



# **JAN VIKAS SAMITI**

**FINANCIAL STATEMENTS 2016- 17**

**JAN VIKAS SAMITI**  
PROVINCIALATE, CHRISTNAGAR, P.O.,  
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## 1. MANAGEMENT LETTER FROM THE EXECUTIVE DIRECTOR

I am pleased to present the financial statements of Jan Vikas Samiti for the financial year ended 31st March 2017. The statements summarize a quick overview of all receipts and utilization of the funds with its specific objectives and purposes during the fiscal year 2016-17.

The Management is responsible for the preparation of accompanying financial statements of Jan Vikas Samiti and they have been approved by the members of Executive board of JVS. The financial statements have been prepared in accordance with Indian Generally Accepted Accounting Principles and standards and the values drawn in it are in Indian rupees. Management is also responsible for establishing and maintaining adequate internal control over the financial reporting. The organizational internal control systems were designed to provide reasonable assurance that all transactions are accurately recorded for the final preparation of the financial statements in accordance with Generally Accepted Accounting Principles and standards. The members of the executive body are responsible for ensuring that the Management fulfils its responsibilities for internal control and financial reporting.

During the fiscal year 2016-17, Jan Vikas Samiti successfully implemented a number of welfare programs for the poor and marginalized groups especially the women, children, persons with disabilities and the victims of natural calamities.

It gives me immense pleasure to share with you our major achievements during the year as follows; Through our 82 partner organisations in north and northeast region of India, we were able support more than 7000 children and youngsters with disabilities for their medical, educational, social and livelihood inclusion through Community Based rehabilitation approach for an inclusive society for persons with disabilities and to mainstream them in the society with equal rights and dignity. We worked with more than 5000 women through Self Help Groups for their social as well as economic enhancement while working for more than 500 women for their safe motherhood and reproductive health care. About 200 schools going children were supported for their academic needs as well as for their future education through small savings schemes. We could also extend our support to 400 flood

I also express my gratitude and happiness to our major donors like Liliane foundation, Manos Unidas, BREAD, Kiran Foundation, FIDEI, NABARD and Kiran Stiftung etc. for all the support and guidance with regards to the respective projects and programs. Jan Vikas Samiti looks forward to having new partnership with SAATHI for the program, Community Based Screening for HIV among High-Risk Groups, FIDEI for the construction of the Inclusive Coaching and Skill development center for the children and youngsters, Telemedicine project supported by Liliane foundation, skill development training program for the village women for livelihood initiatives through NABARD etc. While acknowledging the support received from all our generous donors, friends and well-wishers who have contributed in our journey towards building a just inclusive human society based on the values of Equality, Justice, Freedom and brotherhood we strongly believe that we would be able do much better in terms of results and able to reach to the maximum needy and marginalized of our surroundings in the coming financial year.

Fr. Alexander Philip  
Executive Director, Jan Vikas Samiti

## 2.1 CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2017

**S. TULI & Co.**

CHARTERED ACCOUNTANTS

8-HALWASIA COURT, HAZARATGANJ,  
LUCKNOW, 226001 (UP)

Telefax Off. 0522-4011580/3012235/2231453

Mob. 09839014345, 9336256000, 9839016150

**JAN VIKAS SAMITI**

PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

| LIABILITIES   | SCH | AMOUNT(INR)           |                       |
|---|-----|-----------------------|-----------------------|
| <b>(I) CAPITAL FUND</b>                                       |     |                       |                       |
| Balance as on 01.04.2016                                      |     | 38,29,128.00          |                       |
| Add: Assets transferred from Specific Projects & General Fund |     | 66,13,733.00          |                       |
| Add:TDS Deducted during the year                              |     | 44,363.00             |                       |
|   |     | <b>1,04,87,224.00</b> |                       |
| Less :Refunded during the year                                |     | 84,569.00             |                       |
| Less: Depreciation during the year                            |     | 9,98,721.00           | 94,03,934.00          |
| <b>(II) EAR-MARKED- SPECIFIC PROJECTS FUNDS UNDISBURSED</b>   |     |                       |                       |
| Balance as on 01.04.2016                                      |     | 2,29,54,005.25        |                       |
| Add: Program fund Received during the year                    | 03  | 7,17,87,653.00        |                       |
| Add: Bank Interest received during the year                   |     | 23,811.00             |                       |
|   |     | <b>9,47,65,469.25</b> |                       |
| Less: Project Funds Disbursed during the year                 |     | 8,13,44,970.00        |                       |
| Less: Project Handholding charges transferred to general fund |     | 4,44,776.00           | 1,29,75,723.25        |
| <b>(III) GENERAL FUND</b>                                     |     |                       |                       |
| Balance as on 01.04.2016                                      |     | 35,99,276.36          |                       |
| Add: Excess of income over expenditure transferred            |     | 14,92,403.93          |                       |
| Add: Project Handling charges transferred from earmarked fund |     | 4,44,776.00           |                       |
| Add :Refunded during the year                                 | 04  | 84,569.00             |                       |
|   |     | <b>56,21,025.29</b>   |                       |
| Less: Assets transferred to capital fund                      |     | 19,889.00             |                       |
| Less: Income tax TDS deducted during the year                 |     | 44,363.00             | 55,56,773.29          |
| <b>TOTAL</b>  |     |                       | <b>2,79,36,430.54</b> |

| ASSETS  | SCH | AMOUNT(INR)        |                       |
|---|-----|--------------------|-----------------------|
| <b>(I) FIXED ASSETS</b>                         |     |                    |                       |
| At cost less Depreciation                       | 01  |                    | 91,17,904.00          |
| <b>(II) OTHER ASSETS</b>                        |     |                    |                       |
| Income Tax (TDS on FFD)                         |     | 3,26,236.00        |                       |
| Add: Deducted during the year on F.D.R Interest |     | 44,363.00          |                       |
|   |     | <b>3,70,599.00</b> |                       |
| Less :Refunded during the year                  |     | 84,569.00          | 2,86,030.00           |
| <b>(III) CURRENT ASSETS</b>                     |     |                    |                       |
| Cash at Banks                                   |     | 1,82,25,499.64     |                       |
| Cash in Hand                                    |     | 3,256.90           |                       |
| Imprest Balances With Projects                  | 02  | 2,92,917.00        |                       |
| Advances  |     | 10,823.00          | 1,85,32,496.54        |
| <b>TOTAL</b>                                    |     |                    | <b>2,79,36,430.54</b> |

PLACE: LUCKNOW  
DATE : 15.07.2017As per our separate report of even date  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTSChief Functionary  
Jan Vikas SamitiP.K. UPPAL  
PARTNER  
M. No. 74231

2.2 STATEMENT OF CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE  
YEAR ENDED 31ST MARCH 2017

**JAN VIKAS SAMITI**

PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

| RECEIPTS   | SCH | AMOUNT (INR)        |                        |
|--|-----|---------------------|------------------------|
| <b>Opening Balances:</b>                         |     |                     |                        |
| Bank Balance                                     |     | 2,63,90,718.71      |                        |
| Cash Balances                                    |     | 43,494.90           |                        |
| Imprest with Projects                            |     | 1,19,068.00         | 2,65,53,281.61         |
| <b>Specific/Ear-Marked Funds Receipts:</b>       |     |                     |                        |
| Foreign Contribution Receipts                    | 06  | 7,14,76,653.00      |                        |
| Indian Contribution Receipts                     |     | 3,11,000.00         | 7,17,87,653.00         |
| <b>General Donations/Funds Receipts:</b>         |     |                     |                        |
| Foreign Contribution Receipts                    | 07  | 1,46,659.00         |                        |
| Indian Contribution Receipts                     |     | 2,26,120.00         | 3,72,779.00            |
| <b>Bank Interests:</b>                           |     |                     |                        |
| Bank and FDR Interests (Foreign Contribution)    | 08  | 20,38,727.00        |                        |
| Bank and FDR Interests (Indian Contribution)     |     | 38,354.00           | 20,77,081.00           |
| <b>Other Receipts:</b>                           |     |                     |                        |
| Income Tax Refund                                | 09  | 84,569.00           | -                      |
| Interest on Income Tax Refund                    |     | 5,491.00            | 90,060.00              |
| <b>TOTAL</b>                                     |     |                     | <b>10,08,80,854.61</b> |
| <b>PAYMENTS</b>                                  |     | <b>AMOUNT (INR)</b> |                        |
| <b>Specific/Ear-Marked Funds Payments:</b>       |     |                     |                        |
| Foreign Contribution Payments                    | 10  | 8,12,25,318.00      |                        |
| Indian (Local) Contribution Payments             |     | 1,19,652.00         | 8,13,44,970.00         |
| <b>Other establishment/ Amin. Etc. Payments:</b> |     |                     |                        |
| Foreign Contribution Payments                    | 11  | 6,46,214.07         |                        |
| Indian (Local) Contribution Payments             |     | 2,92,922.00         | 9,39,136.07            |
| Capital Expenses/ Additions to Fixed assets      | 12  |                     | 19,889.00              |
| T.D.S Deducted on F.D.R Interest                 |     |                     | 44,363.00              |
| <b>Advances:</b>                                 |     |                     |                        |
| Printing and Stationery (Caritas Project)        | 02  |                     | 10,823.00              |
| <b>Closing Balances:</b>                         |     |                     |                        |
| Bank Balances                                    |     | 1,82,25,499.64      |                        |
| Cash Balances                                    |     | 3,256.90            |                        |
| Imprest Balances                                 |     | 2,92,917.00         | 1,85,21,673.54         |
| <b>TOTAL</b>                                     |     |                     | <b>10,08,80,854.61</b> |

