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JAN VIKAS SAMITI

FINANCIAL STATEMENTS 2019-20

JAN VIKAS SAMITI
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1. MANAGEMENT LETTER FROM THE EXECUTIVE DIRECTOR

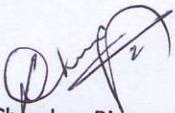
The vision of JVS is the formation of an inclusive, just and humane society based on the values of equity, justice, freedom and brotherhood. We firmly believe and work continuously to make this vision a reality in our local areas and the society at large through our valuable partnership with like-minded CBOs and NGOs. At JVS the 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 2020. The statements summarize a quick overview of all receipts and payments of the funds during the fiscal year 2019-20 for and towards its various programmes 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 and 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 preparation of the final 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 2019-20 was a very successful impact oriented year with several new and innovative projects from various donors. This was an interesting year for us as we have exceptionally scaled up our operations in parts of rural North India, impacting more than 40,000 people. We were able to reach around 6330 children and youngsters with disabilities through a community based rehabilitation approach to assist them in their medical, educational, social and livelihood requirements. We worked with more than 10000 women through 835 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 442 pregnant women during the year and sensitized them on reproductive health care, early intervention and safe motherhood. 25 youngsters with disabilities were trained under hospitality management and have been placed with decent employment terms and conditions. 1069 people with low vision and visual impairment were give eye health services through our vision center.

Among the many new areas of intervention the awareness creation and testing of HIV/AIDS. Project Sahay 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 HRGs2 and At-Risk Groups (ARGs), and (3) HIV screening of the female partners of HRGs and ARGs. Another exciting project, Tele-Rehabilitation was successful in capacitating 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


Fr. Chandran Riymonds
Executive Director, Jan Vikas Samiti



2. FINANCIAL STATEMENTS

2.1 CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2020

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 01.04.2019		22,276,346.00	9,673,896.00
Add: Assets transferred from Specific Projects & General Fund		10,688,488.84	14,856,725.00
Add: TDS Deducted during the year		146,025.00	-
		33,110,859.84	24,530,621.00
Less :Sale of fixed asset Transferred to General Fund		200,000.00	6,500.00
Less :Refunded during the year (TDS) transferred to General Fund		44,360.00	-
Less: Depreciation during the year		3,287,232.00	-
		29,579,267.84	2,247,775.00
			22,276,346.00
(II) EAR-MARKED- SPECIFIC PROJECTS FUNDS UNDISBURSED			
Balance as on 01.04.2019		26,182,949.97	45,659,029.42
Add: Excess of income over expenditure transferred	03	8,879,353.95	-
		35,062,303.92	45,659,029.42
Less: Excess of expenditure over income transferred		-	2,543,095.45
Less: Assets transferred to Capital Fund		4,079,450.00	14,393,133.00
Less: Project Handholding charges transferred to general fund		2,182,603.87	2,539,851.00
		28,800,250.05	26,182,949.97
(III) GENERAL FUND			
Balance as on 01.04.2019		8,101,866.79	6,387,670.85
Add: Excess of income over expenditure transferred		981,137.00	-
Add: TDS Refunded During The Year transferred from capital fund		44,360.00	-
Add: Project Handling charges transfered from earmarked fund		2,182,603.87	2,539,851.00
Add :Sale of fixed asset Transferred from Capital Fund	04	200,000.00	6,500.00
		11,509,967.66	8,934,021.85
Less: Excess of expenditure over income transferred		-	368,563.06
Less: TDS Deducted During The Year		146,025.00	-
Less: Assets transferred to capital fund		6,609,038.84	-
		4,754,903.82	463,592.00
TOTAL		63,134,421.71	56,561,162.76
ASSETTS			
(I) FIXED ASSETS			
At cost less Depreciation	01	29,378,058.84	22,176,802.00
(II) OTHER ASSETS			
Income Tax (TDS on FFD)		99,544.00	99,544.00
Add :TDS Deducted during the year		146,025.00	-
		245,569.00	99,544.00
Less :Refunded during the year		44,360.00	-
		201,209.00	99,544.00
(III) CURRENT ASSETS			
Cash Balances	02	14,326.35	17,824.90
Bank Balances		26,706,320.20	34,051,428.56
FDRs Balances		5,265,820.00	-
Imprest Balances		73,228.32	23,563.30
Payables		(139,324.00)	-
Advances		1,634,783.00	192,000.00
		33,555,153.87	34,284,816.76
TOTAL		63,134,421.71	56,561,162.76

PLACE: LUCKNOW
DATE : 21-10-2020

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

Chief Functionary
Jan Vikas Samiti

P.K. UPPAL
PARTNER
M. No. 74231

Notes

Previous years figures are regrouped and rearranged wherever necessary



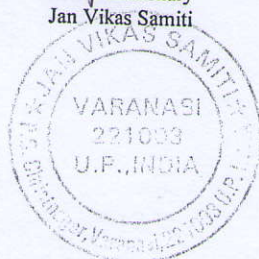
JAN VIKAS SAMITI
PROVINCIALATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

RECEIPTS		SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Opening Balances:						
Bank Balance			34,051,428.56		51,428,942.37	
Cash Balances			17,824.90		2,586.90	
Imprest with Projects			23,563.30		615,171.00	
Advances			192,000.00	34,284,816.76	-	52,046,700.27
Specific/Ear-Marked Funds Receipts:						
Foreign Contribution Receipts		06	91,317,828.70		84,834,752.69	
Indian Contribution Receipts			1,249,792.00	92,567,620.70	272,700.00	85,107,452.69
General Donations/Funds Receipts:						
Foreign Contribution Receipts		07	944,429.85		16,019.12	
Sale of Fixed Asset (F.C)			200,000.00		-	
Indian Contribution Receipts			301,823.95	1,446,253.80	412,843.00	428,862.12
Bank Interests:						
Bank and FDR Interests (Foreign Contribution)		08	1,753,715.00		2,389,712.00	
Bank and FDR Interests (Indian Contribution)			36,012.00	1,789,727.00	38,051.00	2,427,763.00
Other Receipts:						
Income Tax Refund		09	44,360.00		-	
Interest on Income Tax Refund			-	44,360.00	-	
TOTAL				130,132,778.26		140,010,778.08
PAYMENTS		SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Specific/Ear-Marked Funds Payments:						
Foreign Contribution Payments		10	86,638,863.63		101,875,158.14	
Indian (Local) Contribution Payments			1,264,717.12	87,903,580.75	240,034.00	102,115,192.14
Other establishment/ Amin. Etc. Payments:						
Foreign Contribution Payments		11	1,608,037.32		2,741,535.03	
Indian (Local) Contribution Payments			310,942.48	1,918,979.80	405,642.15	3,147,177.18
Capital Expenses/ Additions to Fixed assets		12		6,609,038.84		463,592.00
TCS & TDS						
Foreign Contribution			146,025.00		-	
Indian Contribution			-	146,025.00	-	
Advances:						
Foreign Contribution		02	602,795.00		-	
Indian Contribution			1,031,988.00	-	192,000.00	
Payable :						
Foreign Contribution				(139,324.00)		
Closing Balances:						
Cash Balances		02	14,326.35		17,824.90	
Bank Balances			26,706,320.20		34,051,428.56	
FDRs Balances			5,265,820.00		-	
Imprest Balances			73,228.32	33,694,477.87	23,563.30	34,284,816.76
TOTAL				130,132,778.26		140,010,778.08

