



JAN VIKAS SAMITI

FINANCIAL STATEMENTS 2020-21

JAN VIKAS SAMITI

PROVINCIALATE, CHRISTNAGAR, P.O.,

VARANASI, UTTAR PRADESH

221 003, INDIA

Ph. 0542 2626 022

Email: fin@janvikassamiti.org

director@janvikassamiti.org

Web: www.janvikassamiti.org

Contents

1 MANAGEMENT LETTER FROM THE EXECUTIVE DIRECTOR	3
2 FINANCIAL STATEMENTS	
2.1 Consolidated Balance Sheet as on 31st March 2021.....	4
2.2 Statement of consolidated receipts and payments account for the year ended 31st March 2021	5
2.3 Statement of consolidated income and expenditure account for the year ended 31st March 2021.....	6
2.4 Scheduled to & framing part of consolidated balance sheet.....	7-9
2.5 Scheduled to & framing part of consolidated receipts and payments account.....	10-14
2.7 Donor wise details of Specific Ear-marked Funds as on 31st March 2021	15
2.6 Bank Reconciliation Statement	16-17
3 GENERAL EXPLANATORY NOTES	
3.1 Notes/ Statements on the objectives and activities	18
3.2 Notes on Financial Statements	19-20
4 INDEPENDENT AUDITOR'S REPORT	21
5 MANAGEMENT LETTER BY INDEPENDENT AUDITOR ON INTERNAL CONTROL AND FINANCIAL MANAGEMENT ...	22-23
6 AUDIT OPENION ON FINANCIAL MANAGEMENT AND MONITORING OF PARTNER ORGANISATIONS.	24
7 GLOSSARY ON FINANCIAL TERMS	25

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 2021. The statements summarize a quick overview of all receipts and payments of the funds during the fiscal year 2020-21 for and

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 2020-21 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 50,000 people. We were able to reach around 6,330 children and youngsters with disabilities through a community based rehabilitation approach to assist them in their medical, educational, and social and livelihood requirements. We worked with more than 11,000 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.

JVS, in 2021-22 implemented the various projects and programs primarily focusing on the women, persons with disabilities and the vulnerable communities. The project, Community Mobilization for Safe Motherhood focused on reducing maternity mortality rate in the villages and improving reproductive health system in the rural areas, while the project "Equal Rights for Women & Prevention of Domestic Violence" worked towards the realization of rights of women to ensure equal rights and prevention of domestic violence. The projects for Promotion of sustainable and Alternative Livelihood opportunities through Grassroots Community Institutions focused on the skilling, employment and promoting entrepreneurship of rural women for their financial stability.

The inclusive livelihood and skill development project aimed towards promoting skilling and inclusive education among the Children with Disabilities and children from the backward communities. Through the tele-Rehabilitation project we reached out to over 700 children with disabilities in remotest areas in different parts of North India for their physical rehabilitation. Through the support of MIVA (LF), JVS could provide communication and transport means to 27 civil society organizations working for the poor and marginalized communities in the rural areas. In collaboration with NABARD, JVS worked with 284 Self Help Groups for the digitization of the data for the effective functioning of these groups.

JVS carried out a massive Covid-19 awareness campaign and emergency support in terms of providing dry ration kits and ready to eat food kits to over 20,000 families including migrants.

Fr. Chandran Rymonds
Executive Director, Jan Vikas Samiti



2.1 CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2021

S. TULI & Co.
CHARTERED ACCOUNTANTS

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

JAN VIKAS SAMITI

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

LIABILITIES	SCH	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
(I) CAPITAL FUND			
Opening Balance		29,579,267.84	22,276,346.00
Add: Assets transferred from Specific Projects & General Fund		3,941,237.00	10,688,488.84
Add:TDS Deducted during the year		7,863.00	146,025.00
		33,528,367.84	33,110,859.84
Less :Sale of fixed asset Transferred to General Fund		51,344.00	200,000.00
Less :Refunded during the year (TDS) transferred to General Fund		-	44,360.00
Less: Depreciation during the year		3,627,781.00	3,287,232.00
		29,849,242.84	29,579,267.84
(II) EAR-MARKED- SPECIFIC PROJECTS FUNDS UNDISBURSED			
Opening Balance		28,800,250.05	26,182,949.97
Add: Excess of income over expenditure transferred		-	8,879,353.95
		28,800,250.05	35,062,303.92
Add: Bank Interest received during the year		-	-
Less: Excess of expenditure over income transferred	03	1,682,744.70	-
Less: Assets transferred to Capital Fund		2,963,394.00	4,079,450.00
Less: Project Handholding charges transferred to general fund		1,540,880.00	2,182,603.87
		22,613,231.35	28,800,250.05
(III) GENERAL FUND			
Opening Balance		4,754,903.82	8,101,866.79
Add: Excess of income over expenditure transferred		1,309,923.02	981,137.00
Add: TDS Refunded During The Year transferred from capital fund		-	44,360.00
Add: Project Handing charges transferred from earmarked fund		1,540,880.00	2,182,603.87
Add :Sale of fixed asset Transferred from Capital Fund	04	51,344.00	200,000.00
		7,657,050.84	11,509,967.66
Less: Excess of expenditure over income transferred		-	-
Less: TDS Deducted During The Year		7,863.00	146,025.00
Less: Assets transferred to capital fund		977,843.00	6,609,038.84
		6,671,344.84	4,754,903.82
TOTAL		59,133,819.03	63,134,421.71