PLACE: LUCKNOW  
DATE : 15.07.2017

Chief Functionary  
Jan Vikas Samiti

As per our separate-report of even date  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS



P.K. UPPAL  
PARTNER  
M. No. 74231

**2.3 STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2017**

**JAN VIKAS SAMITI**

PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA


| INCOME   | SCH | AMOUNT (INR) |                     |
|--|-----|--------------|---------------------|
| <b>General Donations/Funds:</b>                |     |              |                     |
| Foreign Contribution Received                  | 06  | 1,46,659.00  |                     |
| Indian Contribution Received                   |     | 2,26,120.00  | 3,72,779.00         |
| <b>Bank &amp; FDR Interest:</b>                |     |              |                     |
| Bank and FDR Interests on Foreign Contribution | 08  | 20,21,745.00 |                     |
| Bank and FDR Interests on Indian Contribution) |     | 31,525.00    |                     |
| Interest on Income Tax Refund                  |     | 5,491.00     | 20,58,761.00        |
| <b>TOTAL</b>                                   |     |              | <b>24,31,540.00</b> |

| EXPENDITURE   | SCH | AMOUNT (INR) |                     |
|---|-----|--------------|---------------------|
| Foreign Contribution Expenditures                             | 11  | 6,46,214.07  |                     |
| Indian (Local) Contribution Expenditures                      |     | 2,92,922.00  | 9,39,136.07         |
| Excess of Income over Expenditure Transferred to Capital Fund |     |              | 14,92,403.93        |
| <b>TOTAL</b>  |     |              | <b>24,31,540.00</b> |

PLACE: LUCKNOW  
DATE : 15.07.2017

As per our separate report of even date  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS

Chief Functionary  
Jan Vikas Samiti

  
P.K. UPPAL  
PARTNER  
M. No. 74231

**Explanatory Notes:**

Refer to 3.2 notes on accounting principles for the Income & Expenditure Statement



## JAN VIKAS SAMITI

PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

| Sl. No. | PARTICULARS OF FIXED ASSETS | RATE OF DEPRECIATION | COST AS ON 01-04-2016 | ADDITION           |                 |                     |             | SALE                  | TOTAL              | DEPRECIATION        | COST AS ON 31-03-2017 |
|---------|-----------------------------|----------------------|-----------------------|--------------------|-----------------|---------------------|-------------|-----------------------|--------------------|---------------------|-----------------------|
|         |                             |                      |                       | UPTO 30-09-2016    | I.C. (OTHER)    | AFTER 30-09-2016    | I.C.(OTHER) |                       |                    |                     |                       |
| 1       | Land                        | 0%                   | -                     | -                  | -               | 29,46,610.00        | -           | 29,46,610.00          | -                  | 29,46,610.00        |                       |
| 2       | Building & Shed             | 10%                  | 9,15,193.00           | -                  | -               | 72,500.00           | -           | 9,87,693.00           | 95,145.00          | 8,92,548.00         |                       |
| 3       | Furniture & Fixture         | 10%                  | 1,49,072.00           | -                  | -               | -                   | -           | 1,49,072.00           | 14,907.00          | 1,34,165.00         |                       |
| 4       | Digital Camera              | 15%                  | 47,450.00             | -                  | -               | 32,000.00           | -           | 79,450.00             | 9,518.00           | 69,932.00           |                       |
| 5       | Projector                   | 15%                  | 53,126.00             | -                  | -               | -                   | -           | 53,126.00             | 7,969.00           | 45,157.00           |                       |
| 6       | Inverter & Generator        | 15%                  | 2,29,432.00           | -                  | -               | -                   | -           | 2,29,432.00           | 37,115.00          | 2,10,317.00         |                       |
| 7       | Kitchen Equipment           | 15%                  | 14,417.00             | -                  | -               | -                   | -           | 16,306.00             | 2,446.00           | 13,860.00           |                       |
| 8       | Motor Cycle & Vehicle       | 15%                  | 9,97,055.00           | -                  | 1,889.00        | -                   | -           | 19,35,098.00          | 2,19,911.00        | 17,15,187.00        |                       |
| 9       | Scanner                     | 15%                  | 471.00                | -                  | -               | -                   | -           | 471.00                | 71.00              | 400.00              |                       |
| 10      | Motor Car & Jeep            | 15%                  | 1,87,234.00           | -                  | -               | -                   | -           | 1,87,234.00           | 28,085.00          | 1,59,149.00         |                       |
| 11      | Cycle                       | 15%                  | 8,956.00              | -                  | -               | -                   | -           | 8,956.00              | 1,343.00           | 7,613.00            |                       |
| 12      | Telephone Equipments        | 15%                  | 753.00                | -                  | -               | -                   | -           | 753.00                | 113.00             | 640.00              |                       |
| 13      | Electrical Equipments       | 15%                  | 12,920.00             | -                  | -               | 17,500.00           | -           | 9,87,173.00           | 1,46,764.00        | 8,40,409.00         |                       |
| 14      | Photo Copier                | 15%                  | 1,13,618.00           | -                  | -               | -                   | -           | 1,13,618.00           | 17,043.00          | 96,575.00           |                       |
| 15      | Tube well                   | 15%                  | 19,166.00             | -                  | -               | -                   | -           | 19,166.00             | 2,875.00           | 16,291.00           |                       |
| 16      | Vision Centre Setup Cost    | 15%                  | 7,704.00              | -                  | -               | -                   | -           | 7,704.00              | 1,156.00           | 6,548.00            |                       |
| 17      | Country Club                | 15%                  | 16,557.00             | -                  | -               | -                   | -           | 16,557.00             | 2,484.00           | 14,073.00           |                       |
| 18      | Air Conditioner             | 15%                  | 16,707.00             | -                  | -               | -                   | -           | 16,707.00             | 2,506.00           | 14,201.00           |                       |
| 19      | Sewing Machine              | 15%                  | 41,549.00             | -                  | -               | 15,200.00           | -           | 61,349.00             | 8,062.00           | 53,287.00           |                       |
| 20      | Physio Therapy Unit Cost    | 15%                  | 3,89,320.00           | 4,600.00           | -               | -                   | -           | 3,89,320.00           | 58,398.00          | 3,30,922.00         |                       |
| 21      | Training Centre Setup Costs | 15%                  | 83,250.00             | -                  | -               | 13,27,450.00        | -           | 14,10,700.00          | 1,12,046.00        | 12,98,654.00        |                       |
| 22      | Computer & Printer          | 60%                  | 68,976.00             | 1,500.00           | -               | 2,81,688.00         | -           | 3,52,164.00           | 1,26,792.00        | 2,25,372.00         |                       |
| 23      | Library Books               | 60%                  | 6.00                  | -                  | -               | -                   | -           | 6.00                  | 4.00               | 2.00                |                       |
| 24      | Solar System                | 80%                  | 1,29,960.00           | -                  | -               | -                   | -           | 1,29,960.00           | 1,03,968.00        | 25,992.00           |                       |
|         | <b>TOTAL</b>                |                      | <b>35,02,892.00</b>   | <b>9,80,853.00</b> | <b>1,889.00</b> | <b>56,30,991.00</b> | <b>-</b>    | <b>1,01,16,621.00</b> | <b>9,98,717.00</b> | <b>91,17,904.00</b> |                       |

PLACE : LUCKNOW

DATE : 15.07.2017

As per our separate report of even date

FOR S. TULI &amp; Co.

