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

BALANCE SHEET AS AT 31ST MARCH 2026
FCRA ACCOUNT

	Schedule	As at 31.03.2026 Amount (Rs.)	As at 31.03.2025 Amount (Rs.)
SOURCES OF FUNDS			
Unutilised Grants/General Fund	I & II	3,93,04,550	38,77,120
Assets Fund Account	III	1,28,05,543	1,46,50,811
TOTAL		**5,21,10,093**	**1,85,27,931**
APPLICATION OF FUNDS			
Fixed Assets	IV		
Gross Block		5,21,69,454	5,16,93,914
Less : Depreciation		3,93,63,911	3,70,43,103
Net Block		**1,28,05,543**	**1,46,50,811**
Current Assets, Loans & Advances			
Cash and Bank Balances	V	3,93,04,250	38,77,120
Loans & Advances	VI	300	-
		3,93,04,550	**38,77,120**
TOTAL		**5,21,10,093**	**1,85,27,931**
		-	-
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

KUMAR MITTAL & CO. * CHARTERED ACCOUNTANTS * NEW DELHI

For FINANCIAL MANAGEMENT SERVICE FOUNDATION

(Chief Functionary/Trustee)

Place : New Delhi
Date : 27 AUG 2026

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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026
FCRA ACCOUNT

	Schedule	Year Ended 31.03.2026 Amount (Rs.)	Year Ended 31.03.2025 Amount (Rs.)
Opening Balances			
Cash in Hand	VII	68,165	77,785
Balance in Banks			
- In Saving Bank Account	VII	38,08,955	55,33,325
Advances with Staff (Salary) & Vendors		-	2,19,997
TOTAL (A)		38,77,120	58,31,107
Receipts			
Grants Received	I	9,00,97,481	4,33,94,105
Interest on Grants	I	6,00,856	2,40,719
Sale proceeds of Fixed Assets	I	-	17,000
TOTAL (B)		9,06,98,337	4,36,51,824
Interest and Others:			
Interest		32,028	52,753
Rent & facilities		12,23,800	11,72,190
Sale of Books		1,43,400	1,97,000
Income Tax Refund		1,29,909	4,48,816
Other Receipt		-	1,610
TOTAL (C)		15,29,137	18,72,369
GRAND TOTAL (A+B+C)		9,61,04,594	5,13,55,300
PAYMENTS OUT OF GRANTS	I A		
-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
Research, Publication and Information Dissemination		-	6,56,500
Digital Platforms for Knowledge Dissemination		-	2,85,396
Staff Capacity Building for Project Implementation		-	74,405
Programme Personnel Costs		-	66,69,503
Administrative Costs			
Admin Personnel Costs		-	9,88,220
Other Costs		-	14,32,390
Sub Total		-	1,15,39,662
-BftW - Strengthening the resilience and robustness of non-governmental organisations			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		20,56,744	14,15,097
Workshops and Trainings		17,76,989	5,21,936
Research, Publication and Information DIssemination		12,93,311	10,76,502
Digital Platforms for Knowledge Dissemination		5,05,243	4,98,935
Project Strategy and Review Meetings		8,20,973	6,41,507
Staff Capacity Building for Project Implementation		25,655	1,14,490
Programme Personnel Costs		1,87,30,070	1,49,99,119
Administrative Costs			
Admin Personnel Costs		73,86,674	27,54,856
Other Costs		35,65,711	22,44,820
Capital Costs			
Motorcycle		-	1,14,055
Office Equipments		-	57,973
Sub Total		3,61,61,370	2,44,39,290
-BftW - Strengthening grant management practices for development effectiveness			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		1,60,339	5,08,204
Project Strategy and Review Meetings		81,158	1,54,314
Programme Personnel Costs		28,80,936	19,83,416
Administrative Costs			
Admin Personnel Costs		3,28,578	2,21,318
Other Costs		5,70,489	2,34,200
Capital Costs			
Computers		2,28,330	1,96,470
Sub Total		42,49,830	32,97,922
-EU-WHH - Saksham			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		5,82,991	97,082
Workshops and Trainings		51,56,553	3,34,606
Digital Platforms for Knowledge Dissemination		4,95,140	13,01,260
Project Strategy and Review Meetings		-	3,18,756
Programme Personnel Costs		27,40,328	24,09,103
Administrative Costs			
Admin Personnel Costs		2,63,583	1,74,375
Other Costs		2,43,669	1,79,543
Capital Costs			
Computers		-	71,803
Sub Total		94,82,264	48,86,528

