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1. MANAGEMENT LETTER FROM THE EXECUTIVE DIRECTOR

The vision of JVS is the formation of an inclusive, just and humane society based on the values of equity, justice, freedom and brotherhood. We also envision a society where all people are cared for, everyone’s needs are met and everyone is respected and valued. We firmly believe and work continuously to make this vision a reality in our local areas and the society at large through our valuable partnership with likeminded CBOs and NGOs. At JVS our programmes are focused on the most vulnerable and marginalized sections of the society, through direct community interventions as well as through the support of intermediary partners to bring out hope and quality of life to the disadvantaged and systemic change through advocacy at different levels.

I am happy to present the Financial Statements of Jan Vikas Samiti for the year ended 31st March 2018. The statements summarize a quick overview of all receipts and payments of the funds during the fiscal year 2017-18 for and towards its various programs and activities.

The Management is responsible for the preparation of accompanying financial statements and they have been approved by the Board. 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 management and reporting. The organizational internal control systems were designed to provide reasonable assurance and maintain transparency that all transactions are accurately recorded for the final preparation of the financial statements in accordance with Generally Accepted Accounting Principles and Standards. The Board is responsible for ensuring that the Management fulfils its responsibilities for internal control and financial reporting.

Fiscal year 2017-18 was a very successful impact oriented year with several new and innovative projects from various donors. I am greatly honoured to share the Annual Financial Statement of Jan Vikas Samiti. This was an interesting year for us as we have exceptionally scaled up our operations in parts of rural Northern India, impacting more than 20,000 people. We were able to reach around 8000 children and youngsters with disabilities through a community based rehabilitation approach to assist them in their medial, educational, social and livelihood requirements. We worked with more than 6000 women through Self Help Groups, Community Based Organization and Federations for their social as well as economic enhancement through small savings and income generating programs. We covered around 700 pregnant women during the year and sensitized them on reproductive health care, early intervention and safe motherhood. 18 youngsters with disabilities were trained under hospitality management and have been placed with decent employment terms and conditions. 150 school going children from marginalised communities were given assistance for their education and were encouraged to do small savings for their future education. 1241 people with low vision and visual impairment were give eye health services through our vision center.
Among the many new areas of intervention was the awareness creation and testing of HIV/AIDS. Project Sahya was launched this year to contribute towards the national goal of 90-90-90 targets through (1) Online based interventions, (2) Community Based HIV Screening (CBS) of High Risk Groups HRGs and At-Risk Groups (ARGs), and (3) HIV screening of the female partners of HRGs and ARGs. Another exciting project, Tele-Rehabilitation commenced this year in order to capacitate CBR facilitators in rural areas on rehabilitation diagnosis, making custom made treatment/rehabilitation plans and to provide appropriate therapies to children and youngsters with disabilities.

JVS acted as the first Chair of LINC – Asia, an alliance of all strategic partner organisations of Liliane Foundation. As an alliance our first effort was the promotion of inclusive education, in line with SDG goal 4 of Quality Education and the joint venture for an inclusive society where all children with disabilities can enjoy their human rights in a dignified manner.

In collaboration with NABARD, we worked with 282 Self Help Groups for the digitization of the data for the effective functioning of these groups. We also implemented several sustainable and business model projects for the village women for their economic independency and self-reliance.

Fr. Alexander Philip
Executive Director, Jan Vikas Samiti
### 2.1 CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2018

**S. TULI & Co.**

**CHARTERED ACCOUNTANTS**

PLACE: LUCKNOW

DATE: 30.04.2018

---

**JAN VIKAS SAMITI**

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

---

#### 2. UNANCTAL STATEMENTS

**Cash at banks includin the Fixed Deposits (FFD) and balance in the Saving bank accounts.**

**Imprest balances are balances with the projects to be carried forwards for the next year for utilization.**

---

**PLACE: LUCKNOW**

**DATE: 30.04.2018**

---

**Chief Functionary**

Jan Vikas Samiti

---

As per our separate report of even date

---

P.K. UPPAL

PARTNER

M. No. 74231
## 2.2 STATEMENT OF CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2018

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

**As per our separate report of even date**
PLACE: LUCKNOW
DATE: 30.04.2018

**FOR S. TULI & Co.**
CHARTERED ACCOUNTANTS
P.K. UPPAL
PARTNER
M. No. 74231

---

### RECEIPTS

<table>
<thead>
<tr>
<th>Description</th>
<th>SCH</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
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</thead>
<tbody>
<tr>
<td>Opening Balances:</td>
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<tr>
<td>Bank Balance</td>
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<tr>
<td>Cash Balances</td>
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<td>3,256.90</td>
<td>43,494.90</td>
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<tr>
<td>Imprest with Projects</td>
<td></td>
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<td>Specific/Ear-Marked Funds Receipts:</td>
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<td></td>
<td></td>
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<tr>
<td>Foreign Contribution Receipts</td>
<td>06</td>
<td>11,15,37,464.70</td>
<td>7,14,76,653.00</td>
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<tr>
<td>Indian Contribution Receipts</td>
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<td>3,17,699.00</td>
<td>3,11,000.00</td>
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<tr>
<td>General Donations/Funds Receipts:</td>
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<td></td>
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<td>Foreign Contribution Receipts</td>
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<td>Indian Contribution Receipts</td>
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<td>2,26,120.00</td>
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<tr>
<td>Bank Interests:</td>
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<tr>
<td>Bank and FDR Interests (Foreign Contribution)</td>
<td>08</td>
<td>15,46,776.00</td>
<td>20,38,727.00</td>
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<td>Bank and FDR Interests (Indian Contribution)</td>
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<td>Other Receipts:</td>
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<td>Interest on Income Tax Refund</td>
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<td>5,491.00</td>
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<tr>
<td>Advance Refund</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>13,23,75,610.24</td>
<td>10,08,80,854.61</td>
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### PAYMENTS