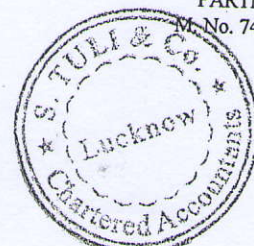
PLACE: LUCKNOW
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FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

Chief Functionary
Jan Vikas Samiti



P.K. UPPAL
PARTNER
M. No. 74231



2.3 STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

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


INCOME		SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Specific/Ear-Marked Funds Received						
Foreign Contribution Received		06	91,453,692.70		84,902,569.69	
Indian Contribution Received			1,249,792.00	92,703,484.70	276,394.00	85,178,963.69
General Funds and other Donations Received						
Foreign Contribution Received		07	944,429.85		9,519.12	
Indian Contribution Received			301,823.95	1,246,253.80	412,843.00	422,362.12
Bank & FDR Interest:						
Bank and FDR Interests on Foreign Contribution		08	1,617,851.00		2,321,895.00	
Bank and FDR Interests on Indian Contribution			33,352.00		34,357.00	
Interest on Income Tax Refund			2,660.00	1,653,863.00	-	2,356,252.00
Excess of Expenditure over Income Transferred to						
Ear-Marked Fund			-		2,543,095.45	
General Fund			-		368,563.06	2,911,658.51
TOTAL			95,603,601.50		90,869,236.32	
EXPENDITURE		SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Specific/Ear-Marked Project Expenditures						
Foreign Contribution Expenditures		11	82,559,413.63	-	87,482,025.14	
Indian Contribution Expenditures			1,264,717.12	83,824,130.75	240,034.00	87,722,059.14
General and other admin/Management Expenditures						
Foreign Contribution Expenditures		06	1,608,037.32		2,741,535.03	
Indian Contribution Expenditures			310,942.48	1,918,979.80	405,642.15	3,147,177.18
Excess of Income over Expenditure Transferred to						
Project Ear-Marked Fund			8,879,353.95		-	
General Fund			981,137.00	9,860,490.95	-	-
TOTAL			95,603,601.50		90,869,236.32	

PLACE: LUCKNOW
DATE : 21-10-2020


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


P.K. UPPAL
PARTNER
M. No. 74231

Notes

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SCHEDULE 01
2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DETAILS OF FIXED ASSETS AS ON 31-03-2020

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

Sl. No.	PARTICULARS OF FIXED ASSETS	RATE OF DEPRECIATION	COST AS ON 01-04-2019	ADDITION				SALE	TOTAL	DEPRECIATION	COST AS ON 31-03-2020
				UPTO 30-09-2019		AFTER 30-09-2019					
				F.C.	I.C. (OTHER)	F.C.	I.C. (OTHER)				
1	Land	0%	2,946,610.00	-	-	-	-	-	-	2,946,610.00	
2	Building & Shed	10%	13,443,163.00	4,374,586.84	-	3,645,236.00	-	-	1,964,037.00	19,498,948.84	
3	Furniture & Fixture	10%	607,572.00	136,072.00	-	63,698.00	-	-	77,550.00	729,792.00	
4	Digital Camera	15%	50,526.00	15,375.00	-	25,000.00	-	-	11,760.00	79,141.00	
5	Projector	15%	32,626.00	61,995.00	-	-	-	-	14,193.00	80,428.00	
6	Inverter & Generator	15%	151,954.00	133,190.00	-	156,762.00	-	-	54,529.00	387,377.00	
7	Kitchen Equipment	15%	10,014.00	-	-	-	-	-	1,502.00	8,512.00	
8	Motor Cycle & Vehicle	15%	1,319,966.00	141,000.00	-	74,570.00	-	200,000.00	24,737.00	1,310,799.00	
9	Scanner	15%	289.00	-	-	-	-	-	43.00	246.00	
10	Motor Car & Jeep	15%	217,909.00	-	-	-	-	-	32,686.00	185,223.00	
11	Cycle	15%	5,500.00	-	-	-	-	-	825.00	4,675.00	
12	Telephone Equipments	15%	462.00	-	-	-	-	-	69.00	393.00	
13	Electrical Equipments	15%	880,903.00	66,000.00	-	41,870.00	-	-	145,176.00	843,597.00	
14	Vending Machine	15%	-	-	-	271,067.00	-	-	20,330.00	250,737.00	
15	Web Portal	15%	-	539,406.00	-	-	-	-	80,911.00	458,495.00	
16	Web Portal Router	15%	-	-	-	36,450.00	-	-	2,734.00	33,716.00	
17	Storage Device	15%	-	-	-	27,800.00	-	-	2,085.00	25,715.00	
18	Photo Copier	15%	146,597.00	-	-	-	-	-	21,989.00	124,608.00	
19	Tube well	15%	11,770.00	-	-	-	-	-	1,766.00	10,004.00	
20	Vision Centre Setup Cost	15%	4,731.00	-	-	-	-	-	710.00	4,021.00	
21	Country Club	15%	10,168.00	-	-	-	-	-	1,525.00	8,643.00	
22	Air Conditioner	15%	10,260.00	47,900.00	-	-	-	-	8,724.00	49,436.00	
23	Sewing Machine	15%	50,230.00	-	-	-	-	-	7,535.00	42,695.00	
24	Physio Therapy Unit Cost	15%	239,091.00	-	-	-	-	-	35,864.00	203,227.00	
25	Training Centre Setup Costs	15%	1,290,256.00	-	-	-	-	-	193,538.00	1,096,718.00	
26	CCTV Camera	15%	127,249.00	-	-	-	-	-	19,087.00	108,162.00	
27	Computer & Printer	40%	609,598.00	748,211.00	-	82,300.00	-	-	559,584.00	880,525.00	
28	Library Books	40%	1.00	-	-	-	-	-	-	1.00	
29	Solar System	40%	9,357.00	-	-	-	-	-	3,743.00	5,614.00	
	TOTAL		22,176,802.00	6,263,735.84	-	4,424,753.00	-	200,000.00	3,287,232.00	29,378,058.84	

