2026

LIABILITIES	2025-26	2024-25	ASSETS	2025-26	2024-25
General Fund					
Opening Balance	83,77,536.29	50,92,857.84	**Fixed Assets**	1,11,316.13	140702.99
Add: Prior Period Adjustment	53,129.00				
Add .: Excess of Income over Expenditure	64,81,312.84	32,84,678.45			
	1,49,11,978.13	83,77,536.29	**TDS Recoverable Interest**		
Duties and Taxes			TDS (A.Y. 2019-21)	40,148.00	40148.00
TDS Payable	7,350.00	0	TDS (A.Y. 2021-22)	21,690.00	21690.00
			TDS (A.Y. 2022-23)	22,205.00	22205.00
			TDS (A.Y. 2023-24)	20,863.00	20863.00
			TDS (A.Y. 2024-25)	19,618.00	19618.00
			TDS (A.Y. 2025-26)	19,692.00	0.00
			Accured Bank Interest FCRA SBI A/C 02162	1,177.00	-
			Accured Bank Interest SBI Utilisation AC 13896	1,320.00	-
				146713.00	**124524.00**
			Deposits		
			CESCI Education Corpus Fund 2016 (35405763102)	10,00,000.00	10,00,000.00
			CESCI Education Corpus Fund 2025 (42907252786)	10,00,000.00	10,00,000.00
			CESCI Risk Support Corpus Fund 2024 (42707902062)	10,00,000.00	10,00,000.00
				30,00,000.00	**30,00,000.00**
			Cash & Bank Balance		
			Cash in Hand		-
			FCRA SBI A/C No.40082402162	3817362.08	8,80,959.88
			FC Utilisation CBI A/C No. 3845641839	34370.22	37,031.06
			FC Utilisation SBI A/C No. 53033513896	78,09,566.70	41,94,318.36
				1,16,61,299.00	**51,12,309.30**
Total	**1,49,19,328.13**	**83,77,536.29**	**Total**	**1,49,19,328.13**	**83,77,536.29**

FOR SUSHIL KUMAR SHARMA & CO.
Chartered Accountants

SUSHIL KUMAR SHARMA
PARTNER
FRN: 05093C
Membership No: 071523
UDIN : 26071523VFOEPF9727

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

As per our report of even date annexed

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

Secretary
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Distt. Katni (M.P.) 483501

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

MANAV JEEVAN VIKAS SAMITI
F.C. A/C
UTILIZATION A/C FOR THE YEAR ENDED 31/03/2026

EXPENDITURE	2025-26	2024-25	INCOME	2025-26	2024-25
CESCI Education Corpus Fund 2016 (35405763102)			**CESCI Education Fund 2013 (33747478064)**		
Education Support (Cesci Corpus Fund for Education)	**1,77,000.00**	**2,08,000.00**	Bank Interest Recd.	-	**665.00**
CESCI Risk Support Corpus Fund 2024 (42707902062)			**CESCI Education Corpus Fund 2016 (35405763102)**		
Risk Support	**50,000.00**	**46,000.00**	Bank Interest Recd.	67,431.00	**70,000.00**
			CESCI Education Fund 2021 (40017561051)		
			Bank Interest Recd.	-	**766.00**
			CESCI Risk Support Corpus Fund 2024 (42707902062)		
			Bank Interest Recd.	65,000.00	**65,000.00**
			CESCI Risk Fund Support 2013 (42907252786)		
			Bank Interest Recd.	65,000.00	**49,991.00**
				1,97,431.00	**1,86,422.00**
RMI Project					
Travel exp.	-	6,835.00	**RMI Project all Income**	-	-
Document Charges Rmi	-	1,38,000.00			
	-	**1,44,835.00**			

Continue to next page....