ASSETTS	SCH	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
(I) FIXED ASSETS			
At cost less Depreciation	01	29,640,170.84	29,378,058.84
(II) OTHER ASSETS			
Income Tax (TDS on FFD)		201,209.00	99,544.00
Add :TDS Deducted during the year		7,863.00	146,025.00
		209,072.00	245,569.00
Less :Refunded during the year		-	44,360.00
		209,072.00	201,209.00
(III) CURRENT LIABILITIES			
Paybles		(108,318.00)	-
(III) CURRENT ASSETS			
Cash Balances		9,610.15	14,326.35
Bank Balances		28,920,188.72	26,706,320.20
FDRs Balances		100,000.00	5,265,820.00
Imprest Balances		53,095.32	73,228.32
Paybles		-	(139,324.00)
Advances	02	310,000.00	1,634,783.00
		29,392,894.19	33,555,153.87
TOTAL		59,133,819.03	63,134,421.71

PLACE: LUCKNOW
DATE: 10-09-2021



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

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

RECEIPTS	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Opening Balances:					
Cash Balances		14,326.35		17,824.90	
Bank Balance		26,706,320.20		34,051,428.56	
Imprest with Projects		73,228.32		23,563.30	
FDRs Balances	4	5,265,820.00			
Payable :		(139,324.00)			
Advances		1,634,783.00	33,555,153.87	192,000.00	34,284,816.76
Specific/Ear-Marked Funds Receipts:					
Foreign Contribution Receipts	06	55,151,124.06		91,317,828.70	
Indian Contribution Receipts		1,813,822.50	56,964,946.56	1,249,792.00	92,567,620.70
General Donations/Funds Receipts:					
Foreign Contribution Receipts		5,000.00		944,429.85	
Sale of Fixed Asset (F.C)	07	51,344.00		200,000.00	
Indian Contribution Receipts		1,601,943.07	1,658,287.07	301,823.95	1,446,253.80
Bank Interests:					
Bank and FDR Interests (Foreign Contribution)	08	1,809,897.00		1,753,715.00	
Bank and FDR Interests (Indian Contribution)		38,411.00	1,848,308.00	36,012.00	1,789,727.00
Other Receipts:					
Income Tax Refund	09	-		44,360.00	
Interest on Income Tax Refund		-		-	44,360.00
TOTAL			94,026,695.50		130,132,778.26
PAYMENTS	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Specific/Ear-Marked Funds Payments:					
Foreign Contribution Payments	10	60,117,295.26		86,638,863.63	
Indian (Local) Contribution Payments		1,560,267.00	61,677,562.26	1,264,717.12	87,903,580.75
Other establishment/ Amin. Etc. Payments:					
Foreign Contribution Payments	11	1,393,263.00		1,608,037.32	
Indian (Local) Contribution Payments		685,588.05	2,078,851.05	310,942.48	1,918,979.80
Capital Expenses/ Additions to Fixed assets	12	-	977,843.00	-	6,609,038.84
TCS & TDS					
Foreign Contribution		7,863.00		146,025.00	
Indian Contribution		-	7,863.00	-	146,025.00
Advances:					
Foreign Contribution	02	22,000.00		602,795.00	
Indian Contribution		288,000.00	-	1,031,988.00	
Payable :					
Foreign Contribution		(23,989.00)	-	-	(139,324.00)
Indian Contribution		(84,329.00)	-	-	
Closing Balances:					
Cash Balances		9,610.15		14,326.35	
Bank Balances	02	28,920,188.72		26,706,320.20	
FDRs Balances		100,000.00		5,265,820.00	
Imprest Balances		53,095.32	29,284,576.19	73,228.32	33,694,477.87
TOTAL			94,026,695.50		130,132,778.26

PLACE: LUCKNOW
DATE : 10-09-2021

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



2.3 STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

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	55,217,684.06		91,453,692.70	
Indian Contribution Received		1,813,822.50	57,031,506.56	1,249,792.00	92,703,484.70
General and other Donations Received					
Foreign Contribution Received	07	5,000.00		944,429.85	
Indian Contribution Received		1,601,943.07	1,606,943.07	301,823.95	1,246,253.80
Bank & FDR Interest:					
Bank and FDR Interests on Foreign Contribution	08	1,743,337.00		1,617,851.00	
Bank and FDR Interests on Indian Contribution		38,411.00		33,352.00	
Interest on Income Tax Refund		-	1,781,748.00	2,660.00	1,653,863.00
Excess of Expenditure over Income Transferred to					
Ear-Marked Fund		1,682,744.70		-	
General Fund		-	1,682,744.70	-	-
TOTAL			62,102,942.33		95,603,601.50
EXPENDITURE	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Specific/Ear-Marked Project Expenditures					
Foreign Contribution Expenditures	11	57,153,901.26	-	82,559,413.63	
Indian Contribution Expenditures		1,560,267.00	58,714,168.26	1,264,717.12	83,824,130.75
General and other admin/Management Expenditures					
Foreign Contribution Expenditures	06	1,393,263.00		1,608,037.32	
Indian Contribution Expenditures		685,588.05	2,078,851.05	310,942.48	1,918,979.80
Excess of Income over Expenditure Transferred to					
Project Ear-Marked Fund		-		8,879,353.95	
General Fund		1,309,923.02	1,309,923.02	981,137.00	9,860,490.95
TOTAL			62,102,942.33		95,603,601.50

PLACE: LUCKNOW
DATE: 10-09-2021


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 01

2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DETAILS OF FIXED ASSETS AS ON 31-03-2021