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

CHARTERED ACCOUNTANTS

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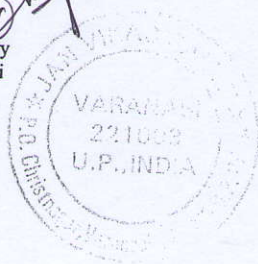
PLACE : LUCKNOW
DATE : 21-10-2020

2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS OF IMPREST BALANCES AS ON 31.03.2020

SL NO	PARTICULARS	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
1	Bank Balances		
1.1	Foreign Contributions		
1.1.1	Union Bank of India SB. A/c.No. 304002010040777 (FC Main)	24,277,528.98	30,846,134.51
1.1.2	Union Bank of India (utilization) SB. A/c.No. 695002010007454	6,965.02	21,475.84
1.1.3	Foreign Contribution Utilization SB. A/c.No. 30400201195912 H.D.F.C. (utilization) S.B. A/C 50100230737181	1,079.22	1,214,215.28
1.1.4	Union Bank of India (utilization) S.B 30400201196385	928,726.92	
		933,890.22	542,617.44
1.2	Local Contributions	26,148,190.36	32,624,443.07
1.2.1	Local Contribution SB.A/c No. 304002010040773		
1.2.2	Local Contribution S.B. A/c No. 488402010132245	506,122.30	970,729.49
		52,007.54	456,256.00
2	Cash Balances		
2.1	Foreign Contribution Main Account	558,129.84	1,426,985.49
2.2	Local Contribution Account	14,058.35	2,752.90
		268.00	15,072.00
3	Imprest Balances with Projects	14,326.35	17,824.90
3.1	Imprest Cash balances With Projects		
3.1.1	Community Mobilization For Safe Motherhood IND - 68809	-	7,739.00
3.1.2	Community Development Programme for Women - IND 71812	-	382.00
3.1.3	Eye Care Unit (Vision Center)	-	-
3.1.4	Inclusive Coaching & Skill Development Training Center	232.00	646.00
3.1.5	Inclusive Education for Visually Impaired (Kiran Stiftung)	-	-
3.1.6	Inclusive Coaching & Skill Development Training Center- Construction P	4,785.00	-
3.1.7	Inclusive Development for the Children and Youngsters with Disability- Projects/Progrms	5,632.02	1,363.00
3.1.8	I.D.C.Y.D. Welfare & Assistance Program for PWDs	21,665.00	6,510.00
3.1.9	Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities (Advances to Party)	-	222.00
3.1.10	Sahya Project	1,152.00	1,511.00
3.1.11	HSBS Skill For Life	-	(34,862.00)
3.1.12	Secured Hygienic & Healthful Living For Girls	3,394.30	3,948.30
3.1.13	LINC Asia network	-	-
3.1.14	Inclusive Education - Samaveshi Shiksha Samaveshi Samaj	8,053.00	-
3.1.15	Telemedicine (SAMBHAV)	5,212.00	-
3.1.16	Computer Skills for Inclusive Employment	77.00	-
3.1.17	Borewell Project - Hand Pump to the poor	220.00	-
3.1.18	Promotion of Sustainable and Alternative Livelihood Opportunities	17,439.00	-
3.1.19	Promotion of Inclusive Livelihood through Community Mobilization	4,452.00	-
3.1.20	Capacity Building Project (Training/Workshop Programmes/ Livelihood)	-	-
3.2	Advances with Projects (As Per List)	72,313.32	189.00
3.2.1	Pable in Projects (As Per List)	602,795.00	35,000.00
3.2.2	Imprest with SHG (NABARD) project	(139,324.00)	-
		915.00	915.00
3	FDRs & Mutual Fund Balances	464386	35,915.00
3.1	Foreign Contribution Main Account	5,165,820.00	
3.2	Local Contribution Account	100,000.00	
4	Advances General Accounts	5,265,820.00	
4.1	Staff Advance	200,000.00	17,000.00
4.2	SGHs Project Advances	290,000.00	
4.3	Advances with Parties for Program expenses	541,988.00	
TOTAL		33,555,153.87	34,284,816.76