<table>
<thead>
<tr>
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<th>SCH</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Specific/Ear-Marked Funds Payments:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Foreign Contribution Payments</td>
<td>10</td>
<td>7,73,53,784.62</td>
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</tr>
<tr>
<td>Indian (Local) Contribution Payments</td>
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<td>1,71,461.00</td>
<td>1,19,652.00</td>
</tr>
<tr>
<td>Other establishment/ Amin. Etc. Payments:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Foreign Contribution Payments</td>
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<td>23,55,987.99</td>
<td>6,46,214.07</td>
</tr>
<tr>
<td>Indian (Local) Contribution Payments</td>
<td></td>
<td>2,83,372.36</td>
<td>2,92,922.00</td>
</tr>
<tr>
<td>Capital Expenses/ Additions to Fixed assets</td>
<td>12</td>
<td>1,64,304.00</td>
<td>19,889.00</td>
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<td>T.D.S Deducted on F.D.R Interest</td>
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<td></td>
<td>44,363.00</td>
</tr>
<tr>
<td>Advances:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Printing and Stationery (Caritas Project)</td>
<td>02</td>
<td>-</td>
<td>10,823.00</td>
</tr>
<tr>
<td>Closing Balances:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Cash Balances</td>
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<td>Bank Balances</td>
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<td>Imprest Balances</td>
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<td>2,92,917.00</td>
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<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>13,23,75,610.24</td>
<td>10,08,80,854.61</td>
</tr>
</tbody>
</table>

---

As per our separate report of even date
# JAN VIKAS SAMITI
PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

## STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

### INCOME

<table>
<thead>
<tr>
<th></th>
<th>SCH</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Donations/Funds:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foreign Contribution Received</td>
<td>06</td>
<td>2,06,205.00</td>
<td>1,46,659.00</td>
</tr>
<tr>
<td>Indian Contribution Received</td>
<td></td>
<td>2,06,205.00</td>
<td>2,26,120.00</td>
</tr>
<tr>
<td><strong>Bank &amp; FDR Interest:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank and FDR Interests on Foreign Contribution</td>
<td>08</td>
<td>14,49,438.00</td>
<td>20,21,745.00</td>
</tr>
<tr>
<td>Bank and FDR Interests on Indian Contribution</td>
<td></td>
<td>37,299.00</td>
<td>31,525.00</td>
</tr>
<tr>
<td>Interest on Income Tax Refund</td>
<td></td>
<td>11,184.00</td>
<td>5,491.00</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>17,04,126.00</td>
<td>24,31,540.00</td>
</tr>
</tbody>
</table>

### EXPENDITURE

<table>
<thead>
<tr>
<th></th>
<th>SCH</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreign Contribution Expenditures</td>
<td></td>
<td>23,55,987.99</td>
<td>6,46,214.07</td>
</tr>
<tr>
<td>Indian (Local) Contribution Expenditures</td>
<td>11</td>
<td>2,83,372.36</td>
<td>2,92,922.00</td>
</tr>
<tr>
<td>Excess of Income over Expenditure Transferred to Capital Fund</td>
<td></td>
<td>(9,35,234.35)</td>
<td>14,92,403.93</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td>17,04,126.00</td>
<td>24,31,540.00</td>
</tr>
</tbody>
</table>

PLACE: LUCKNOW
DATE: 30.04.2018

Chief Functionary
Jan Vikas Samiti

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

Explanatory Notes:
Refer to 3.2 notes on accounting principles for the Income & Expenditure Statement
## SCHEDULE 01

### 2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DETAILS OF FIXED ASSETS AS ON 31-03-2018

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

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>PARTICULARS OF FIXED ASSETS</th>
<th>RATE OF DEPRECIATION</th>
<th>COST AS ON 01-04-2017</th>
<th>ADDITION UPTO 30-09-2017</th>
<th>SALE</th>
<th>TOTAL AS ON 31-03-2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Land</td>
<td>0%</td>
<td>29,46,610.00</td>
<td></td>
<td>-</td>
<td>29,46,610.00</td>
</tr>
<tr>
<td>2</td>
<td>Building &amp; Shed</td>
<td>10%</td>
<td>8,92,548.00</td>
<td></td>
<td>-</td>
<td>8,92,548.00</td>
</tr>
<tr>
<td>3</td>
<td>Furniture &amp; Fixture</td>
<td>10%</td>
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<td>4,06,937.00</td>
<td>-</td>
<td>5,41,102.00</td>
</tr>
<tr>
<td>4</td>
<td>Digital Camera</td>
<td>15%</td>
<td>69,932.00</td>
<td></td>
<td>-</td>
<td>69,932.00</td>
</tr>
<tr>
<td>5</td>
<td>Projector</td>
<td>15%</td>
<td>45,157.00</td>
<td></td>
<td>-</td>
<td>45,157.00</td>
</tr>
<tr>
<td>6</td>
<td>Inverter &amp; Generator</td>
<td>15%</td>
<td>2,10,317.00</td>
<td></td>
<td>-</td>
<td>2,10,317.00</td>
</tr>
<tr>
<td>7</td>
<td>Kitchen Equipment</td>
<td>15%</td>
<td>13,860.00</td>
<td></td>
<td>-</td>
<td>13,860.00</td>
</tr>
<tr>
<td>8</td>
<td>Motor Cycle &amp; Vehicle</td>
<td>15%</td>
<td>17,15,187.00</td>
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<td>-</td>
<td>17,15,187.00</td>
</tr>
<tr>
<td>9</td>
<td>Scanner</td>
<td>15%</td>
<td>400.00</td>
<td></td>
<td>-</td>
<td>400.00</td>
</tr>
<tr>
<td>10</td>
<td>Motor Car &amp; Jeep</td>
<td>15%</td>
<td>1,59,149.00</td>
<td></td>
<td>-</td>
<td>1,59,149.00</td>
</tr>
<tr>
<td>11</td>
<td>Cycle</td>
<td>15%</td>
<td>7,613.00</td>
<td></td>
<td>-</td>
<td>7,613.00</td>
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<tr>
<td>12</td>
<td>Telephone Equipments</td>
<td>15%</td>
<td>640.00</td>
<td></td>
<td>-</td>
<td>640.00</td>
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<tr>
<td>13</td>
<td>Electrical Equipments</td>
<td>15%</td>
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<td></td>
<td>-</td>
<td>8,40,409.00</td>
</tr>
<tr>
<td>14</td>
<td>Photo Copier</td>
<td>15%</td>
<td>95,975.00</td>
<td></td>
<td>-</td>
<td>95,975.00</td>
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<tr>
<td>15</td>
<td>Tube well</td>
<td>15%</td>
<td>96,291.00</td>
<td></td>
<td>-</td>
<td>96,291.00</td>
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<tr>
<td>16</td>
<td>Vision Centre Setup Cost</td>
<td>15%</td>
<td>6,548.00</td>
<td></td>
<td>-</td>
<td>6,548.00</td>
</tr>
<tr>
<td>17</td>
<td>Country Club</td>
<td>15%</td>
<td>14,073.00</td>
<td></td>
<td>-</td>
<td>14,073.00</td>
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<td>18</td>
<td>Air Conditioner</td>
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<td>14,201.00</td>
<td></td>
<td>-</td>
<td>14,201.00</td>
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<td>19</td>
<td>Sewing Machine</td>
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<td>-</td>
<td>53,287.00</td>
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<tr>
<td>20</td>
<td>Physio Therapy Unit Cost</td>
<td>15%</td>
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<td></td>
<td>-</td>
<td>3,30,922.00</td>
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<tr>
<td>21</td>
<td>Training Centre Setup Costs</td>
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<td>1,67,493.00</td>
<td>-</td>
<td>14,66,147.00</td>
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<td>22</td>
<td>Computer &amp; Printer</td>
<td>40%</td>
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<td>-</td>
<td>2,25,372.00</td>
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<td>23</td>
<td>Library Books</td>
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<td>24</td>
<td>Solar System</td>
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<td>25,922.00</td>
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<td>-</td>
<td>25,922.00</td>
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</table>