JAN VIKAS SAMITI
PROVINCIAL/ATE, CHRISTNAGAR, P.O., VARANASI, UTTAR PRADESH 221 003, INDIA

Sl. No.	PARTICULARS OF FIXED ASSETS	RATE OF DEPRECIATION	COST AS ON 01-04-2020	ADDITION				SALE	TOTAL	DEPRECIATION	COST AS ON 31-03-2021
				IPTO 30-09-2020	I.C.(OTHER)	F.C.	I.C.(OTHER)				
1	Land	0%	2,946,610.00	-	-	-	-	-	-	2,946,610.00	
2	Building & Shed	10%	19,498,948.84	512,422.00	-	-	-	-	2,001,137.00	18,010,233.84	
3	Furniture & Fixture	10%	729,792.00	-	-	-	11,380.00	-	73,548.00	667,624.00	
4	Digital Camera	15%	79,141.00	-	-	-	-	-	11,871.00	67,270.00	
5	Projector	15%	80,428.00	-	-	-	-	-	12,064.00	68,364.00	
6	Inverter & Generator	15%	387,377.00	-	-	-	-	-	58,107.00	329,270.00	
7	Kitchen Equipment	15%	8,512.00	-	-	-	-	-	1,277.00	7,235.00	
8	Motor Cycle & Vehicle	15%	1,310,799.00	-	-	-	-	20,000.00	193,620.00	1,097,179.00	
9	Medical Kits	15%	-	-	-	5,960.00	-	-	447.00	5,513.00	
10	Scanner	15%	246.00	-	-	-	-	-	37.00	209.00	
11	Motor Car & Jeep	15%	185,223.00	1,211,609.00	-	-	-	-	209,525.00	1,187,307.00	
12	Cycle	15%	4,675.00	-	-	-	-	-	701.00	3,974.00	
13	Telephone Equipments	15%	393.00	-	-	-	-	-	59.00	334.00	
14	Electrical Equipments	15%	843,597.00	7,000.00	-	11,250.00	-	-	128,433.00	733,414.00	
15	Vending Machine	15%	250,737.00	-	-	271,400.00	-	-	57,966.00	464,171.00	
16	Web Portal	15%	458,495.00	156,000.00	-	908,549.00	-	-	160,315.00	1,362,729.00	
17	Web Portal Router	15%	33,716.00	-	-	-	-	-	5,057.00	28,659.00	
18	Storage Device	15%	25,715.00	-	-	-	-	-	3,857.00	21,858.00	
19	Photo Copier	15%	124,608.00	-	-	-	-	-	18,691.00	105,917.00	
20	Tube well	15%	10,004.00	98,000.00	-	-	-	-	16,201.00	91,803.00	
21	Vision Centre Setup Cost	15%	4,021.00	-	-	-	-	-	603.00	3,418.00	
22	Country Club	15%	8,643.00	-	-	-	-	-	1,296.00	7,347.00	
23	Air Conditioner	15%	49,436.00	-	-	-	-	-	7,415.00	42,021.00	
24	Sewing Machine	15%	42,695.00	207,250.00	-	430,700.00	-	-	69,794.00	610,851.00	
25	Physio Therapy Unit Cost	15%	203,227.00	-	-	-	-	-	30,484.00	172,743.00	
26	Training Centre Setup Cost	15%	1,096,718.00	-	-	-	-	31,344.00	1,065,374.00	905,568.00	
27	CCTV Camera	15%	108,162.00	20,660.00	-	12,100.00	-	-	20,231.00	120,691.00	
28	Computer & Printer	40%	880,525.00	-	-	-	-	-	352,210.00	528,315.00	
29	Library Books	40%	1.00	76,957.00	-	-	-	-	30,783.00	46,175.00	
30	Solar System	40%	5,614.00	-	-	-	-	-	2,246.00	3,368.00	
	TOTAL		29,378,058.84	2,289,898.00	-	1,639,959.00	11,380.00	51,344.00	33,267,951.84	3,627,781.00	29,640,170.84

PLACE : LUCKNOW
DATE : 10-09-2021

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

SCHEDULE 02

2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS OF IMPREST BALANCES AS ON 31.03.2021

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	23,272,191.46	24,277,528.98
1.1.2	Foreign Contribution Utilization SB. A/c.No. 695002010007454	12,345.77	6,965.02
1.1.3	Foreign Contribution Utilization SB. A/c.No. 30400201195912	1,079.22	1,079.22
1.1.4	HDFC (Utilization) S.B A/C 50100230737181	641,746.74	928,726.92
1.1.5	UNION BANK OF INDIA S.B 30400201196385 (Imprest)	2,417,579.17	933,890.22
		26,344,942.36	26,148,190.36
1.2	Local Contributions		
1.2.1	Local Contribution SB.A/c No. 304002010040773	2,395,962.82	506,122.30
1.2.2	Local Contribution S.B. A/c No. 488402010132245	179,283.54	52,007.54
		2,575,246.36	558,129.84
2	Cash Balances		
2.1	Foreign Contribution Main Account	1,200.15	14,058.35
2.2	Local Contribution Account	8,410.00	268.00
		9,610.15	14,326.35
3	Imprest Balances with Projects		
3.1	Imprest Cash balances With Projects		
3.1.1	Community Mobilization For Safe Motherhood IND - 68809	42.00	-
3.1.2	EQUAL RIGHTS FOR WOMEN & PREVENTION OF DOMESTIC VIOLENCE	568.00	-
3.1.3	Eye Care Unit (Vision Center)	-	-
3.1.4	Inclusive Coaching & Skill Development Training Center	77.00	232.00
3.1.5	Inclusive Education for Visually Impaired (Kiran Stiftung)	-	-
3.1.6	Inclusive Coaching & Skill Development Training Center- Construction	-	4,785.00
3.1.7	Inclusive Development for the Children and Youngsters with Disability- Projects/Progrms	354.02	5,632.02
3.1.8	I.D.C.Y.D. Welfare & Assistance Program for PWDs	26,723.00	21,665.00
3.1.9	Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities (Advances to Party)	-	-
3.1.10	Sahya Project	-	1,152.00
3.1.11	HSBS Skill For Life	295.00	-
3.1.12	Secured Hygienic & Healthful Living For Girls	112.30	3,394.30
3.1.13	LINC Asia network	-	-
3.1.14	Inclusive Education - Samaveshi Shiksha Samaveshi Samaj	2,990.00	8,053.00
3.1.15	Telemedicine (SAMBHAV)	455.00	5,212.00
3.1.16	Computer Skills for Inclusive Employment	977.00	77.00
3.1.17	Borewell Project - Hand Pump to the poor	220.00	220.00
3.1.18	Promotion of Sustainable and Alternative Livelihood Opportunities	822.00	17,439.00
3.1.19	Promotion of Inclusive Livelihood through Community Mobilization	18,545.00	4,452.00
3.1.20	Capacity Building Project (Training/Workshop Programmes/ Livelihood)	-	-
		52,180.32	72,313.32
3.2	Advance with Projects (As Per List)		
3.2.1	Pable in Projects (As Per List)	22,000.00	602,795.00
3.2.2	Imprest with SHG (NABARD) project	(23,989.00)	(139,324.00)
		915.00	915.00
4	FDRs & Mutual Fund Balances		
4.1	Foreign Contribution Main Account	-	5,165,820.00
4.2	Local Contribution Account	100,000.00	100,000.00
		100,000.00	5,265,820.00
5	Advances General Accounts		
5.1	Staff Advance	-	200,000.00
5.2	SGHs Advances	288,000.00	290,000.00
5.3	Advances with Parties	-	541,988.00
		288,000.00	1,031,988.00
6	Payble General Accounts		
6.1	Receiveble From Telemedicine	(20,000.00)	-
6.2	Mr.Abhishek Mishra-Missio Project	(64,329.00)	(84,329.00)
		(84,329.00)	(84,329.00)
	TOTAL	29,368,905.19	33,555,153.87