PLACE : LUCKNOW
DATE : 21-10-2020

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 31.03.2020

PURPOSE	OPENING BALANCE AS ON 01.04.2019	RECEIVED DURING THE YEAR	RECEIVED DURING THE YEAR			UTILIZED DURING THE YEAR	BALANCE AS ON 31.03.2020
			RECEIVED DURING THE YEAR	RECEIVED BY DEDUCTION	SALE OF ASSETS		
1. FOREIGN CONTRIBUTION							
1.1 WELFARE/EMPOWERMENT OF WOMEN (SOCIAL)							
Community Mobilization for Safe Motherhood	1,089,946.00	-	-	-	-	1,089,946.00	-
Community Development Programme for Women	267,948.00	-	-	-	-	267,948.00	-
Promotion of sustainable and Alternative Livelihood Opp. Through Grassroot Community Institution	-	2,221,697.00	-	-	-	2,221,697.00	-
Promoting Inclusive Livelihood Opportunities Through Grassroot Community Mobilization	-	7,717,313.00	-	-	-	7,717,313.00	-
SUB TOTAL Rr :	1,356,894.00	9,939,010.00	-	-	-	10,051,246.00	4,260,364.22
1.2 WELFARE OF CHILDREN (SOCIAL)							
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	49,249.00	745,376.00	-	-	-	745,376.00	150,083.00
Inclusive Coaching & Skill Development Training Center, Construction project (FIDEI)	432,624.00	291,470.00	-	-	-	725,962.00	(1,868.00)
SUB TOTAL Rr :	481,873.00	1,036,846.00	-	-	-	1,370,204.00	148,215.00
1.3 RURAL DEVELOPMENT (SOCIAL)							
Screened Hygienic & Healthful Living For Girls	500,702.30	-	-	-	-	500,702.30	(643,033.70)
Borewell Project (Hand Pump to the poor)	261,124.00	-	-	-	-	261,124.00	79,833.00
Corona Relief Campaign	-	75,000.00	-	-	-	75,000.00	17,258.00
Project : Comprehensive Eye Care (Missto)	228,827.00	-	-	-	-	228,827.00	31,039.00
HIV Aids program- Karanlalayam	-	205,626.00	-	-	-	205,626.00	-
Salva Project- HIV/AIDS Services Project	(136,999.00)	1,124,285.00	-	-	-	1,124,285.00	(88,095.00)
SUB TOTAL Rr :	853,654.30	1,404,911.00	-	-	-	1,404,911.00	(602,996.70)
1.4 WELFARE OF PHYSICALLY & MENTALLY CHALLENGED : (SOCIAL)							
Capacity Building Project. (Training/Workshop Programmes/ Livelihood)	1,609,027.55	20,000.00	-	-	-	1,595,477.55	13,550.00
HSBC Skills For Life	1,179,333.28	-	-	-	-	1,179,333.28	1,079.22
SUB TOTAL Rr :	2,788,360.83	20,000.00	-	-	-	2,620,210.83	14,629.22
2. INDIAN CONTRIBUTION							
2.1 Sticking Lifeline Funds Supported Project/ Programs							
welfare of physically and mentally challenged							
1. Transportation & Communication Means Projects(2285)	129,857.87	5,739,858.00	-	-	-	5,739,858.00	262,074.87
2. Inclusive Development for the Children and Youngsters with Disability-Projects Programs(Core Strategy)	15,892,440.13	61,107,710.70	-	-	-	62,652,935.70	20,289,199.41
3. Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities(503)	-	1,545,225.00	-	-	-	1,545,225.00	-
4. LINC Aaha Network Programme	391,129.00	-	-	-	-	391,129.00	-
5. Inclusive Education Inclusive Society Project (2399)	(714,233.00)	4,270,234.00	-	-	-	4,270,234.00	(98,684.00)
6. Day Care Center and Rehabilitation Training center Construction Project (2431)	(968,684.00)	-	-	-	-	(968,684.00)	-
7. Programs Evaluation	472.00	-	-	-	-	472.00	-
8. Telemedicine Project (1976)	2,289,085.00	2,192,446.00	-	-	-	4,481,531.00	2,420,920.00
9. Computer Skills For Inclusive Employment	-	3,157,800.00	-	-	-	3,157,800.00	986,101.00
9. I.D.C.Y.D. Welfare & Assistance Program for PWDs	1,571,081.84	2,449,013.00	-	-	-	4,020,094.84	1,436,566.02
TOTAL EAR-MARKED FUNDS- UNDISBURSED- F.C.	22,924,754.67	78,977,061.70	-	-	-	80,505,914.70	24,443,918.65
2. INDIAN CONTRIBUTION							
2.1 Blossom Project - Educational Fund For Four Children	471,256.00	63,655.00	-	-	-	515,981.12	47,004.88
2.2 SHG Formation Project -NABARD	56,604.00	152,000.00	-	-	-	208,604.00	116,124.00
2.3 SHG E-Shakti- Digitalization of SHGS- NABARD	175,369.00	-	-	-	-	175,369.00	(138,470.00)
2.4 Prog. Expenses -NABARD LEIPF Programme Project	(138,470.00)	-	-	-	-	(138,470.00)	-
2.5 NABARD SHG training Project	915.00	-	-	-	-	915.00	-
2.6 Computer Skills for Inclusive Employment project	-	107,950.00	-	-	-	107,950.00	107,950.00
2.7 Inclusive Livelihood through Community Mobilization project	-	324,550.00	-	-	-	324,550.00	2,395.00
2.8 Corona Relief Campaign	-	573,562.00	-	-	-	573,562.00	206,226.00
TOTAL EAR-MARKED FUNDS- UNDISBURSED- L.C.	565,674.00	1,221,717.00	-	-	-	1,264,717.12	550,748.88
TOTAL EAR-MARKED FUNDS- UNDISBURSED	26,182,949.97	92,539,545.70	-	-	-	93,242,647.70	28,800,250.05

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

	Foreign Contribution Account	Indian (General) contribution Account	TOTAL - GENERAL FUNDS	TOTAL - FUNDS
Foreign Contribution Account	7,035,568.30	15,702.93	2,182,603.87	200,000.00
Indian (General) contribution Account	1,059,298.49	346,183.95	36,012.00	928,726.92
TOTAL - GENERAL FUNDS	8,101,866.79	361,886.88	2,182,603.87	200,000.00
TOTAL - FUNDS	34,284,816.76	92,901,432.58	3,777,828.87	200,000.00