President
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SUSHIL KUMAR SHARMA & CO. CHARTERED ACCOUNTANTS KATNI FRN 0050930

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Distt. Katni (M.P.) 483501

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

EXPENDITURE	2025-26	2024-25	INCOME	2025-26	2024-25
New World Foundation -EMM Project All Expenses			**NWF -EMM Project all Income**	-	-
Human Resource NWF EMM					
Fellowship For Women Empowerment NWF EMM	-	35,000.00			
Main Activity NWF EMM					
Women Training Exp NWF EMM	-	49,075.00			
Networking Meeting NWF EMM					
Monthly Review and Planning Meeting NWF EMM	-	10,270.00			
Communication NWF EMM	-	5,088.00			
Food & Accommodation NWF EMM	2,935.00	13,991.00			
Hotel Accomodation NWF EMM	2,100.00				
Travel Exp NWF EMM	31,408.00	3,06,299.00			
Other Expenses					
ESIC Payment		76,640.00			
EPF ESIC Service charge		10,854.00			
	36,443.00	**5,07,217.00**			
The Ford Foundation					
HR Cost for Support FF			The Ford Foundation Project all Income	**65,39,695.00**	**74,16,549.00**
Admin Accounting Person Salary FF	41,000.00	2,24,810.00			
Programme Coordinator Salary FF	-	4,05,760.00			

Continue to next page....

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Treasurer
Manav Jeevan Vikas Samiti
Bijori, P.O.M[illegible]
Distt. Katni [illegible]

EXPENDITURE	2025-26	2024-25	INCOME	2025-26	2024-25
Meeting / Conference / Workshop FF					
Block Level Advocacy Meeting With Govt Dept. FF		828.00			
Capacity Building Workshop for SHG VDC Office FF	20,000.00	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	22,990.00	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			
Establishing Direct Market Linkages Trade Fair FF	21,010.00	-			
Events/ Networking Meeting FF	19,570.00	-			
Project Operating Cost FF					
Audit Fee Ford Foundation	15,340.00	35,860.00			
Communication Exp Ford Foundations	5,378.00	15,662.00			
Office Maintenances FF	11,389.00	60,182.00			
Office Rent Ford Foundation	33,000.00	1,34,765.00			
Stationary / Photocopy ADMN FF	7,445.00	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	85,000.00	8,67,666.00			
IEC Material Exp FF	4,000.00	51,000.00			

Continue to next page....

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EXPENDITURE	2025-26	2024-25	INCOME	2025-26	2024-25
Salaries/ Benefits Exp FF					
Agriculture Specialist FF	-	4,60,637.00			
Block Coordinator Salary FF	2,66,924.00	6,10,160.00			
Field Coordinator Salary FF	18,85,900.00	28,95,650.00			
Chief Functionary Salary FF	2,19,000.00	-			
Program Coordinator Salary FF	26,000.00	-			
Travel Exp Ford Foundation					
Travel, Board , Lodge Block Coordinator FF	27,980.00	37,870.00			
Travel Exp FF	32,988.00	2,36,183.00			
Travel Exp Field Coordinator FF	29,431.00	1,83,631.00			
Travel Exp Prg Coordinator FF	3,248.00	51,390.00			
Other Exp FF	-	6,89,533.00			
	27,77,593.00	**79,10,621.00**		**65,39,695.00**	**74,16,549.00**
Gareema Project			**Gareema Project All Income**	**14,45,669.00**	**14,76,847.00**
Honorarium For Guide & Translator					
Guide Cost	46,000.00	36,000.00			
Guide Local	-	1,800.00			
Translator Cost	1,21,730.00	1,25,020.00			
Investment Cost					
Project Development Cost	1,89,150.00	2,461.00			
Management Cost					
Communication Admin	6,531.00	-			
Project Coordinator Salary	87,000.00	20,000.00			
Stationary/Xerox/Printing	-	1,170.00			
Travel Exp Ashram	28,602.00	5,331.00			
Other Cost					
Entry Fee	37,148.00	64,996.00			
Unforeseen Exp	2,565.00	5,808.00			
ESIC Payment	82,058.00				
EPF ESIC Service charge	30,000.00				

Continue to next page....

