

**FINANCIAL MANAGEMENT SERVICE FOUNDATION
(A REGD. PUBLIC CHARITABLE TRUST)**

**BALANCE SHEET AS AT 31ST MARCH 2025
FCRA ACCOUNT**

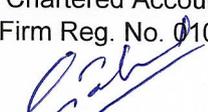
	Schedule	As at 31.03.2025 Amount (Rs.)	As at 31.03.2024 Amount (Rs.)
<u>SOURCES OF FUNDS</u>			
Unutilised Grants/General Fund	I & II	38,77,120	58,31,107
Assets Fund Account	III	1,46,50,811	1,67,00,973
TOTAL		1,85,27,931	2,25,32,080
<u>APPLICATION OF FUNDS</u>			
Fixed Assets			
Gross Block	IV	5,16,93,914	5,12,21,247
Less : Depreciation		3,70,43,103	3,45,20,274
Net Block		1,46,50,811	1,67,00,973
Current Assets, Loans & Advances			
Cash and Bank Balances	V	38,77,120	56,11,110
Loans & Advances	VI	-	2,19,997
TOTAL		38,77,120	58,31,107
		1,85,27,931	2,25,32,080

Significant Accounting Policies and Notes forming an integral part of accounts

VII

As per our report of even date
For **KUMAR MITTAL & CO.**

Chartered Accountants
Firm Reg. No. 010500N


(Ganesh Dutt Paliwal)

Partner

M. No.500590



For **FINANCIAL MANAGEMENT SERVICE FOUNDATION**


(Chief Functionary/Trustee)



Place : New Delhi

Date : 09.04.2025

**FINANCIAL MANAGEMENT SERVICE FOUNDATION
(A REGD. PUBLIC CHARITABLE TRUST)**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025
FCRA ACCOUNT**

	Schedule	Year Ended 31.03.2025 Amount (Rs.)	Year Ended 31.03.2024 Amount (Rs.)
Opening Balances			
Cash in Hand	VII	77,785	34,705
Balance in Banks			
- In Saving Bank Account	VII	55,33,325	1,40,41,091
Advances with Staff (Salary) & Vendors		2,19,997	44,797
TOTAL (A)		58,31,107	1,41,20,593
Receipts			
Grants Received	I	4,33,94,105	3,74,29,066
Interest on Grants	I	2,40,719	-
Sale proceeds of Fixed Assets	I	17,000	-
TOTAL (B)		4,36,51,824	3,74,29,066
Interest and Others:			
Interest		52,753	2,33,763
Rent & facilities		11,72,190	14,65,863
Sale of Books		1,97,000	1,12,500
Income Tax Refund		4,48,816	-
Other Receipt		1,610	2,500
TOTAL (C)		18,72,369	18,14,626
GRAND TOTAL (A+B+C)		5,13,55,300	5,33,64,285
PAYMENTS OUT OF GRANTS			
IA			
<u>-BftW - Mainstreaming financial management and governance processes in NGOs</u>			
<u>Programme Costs</u>			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		14,33,248	32,76,835
Workshops and Trainings		-	-
Research, Publication and Information Dissemination		6,56,500	18,92,839
Digital Platforms for Knowledge Dissemination		2,85,396	6,29,404
Project Strategy and Review Meetings		-	1,00,905
Staff Capacity Building for Project Implementation		74,405	60,38,200
Program Evaluation		-	11,60,949
Programme Personnel Costs		66,69,503	2,46,91,594
<u>Administrative Costs</u>			
Admin Personnel Costs		9,88,220	43,78,513
Other Costs		14,32,390	38,75,472
Sub Total		1,15,39,662	4,60,44,711
<u>-BftW - Strengthening the resilience and robustness of non-governmental organisations</u>			
<u>Programme Costs</u>			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		14,15,097	-
Workshops and Trainings		5,21,936	-
Research, Publication and Information Dissemination		10,76,502	-
Digital Platforms for Knowledge Dissemination		4,98,935	-
Project Strategy and Review Meetings		6,41,507	-
Staff Capacity Building for Project Implementation		1,14,490	-
Programme Personnel Costs		1,49,99,119	-
<u>Administrative Costs</u>			
Admin Personnel Costs		27,54,856	-
Other Costs		22,44,820	-
<u>Capital Costs</u>			
Motorcycle		1,14,055	-
Office Equipments		57,973	-
Sub Total		2,44,39,290	-
<u>-BftW - Strengthening grant management practices for development effectiveness</u>			
<u>Programme Costs</u>			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		5,08,204	-
Project Strategy and Review Meetings		1,54,314	-
Programme Personnel Costs		19,83,416	-
<u>Administrative Costs</u>			
Admin Personnel Costs		2,21,318	-
Other Costs		2,34,200	-
<u>Capital Costs</u>			
Computers		1,96,470	-
Sub Total		32,97,922	-