DATE: LUCKNOW
DATE : 21-10-2020

[Signature]
Chief Functionary
Jan Vikas Samiti



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

PURPOSE	OPENING BALANCE AS ON 01.04.2019	RECEIVED DURING THE YEAR				RECEIVED DURING THE YEAR			UTILIZED DURING THE YEAR	UTILIZED BY TRANSFER	BALANCE AS ON 31.03.2020
		RECEIVED DURING THE YEAR	RECEIVED AS TRANSFER	INTEREST EARNED	TOTAL RECEIVED DURING THE YEAR	RECEIVED AS TRANSFER	INTEREST EARNED	TOTAL RECEIVED DURING THE YEAR			
FOREIGN CONTRIBUTION											
Manous Unidas Spain	1,356,994.00	2,221,697.00	-	-	2,221,697.00	-	2,221,697.00	2,293,503.00	-	1,285,188.00	
Misio International	500,702.30	7,717,313.00	-	112,236.00	7,829,549.00	-	7,829,549.00	5,998,108.78	-	2,332,142.52	
Jonhy VC	261,124.00	-	-	-	-	-	-	181,291.00	-	79,833.00	
Swades Foundation	1,179,353.28	20,000.00	-	22,648.00	42,648.00	-	42,648.00	1,220,922.06	-	1,079.22	
FIDEI- France	432,624.00	291,470.00	-	-	291,470.00	-	291,470.00	725,962.00	-	(1,868.00)	
Kiran Foundation	49,249.00	745,376.00	-	-	745,376.00	-	745,376.00	644,542.00	-	150,083.00	
Kiran Foundation (Stiftung)	228,827.00	-	-	-	-	-	-	197,788.00	-	31,039.00	
Saathi	-136,999.00	1,124,285.00	-	-	1,124,285.00	-	1,124,285.00	1,075,379.00	-	(88,093.00)	
Stichting Liliane Fonds											
For Projects/Programs	19,533,976.00	76,673,674.70	1,545,225.00	-	78,218,899.70	-	78,218,899.70	70,053,639.42	3,727,828.87	23,971,407.41	
For implementation projects	1,571,081.84	2,449,013.00	-	980.00	2,449,993.00	-	2,449,993.00	2,594,508.82	-	1,426,566.02	
Other Donors	631,924.55	75,000.00	-	-	75,000.00	-	75,000.00	1,644,800.55	-	(937,876.00)	
SUB TOTAL Rs :	25,608,856.97	91,317,828.70	-	135,864.00	92,998,917.70	-	92,998,917.70	86,630,444.63	3,727,828.87	28,249,501.17	
INDIAN CONTRIBUTION											
BREAD Noida and others	231,222.00	-	-	-	-	-	-	231,222.00	-	-	
NABARD	93,503.00	152,000.00	-	-	152,000.00	-	152,000.00	59,245.00	-	186,258.00	
NABAR AND OTHERS	915.00	-	-	-	-	-	-	-	-	915.00	
Other Donors	240,034.00	1,069,717.00	-	28,075.00	1,097,792.00	-	1,097,792.00	974,250.12	-	363,575.88	
SUB TOTAL Rs :	565,674.00	1,221,717.00	-	28,075.00	1,249,792.00	-	1,249,792.00	1,264,717.12	-	550,748.88	
TOTAL	26,174,530.97	92,539,545.70	-	163,939.00	94,248,709.70	-	94,248,709.70	87,895,161.75	3,727,828.87	28,800,250.05	

DATE: LUCKNOW
PLACE: 21-10-2020

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

(Signature)
Chief Functionary
Jan Vikas Samiti

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

DISCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
(I) Foreign Contributions				
For Welfare/Empowerment Of Women				
Promotion of sustainable and Alternative Livelihood Opp. Through Grassroot Community Institution -MANOS	2,221,697.00			
Promoting Inclusive Livelihood Oppurtunities Through Grassroot Community Mobilization -MISSIO	7,717,313.00			
Community Development Program for Women- IND 71812- Supported by Manos Unidas	-		2,144,825.00	
Community Mobilization for Safe Motherhood - IND - 68809	-	9,939,010.00	1,831,869.00	3,976,694.00
For Welfare of Children				
Mary's Meals Project	-		475,127.00	
Mothers Care- Educational Assistance to Children- Supprted by BREAD Noida	-		117,850.00	
BLOSSOM - Educational Assistance to Poor Children- Supprted by BREAD Noida	-		-	
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	745,376.00		695,194.00	
Inclusive Coaching & Skill Development Training Center , Construction project (FIDEI)	291,470.00	1,036,846.00	3,300,753.00	4,588,924.00
Rural Development				
Secured Hygienic & Healthful Living For Girls Borewell Project	-		1,444,145.00	
Missio Project : Comprehensive Eye Care	-		261,124.00	
Sahya Project	-		-	
HIV Aids program Karunalayam	1,124,285.00		962,612.00	
Corona Relief Compaign	205,626.00		-	
	75,000.00	1,404,911.00	-	2,667,881.00
For Welfare of Physically & Mentally Challenged				
I.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Liliane Fonds form implementation	2,449,013.00		2,405,176.00	
HSBC Skill For Life	20,000.00	2,469,013.00	1,654,975.00	4,060,151.00
For Welfare of Physically & Mentally Challenged -Stichting Liliane Fonds Supported Projects				
Trasportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA)	5,739,858.00		5,837,010.00	
Inclusive Development for the Children and Younesters with Disability- Projects/Programs-Supported by Stichting Liliane Fonds	61,107,710.70		56,450,647.69	
Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities(1503)	-		-	
LINC Asia Network Programe	-		681,369.00	
Inclusive Education Inclusive Society Project Project (2399)	4,270,234.00		-	
Day Care Center and Rehabilitation Training center Construction Project (2431)	-		1,139,076.00	
Programe Evaluation	-		697,352.00	
Telemedicine Project (1976)	2,192,446.00		4,735,648.00	
Computer Skills For Inclusive Employment	3,157,800.00	76,468,048.70	-	69,541,102.69
Total - Specific/Ear-Marked Funds- Foreign Contributions		91,317,828.70		84,834,752.69
(II) Indian Contribution				
Blossom Project - Educational Fund For Poor Children				
Contribution From JVS(Bread) for Blossom	63,655.00		-	
Contribution (Savings) From Children of Blossom	-		20,000.00	
Bank Interest on project fund	28,075.00	91,730.00	3,694.00	23,694.00
Prog. Income-NABARD				
NABARD SHG Formation Project	-		246,650.00	
NABARD- E-Shakti Project	-		6,050.00	
Computer Skills for Inclusive Employment project	152,000.00		-	
Inclusive Livelihood through Community Mobilisation projecct (Missio)	107,950.00		-	
Corona Relief Compaign	324,550.00		-	
	573,562.00	1,158,062.00	-	252,700.00
Total - Specific/Ear-Marked Funds- Indian Contributions		1,249,792.00		276,394.00
SUB: TOTAL		92,567,620.70		85,111,146.69



SCHEDULE 07 - GENERAL CONTRIBUTIONS/DONATIONS RECEIPTS

DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
1. Foreign Contributions		
General Contributions	944,429.85	16,019.12
Sale of Vehicle	200,000.00	
2. Indian Contribution		
Donation In Kind	-	-
Contribution by Day Care Center	-	43,290.00
Contribution From Training Programs	36,000.00	-
Contribution From SHGs	73,500.00	-
Mess Exp. Reimbursement	58,920.00	-
Netradeep Vision Centre	43,605.00	5,465.00
Physiotherapy Income	7,150.00	-
Other General Donations & Contributions	400.00	-
	82,248.95	301,823.95
SUB: TOTAL	1,446,253.80	364,088.00
		412,843.00