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EXPENDITURE	2025-26	2024-25	INCOME	2025-26	2024-25
Transport Charges					
Travel Exp Villages	39,089.00	68,645.00			
Travel Exp Visitor & Team	1,54,826.00	2,04,251.00			
Village & Ashram Cost					
Aahram Cost	38,784.00	6,120.00			
Village Cost	89,550.00	1,44,550.00			
Hotel Restarent Visitor Exp	93,817.00	2,42,500.00			
	10,46,850.00	**9,28,652.00**			
Harit Bharat Fund			**Harit Bharat Fund All Income**	**61,50,939.00**	**63,15,188.00**
Personnel & Salaries HBF	16,06,941.00	14,00,530.00			
Administrative Exp & Indirect Cost HBF	45,582.00	26,407.00			
Communication Exp HBF	23,843.00	13,000.00			
Community Engagement & Capacity Building Exp HBF	73,390.00	85,368.00			
Development of Water Resources HBF	5,25,781.00				
External Contractors	1,70,245.00				
Local Transportation HBF	1,44,742.00	85,704.00			
Material Input HBF	2,04,000.00				
Monitoring & Reporting Charges HBF	39,539.00	23,828.00			
Other Project Cost HBF		74,000.00			
Seedling / Sapling Costs HBF	4,07,400.00	3,99,900.00			
Site Preparation HBF	39,400.00				
Soil & Moisture Conservation HBF	1,03,856.00				
Sustainable Agriculture Exp HBF	4,46,040.00	1,60,850.00			
Tree Nursery Management HBF	2,45,550.00	1,13,800.00			
Tree Planting Exp HBF	3,70,254.00	40,625.00			
Tree & Site Maintenance HBF	42,450.00				
Value Chain Development HBF	9,100.00				
	44,98,113.00	**24,24,012.00**			

Continue to next page....

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KATNI
FRN 005093C
CHARTERED ACCOUNTANTS

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EXPENDITURE	2025-26	2024-25	INCOME	2025-26	2024-25
Jiv Daya Foundation			**Jiv Daya Foundation Income**	**9,76,190.00**	**-**
Administration Exp. Jiv Daya Foundation	720.00	-			
Cost of Amul Spray Milk Powder JivDaya Foundation	79,200.00	-			
Gas ,Glass & Utensils ForAganwadi JivdayaFoundation	15,930.00	-			
ITC Biscuits Parle G Exp.JivDaya Foundation	15,732.00	-			
Solar Lantern Exp. Jiv Daya Foundation	22,955.00	-			
Transporation of Material Jiv Daya	5,888.00	-			
Village Volunteers Honorarium JivDayaFoundation	61,440.00	-			
	2,01,865.00	**-**			
Other Exps.			**Indirect Income**		
Bank Commission	1,778.68	12,151.15	Bank Interest FCRA SBI A/C 40082402162	39,727.00	74,712.00
Bank Commission FCRA SBI	16,738.80	-	Bank Interest FC Utilisation CBI A/c 3845641839	960.00	3,721.00
ITR Related Exp.	4,000.00	12,680.00	Bank Interest FC General Fund SBI AC 53033513896	82,730.00	1,07,749.50
Miscellaneous Exp.	25,325.00	25,108.00		**1,23,417.00**	**1,86,182.50**
Website Updating	33,805.82	47,200.00			
	81,648.30	**97,139.15**	**Other Income**		

Continue to next page....

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

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

EXPENDITURE	2025-26	2024-25	INCOME	2025-26	2024-25
Other Exps. Keto					
Keto Bank Commission	1,225.00		Ketto Online Venture Income	2,098.00	-
Keto Other Exp	873.00				
	2,098.00	-		2,098.00	-
			Fixed Assets Scrap Sale Income		2,720.25
Total Expense	88,71,610.30	1,22,66,476.15			
Depreciation	29,386.86	32,754.40	**Total Income**	1,54,35,439.00	1,55,83,908.75
Utilised Fund During The Year	65,34,441.84	32,84,678.20			
Less : Prior Period Adjustment	53,129.00	-			
Excess of Income over Expenditure	64,81,312.84	32,84,678.20			
	1,54,35,439.00	1,55,83,908.75		1,54,35,439.00	1,55,83,908.75