**TOTAL**  
91,17,904.00                          7,10,730.00                          8,45,034.00                          -    1,06,73,668.00

**As per our separate report of even date**  
FOR S. TULI & Co.  
CHARTERED ACCOUNTANTS  
P.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.
### 2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DETAILS OF IMPREST BALANCES AS ON 31.03.2018

<table>
<thead>
<tr>
<th>SL NO</th>
<th>PARTICULARS</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>Foreign Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.1.1</td>
<td>Foreign Contribution SB. A/c. No. 304002010040777</td>
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</tr>
<tr>
<td>1.1.2</td>
<td>Foreign Contribution Utilization SB. A/c. No. 695002010007454</td>
<td>8,423.00</td>
<td>19,934.00</td>
</tr>
<tr>
<td>1.1.3</td>
<td>Foreign Contribution Utilization SB. A/c. No. 488402011094060</td>
<td>-</td>
<td>33,849.00</td>
</tr>
<tr>
<td>1.1.4</td>
<td>Foreign Contribution Utilization SB. A/c. No. 50100230737181</td>
<td>1,000.00</td>
<td>-</td>
</tr>
<tr>
<td>1.2</td>
<td>Local Contributions</td>
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<tr>
<td>1.2.1</td>
<td>Local Contribution SB.A/c No. 304002010040773</td>
<td>11,06,430.64</td>
<td>9,22,498.00</td>
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<td>1.2.2</td>
<td>Local Contribution S.B. A/c No. 488402010132245</td>
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<td>2</td>
<td>Cash Balances</td>
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</tr>
<tr>
<td>2.1</td>
<td>Foreign Contribution Main Account</td>
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<td>2.2</td>
<td>Local Contribution Account</td>
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<td>2,966.00</td>
</tr>
<tr>
<td>3</td>
<td>Imprest Balances with Projects</td>
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<td></td>
</tr>
<tr>
<td>3.1</td>
<td>Imprest Cash balances With Projects</td>
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<td></td>
</tr>
<tr>
<td>3.1.1</td>
<td>Community Mobilization For Safe Motherhood IND - 68809</td>
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<td>880.00</td>
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<tr>
<td>3.1.2</td>
<td>Community Development Programme for Women - IND 71812</td>
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<td>9,496.00</td>
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<td>3.1.3</td>
<td>Eye Care Unit (Vision Center)</td>
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<td>Inclusive Coaching &amp; Skill Development/Training Center</td>
<td>1,336.00</td>
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<td></td>
<td>Inclusive Education for Visually Impaired (Kiran Stiftung)</td>
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<td>1,615.00</td>
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<tr>
<td>3.1.4</td>
<td>Inclusive Development for the Children and Youngsters with Disability-Projects/Programs</td>
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<td>3.1.5</td>
<td>I.D.C.Y.D. Welfare &amp; Assistance Program for PWDs</td>
<td>11,757.00</td>
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<td>Skill Development Program in hospitality management for the Livelihood for Youngsters with Disabilities (Advances to Party)</td>
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<td>Sahya Project</td>
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<td>3.1.8</td>
<td>LINC Asia network</td>
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<td></td>
<td>Capacity Building Project (Training/Workshop Programmes/ Livelihood )</td>
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<td>3,434.00</td>
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<td>3.2</td>
<td>Advance with party for expenses</td>
<td>1,75,000.00</td>
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<td>3.2.1</td>
<td>Imprest with SHG (NABARD) project</td>
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<td>4</td>
<td>Advances</td>
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<td>4.1</td>
<td>Prog. Advances (Printing and Stationery (Humanitarian/ Flood Project)</td>
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<td>TOTAL</td>
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<td>5,20,46,700.27</td>
<td>1,85,32,496.54</td>
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PLACE: LUCKNOW
DATE: 30.04.2018