PLACE : LUCKNOW
DATE : 10-09-2021



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 SCHEDULE TO & FRAMING PART OF BALANCE SHEET - DETAILS OF SPECIFIC EAR-MARKED FUNDS UNDISBURSED AS ON 31.03.2021

PURPOSE	OPENING BALANCE AS ON 01.04.2020	RECEIVED DURING THE YEAR	RECEIVED BY DEDUCTION	RECEIVED DURING THE YEAR			TOTAL RECEIVED DURING THE YEAR	UTILIZED DURING THE YEAR	UTILIZED BY TRANSFER	BALANCE AS ON 31.03.2021	
				SALE OF FINED ASSETS	RECEIVED AS TRANSFER	INTEREST EARNED					
1. FOREIGN CONTRIBUTION											
1.1. WELFARE/EMPOWERMENT OF WOMEN (SOCIAL)											
Community Mobilization for Safe Motherhood Empowerment for Women & Prevention of Domestic Violence Provision of sustainable and Alternative Livelihood Opp. Through Grassroot Community Institution Promoting Inclusive Livelihood Opportunities through Grassroot Community Mobilization		2,917,919.00 413,686.00 2,107,037.00 5,166,048.00				89,205.00	2,997,919.00 413,686.00 2,107,037.00 5,420,642.00	1,106,174.00 67,465.00 1,966,230.00 3,079,869.00		1,811,745.00 365,221.00 1,426,975.00 5,198,065.17	
SUB-TOTAL RS.:	4,260,364.22	10,881,694.00				89,205.00	10,970,994.00	10,905,194.05		5,198,065.17	
2. WELFARE OF CHILDREN (SOCIAL)											
Inclusive Coaching & Skill Development Training Center (Krima Foundation) Inclusive Coaching & Skill Development Training Center - Construction project (IIRDI)		1,50,081.00 1,18,689.00					294,269.20	73,608.00 13,985.00		76,475.00 1,85,161.00	
SUB-TOTAL RS.:	1,68,215.00	294,269.20					294,269.20	1,38,593.00		264,891.00	
1.3. RURAL DEVELOPMENT (SOCIAL)											
Social Hygiene & Healthful Living for Girls Borewell Project (Hand Pump to the poor) Corona Relief Campaign Corona Relief Campaign From Mission Project - Complimentary Eye-Care (Mission) HIV Aids program, Kamaladhara Sahaj Project - HIV/AIDS Services Project		641,033.70 79,831.00 17,238.00 31,019.00 88,095.00		1,533,097.00 460,797.73 1,225,735.00			1,532,097.00 460,797.73 1,225,735.00 6,817.00	1,217,432.00 803,075.00 1,225,735.00 37,888.00		1,238,338.70 79,831.00 415,019.27 1,534,124.17	
SUB-TOTAL RS.:	602,996.70	3,527,676.73				109,047.00	2,108,788.73	2,83,701.00		624,347.00	
1.4. WELFARE OF PHYSICALLY & MENTALLY CHALLENGED (SOCIAL)											
Capacity Building Project (Training/Workshop Program/Livelihood) ESSE Skills for Life Sickling Laborer Funds Supported Project Programs welfare of Physically and mentally challenged 1. Transportation & Communication Means Project(2285) 2. Inclusive Development for the Children and Youngsters with Disability Projects Program(Cover Strategy) Disabling(1503) 4. UNICE Asia Network Programme 5. Inclusive Education Inclusive Society Project (2399) 6. Day Care Center and Rehabilitation Training center Construction Project (2411) 7. Programme Evaluation 8. Teleducation Project (1970) 9. Computer Skills For Inclusive Employment 9. I.D.C. Y.D. Welfare & Assistance Program for PWDS		13,550.00 1,079.22 28,239,190.41 391,120.00 2,420,920.00 986,101.00 1,426,566.02		6,604,292.00 29,024,340.31 5,397,118.00 1,152,942.00 908,684.00			709,275.00 6,004,292.00 29,609,278.33 3,397,118.00 834,012.00 1,911,322.00 2,117,183.25	425.00 66,477.00 1,614.00 138.00 46,564,689.21 60,117,295.26 2,117,183.25		11,530.00 707,649.22 1,386,644.78 391,120.00 2,673,479.00 908,684.00 1,386,908.00 925,221.00 2,89,807.77	
SUB-TOTAL RS.:	28,229,501.17	40,235,888.33				709,275.00	41,330,951.33	46,564,689.21		17,274,362.77	
TOTAL EAR-MARKED FUNDS (UNDISBURSED - I.C.)	24,443,918.65	85,151,124.06				585,038.00	85,151,124.06	85,151,124.06		21,808,926.97	
2. INDIAN CONTRIBUTION											
2.1 Blossom Project - Educational Fund For poor Children 2.2 SHG Formation Project - NABARD 2.1 SHG-E-Sickle: Digitization of SHGS - NABARD 2.4 Trng. Expenses -NABARD LIDP Programme Project 2.5 NABARD SHG Training Project 2.6 Computer Skills For Inclusive Employment project 2.7 Inclusive Livelihood through Community Mobilization project 2.8 Corona Relief Campaign		47,804.88 208,604.00 116,124.00 413,470.00 915.00 107,950.00 2,395.00 206,226.00 599,748.88		329,905.00 116,124.00 413,470.00 915.00 107,950.00 2,395.00 1,061,843.50 1,812,208.50				61,614.00 329,905.00 72,600.00 347,860.00 1,061,843.50 331,519.00	1,614.00 66,477.00 1,614.00 138.00 46,564,689.21 60,117,295.26 2,117,183.25		48,618.88 208,604.00 352,691.00 1,138,470.00 915.00 1,80,550.00 3,202.00 148,193.50 804,300.38
TOTAL EAR-MARKED FUNDS (UNDISBURSED - I.C.)	28,800,250.45	56,963,332.56				585,038.00	56,963,332.56	56,963,332.56		22,613,241.35	
SCHEDULE 04: SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DETAILS TO GENERAL FUNDS FOR THE YEAR ENDING 31.03.2021											
Foreign Contribution Account Indian (General) contribution Account	3,614,251.88 1,140,551.96	5,000.00 1,601,943.07		31,244.00	1,540,889.00	1,271,420.00	3,340,644.00	2,367,889.00		4,587,406.86	
TOTAL - GENERAL FUNDS	4,754,903.82	1,006,930.07		51,244.00	1,540,889.00	1,781,831.00	4,980,998.07	3,064,557.05		2,083,937.88	
TOTAL - FUNDS	33,555,153.87	86,576,275.63		81,244.00	2,125,918.00	1,849,922.00	59,889,431.13	64,742,119.31		29,284,276.19	