FOR SUSHIL KUMAR SHARMA & CO.
Chartered Accountants

As per our report of even date annexed

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

SUSHIL KUMAR SHARMA
PARTNER
FRN: 05093C
Membership No: 071523
UDIN : 26071523VFOEPF9727

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

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

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

MANAV JEEVAN VIKAS SAMITI
F.C. A/C
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2026

RECEIPTS	2025-26	2024-25	PAYMENT	2025-26	2024-25
CESCI Education Fund 2013 (33747478064)			**CESCI Education Fund 2013 (33747478064)**		
Opening Balance Transfer To (35405763102)	1,74,752.00	6,74,087.00			
Less : Regrouping	(665.00)				
Less : FD Matured	-	5,00,000.00	Transfering balance to 33747478064	1,74,087.00	
Bank Interest Recd.	-	665.00	Closing balance	-	1,74,752.00
	1,74,087.00	**1,74,752.00**		1,74,087.00	1,74,752.00
CESCI Education Corpus Fund 2016 (35405763102)			**CESCI Education Corpus Fund 2016 (35405763102)**		
Opening Balance	10,38,001.00	11,83,002.00	Education Support	1,77,000.00	2,08,000.00
Less :- Prior Period Adjustment	(53,129.00)				
Transfering Balance of 33747478064 (174752-665)	1,74,087.00		-	-	7,001.00
Transfering Balance of 40017561051 (201574-766)	2,00,808.00				
Bank Interest Recd.	60,741.00	70,000.00			
				1,77,000.00	**2,15,001.00**
			Closing balance	**12,43,508.00**	**10,38,001.00**
	14,20,508.00	**12,53,002.00**		14,20,508.00	12,53,002.00
CESCI Education Support A/C 42907252786			**CESCI Education Support A/C 42907252786**		
Opening Balance	10,43,875.00	-			
Add : Regrouping	1,431.00				
FD during the year	-	10,00,000.00	TDS	-	6,116.00
Bank Interest Recd.	58,499.00	49,991.00	Closing Balance	**11,03,805.00**	**10,43,875.00**
	11,03,805.00	**10,49,991.00**		**11,03,805.00**	**10,49,991.00**

Continue to next page....

President
Manav Jeevan Vikas Samiti
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SUSHIL KUMAR SHARMA & CO. CHARTERED ACCOUNTANTS KATNI FRN 005093C

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Distt. Katni (M.P.) 483501

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RECEIPTS	2025-26	2024-25	PAYMENT	2025-26	2024-25
CESCI Education Fund 2021 (40017561051)			**CESCI Education Fund 2021 (40017561051)**		
Opening Balance Transfer To (35405783102)	2,01,574.00	6,47,679.00			
less : Regrouping	(766.00)				
Less : FD Matured	-	5,00,000.00			
Accrued Bank Interest Recd.	-	53,129.00	Transfering Balance to 40017561051	2,00,808.00	
Bank Interest Recd.	-	766.00	Closing Balance	-	**2,01,574.00**
	2,00,808.00	**2,01,574.00**		**2,00,808.00**	**2,01,574.00**
CESCI Risk Support Corpus Fund 2024 (42707902062)			**CESCI Risk Support Corpus Fund 2024 (42707902062)**		
Opening Balance	10,12,499.00	10,00,000.00	Risk Support CESCI Corpus Fund)	50,000.00	46,000.00
Bank Interest Recd.	58,499.00	65,000.00	TDS	-	6,501.00
				50,000.00	**52,501.00**
			Closing Balance	**10,20,998.00**	**10,12,499.00**
	10,70,998.00	**10,65,000.00**		**10,70,998.00**	**10,65,000.00**
RMI The Indonesian Institute Project			**RMI The Indonesian Institute Project**		
Opening Balance	-	1,44,835.00	Travel exp.	-	6,835.00
	-	**1,44,835.00**	Document Charges Rmi	-	1,38,000.00
				-	**1,44,835.00**
			Closing Balance	-	-
	-	**1,44,835.00**		**-**	**-**

Continue to next page....