KUMAR MITTAL & CO. CHARTERED ACCOUNTANTS NEW DELHI

-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		3,61,929	4,25,290
Project Strategy and Review Meetings		54,678	35,875
Programme Personnel Costs		14,82,813	11,57,177
Staff Capacity Building for Project Implementation		54,349	
Administrative Costs		79,703	1,61,039
Capital Costs			
Computers		-	99,828
	Sub Total	**20,33,472**	**18,79,209**
-Misereor - Accelerating Leadership Development for a sustainable and vibrant Civil Society in India			
Programme Costs			
Workshops and Trainings		13,95,898	-
Project Strategy and Review Meetings		52,663	1,49,521
Programme Personnel Costs		14,49,179	1,70,010
Administrative Costs			
Administration Costs		1,14,983	9,717
Capital Costs			
Computers		68,204	-
	Sub Total	**30,80,927**	**3,29,248**
-Gate Foundation -Financial Management Capacity Building for Partner Cohort			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		56,581	-
Digital Platforms for Knowledge Dissemination		53,100	-
Project Strategy and Review Meetings		33,204	-
Programme Personnel Costs		8,37,493	-
Administration Costs		74,408	-
Capital Costs			-
Computers		1,79,006	
	Sub Total	**12,33,792**	**-**
	TOTAL (D)	**5,62,41,655**	**4,63,71,859**
PAYMENTS OUT OF INTEREST AND OTHER RECEIPTS			
Programme Costs			
Programme Personnel Costs		3,14,501	1,13,902
Author Fees		-	2,36,000
Travel & Conveyance		32,348	1,991
Events		-	2,94,864
Administrative Costs			
Admin Personnel Costs		-	70,678
Staff Welfare		80,972	1,32,171
Security Deposit		-	2,56,217
Office Running & Maintenance		65,064	-
Other Expenses		-	498
Bank Charges		6,504	-
Audit Fees		59,000	-
	TOTAL (E)	**5,58,389**	**11,06,321**
	TOTAL (F) = (D+E)	**5,68,00,044**	**4,74,78,180**
Closing Balances			
Cash in Hand	VII	65,359	68,165
Balance in Banks			
- In Saving Bank Account	VII	3,92,38,891	38,08,955
Advances with Staff (Salary) & Vendors		300	-
	TOTAL (G)	**3,93,04,550**	**38,77,120**
	GRAND TOTAL (F+G)	**9,61,04,594**	**5,13,55,300**
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. 010590N

(Ganesh Dutt Paliwal)
Partner
M. No.500590

KUMAR MITTAL & CO. * CHARTERED ACCOUNTANTS * NEW DELHI

For FINANCIAL MANAGEMENT SERVICE FOUNDATION

(Chief Functionary/Trustee)

Place : New Delhi
Date : 27 AUG 2026

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2026
FCRA ACCOUNT

	Schedule	Year Ended 31.03.2026 Amount (Rs.)	Year Ended 31.03.2025 Amount (Rs.)
INCOME			
Grants to the extent utilized			
-BftW - Mainstreaming financial management and governance processes in NGOs		-	1,11,10,513
-BftW - Strengthening the resilience and robustness of non-governmental organisations		3,62,01,990	2,44,23,130
-BftW - Strengthening grant management practices for development effectiveness		43,16,889	32,97,922
-EU-WHH - Saksham		94,82,264	48,85,378
-KKS - Strengthening the financial management systems and ensuring robust grant processes in NGOs		25,56,436	18,79,209
-Misereor - Accelerating Leadership Development for a sustainable and vibrant Civil Society in India		30,80,927	3,29,248
-Gate Foundation -Financial Management Capacity Building for Partner Cohort		15,40,292	-
Interest		24,887	52,753
Income Tax Refund		7,141	-
Rent		13,43,800	12,98,190
Sale of Books		1,43,400	1,97,000
Other Income		-	1,610
TOTAL (A)		**5,86,98,026**	**4,74,74,953**
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
Research, Publication and Information Dissemination		-	6,43,837
Digital Platforms for Knowledge Dissemination		-	2,70,853
Staff Capacity Building for Project Implementation		-	74,405
Programme Personnel Costs		-	66,69,503
Administrative Costs			
Admin Personnel Costs		-	9,88,220
Other Costs		-	10,30,447
Sub Total		**-**	**1,11,10,513**
-BftW - Strengthening the resilience and robustness of non-governmental organisations			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		20,56,744	14,15,097
Workshops and Trainings		17,76,989	5,21,936
Research, Publication and Information DIssemination		12,93,311	10,76,502
Digital Platforms for Knowledge Dissemination		5,25,584	4,93,395
Project Strategy and Review Meetings		8,20,973	6,41,507
Staff Capacity Building for Project Implementation		25,655	1,14,490
Programme Personnel Costs		1,87,30,070	1,49,99,119
Administrative Costs			
Admin Personnel Costs		73,86,674	27,54,856
Other Costs		35,85,990	22,34,200
Capital Costs		-	1,72,028
Sub Total		**3,62,01,990**	**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		1,60,339	5,08,204
Project Strategy and Review Meetings		88,309	1,54,314
Programme Personnel Costs		28,80,936	19,83,416
Administrative Costs			
Admin Personnel Costs		3,28,578	2,21,318
Other Costs		6,30,397	2,34,200
Capital Costs		2,28,330	1,96,470
Sub Total		**43,16,889**	**32,97,922**
-EU-WHH - Saksham			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		5,82,991	95,932
Workshops and Trainings		51,56,553	3,34,606
Digital Platforms for Knowledge Dissemination		4,95,140	13,01,260
Project Strategy and Review Meetings		-	3,18,756
Programme Personnel Costs		27,40,328	24,09,103
Administrative Costs			
Admin Personnel Costs		2,63,583	1,74,375
Other Costs		2,43,669	1,79,543
Capital Costs		-	71,803
Sub Total		**94,82,264**	**48,85,378**