CHARTERED ACCOUNTANTS

Chief Functionary  
Jan Vikas SamitiP.K. UPPAL  
PARTNER  
M. No. 74231

## Explanatory Notes

These Fixed assets relate to the office and its premises at Varanasi which are required for the day today operations of the organization. Assets are recorded in the financial statement at the historical cost less depreciation. Depreciation on the Fixed Assets have been applied on written down method as per the rates prescribed under the Income Tax Act 1961. No depreciation is applied on the Land since the long term value is higher than the purchase value.



**SCHEDULE 02****2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS OF IMPREST BALANCES AS ON 31.03.2017**

| SL NO.     | PARTICULARS   | AMOUNT (INR)          |                       |
|------------|---|-----------------------|-----------------------|
| <b>1</b>   | <b>Bank Balances</b>  |                       |                       |
| <b>1.1</b> | <b>Foreign Contributions</b>  |                       |                       |
| 1.1.1      | Foreign Contribution SB. A/c.No. 304002010040777  | 1,69,33,405.64        |                       |
| 1.1.2      | Foreign Contribution Utilization SB. A/c.No. 695002010007454                            | 19,934.00             |                       |
| 1.1.3      | Foreign Contribution Utilization SB. A/c.No. 488402011094060                            | 33,849.00             |                       |
|            |   | <b>1,69,87,188.64</b> |                       |
| <b>1.2</b> | <b>Local Contributions</b>  |                       |                       |
| 1.2.1      | Local Contribution SB.A/c No. 304002010040773   | 9,22,498.00           |                       |
| 1.2.2      | Local Contribution S.B. A/c No. 488402010132245   | 3,15,813.00           |                       |
|            |   | <b>12,38,311.00</b>   | <b>1,82,25,499.64</b> |
| <b>2</b>   | <b>Cash Balances</b>  |                       |                       |
| 2.1        | Foreign Contribution Main Account   | 290.90                |                       |
| 2.2        | Local Contribution Account  | 2,966.00              | <b>3,256.90</b>       |
| <b>3</b>   | <b>Imprest Balances with Projects</b>   |                       |                       |
| <b>3.1</b> | <b>With foreign Contribution Projects</b>   |                       |                       |
| 3.1.1      | Community Mobilization For Safe Motherhood  | 880.00                |                       |
| 3.1.2      | Community Development Programme for Women - IND 71812                                   | 9,496.00              |                       |
| 3.1.3      | Inclusive Development for the Children and Youngsters with Disability (PWDs)            | 871.00                |                       |
| 3.1.4      | Inclusive Development for the Children and Youngsters with Disability- Projects/Progrms | 1,077.00              |                       |
| 3.1.5      | Capacity Building Project (Training/Workshop Programmes/ Livelihood )                   | 3,434.00              |                       |
| 3.1.6      | Eye Care Unit- Vision centre  | 4,753.00              |                       |
| 3.1.7      | Inclusive Education for Visually Impaired Children (Kiran Stiftung)                     | 1,615.00              |                       |
| 3.1.8      | Vocational Training & Skill Development for children                                    | 8,190.00              |                       |
| 3.1.9      | Capacity Building Training Programme ( Training/ Workshops/ Livelihood Progs)           | 2,61,686.00           |                       |
|            |   | <b>2,92,002.00</b>    |                       |
| <b>3.2</b> | <b>With Local Contribution Projects</b>   |                       |                       |
| 3.2.1      | Imprest with SHG (NABARD ) project  | 915.00                | <b>2,92,917.00</b>    |
| <b>4</b>   | <b>Advances</b>   |                       |                       |
| 4.1        | Prog. Advances (Printing and Stationery (Humanitarian/ Flood Project)                   |                       | <b>10,823.00</b>      |
|            | <b>TOTAL</b>  |                       | <b>1,85,32,496.54</b> |