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

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

Secretary
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 48350:

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

RECEIPTS	2025-26	2024-25	Payment	2025-26	2024-25
The Ford Foundation			**The Ford Foundation**		
Opening Balance	15,340.00	4,94,072.00	**HR Cost for Support FF**		
Grant in Aid	65,39,695.00	74,16,549.00	Admin Accounting Person Salary FF	41,000.00	2,24,810.00
	65,55,035.00	**79,10,621.00**	Programme Coordinator Salary FF	-	4,05,760.00
			Meeting / Conference / Workshop FF		
			Block Level Advocacy Meeting With Govt Dept. FF		828.00
			Capacity Building Workshop for SHG VDC Office FF	20,000.00	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	22,990.00	86,839.00
			Former Exposure at KVK to Promotion FF		1,50,000.00
			Publication IEC Matcrial FF		36,280.00
			Village Leaders Training FF		33,110.00
			Village Level Interface Meeting With Comm&Govt FF		1,16,372.00
			Establishing Direct Market Linkages Trade Fair FF	21,010.00	-
			Events/ Networking Meeting FF	19,570.00	-
			Project Operating Cost FF		
			Audit Fee Ford Foundation	15,340.00	20,520.00
			Communication Exp Ford Foundations	5,378.00	15,662.00
			Office Maintenances FF	11,389.00	60,182.00
			Office Rent Ford Foundation	33,000.00	1,34,765.00
			Stationary / Photocopy ADMN FF	7,445.00	10,495.00

Continue to next page....

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

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

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

RECEIPTS	2025-26	2024-25	Payment	2025-26	2024-25
			Project Supplies Exp FF		
			Demonstration for Promotion of T Seed Bank FF	-	3,86,608.00
			Publication / Communication Exp FF		
			Consultancy Charges Ford Foundation	85,000.00	8,67,666.00
			IEC Material Exp FF	4,000.00	51,000.00
			Salaries/ Benefits Exp FF		
			Agriculture Specialist FF	-	4,60,637.00
			Block Coordinator Salary FF	2,66,924.00	6,10,160.00
			Field Coordinator Salary FF	18,85,900.00	28,95,650.00
			Chief Functionary Salary FF	2,19,000.00	-
			Program Coordinator Salary FF	26,000.00	-
			Travel Exp Ford Foundation		
			Travel, Board , Lodge Block Coordinator FF	27,980.00	37,870.00
			Travel Exp FF	32,988.00	2,36,183.00
			Travel Exp Field Coordinator FF	29,431.00	1,83,631.00
			Travel Exp Prg Coordinator FF	3,248.00	51,390.00
			Other Exp FF		6,89,533.00
				27,77,593.00	**78,95,281.00**
			Closing Balance	**37,77,442.00**	**15,340.00**
	65,55,035.00	**79,10,621.00**		**65,55,035.00**	**79,10,621.00**

Continue to next page....

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

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

Secretary
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 48350

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

RECEIPTS	2025-26	2024-25	Payment	2025-26	2024-25
The New World Foundation - EMM Project			**New World Foundation -EMM Project All Expenses**		
Opening Balance	36,443.00	5,43,660.00	**Human Resource NWF EMM**		
	36,443.00	**5,43,660.00**	Fellowship For Women Empowerment NWF EMM	-	35,000.00
			Main Activity NWF EMM		
			Women Training Exp NWF EMM	-	49,075.00
			Networking Meeting NWF EMM		
			Monthly Review and Planning Meeting NWF EMM	-	10,270.00
			Communication NWF EMM	-	5,088.00
			Food & Accommodation NWF EMM	2,935.00	13,991.00
			Hotel Accomodation NWF EMM	2,100.00	-
			Travel Exp NWF EMM	31,408.00	3,06,299.00
			Other Expenses		
			ESIC Payment	-	76,640.00
			EPF ESIC Service charge	-	10,854.00
				36,443.00	**5,07,217.00**
			Closing Balance	-	**36,443.00**
	36,443.00	**5,43,660.00**		**36,443.00**	**5,43,660.00**

