



JAN VIKAS SAMITI

FINANCIAL STATEMENTS 2018-19

JAN VIKAS SAMITI

PROVINCIALATE, CHRISTNAGAR, P.O.,

VARANASI, UTTAR PRADESH

221 003, INDIA

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2.1 CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2019

S. TULI & Co.

CHARTERED ACCOUNTANTS

8-HALWASIA COURT, HAZARATGANJ, LUCKNOW,

226001 (UP)

Telephone Off. 0522-4011580/3012235/2231453

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JAN VIKAS SAMITI

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

LIABILITIES	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
(I) CAPITAL FUND					
Balance as on 01.04.2018		9,673,896.00		9,403,934.00	
Add: Assets transferred from Specific Projects & General Fund		14,856,725.00		1,555,764.00	
		24,530,621.00		10,959,698.00	
Less: Refunded during the year		-		186,486.00	
Less: Depreciation during the year		2,247,775.00	22,282,846.00	1,099,316.00	9,673,896.00
(II) EAR-MARKED- SPECIFIC PROJECTS FUNDS UNDISBURSED					
Balance as on 01.04.2018		45,659,029.42		12,975,723.25	
Add: Program fund Received during the year		85,107,452.69		111,855,163.70	
Add: Bank Interest received during the year		71,511.00		97,338.00	
	03 05	130,837,993.11		124,928,224.95	
Less: Project Funds Disbursed during the year		102,115,192.14		77,525,245.62	
Less: Project Handholding charges transferred to general fund		2,548,270.00	26,174,530.97	1,743,949.91	45,659,029.42
(III) GENERAL FUND					
Balance as on 01.04.2018		6,387,670.85		5,556,773.29	
Add/Less: Excess of income over expenditure transferred		(368,563.06)		(935,234.35)	
Add: Project Handling charges transferred from earmarked fund	04	2,548,270.00		1,743,949.91	
Add: Refunded during the year		-		186,486.00	
		8,567,377.79		6,551,974.85	
Less: Assets transferred to capital fund		463,592.00	8,103,785.79	164,304.00	6,387,670.85
TOTAL			56,561,162.76		61,720,596.27

ASSETTS	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
(I) FIXED ASSETS					
At cost less Depreciation	01		22,176,802.00		9,574,352.00
(II) OTHER ASSETS					
Income Tax (TDS on FFD)		99,544.00		286,030.00	
Less: Refunded during the year		-	99,544.00	186,486.00	99,544.00
(III) CURRENT ASSETS					
Cash at Banks		34,051,428.56		51,428,942.37	
Cash in Hand		17,824.90		2,586.90	
Imprest Balances With Projects	02	23,563.30		615,171.00	
Advances		192,000.00	34,284,816.76	-	52,046,700.27
TOTAL			56,561,162.76		61,720,596.27

PLACE: LUCKNOW

DATE : 16.07.2019

As per our separate report of even date

FOR S. TULI & Co.
CHARTERED ACCOUNTANTSP.K. UPPAL
PARTNER

M. No. 74251

Cash at banks includes the Flexi-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.

Chief Functionary
Jan Vikas Samiti

2.2 STATEMENT OF CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2019

JAN VIKAS SAMITI


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

RECEIPTS	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Opening Balances:					
Bank Balance		51,428,942.37		18,225,499.64	
Cash Balances		2,586.90		3,256.90	
Imprest with Projects		615,171.00	52,046,700.27	292,917.00	18,521,673.54
Specific/Ear-Marked Funds Receipts:					
Foreign Contribution Receipts	06	84,834,752.69		111,537,464.70	
Indian Contribution Receipts		272,700.00	85,107,452.69	317,699.00	111,855,163.70
General Donations/Funds Receipts:					
Foreign Contribution Receipts	07	16,019.12			
Indian Contribution Receipts		412,843.00	428,862.12	206,205.00	206,205.00
Bank Interests:					
Bank and FDR Interests (Foreign Contribution)	08	2,389,712.00		1,546,776.00	
Bank and FDR Interests (Indian Contribution)		38,051.00	2,427,763.00	37,299.00	1,584,075.00
Other Receipts:					
Income Tax Refund	09			186,486.00	
Interest on Income Tax Refund				11,184.00	
Advance Refund				10,823.00	208,493.00
TOTAL			140,010,778.08		132,375,610.24
PAYMENTS		CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Specific/Ear-Marked Funds Payments:					
Foreign Contribution Payments	10	101,875,158.14		77,353,784.62	
Indian (Local) Contribution Payments		240,034.00	102,115,192.14	171,461.00	77,525,245.62
Other establishment/ Amin. Etc. Payments:					
Foreign Contribution Payments	11	2,741,535.03		2,355,987.99	
Indian (Local) Contribution Payments		405,642.15	3,147,177.18	283,372.36	2,639,360.35
Capital Expenses/ Additions to Fixed assets	12		463,592.00		164,304.00
Advances:					
To staff		17,000.00			
To SGH's Project	02	175,000.00	192,000.00		
Closing Balances:					
Cash Balances		17,824.90		2,586.90	
Bank Balances	02	34,051,428.56		51,428,942.37	
Imprest Balances		23,563.30	34,092,816.76	615,171.00	52,046,700.27
TOTAL			140,010,778.08		132,375,610.24