PLATE: LUCKNOW
DATE: 10/09/2021

M. K. TULI & Co.
Chartered Accountants
108, TULLI & Co.
K. UPPAL
PARTNER
108, No. 742/1



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	2,107,037.00	2,221,697.00
Promoting Inclusive Livelihood Opportunities Through Grassroot Community Mobilization -MISSIO	5,366,048.00	7,717,313.00
Community Development Program for Women-IND 71812- Supported by Manos Unidas	2,977,919.00	-
Community Mobilization for Safe Motherhood - IND - 68809	432,686.00	-
	10,883,690.00	9,939,010.00
For Welfare of Children		
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	-	745,376.00
Inclusive Coaching & Skill Development Training Center, Construction project (FIDEI)	204,269.00	291,470.00
	204,269.00	1,036,846.00
Rural Development		
Secured Hygienic & Healthful Living For Girls Borewell Project	1,532,097.00	-
Corona Relief Campaign From Mission	1,225,735.00	-
Corona Relief Campaign	460,797.73	-
Missio Project : Comprehensive Eye Care	-	-
Sahya Project	109,047.00	1,124,285.00
HIV Aids program Karunalayam	-	205,626.00
Corona Relief Campaign	-	75,000.00
	3,327,676.73	1,404,911.00
For Welfare of Physically & Mentally Challenged		
J.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Liliane Fonds form implementation	1,000,000.00	2,449,013.00
HSBC Skill For Life	709,275.00	20,000.00
	1,709,275.00	2,469,013.00
For Welfare of Physically & Mentally Challenged -Stichting Liliane Fonds Supported Projects		
1. Trasportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA)	6,604,792.00	5,739,858.00
2. Inclusive Development for the Children and Younesters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	29,024,240.33	61,107,710.70
4. Skill Development Prog. in hospitality management for the Livelihood for Youngsters with Disabilities(1503)	-	-
5. LINC Asia Network Programme	-	-
6. Inclusive Education Inclusive Society Project Project (2399)6	3,397,181.00	-
7. Day Care Center and Rehabilitation Training center Construction Project (2431)	-	4,270,234.00
8. Programe Evaluation	-	-
9. Telemedicine Project (1976)	-	-
9. Computer Skills For Inclusive Employment	-	2,192,446.00
	39,026,213.33	3,157,800.00
Total - Specific/Ear-Marked Funds- Foreign Contributions	55,151,124.06	91,317,828.70
(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	-	-
Bank Interest on project fund	1,614.00	28,075.00
	1,614.00	91,730.00
Prog. Income-NABARD		
NABARD SHG Formation Project	329,905.00	-
NABARD- E-Shakti Project	-	152,000.00
Computer Skills for Inclusive Employment project	72,600.00	107,950.00
Inclusive Livelihood through Community Mobilisation project (Missio)	347,860.00	324,550.00
Corona Relief Campaign	1,061,843.50	573,562.00
	1,812,208.50	1,158,062.00
Total - Specific/Ear-Marked Funds- Indian Contributions	1,813,822.50	1,249,792.00
SUB: TOTAL	56,964,946.56	92,567,620.70