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

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

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

RECEIPTS	2025-26	2024-25	Payment	2025-26	2024-25
Gareema Project (Tamadi)			**Gareema Project**		
			Honorarium For Guide & Translator		
Opening Balance	5,48,195.00	-			
Grant in Aid	14,45,669.00	14,76,847.00	Guide Cost	46,000.00	36,000.00
	19,93,864.00	**14,76,847.00**	Guide Local	-	1,800.00
			Translator Cost	1,14,380.00	1,25,020.00
			Investment Cost		
			Project Development Cost	1,89,150.00	2,461.00
			Management Cost		
			Communication Admin	6,531.00	-
			Project Coordinator Salary	87,000.00	20,000.00
			Stationary/Xerox/Printing	-	1,170.00
			Travel Exp Ashram	28,602.00	5,331.00
			Other Cost		
			Entrée Fee	37,148.00	64,996.00
			Unforseen Exp	2,565.00	5,808.00
			Transport Charges		
			Travel Exp Villages	39,089.00	68,645.00
			Travel Exp Visitor & Teen	1,54,826.00	2,04,251.00
			Village & Ashram Cost		
			Aahram Cost	38,784.00	6,120.00
			Village Cost	89,550.00	1,44,550.00
			Hotel Restarent Visitor Exp	93,817.00	2,42,500.00
			Other Expenses		
			ESIC Payment	82,058.00	
			EPF ESIC Service charge	30,000.00	
				10,39,500.00	**9,28,652.00**
			Closing Balance	**9,54,364.00**	**5,48,195.00**
	19,93,864.00	**14,76,847.00**		**19,93,864.00**	**14,76,847.00**

Continue to next page....

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

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

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

RECEIPTS	2025-26	2024-25	Payment	2025-26	2024-25
Harit Bharat Fund			**Harit Bharat Fund**		
Opening Balance	38,91,176.00	-	Personnel & Salaries HBF	16,06,941.00	14,00,530.00
Grant in Aid	61,50,939.00	63,15,188.00	Administrative Exp & Indirect Cost HBF	45,582.00	26,407.00
	1,00,42,115.00	**63,15,188.00**	Communication Exp HBF	23,843.00	13,000.00
			Community Engagement & Capacity Building Exp HBF	73,390.00	85,368.00
			Development of Water Resources HBF	5,25,781.00	
			External Contractors	1,70,245.00	
			Local Transportation HBF	1,44,742.00	85,704.00
			Material Input HBF	2,04,000.00	
			Monitoring & Reporting Charges HBF	39,539.00	23,828.00
			Other Project Cost HBF		74,000.00
			Seedling / Sapling Costs HBF	4,07,400.00	3,99,900.00
			Site Preparation HBF	39,400.00	
			Soil & Moisture Conservation HBF	1,03,856.00	
			Sustainable Agriculture Exp HBF	4,46,040.00	1,60,850.00
			Tree Nursery Management HBF	2,45,550.00	1,13,800.00
			Tree Planting Exp HBF	3,70,254.00	40,625.00
			Tree & Site Maintenance HBF	42,450.00	
			Value Chain Development HBF	9,100.00	
				44,98,113.00	**24,24,012.00**
			Closing Balance	55,44,002.00	38,91,176.00
	1,00,42,115.00	**63,15,188.00**		**1,00,42,115.00**	**63,15,188.00**

Continue to next page....