PLACE: LUCKNOW
DATE : 16.07.2019


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 2019**

JAN VIKAS SAMITI

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

INCOME	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
General Donations/Funds:					
Foreign Contribution Received	06	9,519.12	422,362.12	206,205.00	206,205.00
Indian Contribution Received		412,843.00			
Bank & FDR Interest:					
Bank and FDR Interests on Foreign Contribution	08	2,321,895.00	2,356,252.00	1,449,438.00	1,497,921.00
Bank and FDR Interests on Indian Contribution		34,357.00		37,299.00	
Interest on Income Tax Refund		-		11,184.00	
TOTAL			2,778,614.12		1,704,126.00


EXPENDITURE	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Foreign Contribution Expenditures	11	2,741,535.03	3,147,177.18	2,355,987.99	2,639,360.35
Indian (Local) Contribution Expenditures		405,642.15		283,372.36	
Excess of Income over Expenditure Transferred to Capital Fund			(368,563.06)		(935,234.35)
TOTAL			2,778,614.12		1,704,126.00

PLACE: LUCKNOW
DATE: 16.07.2019


Chief Functionary
Jan Vikas Samiti



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


P.K. UPPAL
PARTNER
M. No. 74231



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 31-03-2019

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 01-04-2018	ADDITION				SALE	TOTAL	DEPRECIATION	COST AS ON 31-03-2019
				UPTO 30-09-2018		AFTER 30-09-2018					
				F.C.	I.C. (OTHER)	F.C.	I.C. (OTHER)				
1	Land	0%	2,946,610.00	-	-	-	-	-	2,946,610.00	-	2,946,610.00
2	Building & Shed	10%	803,293.00	5,004,774.00	-	8,648,319.00	-	-	14,456,386.00	1,013,223.00	13,443,163.00
3	Furniture & Fixture	10%	486,991.00	188,090.00	-	-	-	-	675,081.00	67,509.00	607,572.00
4	Digital Camera	15%	59,442.00	-	-	-	-	-	59,442.00	8,916.00	50,526.00
5	Projector	15%	38,383.00	-	-	-	-	-	38,383.00	5,757.00	32,626.00
6	Inverter & Generator	15%	178,769.00	-	-	-	-	-	178,769.00	26,815.00	151,954.00
7	Kitchen Equipment	15%	11,781.00	-	-	-	-	-	11,781.00	1,767.00	10,014.00
8	Motor Cycle & Vehicle	15%	1,457,910.00	63,500.00	-	28,937.00	-	6,500.00	1,543,847.00	223,881.00	1,319,966.00
9	Scanner	15%	340.00	-	-	-	-	-	340.00	51.00	289.00
10	Motor Car & Jeep	15%	256,364.00	-	-	-	-	-	256,364.00	38,455.00	217,909.00
11	Cycle	15%	6,471.00	-	-	-	-	-	6,471.00	971.00	5,500.00
12	Telephone Equipments	15%	544.00	-	-	-	-	-	544.00	82.00	462.00
13	Electrical Equipments	15%	1,036,357.00	-	-	-	-	-	1,036,357.00	155,454.00	880,903.00
14	Photo Copier	15%	172,466.00	-	-	-	-	-	172,466.00	25,869.00	146,597.00
15	Tube well	15%	13,847.00	-	-	-	-	-	13,847.00	2,077.00	11,770.00
16	Vision Centre Setup Cost	15%	5,566.00	-	-	-	-	-	5,566.00	835.00	4,731.00
17	Country Club	15%	11,962.00	-	-	-	-	-	11,962.00	1,794.00	10,168.00
18	Air Conditioner	15%	12,071.00	-	-	-	-	-	12,071.00	1,811.00	10,260.00
19	Sewing Machine	15%	45,294.00	13,800.00	-	-	-	-	59,094.00	8,864.00	50,230.00
20	Physio Therapy Unit Cost	15%	281,284.00	-	-	-	-	-	281,284.00	42,193.00	239,091.00
21	Training Centre Setup Costs	15%	1,517,948.00	-	-	-	-	-	1,517,948.00	227,692.00	1,290,256.00
22	CCTV Camera	15%	-	149,705.00	-	-	-	-	149,705.00	22,456.00	127,249.00
23	Computer & Printer	40%	215,063.00	635,600.00	-	124,000.00	-	-	974,663.00	365,065.00	609,598.00
24	Library Books	40%	1.00	-	-	-	-	-	1.00	-	1.00
25	Solar System	40%	15,595.00	-	-	-	-	-	15,595.00	6,238.00	9,357.00
	TOTAL		9,574,352.00	6,055,469.00	-	8,801,256.00	-	6,500.00	24,424,577.00	2,247,775.00	22,176,802.00

As per our separate report of even date

FOR SUTULI & Co.