PLACE : LUCKNOW  
DATE : 15.07.2017

Chief Functionary  
Jan Vikas Samiti

As per our separate report of even date  
FOR S. TULI & Co.  
CHARTERED

P.K. UPPAL  
PARTNER  
M. No. 74231





2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS OF SPECIFIC EAR-MARKED FUNDS UNDISBURSED AS ON 31.03.2017

| PURPOSE  | OPENING BALANCE AS ON 01.04.2016 | RECEIVED DURING THE YEAR |                      |                     |                                | UTILIZED DURING THE YEAR | UTILIZED BY TRANSFER | BALANCE AS ON 31.03.2017 |
|--|----------------------------------|--------------------------|----------------------|---------------------|--------------------------------|--------------------------|----------------------|--------------------------|
|  |                                  | RECEIVED DURING THE YEAR | RECEIVED AS TRANSFER | INTEREST EARNED     | TOTAL RECEIVED DURING THE YEAR |                          |                      |                          |
| <b>1. FOREIGN CONTRIBUTION</b>   |                                  |                          |                      |                     |                                |                          |                      |                          |
| <b>1.1 WELFARE/EMPOWERMENT OF WOMEN (SOCIAL)</b>   |                                  |                          |                      |                     |                                |                          |                      |                          |
| Community Development Programme for Women - IND 66430  | 3,38,016.00                      | -                        | -                    | -                   | -                              | 3,38,016.00              | -                    | -                        |
| Community Mobilization for Safe Motherhood - IND - 68809   | 14,05,225.00                     | -                        | -                    | -                   | -                              | 14,00,707.00             | -                    | 4,518.00                 |
| Community Development Programme for Women - IND 71812  | -                                | 15,22,115.00             | -                    | -                   | 15,22,115.00                   | 92,354.00                | -                    | 14,29,761.00             |
| <b>SUB TOTAL Rs :</b>  | <b>17,63,241.00</b>              | <b>15,22,115.00</b>      |                      |                     | <b>15,22,115.00</b>            | <b>18,51,077.00</b>      |                      | <b>14,34,279.00</b>      |
| <b>1.2 WELFARE OF CHILDREN (SOCIAL)</b>  |                                  |                          |                      |                     |                                |                          |                      |                          |
| Mothers Care- Educational Assistance to Children   | -                                | 1,80,600.00              | -                    | -                   | 1,80,600.00                    | 1,80,600.00              | -                    | -                        |
| BLOSSOM - Educational Assistance to Children   | 5,000.00                         | 60,000.00                | -                    | -                   | 65,000.00                      | 65,000.00                | -                    | -                        |
| Inclusive Coaching & Skill Development Training Center   | 2,14,491.00                      | 39,25,008.00             | -                    | -                   | 39,25,008.00                   | 37,89,758.00             | -                    | 3,49,741.00              |
| Elementary Education to Children of Slums in Varanasi City- IND 66523  | 6,62,401.00                      | -                        | -                    | -                   | 6,62,401.00                    | 6,62,401.00              | -                    | -                        |
| <b>SUB TOTAL Rs :</b>  | <b>8,81,892.00</b>               | <b>41,65,608.00</b>      |                      |                     | <b>41,65,608.00</b>            | <b>46,97,759.00</b>      |                      | <b>3,49,741.00</b>       |
| <b>1.3 RURAL DEVELOPMENT (SOCIAL)</b>  |                                  |                          |                      |                     |                                |                          |                      |                          |
| Eye Care Unit (Vision Center)  | 1,23,353.00                      | -                        | -                    | -                   | -                              | 55,827.00                | -                    | 67,526.00                |
| <b>SUB TOTAL Rs :</b>  | <b>1,23,353.00</b>               |                          |                      |                     |                                | <b>55,827.00</b>         |                      | <b>67,526.00</b>         |
| <b>1.4 RELIEF / REHABILITATION OF VICTIMS OF NATURAL CALAMITIES (SOCIAL)</b>   |                                  |                          |                      |                     |                                |                          |                      |                          |
| A Child Focused Community Development Programme at Sabarsha-Bihar  | 259.00                           | 3,29,400.00              | -                    | -                   | 3,29,400.00                    | 259.00                   | -                    | -                        |
| Humanitarian Assistance to Flood Affected victims of UP  | -                                | -                        | 3,29,400.00          | -                   | 3,29,400.00                    | 3,29,400.00              | -                    | -                        |
| <b>SUB TOTAL Rs :</b>  | <b>259.00</b>                    | <b>3,29,400.00</b>       |                      |                     | <b>3,29,400.00</b>             | <b>3,29,659.00</b>       |                      | <b>-</b>                 |
| <b>1.5 WELFARE OF PHYSICALLY &amp; MENTALLY CHALLENGED : (SOCIAL)</b>  |                                  |                          |                      |                     |                                |                          |                      |                          |
| Community Eye Health (Inclusive Education for Visually Impaired- 62321 (Sightsewers)   | 1,518.00                         | -                        | -                    | 30.00               | 30.00                          | 4,51,596.00              | 1,548.00             | 82,376.00                |
| Inclusive Education for PWDs (Karan Sishu)   | 1,83,751.00                      | 3,50,221.00              | -                    | -                   | 3,50,221.00                    | 60,515.00                | -                    | -                        |
| Training Center (Building Construction / Maintenance renovation)   | 60,515.00                        | -                        | -                    | -                   | 67,82,649.00                   | 63,17,771.00             | -                    | 46,51,692.55             |
| Capacity Building Project (Training/Workshop Programme/ Livelihood)  | 41,86,814.55                     | 67,82,649.00             | -                    | 1,342.00            | 27,10,240.00                   | 35,11,714.00             | -                    | 8,79,132.00              |
| I.D.C.Y.D. Welfare & Assistance Program for PWDs (direct implementation project (SLP)  | 16,80,606.00                     | 27,08,898.00             | -                    | -                   | -                              | -                        | -                    | -                        |
| <b>Welfare of Physically &amp; Mentally Challenged- Stitching Liliane Fonds Supported Projects</b>                             |                                  |                          |                      |                     |                                |                          |                      |                          |
| 1. Transportation & Communication Means Projects   | -                                | 88,28,701.00             | -                    | -                   | 88,28,701.00                   | 83,85,473.00             | 4,43,228.00          | -                        |
| 2. Inclusive Development for the Children and Youngsters with Disability-Projects Programs SLF                                 | 65,33,292.70                     | 4,66,09,822.00           | -                    | -                   | 4,66,09,822.00                 | 5,00,47,184.00           | -                    | 30,92,930.70             |
| 3. Inclusive Development for the Children and Youngsters with Disability- Capacity Building Training Programmes                | 15,67,264.00                     | 1,79,239.00              | -                    | 15,610.00           | 1,94,849.00                    | 16,87,380.00             | -                    | 74,723.00                |
| 4. Skill Development Prog. in hospitalary management for the Livelihood for Youngsters with Disabilities                       | 57,86,600.00                     | -                        | -                    | -                   | -                              | 38,29,363.00             | -                    | 19,57,237.00             |
| <b>SUB TOTAL Rs :</b>  | <b>2,00,00,361.25</b>            | <b>6,54,59,530.00</b>    |                      |                     | <b>6,54,76,512.00</b>          | <b>7,42,90,996.00</b>    | <b>4,44,776.00</b>   | <b>1,07,41,101.25</b>    |
| <b>TOTAL EAR-MARKED FUNDS- UNDISBURSED- F.C.</b>   | <b>2,27,69,196.25</b>            | <b>7,14,77,653.00</b>    |                      |                     | <b>7,14,93,635.00</b>          | <b>8,12,25,318.00</b>    | <b>4,44,776.00</b>   | <b>1,25,92,647.25</b>    |
| <b>2. INDIAN CONTRIBUTION</b>  |                                  |                          |                      |                     |                                |                          |                      |                          |
| 2.1 Blossom Project - Educational Fund For Poor Children   | 1,83,984.00                      | 1,25,000.00              | -                    | 6,829.00            | 1,31,829.00                    | -                        | -                    | 3,15,813.00              |
| 2.2 SHG Formation Project -NABARD  | -                                | 1,26,000.00              | -                    | -                   | 1,26,000.00                    | 41827                    | -                    | 84,173.00                |
| 2.3 SHG E-Shakti- Digitalization of SHGS- NABARD   | -                                | 60,000.00                | -                    | -                   | 60,000.00                      | 77825                    | -                    | (17,825.00)              |
| 2.4 Niband SHG training Project  | 915.00                           | -                        | -                    | -                   | -                              | -                        | -                    | 915.00                   |
| <b>TOTAL EAR-MARKED FUNDS- UNDISBURSED- I.C.</b>   | <b>1,84,899.00</b>               | <b>3,11,000.00</b>       |                      |                     | <b>3,17,829.00</b>             | <b>1,19,652.00</b>       |                      | <b>3,83,076.00</b>       |
| <b>TOTAL EAR-MARKED FUNDS- UNDISBURSED</b>   | <b>2,29,54,095.25</b>            | <b>7,17,87,653.00</b>    |                      |                     | <b>7,18,11,464.00</b>          | <b>8,13,44,970.00</b>    | <b>4,44,776.00</b>   | <b>1,29,75,723.25</b>    |
| <b>SCHEDULE 04 : SCHEDULED TO &amp; FRAMING PART OF BALANCE SHEET- DETAILS TO GENERAL FUNDS FOR THE YEAR ENDING 31.03.2017</b> |                                  |                          |                      |                     |                                |                          |                      |                          |
| Foreign Contribution Account   | 27,82,231.36                     | 1,46,639.00              | 4,44,776.00          | 20,21,743.00        | 26,13,180.00                   | 7,08,577.07              | -                    | 46,86,834.29             |
| Indian (General) contributions Account   | 8,17,045.00                      | 3,10,689.00              | -                    | 37,016.00           | 3,47,705.00                    | 2,94,811.00              | -                    | 8,69,939.00              |
| <b>TOTAL - GENERAL FUNDS</b>   | <b>35,99,276.36</b>              | <b>4,57,328.00</b>       | <b>4,44,776.00</b>   | <b>20,58,761.00</b> | <b>29,60,885.00</b>            | <b>10,03,388.07</b>      | <b>-</b>             | <b>55,56,773.29</b>      |

DATE: LUCKNOW

PLACE: 15-07-2017

Chief Functionary  
Jan Vikas Samiti



FOR S. TULLI & CO  
CHARTERED ACCOUNTANTS

P. K. UPPAL  
PARTNER  
M. No. 74231

2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DONOR WISE DETAILS OF SPECIFIC EAR-MARKED FUNDS UNDISBURSED AS ON 31.03.2017

| PURPOSE                          | OPENING BALANCE AS ON 01.04.2016 | RECEIVED DURING THE YEAR |                      |                  |                                | UTILIZED DURING THE YEAR | UTILIZED BY TRANSFER | BALANCE AS ON 31.03.2017 |
|----------------------------------|----------------------------------|--------------------------|----------------------|------------------|--------------------------------|--------------------------|----------------------|--------------------------|
|                                  |                                  | RECEIVED DURING THE YEAR | RECEIVED AS TRANSFER | INTEREST EARNED  | TOTAL RECEIVED DURING THE YEAR |                          |                      |                          |
| <b>FOREIGN CONTRIBUTION</b>      |                                  |                          |                      |                  |                                |                          |                      |                          |
| Manous Unidas Spain              | 24,25,642.00                     | 15,22,115.00             | -                    | -                | 15,22,115.00                   | 25,13,478.00             | -                    | 14,34,279.00             |
| BREAD Noida                      | 5,000.00                         | 2,40,600.00              | -                    | -                | 2,40,600.00                    | 2,45,600.00              | -                    | -                        |
| FIDEL- France                    | -                                | 33,81,850.00             | -                    | -                | 33,81,850.00                   | 30,50,310.00             | -                    | 3,31,540.00              |
| Kiran Foundation (Stiftung)      | 2,14,491.00                      | 5,43,158.00              | -                    | -                | 5,43,158.00                    | 7,39,448.00              | -                    | 18,201.00                |
| Kiran (Stiftung), Switzerland    | 1,23,353.00                      | -                        | -                    | -                | -                              | 55,827.00                | -                    | 67,526.00                |
| Holistic Child Development India | 259.00                           | -                        | -                    | -                | -                              | 259.00                   | -                    | -                        |
| Caritas India                    | -                                | 3,29,400.00              | -                    | -                | 3,29,400.00                    | 3,29,400.00              | -                    | -                        |
| Sightsavers International        | 1,518.00                         | -                        | -                    | -                | -                              | 1,518.00                 | -                    | -                        |
| R K Stichting                    | 1,83,751.00                      | 3,50,221.00              | -                    | -                | 3,50,221.00                    | 4,51,596.00              | -                    | 82,376.00                |
| Peter Claver                     | 60,515.00                        | -                        | -                    | -                | -                              | 60,515.00                | -                    | -                        |
| Stichting Liliane Fonds          |                                  |                          |                      |                  |                                |                          |                      |                          |
| For Projects/Programs            | 1,38,87,156.70                   | 5,56,17,762.00           | -                    | 15,610.00        | 5,56,33,372.00                 | 6,39,49,400.00           | 4,43,228.00          | 51,27,900.70             |
| For implementation projects      | 16,80,606.00                     | 27,08,898.00             | -                    | 1,342.00         | 27,10,240.00                   | 35,11,714.00             | -                    | 8,79,132.00              |
| Other Donors                     | 41,86,814.55                     | 67,82,649.00             | -                    | -                | 67,82,649.00                   | 63,17,771.00             | -                    | 46,51,692.55             |
| <b>INDIAN CONTRIBUTION</b>       |                                  |                          |                      |                  |                                |                          |                      |                          |
| BREAD Noida and others           | 1,83,984.00                      | 1,25,000.00              | -                    | 6,829.00         | 1,31,829.00                    | -                        | -                    | 3,15,813.00              |
| NABARD                           | -                                | 1,86,000.00              | -                    | -                | 1,86,000.00                    | 1,19,652.00              | -                    | 66,348.00                |
| NABAR AND OTHERS                 | 915.00                           | 3,11,000.00              | -                    | 6,829.00         | 3,17,829.00                    | 1,19,652.00              | -                    | 915.00                   |
| <b>TOTAL</b>                     | <b>2,29,54,005.25</b>            | <b>7,17,87,653.00</b>    | <b>-</b>             | <b>23,781.00</b> | <b>7,18,11,434.00</b>          | <b>8,13,46,488.00</b>    | <b>4,43,228.00</b>   | <b>1,29,75,723.25</b>    |