President
Manav Jeevan Vikas Samiti
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Distt. Katni (M.P.) 483501

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

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

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

RECEIPTS	2025-26	2024-25	Payment	2025-26	2024-25
JIVDAYA Foundation					
Grant Received	9,76,190.00	-	Administration Exp. Jiv Daya Foundation	720.00	-
			Cost of Amul Spray Milk Powder JivDaya Foundation	79,200.00	-
	9,76,190.00	-	Gas ,Glass & Utensils ForAganwadi JivdayaFoundation	15,930.00	-
			ITC Biscuits Parle G Exp.JivDaya Foundation	15,732.00	-
			Solar Lantern Exp. Jiv Daya Foundation	22,955.00	-
			Transporation of Material Jiv Daya	5,888.00	-
			Village Volunteers Honorarium JivDayaFoundation	61,440.00	-
				2,01,865.00	-
			Closing Balance	**7,74,325.00**	-
	9,76,190.00	-		**9,76,190.00**	-

Continue to next page...

President
Manav Jeevan Vikas Samiti
Bijori, P.O.Majhagawan
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SUSHIL KUMAR SHARMA & CO. CHARTERED ACCOUNTANTS KATNI FRN005093C

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

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

RECEIPTS	2025-26	2024-25	Payment	2025-26	2024-25
Other Grant in Aid			**Other Exp.**		
FCRA SBI A/C 40082402162					
Opening Balance Bank Interest	1,17,592.88	53,343.78	Bank Commission	15,513.80	10,462.90
Bank Interest Recd. On FCRA SBI A/C 40082402162	38,550.00	74,712.00	Closing Balance Bank Int. FCRA SBI A/c 40082402162	1,40,629.08	1,17,592.88
	1,56,142.88	1,28,055.78		1,56,142.88	1,28,055.78
FC Utilisation CBI AC 3845641839			**Other Exp.**		
Opening Balance Bank Interest	79,480.36	75,810.53	Bank Commission	120.84	51.17
			Other Exp.		
Bank Interest FC Utilisation CBI AC 3845641839	960.00	3,721.00	Closing Balance Bank Int. CBI Utilization A/c 3845641839	80,319.52	79,480.36
	80,440.36	**79,531.53**		**80,440.36**	**79,531.53**
FC Utilisation SBI A/c 53033513896			**Other Exp.**		
Opening Balance Bank Interest	3,789.81	5,944.89	Bank Commission	2,882.84	1,596.96
Bank Interest Recd. FC Utilisation Fund A/c 53033513896	81,410.00	1,10,470.00	ITR Related Exp.	4,000.00	12,680.00
	85,199.81	**1,16,414.89**	Fixed Assets Purchased		26,000.00
			Misc. Exp.	25,325.00	25,108.00
			Website Updating	33,805.82	47,200.00
			TDS		40.12
				66,013.66	**1,12,625.08**
			Closing Balance Bank Int. SBI Utilization A/c 53033513896	19,186.15	3,789.81
	85,199.81	**1,16,414.89**		**85,199.81**	**1,16,414.89**

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President
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

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

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

RECEIPTS	2025-26	2024-25	Payment	2025-26	2024-25
Ketto Online Venture Income					
Opening Balance	-	-	**Other Exp**		
Ketto Online Venture Income	**2,098.00**	-	Bank Commission Ketto	1,225.00	-
			Other Exp	873.00	
			Closing Balance	-	-
	2,098.00	-		**2,098.00**	-
Income Opening Balance	**2,720.25**				
Fixed Assets Scrap Sale Income		**2,720.25**	**Other Exp.**	-	-
	2,720.25	**2,720.25**	Closing Balance	**2,720.25**	**2,720.25**
	2,37,44,311.42	**2,04,62,192.45**		**2,37,44,311.42**	**2,04,62,192.45**

FOR SUSHIL KUMAR SHARMA & CO.
Chartered Accountants

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

As per our report of even date annexed

SUSHIL KUMAR SHARMA
PARTNER
FRN: 05093C
Membership No: 071523
UDIN : 26071523VFOEPF9727

President
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

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

Manav Jeevan Vikas Samiti (F.C.)