CHARTERED ACCOUNTANTS

P.K. UPPAL
PARTNER
M. No. 74231

PLACE : LUCKNOW

DATE : 16.07.2019



[Signature]
Chief Functionary
Jan Vikas Samiti

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 31.03.2018

Sl. No.	PARTICULARS	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
1	Bank Balances				
1.1	Foreign Contributions				
1.1.1	Foreign Contribution SB. A/c.No: 304002010040777	30,846,134.51		49,865,526.73	
1.1.2	Foreign Contribution Utilization SB. A/c.No: 695002010007454	21,475.84		8,423.00	
1.1.3	Foreign Contribution Utilization SB. A/c.No: 30400201195912	1,214,215.28		-	
1.1.4	Foreign Contribution Utilization SB. A/c.No: 50100230737181	542,617.44		-1,000.00	
		32,624,443.07		49,874,949.73	
1.2	Local Contributions				
1.2.1	Local Contribution SB.A/c.No. 304002010040773	970,729.49		1,106,430.64	
1.2.2	Local Contribution S.B. A/c No. 488402010132245	456,256.00		447,562.00	
		1,426,985.49	34,051,428.56	1,553,992.64	51,428,942.37
2	Cash Balances				
2.1	Foreign Contribution Main Account	2,752.90		439.90	
2.2	Local Contribution Account	15,072.00	17,824.90	2,147.00	2,586.90
3	Imprest Balances with Projects				
3.1	Imprest Cash balances With Projects				
3.1.1	Community Mobilization For Safe Motherhood IND - 68809	7,739.00		160.00	
3.1.2	Community Development Programme for Women - IND 71812	382.00		7,309.00	
	Eye Care Unit (Vision Center)	-		4,753.00	
	Inclusive Coaching & Skill Development Training Center	646.00		1,336.00	
	Inclusive Education for Visually Impaired (Kiran Stifung)	-		1,615.00	
3.1.3	Inclusive Development for the Children and Youngsters with Disability-Projects/Programs	1,363.00		4,080.00	
3.1.4	I.D.C.Y.D. Welfare & Assistance Program for PWDs	6,510.00		11,757.00	
3.1.5	Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities (Advances to Party)	222.00		3,853.00	
3.1.6	Sahya Project	1,511.00		4,359.00	
3.1.7	HSBS Skill For Life	(34,862.00)		-	
3.1.8	Secured Hygienic & Healthful Living For Girls	3,948.30		-	
3.1.9	LINC Asia network	-		400,000.00	
3.1.10	Capacity Building Project (Training/Workshop Programmes/ Livelihood)	189.00		34.00	
		(12,351.70)		439,256.00	
3.2	Advance HSBC Projects	35,000.00		175,000.00	
3.2.1	Imprest with SHG (NABARD) project	915.00	23,563.30	915.00	615,171.00
4	Advances				
4.1	Staff Advance	17,000.00		-	
4.2	SGHs Project	175,000.00	192,000.00	-	
	TOTAL		34,284,816.76		52,046,700.27

PLACE : LUCKNOW
DATE : 16.07.2019


 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



SCHEDULE 03
2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS OF SPECIFIC EAR-MARKED FUNDS UNDISBURSED AS ON 31.03.2019