KUMAR MITTAL & CO. NEW DELHI CHARTERED ACCOUNTANTS

-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		3,61,929	4,25,290
Project Strategy and Review Meetings		54,678	35,875
Programme Personnel Costs		17,88,713	11,57,177
Staff Capacity Building for Project Implementation		54,349	
Administration Costs		**2,96,767**	**1,61,039**
Capital Costs		-	99,828
	Sub Total	**25,56,436**	**18,79,209**
-Misereor- Accelerating Leadership Development for a sustainable and vibrant Civil Society in India			
Programme Costs			
Workshops and Trainings		13,95,898	-
Project Strategy and Review Meetings		52,663	1,49,521
Programme Personnel Costs		14,49,179	1,70,010
Administration Costs		1,14,983	9,717
Capital Costs			
Computers		68,204	-
	Sub Total	**30,80,927**	**3,29,248**
-Gate Foundation -Financial Management Capacity Building for Partner Cohort			
Programme Costs			
On-site visits for Study & Strengthening Financial and Governance Processes of organizations		56,581	-
Digital Platforms for Knowledge Dissemination		53,100	-
Project Strategy and Review Meetings		33,204	-
Programme Personnel Costs		10,17,493	-
Administration Costs		2,00,908	-
Capital Costs			-
Computers		1,79,006	
	Sub Total	**15,40,292**	-
	TOTAL (B)	**5,71,78,798**	**4,59,25,400**
EXPENDITURE OUT OF INTEREST AND OTHER INCOME			
Programme Costs			
Programme Personnel Costs		3,14,501	1,13,902
Author Fees		-	2,36,000
Travel & Conveyance		32,348	1,991
Events		-	2,96,855
Security Deposit		-	2,56,217
Administrative Costs			
Admin Personnel Costs		-	70,678
Audit Fee		-	59,000
Staff Welfare		80,972	2,83,525
Office Running & Maintenance		65,564	-
Bank Charges		6,504	-
	TOTAL (C)	**4,99,889**	**13,18,168**
	TOTAL (D) = (B+C)	**5,76,78,687**	**4,72,43,568**
Surplus for the year (A-D)		**10,19,339**	**2,31,385**

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

KUMAR MITTAL & CO. * CHARTERED ACCOUNTANTS * NEW DELHI

For FINANCIAL MANAGEMENT SERVICE FOUNDATION

(Chief Functionary/Trustee)

Place : New Delhi
Date : 27 AUG 2026

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 2026

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.

KUMAR MITTAL & CO. * NEW DELHI * CHARTERED ACCOUNTANTS

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 received certain grants during the year 2025-26 for which the grant utilization period is beyond 31st March 2026 and will be utilized accordingly.

3. Expenses have been allocated to various programs based on the approved activities and budgets of the respective program and management discretion. Also, the common cost allocations and related expenses have been accounted for through the General Fund.

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.

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 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

KUMAR MITTAL & CO. NEW DELHI CHARTERED ACCOUNTANTS

For FINANCIAL MANAGEMENT SERVICE FOUNDATION

(Chief Functionary/Trustee)

Place : New Delhi
Date : 27 AUG 2026