-EU-WHH - Saksham

Programme Costs

On-site visits for Study & Strengthening Financial and Governance Processes of organizations	97,082	36,291
Workshops and Trainings	3,34,606	-
Digital Platforms for Knowledge Dissemination	13,01,260	-
Project Strategy and Review Meetings	3,18,756	-
Programme Personnel Costs	24,09,103	2,41,964

Administrative Costs

Admin Personnel Costs	1,74,375	-
Other Costs	1,79,543	2,198.00

Capital Costs

Computers	71,803	1,43,606
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Sub Total 48,86,528 4,24,059

-KKS - Strengthening the financial management systems and ensuring robust grant processes in NGOs

Programme Costs

On-site visits for Study & Strengthening Financial and Governance Processes of organizations	4,25,290	-
Project Strategy and Review Meetings	35,875	-
Programme Personnel Costs	11,57,177	-

Administrative Costs

1,61,039 -

Capital Costs

Computers	99,828	-
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Sub Total 18,79,209 -

-Misereor - Accelerating Leadership Development for a sustainable and vibrant Civil Society in India

Programme Costs

Project Strategy and Review Meetings	1,49,521	-
Programme Personnel Costs	1,70,010	-

Administrative Costs

Administration Costs	9,717	-
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Sub Total 3,29,248 -

TOTAL (D) 4,63,71,859 4,64,68,770

PAYMENTS OUT OF INTEREST AND OTHER RECEIPTS

Programme Costs

Programme Personnel Costs	1,13,902	4,84,180
Staff Welfare	-	1,31,408
Author Fees	2,36,000	-
Events	2,96,855	-

Administrative Costs

Admin Personnel Costs	70,678	4,44,167
Staff Welfare	1,32,171	4,653
Security Deposit	2,56,217	-
Other Expenses	498	-

TOTAL (E) 11,06,321 10,64,408

TOTAL (F) = (D+E) 4,74,78,180 4,75,33,178

Closing Balances

Cash in Hand	VII	68,165	77,784.80
Balance in Banks - In Saving Bank Account	VII	38,08,955	55,33,326
Advances with Staff (Salary) & Vendors		-	2,19,997

TOTAL (G) 38,77,120 58,31,107

GRAND TOTAL (F+G) 5,13,55,300 5,33,64,285

Significant Accounting Policies and Notes forming an integral part of accounts

VII

As per our report of even date
For **KUMAR MITTAL & CO.**
Chartered Accountants
Firm Reg. No. 010500N


(Ganesh Dutt Paliwal)
Partner
M. No.500590



For **FINANCIAL MANAGEMENT SERVICE FOUNDATION**


(Chief Functionary/Trustee)

Place : New Delhi
Date : 09.09.2025

FINANCIAL MANAGEMENT SERVICE FOUNDATION
(A REGD. PUBLIC CHARITABLE TRUST)