Chief Functionary
Jan Vikas Samiti

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

P.K. UPPAL
PARTNER
M. No. 74231
<table>
<thead>
<tr>
<th>PURPOSE</th>
<th>OPENING BALANCE AS ON 01.04.2017</th>
<th>RECEIVED DURING THE YEAR</th>
<th>RECEIVED AS TRANSFER</th>
<th>INTEREST EARNED</th>
<th>TOTAL RECEIVED DURING THE YEAR</th>
<th>UTILIZED DURING THE YEAR</th>
<th>UTILIZED BY TRANSFER</th>
<th>BALANCE AS ON 31.03.2018</th>
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<td>Manous Unidas Spain</td>
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<td>19,53,743.00</td>
<td>28,15,893.00</td>
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<td>5,72,129.00</td>
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<td>1,89,150.00</td>
<td>-</td>
<td>-</td>
<td>1,89,150.00</td>
<td>1,89,150.00</td>
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<tr>
<td>FIDEI- France</td>
<td>3,31,540.00</td>
<td>25,60,000.00</td>
<td>-</td>
<td>-</td>
<td>25,60,000.00</td>
<td>13,86,724.00</td>
<td>1,60,000.00</td>
<td>13,44,816.00</td>
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<td>6,37,198.00</td>
<td>5,96,773.00</td>
<td>-</td>
<td>58,626.00</td>
</tr>
<tr>
<td>Kiran Foundation (Stiftung)</td>
<td>-</td>
<td>3,83,157.00</td>
<td>-</td>
<td>-</td>
<td>3,83,157.00</td>
<td>-</td>
<td>-</td>
<td>3,83,157.00</td>
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<tr>
<td>Saathi</td>
<td>-</td>
<td>1,12,200.00</td>
<td>-</td>
<td>-</td>
<td>1,12,200.00</td>
<td>59,171.00</td>
<td>-</td>
<td>53,029.00</td>
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<td>Kiran (Stiftung), Switzerland</td>
<td>67,526.00</td>
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<td>57,335.00</td>
<td>-</td>
<td>-</td>
<td>10,191.00</td>
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<tr>
<td>R K Stichting</td>
<td>82,376.00</td>
<td>3,78,802.00</td>
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<td>3,78,802.00</td>
<td>1,76,500.00</td>
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<td>2,84,678.00</td>
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<tr>
<td>Stichting Liliane Fonds</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>For Projects/Programs</td>
<td>51,27,900.70</td>
<td>10,25,36,459.70</td>
<td>-</td>
<td>-</td>
<td>96,025.00</td>
<td>10,26,32,484.70</td>
<td>6,86,69,135.62</td>
<td>15,83,949.91</td>
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<td>For implementation projects</td>
<td>8,79,132.00</td>
<td>27,86,755.00</td>
<td>-</td>
<td>-</td>
<td>1,313.00</td>
<td>27,88,068.00</td>
<td>21,20,157.00</td>
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<td>Other Donors</td>
<td>46,51,692.55</td>
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<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>SUB TOTAL Rs:</td>
<td>12,59,2,647.25</td>
<td>11,15,37,464.70</td>
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<td>-</td>
<td>97,338.00</td>
<td>11,16,34,802.70</td>
<td>7,73,53,784.62</td>
<td>17,43,949.91</td>
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<td>INDIAN CONTRIBUTION</td>
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<td></td>
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<tr>
<td>BREAD Noida and others</td>
<td>3,15,813.00</td>
<td>1,20,000.00</td>
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<td>-</td>
<td>11,749.00</td>
<td>1,31,749.00</td>
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<td>4,47,562.00</td>
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<td>NABARD</td>
<td>66,348.00</td>
<td>1,85,950.00</td>
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<td>-</td>
<td>1,85,950.00</td>
<td>1,71,461.00</td>
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<td>80,837.00</td>
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<td>NABAR AND OTHERS</td>
<td>915.00</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>SUB TOTAL Rs:</td>
<td>3,83,076.00</td>
<td>3,05,950.00</td>
<td>-</td>
<td>-</td>
<td>11,749.00</td>
<td>3,17,699.00</td>
<td>1,71,461.00</td>
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<tr>
<td>TOTAL</td>
<td>1,29,75,723.25</td>
<td>11,18,43,414.70</td>
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<td>-</td>
<td>1,09,087.00</td>
<td>11,19,52,501.70</td>
<td>7,75,25,245.62</td>
<td>17,43,949.91</td>
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</table>

DATE: LUCKNOW
PLACE: 30.04.2018

Chief Functionary
Jan Vikas Samiti
## SCHEDULE 06 - SPECIFIC/EAR-MARKED FUNDS (PROJECT GRANTS) RECEIPTS

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(I) Foreign Contributions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>For Welfare/Empowerment Of Women</td>
<td></td>
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</tr>
<tr>
<td>Community Development Program for Women- Supported by Manos Unidas</td>
<td>19,53,743.00</td>
<td>15,22,115.00</td>
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<tr>
<td>For Welfare of Children</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mothers Care- Educational Assistance to Children- Supported by BREAD Noida</td>
<td>1,29,150.00</td>
<td>1,80,600.00</td>
</tr>
<tr>
<td>BLOSSOM - Educational Assistance to Poor Children- Supported by BREAD Noida</td>
<td>60,00,00.00</td>
<td>60,00,00.00</td>
</tr>
<tr>
<td>Inclusive Coaching &amp; Skill Development Training Center (Kiran Foundation)</td>
<td>6,37,198.00</td>
<td>5,43,158.00</td>
</tr>
<tr>
<td>Inclusive Coaching &amp; Skill Development Training Center, Construction project (FIDEI)</td>
<td>25,60,00.00</td>
<td>33,81,850.00</td>
</tr>
<tr>
<td>Rural Development</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Humanitarian Assistance to Flood Affected victims of UP. - Supported by Caritas India</td>
<td>3,78,802.00</td>
<td>3,83,157.00</td>
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<tr>
<td>Shyam Project - AIDS eradication</td>
<td>1,12,200.00</td>
<td>8,74,159.00</td>
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<tr>
<td>For Relief/Rehabilitation of Victims of Natural Calamities</td>
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<td></td>
</tr>
<tr>
<td>Humanitarian Assistance to Flood Affected victims of UP. - Supported by Caritas India</td>
<td>-</td>
<td>3,29,400.00</td>
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<tr>
<td>For Welfare of Physically &amp; Mentally Challenged</td>
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<td></td>
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<tr>
<td>Inclusive Education for Visually Impaired &amp; PWDS (Kiran Stiftung)</td>
<td>27,86,755.00</td>
<td>27,08,898.00</td>
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<tr>
<td>Mission Project : Comprehensive Eye Care</td>
<td>3,30,751.00</td>
<td>67,82,649.00</td>
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<tr>
<td>Inclusive Coaching &amp; Skill Development Training Center, Construction project (FIDEI)</td>
<td>-</td>
<td>94,91,547.00</td>
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<tr>
<td>For Welfare of Physically &amp; Mentally Challenged -Stichting Liliane Fonds</td>
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<td></td>
</tr>
<tr>
<td>Supported Projects</td>
<td></td>
<td></td>
</tr>
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<td>1. Transportation &amp; Communication Means Projects- Supported by Stichting Liliane Fonds MIVA)</td>
<td>42,80,231.87</td>
<td>88,28,701.00</td>
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<td>2. Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds</td>
<td>8,10,09,735.83</td>
<td>4,66,09,822.00</td>
</tr>
<tr>
<td>3. LINC Asia Network Programme</td>
<td>14,96,434.00</td>
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</tr>
<tr>
<td>4. Inclusive Education Society Project (2399)</td>
<td>29,48,724.00</td>
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</tr>
<tr>
<td>5. Day Care Center and Rehabilitation Training Center Construction Project</td>
<td>45,49,866.00</td>
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<tr>
<td>6. Programe Evaluation</td>
<td>3,30,751.00</td>
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<tr>
<td>7. Telemedicine Projects(1976)</td>
<td>-</td>
<td>-</td>
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<tr>
<td>8. Inclusive Development for the Children and Youngsters with Disability-Capacity Building Training Programmes- Supported by Stichting Liliane Fonds</td>
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<td>1,79,239.00</td>
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<tr>
<td>9. Skill Development Program In Hospitality Management For The Livelihood For Youngsters With Disabilities</td>
<td>79,20,717.00</td>
<td>10,25,36,459.70</td>
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<tr>
<td>Total - Specific/Ear-Marked Funds- Foreign Contributions</td>
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<td>(II) Indian Contribution</td>
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<tr>
<td>Blossom Project - Educational Fund For Poor Children</td>
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<td></td>
</tr>
<tr>
<td>Contribution From JVS(Bread) for Blossom</td>
<td>60,00,00.00</td>
<td>65,00,00.00</td>
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<tr>
<td>Contribution (Savings) From Children of Blossom</td>
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<td>60,00,00.00</td>
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<td>Bank Interest on project fund</td>
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<td>Prog. Income-NABARD</td>
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<td>NABARD SHG Formation Project</td>
<td>1,85,950.00</td>
<td>1,26,00.00</td>
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<td>NABARD- E-Shakti Project</td>
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<td>Total - Specific/Ear-Marked Funds- Indian Contributions</td>
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<td>3,11,000.00</td>
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<td>11,18,55,163.70</td>
<td>7,17,87,653.00</td>
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## SCHEDULE 07 - GENERAL CONTRIBUTIONS/DONATIONS RECEIPTS