DATE: LUCKNOW  
PLACE: 15-07-2017

FOR S. TULLI & Co.  
CHARTERED ACCOUNTANTS

Chief Functionary  
Jan Vikas Samiti



PK/UPPAL  
PARTNER  
M. No. 74231

**2.5 SCHEDULED TO & FRAMING PART OF CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT  
FOR THE YEAR ENDING 31ST MARCH 2017**

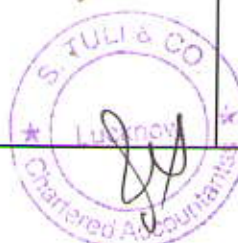
**JAN VIKAS SAMITI**

PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

| <b>SCHEDULE 06 - SPECIFIC/EAR-MARKED FUNDS (PROJECT GRANTS) RECEIPTS</b>  |                     |                       |
|---|---------------------|-----------------------|
| <b>DECIPTION</b>  | <b>AMOUNT (INR)</b> |                       |
| <b>(I) Foreign Contributions</b>  |                     |                       |
| <b>For Welfare/Empowerment Of Women</b>   |                     |                       |
| Community Development Program for Women- Supported by Manos Unidas  |                     | 15,22,115.00          |
| <b>For Welfare of Children</b>  |                     |                       |
| Mothers Care- Educational Assistance to Children- Supprtd by BREAD Noida  | 1,80,600.00         |                       |
| BLOSSOM - Educational Assistance to Poor Children- Supprtd by BREAD Noida   | 60,000.00           |                       |
| Inclusive Coaching & Skill Development Training Center - Supported by FIDEI & Kiran Foundation  | 39,25,008.00        | 41,65,608.00          |
| <b>For Relief/Rehabilitation of Victims of Natural Calamities</b>   |                     |                       |
| Humanitarian Assistance to Flood Affected victims of UP. - Supported by Caritas India   |                     | 3,29,400.00           |
| <b>For Welfare of Physically &amp; Mentally Challenged</b>  |                     |                       |
| Inclusive Education for Visually Impaired Supported by Kiran Stiftung   |                     | 3,50,221.00           |
| I.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Liliane Fonds for implementation   | 27,08,898.00        |                       |
| Capacity Building Project (Training/Workshop Programmes/ Livelihood)  | 67,82,649.00        | 94,91,547.00          |
| <b>For Welfare of Physically &amp; Mentally Challenged -Stichting Liliane Fonds Supported Projects</b>  |                     |                       |
| 1. Transportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA)   | 88,28,701.00        |                       |
| 2. Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds                       | 4,66,09,822.00      |                       |
| 3. Inclusive Development for the Children and Youngsters with Disability- Capacity Building Training Programmes- Supported by Stichting Liliane Fonds | 1,79,239.00         | 5,56,17,762.00        |
| <b>Total - Specific/Ear-Marked Funds- Foreign Contributions</b>   |                     | <b>7,14,76,653.00</b> |
| <b>(II) Indian Contribution</b>   |                     |                       |
| <b>Blossom Project - Educational Fund For Poor Children</b>   |                     |                       |
| Contribution From JVS(Bread) for Blossom  | 65,000.00           |                       |
| Contribution (Savings) From Children of Blossom   | 60,000.00           | 1,25,000.00           |
| <b>Prog. Income-NABARD</b>  |                     |                       |
| NABARD SHG Formation Project  | 1,26,000.00         |                       |
| NABARD- E-Shakti Project  | 60,000.00           | 1,86,000.00           |
| <b>Total - Specific/Ear-Marked Funds- Indian Contributions</b>  |                     | <b>3,11,000.00</b>    |
| <b>SUB: TOTAL</b>   |                     | <b>7,17,87,653.00</b> |
| <b>SCHEDULE 07 - GENERAL CONTRIBUTIONS/DONATIONS RECEIPTS</b>   |                     |                       |
| <b>DECIPTION</b>  | <b>AMOUNT (INR)</b> |                       |
| <b>1. Foreign Contributions</b>   |                     |                       |
| General Contributions   |                     | 1,46,659.00           |
| <b>2. Indian Contribution</b>   |                     |                       |
| CBCI CARD UNION New Delhi   | 61,200.00           |                       |
| Mess Exp. Reimbursement   | 23,820.00           |                       |
| Other General Contributions   | 1,41,100.00         | 2,26,120.00           |
| <b>SUB: TOTAL</b>   |                     | <b>3,72,779.00</b>    |



| <b>SCHEDULE 08- BANK INTERESTS</b>   |                |                       |
|--|----------------|-----------------------|
| DESCRIPTION  | AMOUNT (INR)   |                       |
| 1. Interest Foreign Contribution Account   |                | 20,38,727.00          |
| 2. Interest Indian (local) Contribution Account  |                | 38,354.00             |
| <b>SUB: TOTAL</b>  |                | <b>20,77,081.00</b>   |
| <b>SCHEDULE 09 - OTHER RECEIPTS</b>  |                |                       |
| DESCRIPTION  | AMOUNT (INR)   |                       |
| <b>2. Indian Contribution</b>  |                |                       |
| Income Tax Refund  | 84,569.00      |                       |
| Interest on Income Tax Refund  | 5,491.00       | 90,060.00             |
| <b>SUB: TOTAL</b>  |                | <b>90,060.00</b>      |
| <b>SCHEDULE 10 -SPECIFIC/EAR-MARKED FUNDS PAYMENTS</b>   |                |                       |
| DESCRIPTION  | AMOUNT (INR)   |                       |
| <b>1. Foreign Contribution Payments</b>  |                |                       |
| <b>Welfare / Empowerment of Women</b>  |                |                       |
| Community Development Programme for Women - IND 66430  | 3,58,016.00    |                       |
| Community Mobilization for Safe Motherhood - IND - 68809   | 14,00,707.00   |                       |
| Community Development Programme for Women - IND 71812  | 92,354.00      | 18,51,077.00          |
| <b>Welfare of Children</b>   |                |                       |
| Elementary Education to Children of Slums in Varanasi City IND 66523   | 6,62,401.00    |                       |
| BLOSSOM - Educational Assistance to Poor Children  | 65,000.00      |                       |
| Mothers Care- Educational Assistance to Children   | 1,80,600.00    |                       |
| Inclusive Coaching & Skill Development Training Center   | 37,89,758.00   | 46,97,759.00          |
| <b>Rural Development</b>   |                |                       |
| Eye Care Unit- Vision Center   |                | 55,827.00             |
| <b>Relief/Rehabilitation of Victims Of Natural Calamities</b>  |                |                       |
| A Child Focused Community Development Programme at Saharsha-Bihar, LRRD  | 259.00         |                       |
| Humanitarian Assistance to Flood Affected Victims of UP.   | 3,29,400.00    | 3,29,659.00           |
| <b>Welfare Of Physically and Mentally Challenged</b>   |                |                       |
| Inclusive Education Prog. For Persons With Disabilities (Kiran Stiftung)   | 4,51,596.00    |                       |
| Training Center (Building Construction / Maintenance/ Renovation )   | 60,515.00      | 5,12,111.00           |
| Capacity Building Project (Training/Workshop/ Livelihood Programs)   | 35,11,714.00   |                       |
| I.D.C.Y.D. Welfare & Assistance Program for PWDs - (Supported by Stichting Liliane Fonds direct implementation)  | 63,17,771.00   | 98,29,485.00          |
| <b>Welfare of Physically &amp; Mentally Challenged -Stichting Liliane Fonds Supported Projects</b>   |                |                       |
| 1. Transportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA)  | 83,85,473.00   |                       |
| 2. Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds  | 5,00,47,184.00 |                       |
| 3. Inclusive Development for the Children and Youngsters with Disability- Capacity Building Training Programmes/ Other Projects - Supported by Stichting Liliane Fonds | 16,87,380.00   |                       |
| 4. Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities   | 38,29,363.00   | 6,39,49,400.00        |
| <b>Total - Specific/Ear-Marked Funds- Foreign Contribution Payments</b>  |                | <b>8,12,25,318.00</b> |
| <b>2. Indian Contributions Payments</b>  |                |                       |
| <b>SHG FORMATION PROJECT -NABARD</b>   |                |                       |
| Data Collection/ Survey  | 32,525.00      |                       |
| Meetings/ Seminars/ Awareness Prog.  | 2,802.00       |                       |
| Training on Leadership for SHG S   | 2,000.00       |                       |
| Travel and Supervision Exp.  | 4,500.00       | 41,827.00             |