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

	Schedule	Year Ended 31.03.2025 Amount (Rs.)	Year Ended 31.03.2024 Amount (Rs.)
INCOME			
Grants to the extent utilized			
-BftW - Mainstreaming financial management and governance processes in NGOs		1,11,10,513	4,59,35,308
-BftW - Strengthening the resilience and robustness of non-governmental organisations		2,44,23,130	-
-BftW - Strengthening grant management practices for development effectiveness		32,97,922	-
-EU-WHH - Saksham		48,85,378	4,25,209
-KKS - Strengthening the financial management systems and ensuring robust grant processes in NGOs		18,79,209	-
-Misereor - Accelerating Leadership Development for a sustainable and vibrant Civil Society in India		3,29,248	-
Interest		52,753	6,84,427
Rent		12,98,190	16,55,863
Sale of Books		1,97,000	1,24,700
Other Income		1,610	7,200
TOTAL (A)		4,74,74,953	4,88,32,707
EXPENDITURE OUT OF GRANTS			
IB			
-BFTW - Mainstreaming financial management and governance processes in NGOs			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		14,33,248	37,09,560
Workshops and Trainings		-	50,41,898
Research, Publication and Information Dissemination		6,43,837	18,62,839
Digital Platforms for Knowledge Dissemination		2,70,853	6,46,832
Project Strategy and Review Meetings		-	9,05,293
Staff Capacity Building for Project Implementation		74,405	-
Program Evaluation		-	11,60,949
Programme Personnel Costs		66,69,503	2,46,91,594
Administrative Costs			
Admin Personnel Costs		9,88,220	43,78,513
Other Costs		10,30,447	35,37,830
Sub Total		1,11,10,513	4,59,35,308
-BftW - Strengthening the resilience and robustness of non-governmental organisations			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		14,15,097	-
Workshops and Trainings		5,21,936	-
Research, Publication and Information Dissemination		10,76,502	-
Digital Platforms for Knowledge Dissemination		4,93,395	-
Project Strategy and Review Meetings		6,41,507	-
Staff Capacity Building for Project Implementation		1,14,490	-
Programme Personnel Costs		1,49,99,119	-
Administrative Costs			
Admin Personnel Costs		27,54,856	-
Other Costs		22,34,200	-
Capital Costs			
		1,72,028	-
Sub Total		2,44,23,130	-
-BftW - Strengthening grant management practices for development effectiveness			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		5,08,204	-
Project Strategy and Review Meetings		1,54,314	-
Programme Personnel Costs		19,83,416	-
Administrative Costs			
Admin Personnel Costs		2,21,318	-
Other Costs		2,34,200	-
Capital Costs			
		1,96,470	-
Sub Total		32,97,922	-



-EU-WHH - Saksham

Programme Costs

On-site visits for Study & Strengthening Financial and Governance Processes of organizations	95,932	37,441
Workshops and Trainings	3,34,606	-
Digital Platforms for Knowledge Dissemination	13,01,260	-
Project Strategy and Review Meetings	3,18,756	-
Programme Personnel Costs	24,09,103	2,41,964

Administrative Costs

Admin Personnel Costs	1,74,375	-
Other Costs	1,79,543	2,198.00

Capital Costs

71,803 1,43,606

Sub Total 48,85,378 4,25,209

-KKS - Strengthening the financial management systems and ensuring robust grant processes in NGOs

Programme Costs

On-site visits for Study & Strengthening Financial and Governance Processes of organizations	4,25,290	-
Project Strategy and Review Meetings	35,875	-
Programme Personnel Costs	11,57,177	-

Administration Costs

1,61,039 -

Capital Costs

99,828 -

Sub Total 18,79,209 -

-Misereor- Accelerating Leadership Development for a sustainable and vibrant Civil Society in India

Programme Costs

Project Strategy and Review Meetings	1,49,521	-
Programme Personnel Costs	1,70,010	-

Administration Costs

9,717 -

Sub Total 3,29,248 -

TOTAL (B) 4,59,25,400 4,63,60,517

EXPENDITURE OUT OF INTEREST AND OTHER INCOME

Programme Costs

Programme Personnel Costs	1,13,902	4,84,180
Staff Welfare	2,83,525	1,31,408
Author Fees	2,36,000	-
Events	2,96,855	-
Security Deposit	2,56,217	-