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<th>DESCRIPTION</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
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<td>(I) Foreign Contributions</td>
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<tr>
<td>General Contributions</td>
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<td>1,46,659.00</td>
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<td>(II) Indian Contribution</td>
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<td>CIBC CARD UNION New Delhi</td>
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<td>Mess Exp. Reimbursement</td>
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<td>Other General Contributions</td>
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<td>2,06,205.00</td>
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## SCHEDULE 08- BANK INTERESTS

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<td>2. Interest Indian (local) Contribution Account</td>
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<td>20,77,081.00</td>
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## SCHEDULE 09 - OTHER RECEIPTS

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<td>2. Indian Contribution</td>
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<tr>
<td>Income Tax Refund</td>
<td>1,86,486.00</td>
<td>84,569.00</td>
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<td>Advance Refund</td>
<td>10,823.00</td>
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<tr>
<td>Interest on Income Tax Refund</td>
<td>11,184.00</td>
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## SCHEDULE 10 - SPECIFIC/EAR-MARKED FUNDS / PAYMENTS

<table>
<thead>
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<th>DESCRIPTION</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
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</thead>
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<td>1. Foreign Contribution Payments</td>
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<td>Welfare / Empowerment of Women</td>
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<tr>
<td>Community Development Programme for Women - IND 66430</td>
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<td>28,15,893.00</td>
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<td>Community Mobilization for Safe Motherhood - IND - 68809</td>
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<td>3,58,016.00</td>
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<td>Community Development Programme for Women - IND 71812</td>
<td>15,05,938.00</td>
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<tr>
<td>Welfare of Children</td>
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<td>Elementary Education to Children of Slums in Varanasi City IND 66523</td>
<td>60,00,000.00</td>
<td>6,62,401.00</td>
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<td>BLOSSOM - Educational Assistance to Poor Children</td>
<td>1,29,150.00</td>
<td>1,80,600.00</td>
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<tr>
<td>Mothers Care - Educational Assistance to Children</td>
<td>5,96,773.00</td>
<td>7,39,448.00</td>
</tr>
<tr>
<td>Inclusive Coaching &amp; Skill Development Training Center (Kiran Foundation)</td>
<td>13,86,724.00</td>
<td>21,72,647.00</td>
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<tr>
<td>Inclusive Coaching &amp; Skill Development Training Center, construction project (FIDEI)</td>
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<td>-</td>
</tr>
<tr>
<td>Rural Development</td>
<td></td>
<td></td>
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<tr>
<td>Eye Care Unit (Vision Center)</td>
<td>57,335.00</td>
<td>55,827.00</td>
</tr>
<tr>
<td>Inclusive Education for Visually Impaired &amp; PWDS (Kiran Stiftung)</td>
<td>1,76,500.00</td>
<td>4,51,596.00</td>
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<tr>
<td>Mission Project - Comprehensive Eye Care</td>
<td>59,171.00</td>
<td>-</td>
</tr>
<tr>
<td>Sayha Project - Aids Eradication</td>
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<tr>
<td>Relief/Rehabilitation of Victims Of Natural Calamities</td>
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<tr>
<td>A Child Focused Community Development Programme at Saharaha-Bihar, LRRD</td>
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<td>259.00</td>
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<td>Humanitarian Assistance to Flood Affected Victims of UP.</td>
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<td>-</td>
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<tr>
<td>Welfare Of Physically and Mentally Challenged</td>
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<td></td>
</tr>
<tr>
<td>Inclusive Education Prog. For Persons With Disabilities (Kiran Stiftung)</td>
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<td>-</td>
</tr>
<tr>
<td>Training Center (Building Construction / Maintenance/ Renovation )</td>
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<td>60,515.00</td>
</tr>
<tr>
<td>Capacity Building Project (Training/Workshop/ Livelihood Programs)</td>
<td>12,82,946.00</td>
<td>63,17,771.00</td>
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<tr>
<td>I.D.C.Y.D. Welfare &amp; Assistance Program for PWDS - (Supported by Stichting Liliane)</td>
<td>21,20,157.00</td>
<td>34,03,103.00</td>
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<tr>
<td>Fonds direct implementation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Welfare of Physically &amp; Mentally Challenged -Stichting Liliane Funds Supported Projects</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Transportation &amp; Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA)</td>
<td>39,60,884.00</td>
<td>83,85,473.00</td>
</tr>
<tr>
<td>2. Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by SLF</td>
<td>5,64,39,291.00</td>
<td>5,00,47,184.00</td>
</tr>
<tr>
<td>3. LIN C Asia Network Programme</td>
<td>7,51,508.00</td>
<td>-</td>
</tr>
<tr>
<td>4. Inclusive Education Inclusive Society Project Project (2399)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>5. Day Care Center and Rehabilitation Training center Construction Project (2431)</td>
<td>8,31,178.00</td>
<td>55,000.00</td>
</tr>
<tr>
<td>6. Programme Evaluation</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>7. Telemedicine Project (1976)</td>
<td>1,52,815.62</td>
<td>16,87,380.00</td>
</tr>
<tr>
<td>8. Inclusive Development for the Children and Youngsters with Disability- Capacity Building Training Programme/ Other Projects - SLF</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>9. Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities</td>
<td>64,78,459.00</td>
<td>38,29,363.00</td>
</tr>
<tr>
<td>Total - Specific/Ear-Marked Funds-Foreign Contribution Payments</td>
<td>7,73,53,784.62</td>
<td>8,12,25,318.00</td>
</tr>
</tbody>
</table>