SCHEDULE 08- BANK INTERESTS		
DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
Interest Foreign Contribution Account	1,617,851.00	2,321,895.00
Interest Foreign Contribution Account (Projects)	135,864.00	67,817.00
Interest Indian (local) Contribution Account	36,012.00	38,051.00
SUB: TOTAL	1,789,727.00	2,427,763.00

SCHEDULE 09 - OTHER RECEIPTS		
DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
Indian Contribution		
Income Tax Refund	44,360.00	-
Advance Refund	-	-
Interest on Income Tax Refund	-	-
	44,360.00	-
SUB: TOTAL	44,360.00	

SCHEDULE 10 - SPECIFIC/EAR-MARKED FUNDS PAYMENTS		
DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
1. Foreign Contribution Payments		
Welfare / Empowerment of Women		
Promotion of sustainable and Alternative Livelihood Opp. Through Grassroot Community Institution -MANOS	936,509.00	-
Promoting Inclusive Livelihood Opportunities Through Grassroot Community Mobilization -MISSIO	4,854,372.78	-
Community Mobilization for Safe Motherhood - IND - 68809	267,948.00	1,704,085.00
Community Development Programme for Women - IND 71812	1,089,046.00	1,487,744.00
	7,147,875.78	3,191,829.00
Rural Development		
Secured Hygimic & Healthful Living for Girls	1,143,736.00	943,442.70
Eye Care Unit (Vision Center)	-	10,191.00
Inclusive Education for Visually Impaired & PWDS (Kiran Stiftung)	-	284,678.00
Missio Project : Comprehensive Eye Care	197,788.00	154,330.00
Sayha Project- Aids Iradication	1,075,379.00	1,152,640.00
Covid-19 Relief Campaign	57,742.00	-
HIV Aids Karunalayam	205,626.00	-
Borewell Project	181,291.00	-
	2,861,562.00	2,545,281.70
Welfare of Children		
Mary's Meals Project	-	475,127.00
BLOSSOM - Educational Assistance to poor Children	-	-
Mothers Care- Educational Assistance to Children	-	117,850.00
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	644,542.00	704,571.00
Inclusive Coaching & Skill Development Training Center project (FIDEI)	725,962.00	4,047,907.00
	1,370,504.00	5,345,455.00
Welfare Of Physically and Mentally Challenged		
I.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Liliane Fonds for implementation	2,594,508.82	2,382,440.16
HSBC Skills for Life	1,220,922.06	475,621.72
Capacity Building Project (Training/Workshop/ Livelihood Programs)	1,595,477.55	1,759,719.00
	5,410,908.43	4,617,780.88
Welfare of Physically & Mentally Challenged -Stichting Liliane Fonds Supported Projects Under Strategic Partnership		
1. Trasportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA) Contributions to societies (Anex: 11)	5,607,641.00	5,531,863.00
2. Inclusive Development for the Children and Youngsters with Disability- Projects/Programs-Supported by Stichting Liliane Fonds	10,908,139.42	13,679,835.56

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)	45,427,508.00		51,165,078.00
3. Inclusive Development for the Children and Youngsters with Disability-Capacity Building Training Programmes/ Other Projects - Supported by Stichting Liliane Fonds	-		-
4. Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities	-		1,854,270.00
5. LINC Asia Network Programme	-		1,035,166.00
6. Inclusive Education Inclusive Society Project Project	627,128.00		3,662,957.00
Inclusive Education Inclusive Society Project Project (Transferred to other societiesAnnex.)	3,044,815.00		
7. Day Care Center and Rehabilitation Training center Construction Project	-		6,657,626.00
8. Programme Evaluation	472.00		196,453.00
9. Telemedicine Project (1976)	2,060,611.00		2,391,563.00
10. Computer Skills For Inclusive Employment	1,443,449.00		-
Computer Skills For Inclusive Employment (Transferred to other societiesAnnex.)	728,250.00	69,848,013.42	-
Total - Specific/Ear-Marked Funds- Foreign Contribution Payments		86,638,863.63	101,875,158.14
2. Indian Contributions Payments			
Prog. Expenses -BLOSSOM Project Educational Fund for Poor Children			
Education support to Poor children	515,936.86		-
Bank Charges	44.26	515,981.12	-
Prog. Expenses -NABARD SHG formation Project			
Meetings/ Seminars/ Awarebess Prog.	-	-	10,787.00
Prog. Expenses-E-Shakti Project Digitalization of SHGs			
Telephone/Data Pack Expense-NABARD	18,478.00		3,338.00
Travel Exp of Field Facilitator	-		3,590.00
Master Data Collection and Upload	40,767.00	59,245.00	83,849.00
Prog. Expenses -NABARD LEDP Programme Project			
Skill Upgradation (LED Training)	-		102,104.00
Skill Upgradation (Legging Training)	-		29,271.00
Raw Material & Tools For Training	-		4,540.00
LEDP Training on Washing Powder	-		2,555.00
Program Project Expense - MISSIO			
Project Directors Travel	30,000.00		-
SHG Grass Root Level Meeting	158,495.00		-
SHG Cluster Level Meeting on IGA	50,320.00		-
Training on Documentation of IGA	33,660.00		-
Training on Management of WPG	49,680.00	322,155.00	-
Expense Covid-19 Relief Campaign			
		367,336.00	-
Total - Specific/Ear-Marked Funds- Indian Contribution Payments		1,264,717.12	240,034.00
SUB: TOTAL		87,903,580.75	102,115,192.14