| SHIG E-SHAKTI- DIGITALIZATION OF SHGS- NABARD                          |                   |                       |
|--|-------------------|-----------------------|
| Handsets Devices- TABs   | 49,300.00         |                       |
| Sim Charges for Data Connection  | 500.00            |                       |
| Telephone/Data Pack Expense-NABARD                                     | 885.00            |                       |
| Training Cost- E-Shakti  | 2,890.00          |                       |
| Master Data Collection and Upload                                      | 13,000.00         |                       |
| Handholding Charges- Remuneration                                      | 11,250.00         | 77,825.00             |
| <b>Total - Specific/Ear-Marked Funds- Indian Contribution Payments</b> |                   | <b>1,19,652.00</b>    |
|  | <b>SUB: TOTAL</b> | <b>8,13,44,970.00</b> |
| SCHEDULE 11 - OTHER ESTABLISHMENT/ AMIN. ETC. PAYMENTS                 |                   |                       |
| DECRPTION  | AMOUNT (INR)      |                       |
| <b>1. Foreign Contribution Payments</b>                                |                   |                       |
| Salaries and Wages   | 2,50,140.00       |                       |
| Web Site Development and Maintenance                                   | 30,000.00         |                       |
| Legal Expenses   | 1,08,813.00       |                       |
| Bank Charges   | 24,615.07         |                       |
| Computer & Maintenance   | 53,400.00         |                       |
| Electrical Expenses  | 14,075.00         |                       |
| Auditing fees and Charges  | 63,250.00         |                       |
| Generator Running and Maintenance                                      | 3,245.00          |                       |
| Printing and Stationary  | 18,000.00         |                       |
| Newspaper & Periodicals  | -                 |                       |
| General Repair and Maintenance   | 21,064.00         |                       |
| Hospitality Expenses   | 4,961.00          |                       |
| Travelling and Conveyance  | 615.00            |                       |
| Vehicle Running & Maintenance  | 32,836.00         |                       |
| Charity & Donation   | 21,200.00         | 6,46,214.07           |
| <b>2. Indian Contribution Payments</b>                                 |                   |                       |
| Akshya Project (TB) Expenses   | 13,005.00         |                       |
| Disability Day Celebration Expenses                                    | 7,800.00          |                       |
| Awareness & Educational Expenses                                       | 15,870.00         |                       |
| Auditing Charges   | 13,915.00         |                       |
| Bank Charges   | 33.00             |                       |
| Charity & Contribution Exp   | 500.00            |                       |
| Farm and Garden  | 17,515.00         |                       |
| Food and Provision   | 1,13,195.00       |                       |
| Hospitality Expenses   | 4,378.00          |                       |
| House Supplies, Toiletries, Outfit etc                                 | 10,223.00         |                       |
| Medical Expenses   | 5,983.00          |                       |
| Periodicals and News Papers  | 4,800.00          |                       |
| Repair and Maintenance   | 47,544.00         |                       |
| Telephone & Postage  | 280.00            |                       |
| Travel and Conveyance  | 410.00            |                       |
| Vehicle Running & Maintenance  | 37,471.00         | 2,92,922.00           |
| <b>SCHEDULE 12 - CAPITAL EXPENSES</b>                                  |                   |                       |
| <b>1. Foreign Contribution</b>   |                   |                       |
| Invertor & Generator   | 18,000.00         |                       |
| <b>2. Indian Contribution</b>  |                   |                       |
| Kitchen Equipment  | 1,889.00          | 19,889.00             |
|  | <b>SUB: TOTAL</b> | <b>9,59,025.07</b>    |

As per our separate report of even date  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS

PLACE: LUCKNOW  
DATE: 15.07.2017

Chief Functionary  
Jan Vikas Samiti

P.K. UPPAL  
PARTNER  
M. No. 74231

**Explanatory Notes:**

Staff salaries, welfare funds and assets acquired out of specific project fund are accounted in the respective programs/projects. Capital expenses presented in this statement are acquired out of the General Fund.



## 2.6 BANK RECONCILIATION STATEMENT AS ON 31-03-2017

**JAN VIKAS SAMITI**  
**PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA**

**1 Union Bank of India (SB. A/c. No. 304002010040777) Foreign Contribution**

| PARTICULARS  |            | AMOUNT (INR)   |                |
|--|------------|----------------|----------------|
| Balance as per Books of Accounts   | SB. A/c    | (1,96,594.36)  |                |
|  | FFD A/c    | 1,71,30,000.00 | 1,69,33,405.64 |
| Add: Cheque Issued but not yet presented for payment / Not reflected in the bank |            |                |                |
| S. No.   | Date       | Ch. Number     | AMOUNT (INR)   |
| 1  | 30/03/2017 | 21129917       | 8000.00        |
| 2  | 30/03/2017 | 21129920       | 26850.00       |
| 3  | 30/03/2017 | 21129921       | 20500.00       |
| 4  | 31/03/2017 | 21129922       | 6000.00        |
| 5  | 31/03/2017 | 21129923       | 19000.00       |
| 6  | 31/03/2017 | 21129924       | 5500.00        |
| 7  | 31/03/2017 | 21129925       | 117284.00      |
| 8  | 31/03/2017 | 21129926       | 9800.00        |
| 9  | 31/03/2017 | 21129927       | 39000.00       |
|  |            |                | 2,51,934.00    |
| Balance as per Bank Statement  |            | SB. A/c        | 55,339.64      |
|  | FFD A/c    | 1,71,30,000.00 | 1,71,85,339.64 |

**2 Foreign Contribution Utilization SB. A/c.No. 304002011094060**

| PARTICULARS  |            | AMOUNT (INR) |              |
|--|------------|--------------|--------------|
| Balance as per Books of Accounts                     |            |              | 33,849.00    |
| Add: Cheque Issued but not yet presented for payment |            |              |              |
| S. No.   | Date       | Ch. Number   | AMOUNT (INR) |
| 1  | 30/03/2017 | 21129276     | 21000.00     |
| 2  | 30/03/2017 | 21129273     | 67813.00     |
| 3  | 30/03/2017 | 21129275     | 29000.00     |
| 4  | 31/03/2017 | 2017401      | 29000.00     |
| 5  | 31/03/2017 | 2017403      | 146198.00    |
| 6  | 31/03/2017 | 2017402      | 22000.00     |
| 7  | 31/03/2017 | 21129274     | 26000.00     |
| 8  | 31/03/2017 | 2017404      | 38250.00     |
|  |            |              | 3,79,261.00  |
| Balance as per Bank Statement                        |            |              | 4,13,110.00  |

**3 Foreign Contribution Utilization SB. A/c.No. 695002010007454**

| PARTICULARS                      |  | AMOUNT (INR) |           |
|----------------------------------|--|--------------|-----------|
| Balance as per Books of Accounts |  |              | 19,934.00 |
| Balance as per Bank Statement    |  |              | 19,934.00 |

**4 Union Bank of India (SB. A/c. No. 304002010040773) LC**

| PARTICULARS                      |  | AMOUNT (INR) |             |
|----------------------------------|--|--------------|-------------|
| Balance as per Books of Accounts |  |              | 9,22,498.00 |
| Balance as per Bank Statement    |  |              | 9,22,498.00 |

**5 Union Bank of India (SB. A/c. No. 488402010132245) LC**

| PARTICULARS                      |  | AMOUNT (INR) |             |
|----------------------------------|--|--------------|-------------|
| Balance as per Books of Accounts |  |              | 3,15,813.00 |
| Balance as per Bank Statement    |  |              | 3,15,813.00 |

PLACE: LUCKNOW  
DATE: 15/07/2017

Chief Functionary  
Jan Vikas Samiti

As per our separate report of even date  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS

P.K. UPPAL  
PARTNER  
M. No. 74231



### 3. GENERAL EXPLANATORY NOTES

#### 3.1 Notes/ Statement on the objectives and activities

Jan Vikas Samiti, focuses on building an inclusive society based on the values of equality, justice and brotherhood through empowerment of the poor and the marginalized especially the women, children and persons with disabilities for an integral development of the society. The major thrust of JVS is to form community-based organizations and self reliant groups for a structural change in the society in favour of women, children, Dalits and persons with disabilities.