## 2. Indian Contributions Payments

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SHG FORMATION PROJECT -NABARD</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Data Collection/ Survey</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Meetings/ Seminars/ Awareness Progr.</td>
<td>22,832.00</td>
<td>32,525.00</td>
</tr>
<tr>
<td>Training on Leadership for SHG S</td>
<td>-</td>
<td>2,802.00</td>
</tr>
<tr>
<td>Travel and Supervision Exp.</td>
<td>-</td>
<td>2,000.00</td>
</tr>
<tr>
<td>SHG E-SHAKTI- DIGITALIZATION OF SHGS- NABARD</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Handsets Devices- TABs</td>
<td>-</td>
<td>49,300.00</td>
</tr>
<tr>
<td>Sim Charges for Data Connection</td>
<td>-</td>
<td>500.00</td>
</tr>
<tr>
<td>Telephone/Data Pack Expense-NABARD</td>
<td>23,438.00</td>
<td>885.00</td>
</tr>
<tr>
<td>Training Cost- E-Shakti</td>
<td>-</td>
<td>2,800.00</td>
</tr>
<tr>
<td>Master Data Collection and Upload</td>
<td>1,25,191.00</td>
<td>13,000.00</td>
</tr>
<tr>
<td>Handholding Charges- Remuneration</td>
<td>-</td>
<td>1,48,629.00</td>
</tr>
<tr>
<td>Total - Specific/Ear-Marked Funds-Indian Contribution Payments</td>
<td>1,71,461.00</td>
<td>1,19,652.00</td>
</tr>
<tr>
<td>SUB: TOTAL</td>
<td>7,75,25,245.62</td>
<td>8,13,44,970.00</td>
</tr>
</tbody>
</table>
### SCHEDULE 11 - OTHER ESTABLISHMENT/ AMIN. ETC. PAYMENTS

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Foreign Contribution Payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Web Site Development and Maintenance</td>
<td>5,500.00</td>
<td>30,000.00</td>
</tr>
<tr>
<td>Legal Expenses</td>
<td>1,27,127.00</td>
<td>1,08,813.00</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>21,045.99</td>
<td>24,615.07</td>
</tr>
<tr>
<td>Computer &amp; Maintenance</td>
<td>1,93,607.00</td>
<td>53,400.00</td>
</tr>
<tr>
<td>Electrical Expenses</td>
<td>37,737.00</td>
<td>14,075.00</td>
</tr>
<tr>
<td>Auditing fees and Charges</td>
<td>8,165.00</td>
<td>63,250.00</td>
</tr>
<tr>
<td>Generator Running and Maintenance</td>
<td>33,674.00</td>
<td>3,245.00</td>
</tr>
<tr>
<td>Printing and Stationary</td>
<td></td>
<td>18,000.00</td>
</tr>
<tr>
<td>General Repair and Maintenance</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hospitality Expenses</td>
<td>1,37,597.00</td>
<td>21,064.00</td>
</tr>
<tr>
<td>PF A/C</td>
<td>6,99,955.00</td>
<td>4,961.00</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>180.00</td>
<td></td>
</tr>
<tr>
<td>Photocopy maintenance</td>
<td>5,889.00</td>
<td></td>
</tr>
<tr>
<td>Professional Charges</td>
<td>35,250.00</td>
<td></td>
</tr>
<tr>
<td>Telephone exp.</td>
<td>510.00</td>
<td></td>
</tr>
<tr>
<td>Travelling and Conveyance</td>
<td>52,460.00</td>
<td>615.00</td>
</tr>
<tr>
<td>Fuel and Petrol</td>
<td>62,265.00</td>
<td></td>
</tr>
<tr>
<td>Vehicle Running &amp; Maintenance</td>
<td>1,61,303.00</td>
<td>32,836.00</td>
</tr>
<tr>
<td>Charity &amp; Donation</td>
<td>25,000.00</td>
<td>21,200.00</td>
</tr>
<tr>
<td>Staff Welfare Exp.</td>
<td>27,559.00</td>
<td></td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Indian Contribution Payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Akshya Project (TB) Expenses</td>
<td>200.00</td>
<td>13,005.00</td>
</tr>
<tr>
<td>Educational Support To Poor Children</td>
<td>16,190.00</td>
<td>7,800.00</td>
</tr>
<tr>
<td>Disability Day Celebration Expenses</td>
<td>-</td>
<td>15,870.00</td>
</tr>
<tr>
<td>Awareness &amp; Educational Expenses</td>
<td>17,955.00</td>
<td>13,915.00</td>
</tr>
<tr>
<td>Eye Care Unit Expenses</td>
<td>190.36</td>
<td>33.00</td>
</tr>
<tr>
<td>Auditing Charges</td>
<td>-</td>
<td>17,515.00</td>
</tr>
<tr>
<td>Bank Charges</td>
<td>8,400.00</td>
<td>500.00</td>
</tr>
<tr>
<td>Charity &amp; Contribution Exp.</td>
<td>19,750.00</td>
<td>1,13,195.00</td>
</tr>
<tr>
<td>Farm and Garden</td>
<td>1,61,870.00</td>
<td>18,800.00</td>
</tr>
<tr>
<td>Food and Provision</td>
<td>10,714.00</td>
<td>10,223.00</td>
</tr>
<tr>
<td>Hospitality Expenses</td>
<td>12,240.00</td>
<td>5,983.00</td>
</tr>
<tr>
<td>House Supplies, Toiletries, Outfit etc.</td>
<td>10,771.00</td>
<td>4,800.00</td>
</tr>
<tr>
<td>Medical Expenses</td>
<td>18,178.00</td>
<td>47,544.00</td>
</tr>
<tr>
<td>Periodicals and News Papers</td>
<td>150.00</td>
<td>280.00</td>
</tr>
<tr>
<td>Repair and Maintenance</td>
<td>1,485.00</td>
<td>410.00</td>
</tr>
<tr>
<td>Vehicle Running &amp; Maintenance</td>
<td>1,590.00</td>
<td>2,83,372.36</td>
</tr>
<tr>
<td>SUB: TOTAL</td>
<td>26,39,360.35</td>
<td>9,39,136.07</td>
</tr>
</tbody>
</table>