SCHEDULE 07 - GENERAL CONTRIBUTIONS/DONATIONS RECEIPTS

DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
1. Foreign Contributions		
General Contributions		
Sale of Vehicle	5,000.00	944,429.85
	51,344.00	200,000.00
2. Indian Contribution		
Donation In Kind	-	-
Contribution to Day Care Center Programs	2,200.00	-
Contribution From Training Programs	111,100.00	36,000.00
Contribution From SHGs	11,550.00	73,500.00
Lets Change	4,360.00	58,920.00
Mess Exp. Reimbursement	11,190.00	-
Contribution from Netradeep Vision Centre	18,980.00	43,605.00
Contribution for Physiotherapy	-	7,150.00
Mess Income	-	400.00
Tele-Rehabilitation Training	40,505.00	-
State Level Awards	195,500.00	-
Other General Donations & Contributions	25,000.00	-
	1,181,558.07	-
SUB: TOTAL	1,601,943.07	82,248.95
		301,823.95
	1,658,287.07	1,446,253.80

SCHEDULE 08- BANK INTERESTS

DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
1.1 Interest Foreign Contribution Account	1,743,420.00	1,617,851.00
1.2 Interest Foreign Contribution Account (Projects)	66,477.00	135,864.00
2. Interest Indian (local) Contribution Account	38,411.00	36,012.00
SUB: TOTAL	1,848,308.00	1,789,727.00

SCHEDULE 09 - OTHER RECEIPTS

DESCRIPTION	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
2. Indian Contribution		
Income Tax Refund	-	-
Advance Refund	-	44,360.00
Interest on Income Tax Refund	-	-
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	1,965,250.00	936,509.00
Promoting Inclusive Livelihood Opportunities Through Grassroot Community Mobilization -MISSIO	6,866,305.05	4,854,372.78
Community Mobilization for Safe Motherhood - IND - 68809	67,465.00	267,948.00
Community Development Programme for Women - IND 71812	1,106,174.00	1,089,046.00
	10,005,194.05	7,147,875.78
Rural Development		
Secured Hygimic & Healthful Living for Girls	1,217,422.00	1,143,736.00
Eye Care Unit (Vision Center)	-	-
Inclusive Education for Visually Impaired & PWDS (Kiran Stiftung)	-	-
Missio Project - Comprehensive Eye Care	37,886.00	197,788.00
Sayha Project- Aids Iradication	285,701.00	1,075,379.00
Corona Relief Campaign	-	57,742.00
Corona Relief Campaign Missio	1,225,735.00	-
HIV Aids Karunalayam	893,075.00	205,626.00
Borewell Project	-	181,291.00
	3,659,819.00	2,861,562.00
Welfare of Children		
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	73,608.00	644,542.00
Inclusive Coaching & Skill Development Training Center - Construction project (FIDEI)	13,985.00	-
	87,593.00	725,962.00
		1,370,504.00



Welfare Of Physically and Mentally Challenged			
I.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Liliane Fonds form implementation	2,137,183.25		2,594,508.82
HSBC Skills for Life	2,705.00		1,220,922.06
Capacity Building Project (Training/Workshop/ Livelihood Programs)		2,139,888.25	1,595,477.55
			5,410,908.43
Welfare of Physically & Mentally Challenged -Stichting Liliane Fonds Supported Projects Under Strategic Partnership			
1. Transportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA) Contributions to societies (Anex: 11)	5,775,513.00		5,607,641.00
2. Inclusive Development for the Children and Youngsters with Disability- Projects/Programs-Supported by Stichting Liliane Fonds	2,963,041.96		10,908,139.42
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)	32,133,152.00		45,427,508.00
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			
5. LINC Asia Network Programme			
6. Inclusive Education Inclusive Society Project Project	607,760.00		627,128.00
Inclusive Education Inclusive Society Project Project (Trasnferred to other societies , as per schedule 12)			
7. Programe Evaluation			3,044,815.00
8. Telemedicine Project (1976)			472.00
9. Computer Skills For Inclusive Employment	834,012.00		2,060,611.00
10 Computer Skills For Inclusive Employment (Trasnferred to other societies , as per schedule 12)	1,183,072.00		1,443,449.00
	728,250.00	44,224,800.96	728,250.00
			69,848,013.42
Total - Specific/Ear-Marked Funds- Foreign Contribution Payments		60,117,295.26	86,638,863.63
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.		8,440.00	
Prog. Expenses-E-Shakti Project Digitalization of SHGs			
Telephone/Data Pack Expense-NABARD	3,645.00		18,478.00
Travel Exp of Field Facilitator	5,719.00		
Master Data Collection and Upload	44,340.00	53,704.00	40,767.00
			59,245.00
Prog. Expenses -NABARD LEDP Programme Project			
Skill Upgradation (LED Training)	11,394.00		
Skill Upgradation (Legging Training)			
Raw Material & Tools For Training	19,800.00		
LEDP Training on Washing Powder		31,194.00	
Program Project Expense - MISSIO			
Project Directors Travel			30,000.00
SHG Grass Root Level Meeting	236,212.00		158,495.00
SHG Cluster Level Meeting on IGA	73,450.00		50,320.00
Training on Documentation of IGA	18,745.00		33,660.00
Training on Management of WPG	18,646.00	347,053.00	49,680.00
			322,155.00
Expense Corona Relief Campaign		1,119,876.00	
			367,336.00
Total - Specific/Ear-Marked Funds- Indian Contribution Payments		1,560,267.00	1,264,717.12
SUB: TOTAL		61,677,562.26	87,903,580.75