PURPOSE	OPENING BALANCE AS ON 01.04.2017	RECEIVED DURING THE YEAR		RECEIVED DURING THE YEAR		TOTAL RECEIVED DURING THE YEAR	UTILIZED DURING THE YEAR	UTILIZED BY TRANSFER	BALANCE AS ON 31.03.2018
		RECEIVED DURING THE YEAR	RECEIVED AS TRANSFER	INTEREST EARNED	RECEIVED AS TRANSFER				
1. FOREIGN CONTRIBUTION									
1.1 WELFARE/EMPOWERMENT OF WOMEN (SOCIAL)									
Community Development Programme For Women - IND - 66430	6,48,366.00	21,44,825.00	-	-	-	21,44,825.00	17,04,085.00	-	10,89,046.00
Community Mobilization for Safe Motherhood - IND - 68809	176,177.00	18,31,869.00	-	-	-	18,31,869.00	14,87,744.00	-	2,67,948.00
Community Development Programme for Women - IND 71812	5,72,129.00	39,76,694.00	-	-	-	39,76,694.00	31,91,839.00	-	13,56,994.00
SUB TOTAL Rs :									
1.2 WELFARE OF CHILDREN (SOCIAL)									
Mary's Meals	-	4,75,127.00	-	-	-	4,75,127.00	-	-	-
BEGCOM - Educational Assistance to Children	-	1,17,850.00	-	-	-	1,17,850.00	-	-	-
Adhara Care- Educational Assistance to Children	-	6,95,194.00	-	-	-	6,95,194.00	-	-	-
Inclusive Coaching & SRB Development Training Center (Kiran Foundation)	58,626.00	33,00,753.00	-	-	-	33,00,753.00	40,47,907.00	-	49,249.00
Inclusive Coaching & SRB Development Training Center, Construction project (FIDEI)	13,44,816.00	-	-	-	-	-	1,05,038.00	-	4,32,624.00
SUB TOTAL Rs :									
1.3 RURAL DEVELOPMENT (SOCIAL)									
Secured, Hygienic & Healthful Living For Girls	-	14,44,145.00	-	-	-	14,44,145.00	-	-	-
Besposed Project	10,191.00	2,61,124.00	-	-	-	2,61,124.00	-	-	5,00,702.30
Eye Care Unit (Vikram Center)	2,84,678.00	-	-	-	-	-	10,191.00	-	2,61,124.00
Inclusive Education for Visually Impaired & PWDs & Transportation Means (RK Inching)	3,83,157.00	-	-	-	-	-	2,84,678.00	-	-
Project: Comprehensive Eye Care (Mishra)	53,029.00	9,62,612.00	-	-	-	9,62,612.00	2,84,678.00	-	2,28,327.00
Sadhan Project- HIV/AIDS Services Project	-	-	-	-	-	-	1,54,330.00	-	-
SUB TOTAL Rs :									
1.4 WELFARE OF PHYSICALLY & MENTALLY CHALLENGED - (SOCIAL)									
Capacity Building Project (Training/Workshop Programmas/ Livelihood)	33,68,746.55	16,54,975.00	-	-	-	16,54,975.00	17,59,719.00	-	16,09,027.55
HSBC Skills For Life	-	-	-	-	-	-	4,75,621.72	-	11,79,353.28
Sustaining Lillians Funds Supported Project/Programs									
<i>Welfare of Physically & Mentally Challenged - Supporting Lillians Funds Supported Projects</i>									
1. Transportation & Communication Means Projects(2285)	1,21,303.87	58,37,010.00	-	-	-	58,37,010.00	35,31,865.00	2,96,593.00	1,29,857.87
2. Inclusive Development for the Children and Youngsters with Disability-Projects Program(Care Strategic)	2,63,06,831.00	3,64,56,647.69	66,534.00	-	-	5,65,17,111.69	6,48,44,913.56	20,86,639.00	1,18,92,440.13
3. SRB Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities(1503)	33,99,495.00	7,44,926.00	-	-	-	41,44,421.00	18,54,270.00	-	15,45,225.00
4. LINC Ashi Network Programs	39,48,724.00	6,81,369.00	-	-	-	46,30,093.00	10,35,166.00	-	3,91,129.00
5. Inclusive Education Inclusive Society Project Project(2399)	45,49,866.00	11,39,076.00	-	-	-	56,88,942.00	36,62,957.00	-	7,14,233.00
6. Day Care Center and Rehabilitation Training center Construction Project(2431)	(5,06,427.00)	6,97,352.00	-	-	-	1,90,925.00	66,37,628.00	-	472.00
7. Programs Evaluation	155,000.00	47,35,648.00	-	-	-	47,35,648.00	23,91,561.00	-	22,89,085.00
8. Telemedicine Project (1976)	15,47,043.00	24,05,176.00	-	-	-	39,52,219.00	23,92,440.16	-	15,71,981.84
9. LIC.C.Y.D. Welfare & Assistance Program for PWDs	4,24,31,508.42	7,36,91,253.69	67,817.00	-	-	11,68,04,579.11	9,07,92,592.44	23,83,332.00	2,29,24,754.67
SUB TOTAL Rs :									
TOTAL EAR-MARKED FUNDS- UNDISBURSED- F.C	4,51,38,134.42	8,48,54,753.69	67,817.00	-	-	13,06,51,705.11	10,18,75,158.14	25,48,370.00	2,61,82,945.97
2. INDIAN CONTRIBUTION									
2.1 Blomson Project - Educational Fund For Poor Children	4,47,502.00	20,000.00	-	-	-	23,684.00	-	-	4,71,256.00
2.2 SHG Formation Project -NABARD	61,341.00	6,050.00	-	-	-	6,050.00	10,787.00	-	56,604.00
2.3 SHG E-Shop- Digitalization of SHGS- NABARD	19,496.00	2,46,650.00	-	-	-	2,46,650.00	90,777.00	-	1,75,369.00
2.4 Prog. Expenses -NABARD LEIP Programme Project	915.00	-	-	-	-	-	1,38,470.00	-	(1,38,470.00)
2.5 NABARD-SHE training Project	-	-	-	-	-	-	-	-	915.00
TOTAL EAR-MARKED FUNDS- UNDISBURSED- L.C	5,29,314.00	2,72,700.00	-	-	-	2,72,700.00	2,40,014.00	-	5,65,074.00
TOTAL EAR-MARKED FUNDS- UNDISBURSED	4,56,67,448.42	8,51,07,453.69	-	-	-	13,79,03,205.11	10,21,15,192.14	25,48,370.00	2,61,82,945.97

SCHEDULE 04 : SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS TO GENERAL FUNDS FOR THE YEAR ENDING 31.03.2018

	FOREIGN CONTRIBUTION ACCOUNT	INDIAN CONTRIBUTION ACCOUNT	TOTAL
Foreign Contribution Account	33,51,511.21	9,519.12	33,52,030.33
Indian (General) Contribution Account	10,37,740.64	4,12,843.00	14,50,583.64
TOTAL - GENERAL FUNDS	63,79,251.85	4,27,362.12	68,06,613.97
TOTAL - FUNDS	5,29,46,700.27	8,55,29,814.81	13,84,76,515.08

DATE: LUCKNOW
 PLACE: 16.07.2019

Note: Rs. 17,35,530.91 has been utilized from the projects by transfer and are accounted under the general funds of Jan Vikas Samiti. These funds are compensation against the general and management expenses of the organization, as provided within the budget from the donor agencies.