#### **Vision**

To build a just inclusive humane society based on the values of Equality, Justice, Freedom and brotherhood.

#### **Mission**

Empowerment of the marginalized people of the society, especially the Dalits, Women, Children and persons with disabilities through a process of awareness, organization for collective actions and advocacy for raising Socio- Political, Educational, Economic, Health Status and Promotion of Environment

#### **Descriptions on the Program/Projects**

**b) Sponsored programs for welfare and Empowerment of Women:** The programs for welfare of women and empowerment include formation of self reliant groups and community based organizations for the sustainable social and economic development of the target group.

**c) Sponsored programs for the welfare Children:** The programs for the welfare of the children include Health care and promotion with public health sectors, formal and non-formal education, awareness and social inclusion for an integrated development of the children and the community.

**d) Sponsored programs for Rural Development:** The rural development programs include social awareness through mass media, street plays and puppets shows, advocacy, community health and comprehensive eye care services and promotion, awareness on the government schemes and provisions.

**d) Sponsored Programs for Relief/Rehabilitation Of Victims Of Natural Calamities:** The programs for Relief/Rehabilitation of the Victims of Natural calamities include, programs for mass immunization, provision of nutritional supplements for needy and sick, sanitation and ensuring safe drinking water facilities, integrated child development programs, awareness and economic development through self reliant groups, pre-school and non-formal educational programs and vocational trainings programs for the youths etc.

**e) Sponsored programs for the Welfare of the Physically and mentally Challenged:** The programs for the inclusive development of the children and youngsters with disabilities include efforts to assist and develop the areas of education, health, Livelihood and social inclusion of persons with disabilities through capacity building programs/ enabling environment and Direct Child Assistance, to ensure them a better living standard. The program for the inclusive development of children and youngsters with disabilities is also extended to different states of North India through 82 partner organizations (local NGOs).



## **3.2 Notes on Financial Statements**

### **3.2.1 Accounting principles for the financial statements**

#### **a) Preparation of financial statements and Basis of accounting**

The financial statements are prepared in accordance with the Financial Policies, procedures and Rules of Jan Vikas Samiti and in accordance with the generally accepted accounting standards in India in accordance with historical cost conventions. The society follows the cash system of accounting and the Values presented in the financial statements are in Indian rupees. The financial statements are presented in line with the formats agreed by the members of the executive board of Jan Vikas Samiti.

#### **b) Reporting/ Financial period**

The financial statements are prepared on the basis of financial year starting from 1st April 2016 and ending on 31st March 2017.

#### **c) Fund Accounting for earmarked funds**

Jan Vikas Samiti receives ear-marked funds for the specific programme/projects. As they are ear-marked/ restricted funds, these funds are accounted and utilized in accordance with its designated purposes/ Budget and in time period specified by the donor. Separate books of accounts are maintained for each of these funds. Undisbursed funds are shown separately in the Balance sheet.

#### **d) Recognition of Foreign Currencies:**

The recognition and transactions of Foreign Currencies are done through the Designated Bank Account approved under the Foreign Contribution Regulation Act 2010. Transactions of foreign currencies are accounted and reported in the financial statements at the rate of exchange value on the date of transaction in Indian rupees.

#### **e) Expenses on organizational Objectives:**

The amount spent are bifurcated under the organizational objectives like, welfare/ empowerment of women, welfare of children, Rural Development, welfare of physically and mentally challenged, Relief/Rehabilitation of Victims of Natural Calamities, Rural Development etc.

#### **f) Legal /Statutory Compliances:**

The financial statements are prepared in accordance and complying with the norms and conditions under the Income Tax Act 1961 and the Foreign Contribution (Regulation) Act 2010.

#### **g) Income Taxes:**

The organization qualifies for tax-exemption under the section 12A of the Income Tax Act 1961 as a charitable organization.

#### **h) Budgetary control:**

Detailed budgeting breakdowns as per the programs and norms and conditions laid by the donor agencies enable us to make necessary financial management decisions that the costs remain within the budget.

#### **i) Fixed Assets:**

Fixed assets are recorded in the financial statement at the historical cost less depreciation.

#### **j) Depreciation:**

Depreciation on the Fixed Assets have been applied on written down method as per the rates prescribed under the Income Tax Act 1961.





**k) Contingent Liabilities:**

No contingent liabilities for the year have come into the notice of the management.

**l) Accumulation of Income (Surplus):**

Income & Expenditure Account for the year ending 31st March 2017 shows accumulation of revenue surplus of Rs. 14,92,403.93.

**m) Bank Reconciliation Statement**

Saving bank accounts have been duly reconciled at the end of the reporting period and there was no long outstanding debit/credit entry in the bank reconciliation statement.

**n) Cash In-Hand and cash at Bank (Balance Confirmation)**

The total cash in hand as on 31st March 2017 is Rs. 3256.90, The Cash at bank as on 31st March 2017 is Rs. 1,82,25,499.64 and an Imprest Balance with projects is Rs. 2,92,917.00

**3.2.2 Accounting principles for the Income & Expenditure Statement**

**a) General**

The result of income and expenditure account is defined as the difference between the income generated and amount utilized during the year.

**b) Income from General donations**

Income from General donations consists of the donations and other contributions by individuals and third parties without any specific purpose. These funds are accounted for the use of general administration and management to achieve the aims and objects of Jan Vikas Samiti.

**c) Income from Bank and FDR Interest**

Income from Bank and FDR Interest includes the interest earned out of the fund in FFDs (Flexi Fixed Deposits), interest on income tax (TDS) deducted on interest and also as well as from the interest bearing saving bank accounts. Jan Vikas Samiti does not invest in any shares, bonds or mutual funds which are subject to market risks.

**d) Management and Administrative Expenditures**

Management and Administrative Expenditures includes costs related to the general administration as well as internal governance of the organizations for the smooth execution of its aims and objectives.



## 4. INDEPENDENT AUDITOR'S REPORT

**S. TULI & Co.**  
**CHARTERED ACCOUNTANTS**

8-HALWASIA COURT, HAZARATGANJ,  
 LUCKNOW, 226001 (UP)  
 Telefax Off. 0522-4011580/3012235/2231453  
 Mob. 09839014345, 9336256000, 9839016150

To  
 The Members  
 Jan Vikas Samiti  
 Provincialate, Christnagar P.O.,  
 Varanasi, 221 003, (U.P.), India

**Independent Auditors' Report**

**Report on Financial Statements**

We have audited the accompanying financial statements of Jan Vikas Samiti, Varanasi, which comprise the consolidated Receipts & Payments, Income & Expenditure Account and organizational Balance Sheet as at 31st March 2017.

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

The Management of the organization is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Indian Generally Accepted Accounting Principles and standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

**Auditor's Responsibility**

Our responsibility is to express our opinion on these financial statements based on our audit. We conducted our audit and this report is made solely to you, as a body, in accordance with the standards on Auditing issued by the Chartered Accountants of India, which require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurances as to whether the financial statements are free from material misstatement.

Our 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 organizational preparation and true and fair presentation of the financial statements in order to design Procedures that are appropriate in the circumstances. our audit also includes evaluating the appropriateness of accounting policies and internal control made by the management, as well as evaluating the overall presentation of the financial statements.

**Opinion**

We believe that the evidences we have obtained while our audit is sufficient and appropriate to provide a basis for our audit opinion as below;

In our opinion Proper books of accounts have been kept by the society as far as appears from our examination of the books of accounts. The financial statements dealt by this report are in agreement with the presented books of accounts. In our opinion and to the best of our knowledge on the basis of necessary explanations given to us for the purpose of Audit, the financial statements give a true and fair view in the manner required and in accordance with the accounting standards and principles generally accepted in India.

- a. In the case of Balance Sheet of the State of Affairs of the Society as at 31st March 2017; and
- b. In the case of Income & Expenditure Account, of the surplus for the Year ended on that date.