SCHEDULE 11 - OTHER ESTABLISHMENT/ AMIN. ETC. PAYMENTS

DESCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
1. Foreign Contribution Payments				
Administrative Expenses	21,000.00			
Awards & Accreditations	27,564.00			
Web Site Development and Maintenance	8,999.00		586.00	
Legal Expenses	-		42,402.00	
Bank Charges	24,761.82		18,976.32	
Computer & Maintenance	20,930.00		6,625.00	
Electrical & Electricity Expenses	19,268.00		18,905.00	
Auditing fees and Charges	35,900.00		7,548.00	
Generator Running and Maintenance	9,943.00		24,561.00	
Printing and Stationary	5,770.00		13,881.00	
General Repair and Maintenance	591,843.00		75,136.00	
Honorarium Expenses	94,170.00			
Hospitality & Staff Welfare Expenses	12,191.00			
Office Supplies	-		7,059.00	
Professional Fees & Charges	8,378.00		6,204.00	
Telephone exp.	-		66,183.00	
Travelling and Conveyance	45,213.00		150.00	
Fuel Expenses	-		12,893.00	
Vehicle Running & Maintenance	110,154.00			
Charity & Donation	-		110,408.00	
Gide Star India Accreditation Expenses	45,000.00		231,685.00	
Staff Health & Accidental Insurance	-			
Staff Welfare Exp.	-		34,946.00	
Salarly Expenses	-		48,963.00	
Salary Payment	312,178.18		880,926.00	
		1,393,263.00		1,608,037.32
2. Indian Contribution Payments				
Administrative Expenses	27,660.00			
Awards & Recognition	81,776.00			
Salary & Honorarium	53,666.00		500.00	
LED Bulb Training	-			
Auditing Charges	15,340.00		16,638.00	
Bank Charges	1,059.05		3,191.48	
Charity & Contribution Exp.	15,000.00		6,800.00	
Farm and Garden	5,775.00			
Food and Provision	169,861.00			
Hospitality Expenses	4,800.00		40,254.00	
House Supplies, Toiletries, Outfit etc	15,532.00			
Legal Expenses	3,600.00			
Medical Expenses	14,051.00			
Periodicals and News Papers	3,075.00			
Repair and Maintenance	145,546.00			
Printing & Stationaries	3,046.00		1,750.00	
Printing & Stationaries SHG Registers	76,700.00		56,191.00	
Repair and Maintenance of Training Center	11,178.00			
Staff Welfare	6,702.00			
Telephone, Postage Expenses	450.00			
Tubewell & Borewell	8,500.00			
Vehicle Running & Maintenance	699.00			
Celebration of Days of Importance	-			
Certification of Computer Course	-		26,006.00	
			67,500.00	



Expense of Kajri (Missio)	-	38,412.00	
F&B Training Programme Certification exp.	-	29,000.00	
Rice Distribution Programme	-	460.00	
Training on Bag Making	-	15,000.00	
Training Program on IGA	-	9,240.00	310,942.48
App Development	1,875.00	-	
Board Meeting	883.00	-	
Celebration of Days of Importance	630.00	-	
PRA Printing & Stationary	4,688.00	-	
Training on Pheny! Making	13,496.00	-	
		685,588.05	
SUB: TOTAL		2,078,851.05	1,918,979.80
SCHEDULE 12 - CAPITAL EXPENSES			
1. Foreign Contribution			
Buidling	512,422.00	6,574,038.84	
Electrical Equipments	18,250.00	35,000.00	
Motor Cycle & Vehicle	317,131.00	-	
Tubewell	98,000.00	-	
CCTV Camera	20,660.00	-	
Computers	-	-	
	966,463.00	-	6,609,038.84
1.General Contribution			
Furniture & Fixture	11,380.00	-	
SUB: TOTAL		977,843.00	6,609,038.84

PLACE: LUCKNOW
DATE: 10-09-2021

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


Chief Functionary
Jan Vikas Samiti


P.K. UPPAL
PARTNER



SCHEDULE 05

2.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DONOR WISE DETAILS OF SPECIFIC EAR-MARKED FUNDS UNDISBURSED AS ON 31.03.2021

PURPOSE	OPENING BALANCE AS ON 01.04.2018	RECEIVED DURING THE YEAR				UTILIZED DURING THE YEAR	UTILIZED BY TRANSFER	BALANCE AS ON 31.03.2021
		RECEIVED DURING THE YEAR	RECEIVED AS TRANSFER	INTEREST EARNED	TOTAL RECEIVED DURING THE YEAR			
FOREIGN CONTRIBUTION								
Manous Unidas Spain	1,356,994.00	2,107,037.00	-	-	2,107,037.00	-	-	3,464,031.00
Misio International	500,702.30	-	-	-	-	-	-	500,702.30
Jonhy VC	261,124.00	-	-	-	-	-	-	261,124.00
Swedes Foundation	1,179,353.28	-	-	-	-	-	-	1,179,353.28
FIDEL- France	432,624.00	-	-	-	-	-	-	432,624.00
Kiran Foundation (Stiftung)	49,249.00	-	-	-	-	-	-	49,249.00
Kiran Foundation (Stiftung)	228,827.00	-	-	-	-	-	-	228,827.00
Saathi	-136,999.00	-	-	-	-	-	-	(136,999.00)
Stichting Liliane Fonds								
For Projects/Programs	18,556,873.00	-	-	-	-	-	-	18,556,873.00
For implementation projects	1,571,081.84	-	-	-	-	-	-	1,571,081.84
Other Donors	1,609,027.55	-	-	-	-	-	-	1,609,027.55
INDIAN CONTRIBUTION								
BREAD Notida and others	25,608,856.97	2,107,037.00	-	-	2,107,037.00	-	-	27,715,893.97
NABARD	231,222.00	-	-	-	-	-	-	231,222.00
NABAR AND OTHERS	333,537.00	-	-	-	-	-	-	333,537.00
	915.00	-	-	-	-	-	-	915.00
TOTAL	26,174,530.97	2,107,037.00	-	-	2,107,037.00	-	-	28,281,567.97