Total grants towards transportation & Communication Means Projects (2285) was Rs. 56,34,412.87. As approved by the donor, Rs. 13,54,181.00 has been transferred to the programs * Inclusive Development for the Children and Youngsters with Disability-Projects Programs SLP.

CHARTERED ACCOUNTANTS
 K. UPPAL
 PARTNER
 M.No. 74231

JAN VIKAS SAMITI
 Reg. No. 936/199-98
 Varanasi

JAN VIKAS SAMITI
 Chartered Accountants
 Jan Vikas Samiti

SCHEDULE 05

2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DONOR WISE DETAILS OF SPECIFIC EAR-MARKED FUNDS UNDISBURSED AS ON 31.03.2019

PURPOSE	OPENING BALANCE AS ON 01.04.2018	RECEIVED DURING THE YEAR			RECEIVED AS TRANSFER			UTILIZED DURING THE YEAR	UTILIZED BY TRANSFER	BALANCE AS ON 31.03.2019
		RECEIVED DURING THE YEAR	INTEREST EARNED	TOTAL RECEIVED DURING THE YEAR	RECEIVED AS TRANSFER	INTEREST EARNED	TOTAL RECEIVED DURING THE YEAR			
FOREIGN CONTRIBUTION										
Mancos Unidas Spain	5,72,129.00	39,76,694.00	-	-	-	39,76,694.00	31,91,829.00	-	-	13,56,994.00
Misio Internationals	-	14,44,145.00	-	-	-	14,44,145.00	9,43,442.70	-	-	5,00,702.30
Jonhly VC	-	2,61,124.00	-	-	-	2,61,124.00	-	-	-	2,61,124.00
Swades Foundation	-	16,54,975.00	-	-	-	16,54,975.00	4,75,621.72	-	-	11,79,353.28
BREAD Noida	-	5,92,977.00	-	-	-	5,92,977.00	5,92,977.00	-	-	-
FIDEI- France	13,44,816.00	33,00,753.00	-	-	-	33,00,753.00	40,47,907.00	1,65,038.00	-	4,32,624.00
Kiran Foundation (Stiftung)	58,626.00	6,95,194.00	-	-	-	6,95,194.00	7,04,571.00	-	-	49,249.00
Kiran Foundation (Stiftung)	3,83,157.00	-	-	-	-	-	1,54,330.00	-	-	2,28,827.00
Saathi	53,029.00	9,62,612.00	-	-	-	9,62,612.00	11,52,640.00	-	-	(1,36,999.00)
Kiran (Stiftung), Switzerland	10,191.00	-	-	-	-	-	10,191.00	-	-	-
R K Stichting	2,84,678.00	-	-	-	-	-	2,84,678.00	-	-	-
Stichting Liliane Fonds										
For Projects/Programs	3,75,07,299.87	6,95,41,102.69	-	-	-	6,95,41,102.69	8,61,74,811.56	23,83,232.00	-	1,85,56,873.00
For implementation projects	15,47,043.00	24,05,176.00	-	-	-	24,06,479.00	23,82,440.16	-	-	15,71,081.84
Other Donors	33,68,746.55	-	-	-	-	-	17,59,719.00	-	-	16,09,027.55
SUB TOTAL Rs :	4,51,29,715.42	8,48,34,752.69	67,817.00	8,49,02,569.69	71,511.00	8,51,78,963.69	10,21,15,192.14	25,48,270.00	2,61,74,530.97	
INDIAN CONTRIBUTION										
BREAD Noida and others	4,47,562.00	20,000.00	-	-	-	23,694.00	2,40,034.00	-	-	2,31,222.00
NABARD	80,837.00	2,52,700.00	-	-	-	2,52,700.00	-	-	-	3,33,537.00
NABARD AND OTHERS	915.00	-	-	-	-	-	-	-	-	915.00
SUB TOTAL Rs :	5,29,314.00	2,72,700.00	3,694.00	2,76,394.00	71,511.00	2,76,394.00	2,40,034.00	25,48,270.00	5,65,674.00	
TOTAL	4,56,59,029.42	8,51,07,452.69	71,511.00	8,51,78,963.69	10,21,15,192.14	25,48,270.00	2,61,74,530.97			