PLACE: LUCKNOW  
 DATE: 15.07.2017

FOR S. TULI & Co.  
 CHARTERED ACCOUNTANTS  
 FRN. NO. 006438C



## 5. MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT

| Sl. No. | Frame Work                    | Minimum Points to be covered on the status of the Organization in Management Letter  | Auditor's Remark   |
|---------|-------------------------------|--|--|
| 1       | Planning and Budgeting System | 1 Approved Budget is used for the Reporting and Monitoring   | Yes  |
|         |                               | 2 Finance Department hold a copy of the budget for booking the expenses. In case of modification of budget whether necessary approvals are obtained. | Finance Department Holds a Copy of the budgets and no modification noted during the period under review.   |
| 2       | Accounting System             | 1 Separate project Cash books and ledger books are maintained for ear-marked funds   | Yes  |
|         |                               | 2 Chart of accounts  | Maintained   |
|         |                               | 3 Following Fund Accounting  | Yes, Sperate books of account are maintained for each earmarked projects/programs funds.   |
|         |                               | 4 Maintaining Financial Records with quality supporting documentation  | Necessary Supporting Documents are maintained.   |
|         |                               | 5 Authorisation Procedures and Practices are in Place  | Yes  |
| 3       | Controls, Checks and Balances | 1 Cash Control   | Yes, Petty Cash registeres and other cheks and balances are are maintained which ensures proper cash control.  |
|         |                               | 2 Bank Control   | Yes  |
|         |                               | 3 Bank Reconciliations   | Periodic bank reconciliations are carried out as mentioned in the finace operational manual of the organisation  |
|         |                               | 4 Fixed assets Control   | Yes, fixed assets registers are maintained as required.  |
|         |                               | 5 Procurement Procedures and Purchase Control  | Yes, Systems are followed as per the Procurment proedures and purchase manual of the organization.   |
|         |                               | 6 Stores Control   | Not applicable during the year   |
|         |                               | 7 Distribution Control   | Not applicable during the year   |
| 4       | Reporting                     | 1 Budget Comparison Report and analysis of reasons of Variance.  | Systems are Follwed  |
|         |                               | 2 Obtaining Prior approvals for variance exceeding prescribed percentage on modification in activity.  | Not Noted / Reported   |
|         |                               | 3 Reporting is done in accordance with the budget items and in the given format.   | Yes  |
|         |                               | 4 Interest apportionment on donor funds  | followed as required   |
|         |                               | 5 Variation and deviation of usage of funds  | Not Noted / Reported   |
| 5       | Financial Monitoring          | 1 Levels and Persons involved in Monitoring  | Executive Directors, Management, Departmental Heads  |
|         |                               | 2 Segregation of duties and responsibilities included in the financial monitoring  | The finance department has a proper system for segregation of duties and responsibilities for the financial monitoring and varifications of financial transactions as set in the fiance operational manual of the organization |
|         |                               | 3 Systems and Procedures involved In Monitoring  | Maintained and followed as deccribed in the finance manual of the organization.  |



|   |   |   |  |   |
|---|---|---|--|---|
| 6 | Financial Monitoring of the Partner Organizations (POs) | 1 | Budget requests and Payments to the Partner Organizations                | Budget requests and payments to the Partner Organizations are done in accordance with provision of the Finance Manual specifically set for the Partner Organisations  |
|   |   | 2 | Reporting and Justification of the project grants                        | Periodical Financial Justifications/Reports are submitted by the Partner organizations which are duly verified with the annual audited financial statements of the projects.  |
|   |   | 3 | legitimacy of the expenditures by the POs                                | The expenditures incurred by the Partner Organisations on behalf of the projects supported by Jan Vikas Samiti are in accordance with the budget provisions, in line with the program and finance guidelines set by Jan Vikas Samiti. |
|   |   | 4 | Adherence to the guidelines given by JVS for the accounting              | Adhered   |
|   |   | 5 | Adherence to the guidelines given by JVS for the external audit          | Adhered, The POs submit their annual audited financial statements of the projects in the prescribed format and in accordance with the guidelines given by Jan Vikas Samiti  |
|   |   | 6 | Financial monitoring and internal audits of POs                          | Regular Financial monitoring and site as well as desk Internal audits of the POs are done as required based on the priority set by the risk elements, level of budgets, capacity of the Partner Organisations etc.                    |
|   |   | 7 | Monitoring External audits of the POs                                    | Audits are done in the prescribed format and as per the guideline given by Jan Vikas Samiti. This enables us to assess and verify the reports of the Partner Organisations effectively.   |
| 7 | Legal Compliance  | 1 | Compliance of FCRA   | Yes   |
|   |   | 2 | Compliance of Income Tax Act   | Yes   |
|   |   | 3 | Compliance of Societies Act  | Yes   |
|   |   | 4 | Compliance of Social Security Schemes                                    | Yes   |
| 8 | Governance  | 1 | Minutes of Governing Body meetings                                       | Maintained  |
|   |   | 2 | Quorum for the Meetings  | Maintained  |
|   |   | 3 | Frequency and Agenda of the Meetings                                     | Holds the Minimum Number of Meetings as required with necessary notice and agenda circulated among the members  |
| 9 | Finance Staff   | 1 | Skills of the Staff  | Qualified   |
|   |   | 2 | Qualification  | MBA in Finance  |
|   |   | 3 | Experience   | 10 Years  |
|   |   | 4 | Job Responsibilities   | Preparation & Finalization of the Financial Statements  |
|   |   | 5 | Supervising Capability in Managing of Budget                             | Adequate  |
|   |   | 6 | Reporting and Monitoring Capability on financial aspects of the project. | Adequate  |

FORS. TULI & Co.  
CHARTERED ACCOUNTANTS

P.K. UPPAL  
PARTNER

M. No. 74231



PLACE: LUCKNOW  
DATE: 15.07.2017

**5. MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT  
STATUS OF PRIOR PERIOD AUDIT RECOMMENDATIONS**

For the year ended 31 March 2017

| Sl.No. | Audit finding   | Audit recommendation  | Compliance/ Current Status   |
|--------|---|---|--|
| 1      | Accounting Entries on Wrong Dates   | All expenses and incomes should be entered on the date of incurring of the expenses or the receipt of the income. Any mistake in the date of entry in the books of accounts leads to wrong daily cash balance, which makes the books unacceptable to the Revenue Authorities. In a number of cases, there were difference between the date recorded in the books of accounts and date as per supporting document attached thereto. These mistakes have been rectified during the course of audit. Recommended that the management take care of these in future. | Resolved   |
| 2      | Lack of supporting documents  | In few of the cases where external supporting documents like bills, cash memos, etc. are not available for certain transactions, though they are petty amounts, it is recommended that the management make sure that the same should be obtained and kept as a proof of the accounting transaction.   | Resolved   |
| 3      | Amount Difference   | Care should be exercised to enter accurate amounts in the books of accounts. Any mistake in the amount of entry in the books of accounts leads to wrong cash balances, which makes the books unacceptable to the revenue authorities. During the course of audit some entries were found where wrong amounts were entered in the books of accounts and the same have been rectified during the course of audit.   | Resolved   |
| 4      | <b>Dormant bank account</b><br>During our review of the bank reconciliations, we noted that the organization maintains a bank account No. 0123456789 with Union Bank of India.<br>No deposits or withdrawals had been made in this bank account during the year of audit. | The dormant account may be used to perpetrate fraud by either bank or organisational staff therefore management should ensure that all dormant/inactive bank accounts are closed in a timely manner if they consider them not necessary to prevent any fraudulent activities from taking place<br><br>It is a good practice to close all the bank accounts that are no longer used.   | Resolved<br><br>Dormant Bank accounts have been closed duly and its no more shown in the balance sheet/books of accounts |

PLACE: LUCKNOW  
DATE: 15.07.2017

## 6. GLOSSARY OF FINANCIAL TERMS

**Accounting policies** are the specific principles, bases, conventions, rules and practices applied by the organization in preparing and presenting financial statements.

**Cash system (Basis) of accounting:** The cash system (Basis) of accounting is a method of recording accounting transactions for revenue and expenses only when the corresponding cash is received or payments are made.

**Asset:** An asset is a resource or an economic value owned by or due to the organization.

**Current liabilities:** A liability is a present obligation of the organization arising from past events, the settlement of which is expected to result in an outflow of resources from the organization.

**Budget:** A plan in financial terms for carrying out proposed activities in a specified time. The term "budget" is used to refer to JVS program support, management and administration costs, and program assistance etc.

**Cash-in-hand:** The cash balance on the end of the financial year and kept on hand by authorized office bearers for making small payments on behalf of the organization.

**Cash-at-Bank:** The Balance in the bank as on the end of the financial year for the upcoming programs and activities of the organization.

**Income:** Income represents grants from donors, General Donations and interest received from bank deposits and on investments.

**Expenditures:** Expenditure represents expenses incurred directly for program activities. These are recognized when payments are made (i.e., when cheque or cash is disbursed or paid)

**Earmarked Funds:** Ear-marked funds consists of all the program grants by third parties for which specific budget as well as purpose has been determined.