DATE: LUCKNOW
DATE: 10-09-2021

FOR S. N. J. & Co.
CHARTERED ACCOUNTANTS

P. K. UPPAL,

PARTNER



Chief Functionary
Jan Vikas Samiti



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

BANK RECONCILIATION STATEMENT AS ON 31-3-2021

1 UNION BANK OF INDIA (SB. A/c. No. 304002010040777) FCRA Designated				
Balance as per Bank Statement				
		SB. A/c	50,418.46	
		FFD A/c	23,360,000.00	23,410,418.46
Add: Cheque Deposited but not yet Cleared				
Sl. No.	Date	Ch. No.	Amount	
			120,000.00	
			-	120,000.00
Less: Cheques issued but not yet cleared in the bank				
Sl. No.	Date	Ch. No.	Amount	120,000.00
1	26-03-21	12084005	2000.00	
2	30-03-21	12084013	5640.00	
3	30-03-21	0393997	132079.00	
4	30-06-21	12084014	31908.00	
5	31-03-21	12084015	20800.00	
6	31-03-21	12084016	40800.00	
7	31-03-21	12084017	25000.00	258,227.00
Adjusted Balance				23,548,645.46
Balance as per Books of Accounts				
		SB. A/c	50,418.46	
		FFD A/c	23,360,000.00	23,410,418.46
2 UNION BANK OF INDIA S.B. A/c No. 695002010007454 (utilization)				
Balance as per Bank Statement				12,345.77
Balance as per Books of Accounts				12,345.77
3 UNION BANK OF INDIA S.B. A/c No. 30400201195912 (utilization)				
Balance as per Bank Statement				1,112.22
Balance as per Books of Accounts				1,112.22
Difference				Nil
4 UNION BANK OF INDIA S.B 30400201196385 (utilization)				
Balance as per Bank Statement				2,334,341.17
Balance as per Books of Accounts				2,412,958.17
Add: Cheque Deposited but not yet Cleared				
Sl. No.	Date	Ch. No.	Amount	
1	31-03-21	Cheque on Hold	231,000.00	231,000.00
Less: Cheques issued but not yet cleared in the bank				
Sl. No.	Date	Ch. No.	Amount	
1	26-03-21	12085800	6000.00	
2	30-03-21	38517	8040.00	
3	30-03-21	383516	10000.00	
4	30-03-21	02036632	10350.00	
5	30-03-21	02036634	46560.00	
6	30-03-21	02036633	49083.00	
7	30-03-21	2036629	22,350.00	152,383.00
Difference				Nil
5 H.D.F.C S.B. A/C 50100230737181 (utilization)				
Balance as per Bank Statement				777,552.74
Less: Cheques issued but not yet cleared in the bank				
Sl. No.	Date	Ch. No.	Amount	777,552.74
1	30-03-21	000495	135806.00	135,806.00
Balance as per Books of Accounts				641,746.74
Difference				Nil




1 Union Bank of India (SB. A/c. No. 304002010040773)			
Balance as per Bank Statement			2,395,962.82
Add: Cheque Deposited but not yet Cleared			
Sl. No.	Date	Ch. No.	Amount
1	31.03.2021	12075620	75,000.00
2	31.03.2021		30,000.00
Adjusted Balance			105,000.00
Balance as per Books of Accounts			2,500,962.82
Difference			Nil
2 Union Bank of India S.B. A/c No. 488402010132245			
Balance as per Bank Statement			179,183.54
Add: Cheque Deposited but not yet Cleared			
Sl. No.	Date	Ch. No.	Amount
Less: Cheques issued but not yet cleared in the bank			-
Sl. No.	Date	Ch. No.	Amount
Adjusted Balance			179,183.54
Balance as per Books of Accounts			179,183.54

PLACE: LUCKNOW

DATE: 10-09-2021

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 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 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 2020 and ending on 31st March 2021

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, Pandemic Responses and 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 2021 shows surplus of revenue Rs.13,09,923.02

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 2021 is Rs. 9610.15, The Cash at bank as on 31st March 2021 is Rs. 28920188.72.28, and an Imprest Balance with projects is Rs. 53095.32 & FDR of Rs. 1,00,000.00.

3.2.2 Accounting principles for the Income & Expenditure Statement**a) General**

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

b) Income from General donations

Income from General donations consist of the donations and other contributions by individuals and third parties with out any specific purpose. These funds are accounted for the use of general administration and management to achieve the aims and objects of Jan Vikas Samiti.

c) Income from Bank and FDR Interest

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

d) Management and Administrative Expenditures

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



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 2021.

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 2021; and
- 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

10 SEP 2021



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, followed as per the finance manual
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	Proper systems maintained
		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 or change of activities in the projects	Required prior permissions obtained for such kind of modifications
		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 as per the budget	Noted; and it is done with prior permission from the respective donor agencies.
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 finance operational manual of the organization
		3 Systems and Procedures involved in Monitoring	Maintained and followed as described in the finance manual of the organization.



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

10 SEP 2021



6. AUDIT OPINION 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	1. Regular Financial monitoring through the programme responsible are done during the field visits by cross verifying the reports submitted by the organizations with the supporting documents and substantial evidences, this has been noted from the information and documents provided to us during the audit. 2. during desk audits of the partner organisations' financial records and relevant substantial evidences are verified Jan Vikas Samiti' finance management team. The partner organisations for desk auditing are classified priority based on the organizational capacity, level of budgets, nature of programs etc. The internal audit reports and findings have been duly verified during out audit.
		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

FOR S. TULI & Co.
CHARTERED ACCOUNTANTSP.K. UPPAL
PARTNER
M. No. 74231

PLACE: LUCKNOW

10 SEP 2021



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.