DATE: LUCKNOW
PLACE: 16.07.2019



[Signature]
Chief Functionary
Jan Vikas Samiti

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS



P.K. UPPAL
PARTNER
M. No. 74231

JAN VIKAS SAMITI

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

SCHEDULE 06 - SPECIFIC/EAR-MARKED FUNDS (PROJECT GRANTS) RECEIPTS

DESCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
(I) Foreign Contributions				
For Welfare/Empowerment Of Women				
Community Development Program for Women- IND 71812- Supported by Manos Unidas	21,44,825.00			
Community Mobilization for Safe Motherhood - IND - 68809	18,31,869.00	39,76,694.00	19,53,743.00	19,53,743.00
For Welfare of Children				
Mary's Meals Project	4,75,127.00			
Mothers Care- Educational Assistance to Children- Supported by BREAD Noida	1,17,850.00		1,29,150.00	
BLOSSOM - Educational Assistance to Poor Children- Supported by BREAD Noida	-		60,000.00	
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	6,95,194.00		6,37,198.00	
Inclusive Coaching & Skill Development Training Center , Construction project (FIDEI)	33,00,753.00	45,88,924.00	25,60,000.00	33,86,348.00
Rural Development				
Secured Hygienic & Healthful Living For Girls	14,44,145.00			
Borewell Project	2,61,124.00		3,78,802.00	
Missio Project : Comprehensive Eye Care	-		3,83,157.00	
Sahya Project	9,62,612.00	26,67,881.00	1,12,200.00	8,74,159.00
For Welfare of Physically & Mentally Challenged				
I.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Liliane Fonds form implementation	24,05,176.00		27,86,755.00	
HSBC Skill For Life	16,54,975.00	40,60,151.00	-	27,86,755.00
For Welfare of Physically & Mentally Challenged -Stichting Liliane Fonds Supported Projects				
1. Trasportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA)	58,37,010.00		42,80,231.87	
2. Inclusive Development for the Children and Younesters with Disability- Projects/Programs-Supported by Stichting Liliane Fonds	5,64,50,647.69		8,10,09,735.83	
4. Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities(1503)	-		79,20,717.00	
5. LINC Asia Network Programc	6,81,369.00		14,96,434.00	
6. Inclusive Education Inclusive Society Project Project (2399)6	-		29,48,724.00	
7. Day Care Center and Rehabilitation Training center Construction Project (2431)	11,39,076.00		45,49,866.00	
8. Programe Evaluation	6,97,352.00		3,30,751.00	
9. Telemedicine Project (1976)	47,35,648.00	6,95,41,102.69		10,25,36,459.70
Total - Specific/Ear-Marked Funds- Foreign Contributions		8,48,34,752.69		11,15,37,464.70
(II) Indian Contribution				
Blossom Project - Educational Fund For Poor Children				
Contribution From JVS(Bread) for Blossom	-		60,000.00	
Contribution (Savings) From Children of Blossom	20,000.00		60,000.00	
Bank Interest on project fund	3,694.00	23,694.00	11,749.00	1,31,749.00
Prog. Income-NABARD				
NABARD SHG Formation Project	2,46,650.00		1,85,950.00	
NABARD- E-Shakti Project	6,050.00	2,52,700.00	-	1,85,950.00
Total - Specific/Ear-Marked Funds- Indian Contributions		2,76,394.00		3,17,699.00
SUB: TOTAL		8,51,11,146.69		11,18,55,163.70

SCHEDULE 07 - GENERAL CONTRIBUTIONS/DONATIONS RECEIPTS

DESCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
1. Foreign Contributions				
General Contributions	-	16,019.12		
2. Indian Contribution				
Donation In Kind	43,290.00		38,850.00	
Mess Exp. Reimbursement	5,465.00		28,005.00	
Other General Contributions	3,64,088.00	4,12,843.00	1,39,350.00	2,06,205.00
SUB: TOTAL		4,28,862.12		2,06,205.00



SCHEDULE 08- BANK INTERESTS

DESCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
1.1 Interest Foreign Contribution Account		23,21,895.00		14,49,438.00
1.2 Interest Foreign Contribution Account (Projects)		67,817.00		97,338.00
2. Interest Indian (local) Contribution Account		38,051.00		37,299.00
SUB: TOTAL		24,27,763.00		15,84,075.00

SCHEDULE 09 - OTHER RECEIPTS

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DESCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
2. Indian Contribution				
Income Tax Refund	-		1,86,486.00	
Advance Refund	-		10,823.00	
Interest on Income Tax Refund	-		11,184.00	2,08,493.00
SUB: TOTAL				2,08,493.00