SCHEDULE 11 - OTHER ESTABLISHMENT/ AMIN. ETC. PAYMENTS

DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
1. Foreign Contribution Payments		
Administrative Cost & Salaries	-	2,250.00
Web Site Development and Maintenance	586.00	34,100.00
Legal Expenses	42,402.00	78,138.00
Bank Charges	18,976.32	27,200.03
Computer & Maintenance	6,625.00	50,825.00
Electrical & Electricity Expenses	18,905.00	80,755.00
Auditing fees and Charges	7,548.00	164,256.00
Generator Running and Maintenance	24,561.00	12,381.00
Printing and Stationary	13,881.00	25,697.00
General Repair and Maintenance	75,136.00	32,485.00
Hospitality Expenses	7,059.00	7,280.00
Staff PF A/c	-	697,793.00
Office Supplies	6,204.00	24,392.00
Photocoper maintenance	-	4,012.00
Professional Fees & Charges	66,183.00	104,678.00
Telephone exp.	150.00	7,488.00
Travelling and Conveyance	12,893.00	66,504.00
Fuel Expenses	-	82,182.00
Vehicle Running & Maintenance	110,408.00	170,753.00



Charity & Donation	231,685.00		11,040.00	
Staff Health & Accidental Insurance	34,946.00		-	
Staff Welfare Exp.	48,963.00		55,507.00	
Salary Expenses	880,926.00	1,608,037.32	1,001,819.00	2,741,535.03
2. Indian Contribution Payments				
Mushahar Community Expenses	-		43,290.00	
Educational Support to Poor Children	-		7,480.00	
Salary & Honorarium	500.00		21,993.00	
LED Bulb Training	-		49,126.00	
Auditing Charges	16,638.00		31,565.00	
Bank Charges	3,191.48		535.15	
Charity & Contribution Exp	6,800.00		600.00	
Farm and Garden	-		2,872.00	
Food and Provision	40,254.00		186,832.00	
Hospitality Expenses	-		9,430.00	
House Supplies, Toiletries, Outfit etc	-		13,618.00	
Medical Expenses	-		8,571.00	
Periodicals and News Papers	-		1,180.00	
Repair and Maintenance	1,750.00		18,320.00	
Printing & Stationaries	56,191.00		-	
Vehicle Running & Maintenance	-		2,400.00	
Celebration of Days of Importance	26,006.00		1,330.00	
Certification of Computer Course	67,500.00		-	
Expense of Kajri (Missio)	38,412.00		-	
F&B Training Programme Certification exp.	29,000.00		-	
Rice Distribution Programme	460.00		6,500.00	
Training on Bag Making	15,000.00		-	
Training Program on IGA	9,240.00	310,942.48	-	405,642.15
SUB: TOTAL		1,918,979.80		3,147,177.18
SCHEDULE 12 - CAPITAL EXPENSES				
1. Foreign Contribution				
Buidling	6,574,038.84		-	
Electrical Equipments	35,000.00		-	
Furnitru e s & Fixtures	-		61,950.00	
Motor Cycle & Vehicle	-		28,937.00	
CCTV Camera	-		149,705.00	
Computers	-	6,609,038.84	223,000.00	463,592.00
SUB: TOTAL		6,609,038.84		463,592.00

PLACE: LUCKNOW
PLACE: 21-10-2020


Chief Functionary
Jan Vikas Samiti

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

P.K. UPPAL
PARTNER



Notes:
1. Staff payments, staff welfare funds and assets aquired out of specific project fund are accounted in the respective programs/projects. Capital expenses presented inschedule 12 are aquired out of the General Fund.
2. Staff salaries of Shedule 11 are directly spent from the general fund and are not part of any project.

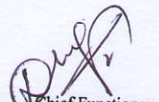
2.6 BANK RECONCILIATION STATEMENT AS ON 31-03-2020

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 Main			
PARTICULARS			AMOUNT (INR)
Balance as per Books of Accounts			(392,471.02)
SB. A/c			
FFD A/c			24,670,000.00
Add: Cheque Deposited but not yet Cleared			24,277,528.98
Sl. No.	Date	Ch. No.	Amount
1		0	0
			120,000.00
Add: Cheque Issued but not yet presented for payment / Not reflected in the bank			-
			120,000.00
S. No.	Date	Ch. Number	AMOUNT (INR)
1	30-03-20	12069080	49742.00
2	31-03-20	12069081	54000.00
3	31-03-20	12069082	24000.00
4	31-03-20	12069083	7375.00
5	31-03-20	12069085	347857.00
6	31-03-20	12069082	4720.00
7	31-03-20	12069087	32269.00
8	31-03-20	12069086	46319.00
Balance as per Bank Book After adjustments (A+B)			24,723,810.98
PARTICULARS			AMOUNT (INR)
Balance as per Bank Statement			53,810.98
SB. A/c			
FFD A/c			24,670,000.00
Difference			24,723,810.98
			Nil
2 Foreign Contribution Utilization SB. A/c.No. 695002010007454			
PARTICULARS			AMOUNT (INR)
Balance as per Books of Accounts			6,965.02
Balance as per Bank Statement			6,965.02
Difference			Nil
3 Foreign Contribution Utilization (SB. A/c. No. 5010023073181)			
PARTICULARS			AMOUNT (INR)
Balance as per Books of Accounts			928,726.92
Balance as per Bank Statement			928,726.92
Difference			Nil
4 Foreign Contribution Utilization (SB. A/c. No. 30400201195912)			
PARTICULARS			AMOUNT (INR)
Balance as per Books of Accounts			1,079.22
Balance as per Bank Statement			1,079.22
Difference			Nil
5 Foreign Contribution Utilization (SB. A/c. No. 30400201196385)			
PARTICULARS			AMOUNT (INR)
Balance as per Books of Accounts			933,890.22
Balance as per Bank Statement			933,890.22
Difference			Nil
6 Union Bank of India (SB. A/c. No. 304002010040773) LC			
PARTICULARS			AMOUNT (INR)
Balance as per Books of Accounts			1,106,430.64
Balance as per Bank Statement			1,106,430.64
Difference			Nil
7 Union Bank of India (SB. A/c. No. 488402010132245) LC			
PARTICULARS			AMOUNT (INR)
Balance as per Books of Accounts			447,562.00
Balance as per Bank Statement			447,562.00

PLACE: LUCKNOW
DATE: 25-10-2020

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


Chief Functionary
Jan Vikas Samiti

P.K. UPPAL
PARTNER
M. No. 74231



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 women welfare and empowerment include formation of self-reliant groups and community-based organizations for the sustainable, social and economic development of the village women.

c) Sponsored programs for the welfare Children: The programs for the welfare of the children include their Health care and promotion of public health, 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, community health and comprehensive eye care services, awareness on the government schemes and provisions, emergency intervention in natural disaster, awareness programs on HIV Aids, Promotion of secured and hygienic living of young girls 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 a better life. The program for the inclusive development of children and youngsters with disabilities is also extended to different states of North India through 66 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 and ending on 31st March.