Administrative Costs

Admin Personnel Costs	70,678	4,44,167
Audit Fee	59,000	-
Office Running & Maintenance	-	32,700

TOTAL (C) 13,16,177 10,92,455

TOTAL (D) = (B+C) 4,72,41,577 4,74,52,972

Surplus for the year (A-D)

2,33,376 13,79,735

Significant Accounting Policies and Notes forming an integral part of accounts As per our report of even date

For KUMAR MITTAL & CO.

Chartered Accountants Firm Reg. No. 010500N


(Ganesh Dutt Paliwal)

Partner M. No.500590



VII

For FINANCIAL MANAGEMENT SERVICE FOUNDATION


(Chief Functionary/Trustee)

Place : New Delhi

Date : 09-09-2025

**FINANCIAL MANAGEMENT SERVICE FOUNDATION
(A REGD. PUBLIC CHARITABLE TRUST)**

**SCHEDULE – VII: SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART
OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH 2025**

A. SIGNIFICANT ACCOUNTING POLICIES

The accounts are prepared on historical cost basis as a 'going concern'. Income and expenses are accounted for on accrual basis except for Foreign Contribution reporting which are prepared on cash basis, following generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except otherwise stated.

1. Fixed Assets acquired / received in kind are directly charged to expenses accounts and stated in the Balance Sheet through Assets Fund Account.
2. Fixed Assets are stated as under:
 - a) Assets directly acquired – at purchase cost less accumulated depreciation.
 - b) Assets received in kind – at stated / estimated cost less accumulated depreciation.
3. Depreciation on fixed assets is provided as per written down value method as per the rates prescribed in Income Tax Act, 1961.
4. Inventories are valued and disclosed as under:
 - a) Acquired / self produced – at cost.
 - b) Received free of cost or at a nominal charge – at market price or estimated net realizable value.
5. Restricted grants are reported as income only to the extent utilized. The remaining balance is reported under unutilized grants.
6. Upon completion of the life or obligation of the restricted grant, the remaining balance is considered as income and short fall as deficit and transferred to general fund account.



7. The assets acquired by the trust while acting as a trustee of the Restricted Grant and fulfilling the conditions of the grant agreement, the asset acquired (primarily fixed assets) is shown in the Balance Sheet. Any receipts from sale of such assets, in accordance with the terms of the grant agreement, are transferred back again to the appropriate Restricted Fund – Grant Balance and utilized further in accordance with the grant agreement.

B. NOTES TO ACCOUNTS

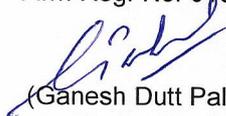
1. Trust has taken Group Gratuity Scheme with Life Insurance Corporation of India which has been approved by Income Tax Authorities, and premium paid for employees has been charged to expense accounts.
2. Trust has provided the facilities / services to the programmes of the other funding agencies from the infrastructure / resources created out of the funds of main funding agency.
3. Expenses have been allocated to various programs based on the approved activities and budgets of the respective program and management discretion.
4. No provision for leave encashment entitlement has been made since as per Trust policy, the leaves are to be availed and cannot be en-cashed.
5. No fixed assets have been sold/discarded during the during the year except a Motorcycle provided under exchange of purchase of new Motorcycle.
6. The Trust is registered under section 12(A)(a), 80G and FCRA which are valid during the year under audit.
7. Previous year figure has been regrouped/reclassified to meet FCRA guidelines wherever considered necessary.

Signature to Schedule – I to VII of the Balance Sheet.

For KUMAR MITTAL & CO.

Chartered Accountants

Firm Reg. No. 010500N


(Ganesh Dutt Paliwal)

Partner

M. No. 500590



For FINANCIAL MANAGEMENT SERVICE FOUNDATION


(Chief Functionary/Trustee)

Place : New Delhi

Date : 09.09.2025