SCHEDULE 10 -SPECIFIC/EAR-MARKED FUNDS PAYMENTS

DESCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
1. Foreign Contribution Payments				
Welfare / Empowerment of Women				
Community Mobilization for Safe Motherhood - IND - 68809	17,04,085.00		13,09,955.00	
Community Development Programme for Women - IND 71812	14,87,744.00	31,91,829.00	15,05,938.00	28,15,893.00
Rural Development				
Secured Hygienic & Healthful Living for Girls	9,43,442.70			
Eye Care Unit (Vision Center)	10,191.00		57,335.00	
Inclusive Education for Visually Impaired & PWDS (Kiran Stiftung)	2,84,678.00		1,76,500.00	
Mission Project : Comprehensive Eye Care	1,54,330.00		-	
Sayha Project- Aids Indication	11,52,640.00	25,45,281.70	59,171.00	2,93,006.00
Welfare of Children				
Mary's Meals	4,75,127.00		-	
BLOSSOM - Educational Assistance to poor Children	-		60,000.00	
Mothers Care- Educational Assistance to Children	1,17,850.00		1,29,150.00	
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	7,04,571.00		5,96,773.00	
Inclusive Coaching & Skill Development Training Center , Construction project (FIDEI)	40,47,907.00	53,45,455.00	13,86,724.00	21,72,647.00
Welfare Of Physically and Mentally Challenged				
Inclusive Education Prog. For Persons With Disabilities (Kiran Stiftung)	-		-	
HSBC Skills for Life	4,75,621.72		-	
Capacity Building Project (Training/Workshop/ Livelihood Programs)	17,59,719.00	22,35,340.72	12,82,946.00	12,82,946.00
Welfare of Physically & Mentally Challenged -Stichting Liliane Fonds Supported Projects				
1. Transportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA) Contributions to societies (Anex: 11)	55,31,863.00		39,60,884.00	
2. Inclusive Development for the Children and Youngsters with Disability- Projects/Programs-Supported by Stichting Liliane Fonds	1,36,79,835.56		35,35,250.00	
3. Inclusive Development for the Children and Youngsters with Disability- Projects/Programs-Supported by Stichting Liliane Fonds: Project grants disbursed to other societies (As per the Schedule: 10)	5,11,65,078.00		5,29,04,041.00	
3. Inclusive Development for the Children and Youngsters with Disability- Capacity Building Training Programmes/ Other Projects - Supported by Stichting Liliane Fonds	-		1,52,815.62	
4. Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities	18,54,270.00		64,78,459.00	
I.D.C.Y.D. Welfare & Assistance Program for PWDS - (Supported by Stichting Liliane Fonds direct implementation)	23,82,440.16		21,20,157.00	
5. LINC Asia Network Programme	10,35,166.00		7,51,508.00	
6. Inclusive Education Inclusive Society Project Project (2399)	36,62,957.00		-	
7. Day Care Center and Rehabilitation Training center Construction Project (2431)	66,57,626.00		-	
8. Programme Evaluation	1,96,453.00		8,31,178.00	
9. Telemedicine Project (1976)	23,91,563.00	8,85,57,251.72	55,000.00	7,07,89,292.62
Total - Specific/Ear-Marked Funds- Foreign Contribution Payments		10,18,75,158.14		7,73,53,784.62
2. Indian Contributions Payments				
SHG FORMATION PROJECT -NABARD				
Meetings/ Seminars/ Awareness Prog.		10,787.00		22,832.00
SHG E-SHAKTI- DIGITALIZATION OF SHGS- NABARD				
Telephone/Data Pack Expense-NABARD	3,338.00		23,438.00	
Training Cost- E-Shakti	3,590.00		-	
Master Data Collection and Upload	83,849.00	90,777.00	1,25,191.00	1,48,629.00



A3. Prog. Expenses -NABARD LEDP Programme Project			
Skill Upgradation (LED Training)	1,02,104.00	-	-
Skill Upgradation (Legging Training)	29,271.00	-	-
Raw Material & Tools For Training	4,540.00	-	-
LEDP Training on Washing Powder	2,555.00	1,38,470.00	-
Total - Specific/Ear-Marked Funds- Indian Contribution Payments		2,40,034.00	1,71,461.00
SUB: TOTAL		10,21,15,192.14	7,75,25,245.62

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SCHEDULE 11 - OTHER ESTABLISHMENT/ AMIN. ETC. PAYMENTS			
DESCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)
1. Foreign Contribution Payments			
Administrative Cost & Salaries	2,250.00		5,500.00
Web Site Development and Maintenance	34,100.00		5,500.00
Legal Expenses	78,138.00		1,27,127.00
Bank Charges	27,200.03		21,045.99
Computer & Maintenance	50,825.00		1,93,607.00
Electrical Expenses	80,755.00		37,737.00
Auditing fees and Charges	1,64,256.00		8,165.00
Generator Running and Maintenance	12,381.00		33,674.00
Printing and Stationary	25,697.00		-
General Repair and Maintenance	32,485.00		1,37,597.00
Hospitality Expenses	7,280.00		-
PF A/c	6,97,793.00		6,99,955.00
Office Supplies	24,392.00		180.00
Photocopier maintenance	4,012.00		5,889.00
Professional Fees & Charges	1,04,678.00		35,250.00
Telephone exp.	7,488.00		510.00
Travelling and Conveyance	66,504.00		52,460.00
Fuel and Petrol	82,182.00		62,265.00
Vehicle Running & Maintenance	1,70,753.00		1,61,303.00
Charity & Donation	11,040.00		25,000.00
Staff Welfare Exp.	55,507.00		27,559.00
Salaries and Wages	10,01,819.00	27,41,535.03	7,21,164.00
2. Indian Contribution Payments			
Mushahar Community Expenses	43,290.00		
Rice Distribution Programme	6,500.00		200.00
Education support to Poor children	7,480.00		16,190.00
Salary & Honorarium	21,993.00		
LED Bulb Training	49,126.00		
Eye Care Unit Expenses	-		17,955.00
Disability Day Celebration Expenses	1,330.00		-
Auditing Charges	31,565.00		-
Bank Charges	535.15		190.36
Charity & Contribution Exp	600.00		8,400.00
Farm and Garden	2,872.00		19,750.00
Food and Provision	1,86,832.00		1,61,870.00
Hospitality Expenses	9,430.00		3,689.00
House Supplies, Toiletries, Outfit etc	13,618.00		10,714.00
Medical Expenses	8,571.00		12,240.00
Periodicals and News Papers	1,180.00		10,771.00
Repair and Maintenance	18,320.00		18,178.00
Telephone & Postage	-		150.00
Travel and Conveyance	-		1,485.00
Vehicle Running & Maintenance	2,400.00	4,05,642.15	1,590.00
SUB: TOTAL		31,47,177.18	26,39,360.35