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. Restricted funds are presented in the financial statements as Ear-Marked/Specific Project Funds and the Un-restricted Funds as General fund.

d) Restricted Funds- Ear-Marked/Specific Project Funds

Funds received for specific purposes are classified as restricted Ear-Marked/Specific project funds with separate accounting records being maintained for each fund. Receipts and Utilization of Restricted Funds/ Ear-Marked funds are classified under separate group for the presentation of financial statements.

d) Un-Restricted Funds- General Funds

Funds received for on-going activities and for the purpose of the organization without any restrictions by the donors are classified as Un-Restricted /General 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 etc.

f) Legal /Statutory Compliances:

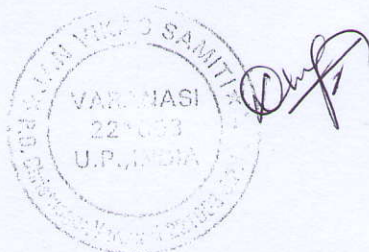
The financial statements are prepared in accordance and complying with the norms and conditions under the Income Tax Act 1961 and the Foreign Contribution (Regulation) Act 2010.

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 2020 shows surplus of revenue Rs.98,60,490.95

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 2020 is Rs. 14326.35, The Cash at bank as on 31st March 2020 is Rs. 26706320.20, and an Imprest Balance with projects is Rs. 73228.32 & FDR of Rs. 5265850.00.

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. This difference is presented in the balance sheet as excess of expenditure over income or excess of income over expenditure.

b) Specific/Ear-Marked Funds

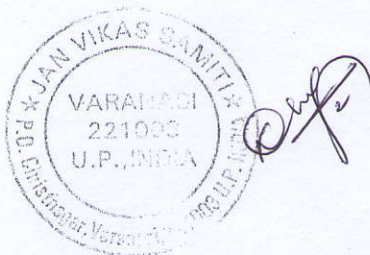
Specif/Ear-Marked funds are those funds received from Donors with specific purpose and activities. The excess of Income over Expenditure is transferred to Ear-Marked funds in balance sheet.

C) General Funds/Donations

Income from General donations are such donations and other contributions by individuals and institutions with out any specific purpose. These funds are utilized for general management of the organization to achieve its aims and objects. The excess of Income over Expenditure is transferred to General funds in balance sheet.

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.



S. TULI & Co.
CHARTERED ACCOUNTANTS

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 LUCKNOW, 226001 (UP)
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 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 2020.

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.

- In the case of Balance Sheet of the State of Affairs of the Society as at 31st March 2020; and
- In the case of Income & Expenditure Account, of the surplus for the Year ended on that date.

PLACE: LUCKNOW
 DATE: 25-09-2020

FOR S. TULI & Co.
 CHARTERED ACCOUNTANTS
 FRN. NO. 000438C

P.K. UPPAL
 PARTNER
 M. No. 74231
 Firm Reg. No. 000438C



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 individual as well as overall budget and no modification on the approved budget noted during the period under review.
2	Accounting System	1 Separate project Cash books and ledger books are maintained for ear-marked funds	maintained for each ear-kmarked funds
		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 to substantiate the expenses.
		5 Authorisation Procedures and Practices are in Place	Yes, Procedures are in place in accordance with the finance manual of the organization.
3	Controls, Checks and Balances	1 Cash Control	Yes, Petty Cash registers and other checks and balances are maintained which ensures proper cash control.
		2 Bank Control	Appropriate measures of bank control is in place in accordance with the finance manual of the organization.
		3 Bank Reconciliations	Periodic bank reconciliations are carried and being verified by the competent authorities.
		4 Fixed assets Control	Yes, fixed assets registers are maintained as required. Periodic verification of assets are carried out and the procedures are recorded.
		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 and comparison statemets are prepared periodically to monitor the budget and fund flow.
		2 Obtaining Prior approvals for variance exceeding prescribed percentage on modification in activity.	Required approvals have been obtained where necessary.
		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 on specification by the donors.
		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 fiancé operational manual of the organization and the same observed to be in practice durin the audit period.
		3 Systems and Procedures involved in Monitoring	Organization practices systems for monitoring of financial transactions as described in the finance manual of the organization.



7	Legal Compliance	1	Compliance of FCRA	Yes, Timely done
		2	Compliance of Income Tax Act	Yes, Timely done
		3	Compliance of Societies Act	Yes, Timely done
		4	Compliance of Social Security Schemes	Yes, Timely done
8	Governance	1	Minutes of Governing Body meetings	Maintained
		2	Quorum for the Meetings	Maintained
		3	Frequency and Agenda of the Meetings	Holds the Minimum Number of Meetings as required with necessary notice and agenda circulated among the members
9	Finance Staff	1	Skills of the Staff	Qualified
		2	Qualification	MBA in Finance
		3	Experience	12 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: 21-10-2020



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

6	Financial Monitoring.	1	Budget/ Project Grants to the Partner Organizations	Individual Budgets are prepared and payments to the Partner Organizations are done in accordance with the systems and procedures of the Finance Manual and guidelines for the Partner Organisations. Budgets are approved in proper systems and the substantial documents for each transactions are maintained.
		2	Reporting on the project grants	Periodical Financial Justifications/Reports are submitted by the Partner organizations which are duly verified by the competent authorities.
		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 and in line with the program and finance guidelines set by Jan Vikas Samiti. Internal financial review reports made available during the audit to substantiate the statements.
		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 from the financial reports and audited financial statements 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 on priority based on the organizational capacity, level of budgets, nature of programs etc. The internal audit reports and findings have been duly verified during our audit.</p>
		7	Monitoring External audits of the POs	1. External audit of the projects 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 of Jan Vikas Samiti and they have been duly verified during our audit

FORS. TULI & Co.
CHARTERED ACCOUNTANTS

P.K. UPPAL
PARTNER
M. No. 74231

PLACE: LUCKNOW
PLACE: 21-10-2020



7. GLOSSARY OF FINANCIAL TERMS

Accounting policies are the specific principles, basis, 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 donors for which specific budget as well as purpose has been determined.