### SCHEDULE 12 - CAPITAL EXPENSES

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>CURRENT YEAR (INR)</th>
<th>PREVIOUS YEAR (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Foreign Contribution</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Furniture</td>
<td>41,800.00</td>
<td>-</td>
</tr>
<tr>
<td>Photocopy</td>
<td>97,704.00</td>
<td>-</td>
</tr>
<tr>
<td>Computer</td>
<td>24,800.00</td>
<td>-</td>
</tr>
<tr>
<td>Inverter &amp; Generator</td>
<td></td>
<td>1,64,304.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>18,000.00</td>
</tr>
<tr>
<td>2. Indian Contribution</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kitchen Equipment</td>
<td>-</td>
<td>1,889.00</td>
</tr>
<tr>
<td>SUB: TOTAL</td>
<td>1,64,304.00</td>
<td>19,889.00</td>
</tr>
</tbody>
</table>

As per our separate report of even date

P.K. UPPAL
CHARTERED ACCOUNTANTS

Chief Accountant
Jan Vikas Samiti

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

Staff salaries mentioned in Schedule 11 are directly booked out of the general fund and are not part of any project.

PLACE: LUCKNOW
DATE: 30.04.2016
## JAN VIKAS SAMITI
PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESII 221 003, INDIA

### 2.6 BANK RECONCILIATION STATEMENT AS ON 31-03-2018

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

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>AMOUNT (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as per Books of Accounts</td>
<td>4,98,70,000.00</td>
</tr>
<tr>
<td>SB. A/c</td>
<td>(4,473.27)</td>
</tr>
<tr>
<td>FFD A/c</td>
<td>4,98,65,526.73</td>
</tr>
</tbody>
</table>

Add: Cheque Issued but not yet presented for payment / Not reflected in the bank

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Date</th>
<th>Ch. Number</th>
<th>AMOUNT (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>15-03-2018</td>
<td>12014421</td>
<td>1000.00</td>
</tr>
<tr>
<td>2</td>
<td>31-03-2018</td>
<td>12014471</td>
<td>5550.00</td>
</tr>
<tr>
<td>3</td>
<td>31-03-2018</td>
<td>12014472</td>
<td>8000.00</td>
</tr>
<tr>
<td>4</td>
<td>31-03-2018</td>
<td>12014474</td>
<td>35530.00</td>
</tr>
<tr>
<td>5</td>
<td>31-03-2018</td>
<td>12014475</td>
<td>8000.00</td>
</tr>
</tbody>
</table>

**Balance as per Bank Book After adjustments (A+B)**

<table>
<thead>
<tr>
<th>AMOUNT (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,99,23,606.73</td>
</tr>
</tbody>
</table>

**Balance as per Bank Statement**

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>AMOUNT (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SB. A/c</td>
<td>53,606.73</td>
</tr>
<tr>
<td>FFD A/c</td>
<td>4,98,70,000.00</td>
</tr>
</tbody>
</table>

#### 2 Foreign Contribution Utilization SB. A/c. No. 695002010007454

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>AMOUNT (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as per Books of Accounts</td>
<td>8,423.00</td>
</tr>
<tr>
<td>Balance as per Bank Statement</td>
<td>8,423.00</td>
</tr>
</tbody>
</table>

#### 3 HDFC Bank Pvt. Ltd (SB. A/c. No. 50100230737181) FC

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>AMOUNT (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as per Books of Accounts</td>
<td>1,000.00</td>
</tr>
<tr>
<td>Balance as per Bank Statement</td>
<td>1,000.00</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>AMOUNT (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as per Books of Accounts</td>
<td>11,06,430.64</td>
</tr>
<tr>
<td>Balance as per Bank Statement</td>
<td>11,06,430.64</td>
</tr>
</tbody>
</table>

**Difference**

| NIL |

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

<table>
<thead>
<tr>
<th>PARTICULARS</th>
<th>AMOUNT (INR)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance as per Books of Accounts</td>
<td>4,47,562.00</td>
</tr>
<tr>
<td>Balance as per Bank Statement</td>
<td>4,47,562.00</td>
</tr>
</tbody>
</table>

**PLACE:** LUCKNOW  
**DATE:** 30/04/2018

[Signature]

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. 76231

[Stamp]
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 77 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 on the basis of Financial Policies, procedures 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 2017 and ending on 31st March 2018.

c) Fund Accounting

The accounts of Jan Vikas Samiti are maintained substantially in accordance with the principles of fund accounting. Under these principles, resources are classified for accounting and reporting purposes. In the accounts of Jan Vikas Samiti, two main groups are distinguished which are, restricted funds and unrestricted funds.

d) Restricted Funds/Ear-Marked Funds

Funds received for specific purposes are classified as restricted funds with separate accounting records being maintained for each account. Restricted Funds/Ear-Marked funds that are received are classified under restricted fund receipts. Expenses incurred out of restricted funds are reflected in the statement of financial activities as fund utilized.

d) Un-Restricted Funds

Funds received for on-going operations without any restrictions by the donor are classified as Un-Restricted funds.

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 are 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 remains 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 2018 shows deficit of revenue Rs. 9,35,234.35

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 2018 is Rs. 2586.90, The Cash at bank as on 31st March 2018 is Rs. 5,14,28,942.37 and an Imprest Balance with projects is Rs. 6,15,171.00

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 consist of the donations and other contributions by individuals and third parties with out 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 administrative as well as internal governance of the organizations for the smooth execution of its aims and objectives.
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 2018.

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 2018; and
b. In the case of Income & Expenditure Account, of the deficit for the Year ended on that date.