SCHEDULE 12 - CAPITAL EXPENSES			
DESCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)
1. Foreign Contribution			
Furniture s & Fixtures	61,950.00		41,800.00
Motor Cycle & Vehicle	28,937.00		97,704.00
CCTV Camera	1,49,705.00		
Computer	2,23,000.00	4,63,592.00	24,800.00
SUB: TOTAL		4,63,592.00	1,64,304.00

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

PLACE: LUCKNOW
PLACE: 16.07.2019


Chief Functionary
Jan Vikas Samiti



P.K. UPPAL
PARTNER

Notes:

Staff salaries, welfare funds and assets acquired out of specific project fund are accounted in the respective programs/projects. Capital expenses mentioned in this statement are acquired out of the General Fund.
Staff salaries mentioned in Schedule 11 are directly booked out of the general fund and are not party of any project.


2.6 BANK RECONCILIATION STATEMENT AS ON 31-03-2019

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 (FC)


PARTICULARS		AMOUNT (INR)	
Balance as per Books of Accounts	SB. A/c FFD A/c	(4,13,865.49) 3,12,60,000.00	3,08,46,134.51
Add: Cheque Issued but not yet presented for payment / Not reflected in the bank			
S. No.	Date	Ch. Number	AMOUNT (INR)
1	23.01.2019	12025030	13550.00
2	19.03.2019	12043377	6000.00
3	21.03.2019	12043380	12000.00
4	28.03.2019	12043400	2082.00
5	28.03.2019	12043401	1421.00
6	28.03.2019	12043423	904.00
7	30.03.2019	12043424	18980.00
8	30.03.2019	12043425	76016.00
9	30.03.2019	12043426	51974.00
10	30.03.2019	12043427	44598.00
11	30.03.2019	12043428	13230.00
12	30.03.2019	12043429	226220.00
Balance as per Bank Book After adjustments (A+B)			3,13,13,109.51
Balance as per Bank Statement		AMOUNT (INR)	
	SB. A/c FFD A/c	53,109.51 3,12,60,000.00	3,13,13,109.51

PLACE: LUCKNOW
DATE: 30/04/2018


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 67 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 2018 and ending on 31st March 2019.

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 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 2019 shows deficit of revenue Rs. 3,68,563.06

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 2019 is Rs. 17,824.90, The Cash at bank as on 31st March 2019 is Rs. 3,40,51,428.56 and an Imprest Balance with projects is Rs. 2,15,563.30

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.



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 2019.

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 2019; 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
 FRN. NO. 000438C



P.K. UPPAL
 PARTNER
 M. No. 74231

PLACE: LUCKNOW
 PLACE: 16.07.2019

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, Separate 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 registers and other checks and balances are maintained which ensures proper cash control. But Recumend for Proper Billis
		2 Bank Control	All The Payments Above Rs 5000/- Made Through Bank
		3 Bank Reconciliations	Periodic bank reconciliations are carried out as mentioned in the finance 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 Procurements procedures 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 Followed
		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 verifications of financial transactions as set in the financé operational manual of the organization
		3 Systems and Procedures involved in Monitoring	Maintained and followed as described in the finance manual of the organization.
6	Internal Finance Management	Systems Planning & Execution of Planned Activities	Sytamatic planning done but however the implemenation needs strict monitoring

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/ Skill Upgradation Needed
		2	Qualification	MBA in Finance
		3	Experience	11 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

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

P.K. UPPAL
PARTNER

M. No. 74231



PLACE: LUCKNOW
PLACE: 16.07.2019

6.AUDIT OPENION ON FINANCIAL MANAGEMENT AND MONITORING OF PARTNER ORGANISATIONS.

6	Financial Monitoring.	1	Budget/ Project Grants to the Partner Organizations	Budget requests and payments to the Partner Organizations are done in accordance with provision of the Fiancé Manual designed 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	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.
		6	Internal financial audits of the Partner Orgnaizations	<p>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.</p> <p>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.</p>
		7	Monitoring External audits of the POs	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.
		7	Legal Compliance and statutory monitorig	1
2	Compliance of Income Tax Act			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

PLACE: LUCKNOW
PLACE: 16.07.2019

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS



P.K. UPPAL
PARTNER
M. No. 74231

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.