Annexure A

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	Less Than 180 Days		
Block "A"												
Bicycle	0.10	2,541.88	-	-	2,541.88		-	-	-	-	-	-
Furniture		12,004.20	-	-	-		12,004.20	1,200.42	-	-	1,200.42	10,803.78
Block "B"												
Activa Bike (Cesci Women Moped)	0.15	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 Camera 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	0.40	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	1,100.00	4,400.00
Projector RD820		-	-	20,500.00	-		20,500.00	-	-	4,100.00	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	32,754.40	1,40,702.99

President
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.) 48350

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

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

Details of Fixed Assets as on 31.03.2026

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	Less Than 180 Days		
Block "A"												
Bicycle	0.10	-	-	-	-		-	-	-	-	-	-
Furniture		10,803.78	-	-	-		10,803.78	1,080.38	-	-	1,080.38	9,723.40
				-	-							
Block "B"				-	-							
Activa Bike (Cesci Women Moped)	0.15	6,644.47	-	-	-		6,644.47	996.67	-	-	996.67	5,647.80
HF Deluxe Bike EFT Women Moped		9,275.71	-	-	-		9,275.71	1,391.36	-	-	1,391.36	7,884.35
Mobile-EMM		875.36	-	-	-		875.36	131.30	-	-	131.30	744.06
Soni Digital Camera (Gareema Project)		1,328.75	-	-	-		1,328.75	199.31	-	-	199.31	1,129.43
Soni Cyber Shoot Camera(Tamadi)		2,170.96	-	-	-		2,170.96	325.64	-	-	325.64	1,845.32
Splender Pro Bike		6,960.25	-	-	-		6,960.25	1,044.04	-	-	1,044.04	5,916.21
Mobile Samsung J7 NC Peace		4,162.75	-	-	-		4,162.75	624.41	-	-	624.41	3,538.34
Mobile Samsung Galaxy 4530H (Nc)		4,289.70	-	-	-		4,289.70	643.45	-	-	643.45	3,646.24
Mobile Samsung J7		2,708.82	-	-	-		2,708.82	406.32	-	-	406.32	2,302.50
NIKON Z30 Camara by Bank Int.		51,861.05	-	-	-		51,861.05	7,779.16	-	-	7,779.16	44,081.89
Biometric Device Fixed Assets by Bank Int.		4,335.00	-	-	-		4,335.00	650.25	-	-	650.25	3,684.75
				-	-							
Block "C"				-	-							
Computer	0.40	-	-	-	-		-	-	-	-	-	-
Dell Desktop 6605 PC		-	-	-	-		-	-	-	-	-	-
HP Desktop 110-400 IL		-	-	-	-		-	-	-	-	-	-
HP MPF M1005 Printer		-	-	-	-		-	-	-	-	-	-
Laptop HP Tamadi		-	-	-	-		-	-	-	-	-	-
Laptop- National Coordination		-	-	-	-		-	-	-	-	-	-
Printers		-	-	-	-		-	-	-	-	-	-
Sony LCD Projector (Cesci Musc Fes.)		-	-	-	-		-	-	-	-	-	-
Laptop		6,912.00	-	-	-		6,912.00	2,764.80	-	-	2,764.80	4,147.20
Printers		2,592.00	-	-	-		2,592.00	1,036.80	-	-	1,036.80	1,555.20
Portable Projector		4,400.00	-	-	-		4,400.00	1,760.00	-	-	1,760.00	2,640.00
Projector RD820		16,400.00	-	-	-		16,400.00	6,560.00	-	-	6,560.00	9,840.00
Printers Capital Cost FF		4,982.40	-	-	-		4,982.40	1,992.96	-	-	1,992.96	2,989.44
				-	-							
Total		1,40,702.99	-	-	-	-	1,40,702.99	29,386.86	-	-	29,386.86	1,11,316.13

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

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

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

INDIA

SUSHIL KUMAR SHARMA & CO.
CHARTERED ACCOUNTANTS

PHONE: 07622-403797
MOBILE :9300533897
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 2026

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 1.4.2025 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.

Regrouping and Reclassification

The previous year's figures have been regrouped and reclassified, wherever considered necessary, to conform to the current year's presentation and for better presentation and comparability of the financial statements. Such regrouping and reclassification do not have any material impact on the financial position or results of the Trust.

President
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Distt. Katni (M.P.) 483501

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

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