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS
### 5. MANAGEMENT LETTER BY INDEPENDENT AUDITORS ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Frame Work</th>
<th>Minimum Points to be covered on the status of the Organization in Management Letter</th>
<th>Auditor's Remark</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Planning and Budgeting System</td>
<td>1. Approved Budget is used for the Reporting and Monitoring</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Finance Department hold a copy of the budget for booking the expenses. In case of modification of budget whether necessary approvals are obtained.</td>
<td>Finance Department Holds a Copy of the budgets and no modification noted during the period under review.</td>
</tr>
<tr>
<td>2</td>
<td>Accounting System</td>
<td>1. Separate project Cash books and ledger books are maintained for earmarked funds</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Chart of accounts</td>
<td>Maintained</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Following Fund Accounting</td>
<td>Yes, Separate books of account are maintained for each earmarked projects/programs funds.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. Authorisation Procedures and Practices are in Place</td>
<td>Yes</td>
</tr>
<tr>
<td>3</td>
<td>Controls, Checks and Balances</td>
<td>1. Cash Control</td>
<td>Yes, Petty Cash registers and other checks and balances are maintained which ensures proper cash control.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Bank Control</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Bank Reconciliations</td>
<td>Periodic bank reconciliations are carried out as mentioned in the finance operational manual of the organisation</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. Fixed assets Control</td>
<td>Yes, fixed assets registers are maintained as required.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. Procurement Procedures and Purchase Control</td>
<td>Yes, Systems are followed as per the Procurements procedures and purchase manual of the organization.</td>
</tr>
<tr>
<td>4</td>
<td>Reporting</td>
<td>1. Budget Comparison Report and analysis of reasons of Variance.</td>
<td>Systems are Followed</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Obtaining Prior approvals for variance exceeding prescribed percentage on modification in activity</td>
<td>Not Noted / Reported</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Reporting is done in accordance with the budget items and in the given format.</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4. Interest apportionment on donor funds</td>
<td>followed as required</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5. Variation and deviation of usage of funds</td>
<td>Not Noted / Reported</td>
</tr>
<tr>
<td>5</td>
<td>Financial Monitoring</td>
<td>1. Levels and Persons involved in Monitoring</td>
<td>Executive Directors, Management, Departmental Heads</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2. Segregation of duties and responsibilities included in the financial monitoring</td>
<td>The finance department has a proper system for segregation of duties and responsibilities for the financial monitoring and verifications of financial transactions as set in the fiancé operational manual of the organization</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3. Systems and Procedures involved in Monitoring</td>
<td>Maintained and followed as described in the finance manual of the organization.</td>
</tr>
<tr>
<td>7</td>
<td>Legal Compliance</td>
<td>1</td>
<td>Compliance of FCRA</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>Compliance of Income Tax Act</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>Compliance of Societies Act</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>Compliance of Social Security Schemes</td>
<td>Yes</td>
</tr>
<tr>
<td>8</td>
<td>Governance</td>
<td>1</td>
<td>Minutes of Governing Body meetings</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>Quorum for the Meetings</td>
<td>Maintained</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>Frequency and Agenda of the Meetings</td>
<td>Holds the Minimum Number of Meetings as required with necessary notice and agenda circulated among the members</td>
</tr>
<tr>
<td>9</td>
<td>Finance Staff</td>
<td>1</td>
<td>Skills of the Staff</td>
</tr>
<tr>
<td></td>
<td>2</td>
<td>Qualification</td>
<td>MBA in Finance</td>
</tr>
<tr>
<td></td>
<td>3</td>
<td>Experience</td>
<td>11 Years</td>
</tr>
<tr>
<td></td>
<td>4</td>
<td>Job Responsibilities</td>
<td>Preparation &amp; Finalization of the Financial Statements</td>
</tr>
<tr>
<td></td>
<td>5</td>
<td>Supervising Capability in Managing of Budget</td>
<td>Adequate</td>
</tr>
<tr>
<td></td>
<td>6</td>
<td>Reporting and Monitoring Capability on financial aspects of the project.</td>
<td>Adequate</td>
</tr>
</tbody>
</table>

FOR S. TULI & Co.
CHARtered ACCOUNTANTS

P.K. UPPAL
PARTNER
M. NO. 74231

PLACE: LUCKNOW
DATE: 30.04.2018
## 6. Audit Opinion on Financial Management and Monitoring of Partner Organisations

<table>
<thead>
<tr>
<th></th>
<th>Budget/ Project Grants to the Partner Organizations</th>
<th>Reporting and Justification of the project grants</th>
<th>Legitimacy of the expenditures by the POs</th>
<th>Adherence to the guidelines given by JVS for the accounting</th>
<th>Internal financial audits of the Partner Organisations</th>
<th>Monitoring External audits of the POs</th>
<th>Compliance of FCRA</th>
<th>Compliance of Income Tax Act</th>
</tr>
</thead>
</table>
| 1 | Periodical Financial Justifications/Reports are submitted by the Partner organizations which are duly verified with the annual audited financial statements of the projects. | 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. | 1. Regular Financial monitoring through the programme responsible are done during the field visits by cross verifying the reports submitted by the organizations with the supporting documents and substantial evidences, this has been noted from the information and documents provided to us during the audit.  
2. during desk audits of the partner organisations' financial records and relevant substantial evidences are verified Jan Vikas Samiti finance management team. The partner organisations for desk auditing are classified priority based on the organizational capacity, level of budgets, nature of programs etc. The internal audit reports and findings have been duly verified during out audit. | A accounting guidelines for the project implementation is provided to the partner organizations and it has been noted during the audit that the partner organizations are following the said guidelines for the account maintenance for the preparation of the final financial statement. | 1. External audit of the projects supported by Jan Vikas Samiti are done in accordance with the guideline given by Jan Vikas Samiti and the reports are prepared and submitted in the prescribed format. This enables the management to assess and verify the reports of the Partner Organisations effectively. | Jan Vikas Samiti makes sure that the partner organisations comply with all the regulatory norms of Ministry of Home Affairs, like filing of Quarterly returns, annual return of foreign contributions etc. A copy of such records is maintained at the Head office of Jan Vikas Samiti that has been duly verified during the audit. | Legal compliance of the Partner Organizations under the Income Tax Act are closely monitored by Jan Vikas Samiti and relevant documents are maintained at the office and they have been duly verified during the audit. |
7. 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.