



JAN VIKAS SAMITI

FINANCIAL STATEMENTS 2022-23

JAN VIKAS SAMITI

PROVINCIALATE, CHRISTNAGAR, P.O.,
VARANASI, UTTAR PRADESH 221 003, INDIA
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I. MANAGEMENT LETTER FROM THE CHIEF FUNCTIONARY

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, our initiatives are focused on the most vulnerable and marginalized segments of our society. We achieve this through direct community engagement and by partnering with intermediary organizations to instill hope and improve the quality of life for those who face disadvantages. Furthermore, we strive to effect systemic change by advocating for impartial practices at various levels.

I am pleased to present the Financial Statements of Jan Vikas Samiti for the fiscal year ending on 31st March 2023. These statements briefs summary of all financial transactions, including receipts and disbursements, related to our various programs and activities during the year 2022-23.

The Management is responsible for preparing the accompanying financial statements. These financial statements are prepared in accordance with the Indian Generally Accepted Accounting Principles and Standards, and all figures are denominated in Indian rupees. Furthermore, the Management is entrusted with the task of establishing and upholding effective internal controls over financial management and reporting. The internal control systems within the organization are designed to provide reasonable assurance and promote transparency in accurately recording all transactions, ensuring the final financial statements align with Generally Accepted Accounting Principles and Standards. The Board is responsible for overseeing that the Management fulfils its duties concerning internal control and financial reporting.

The fiscal year 2022-23 marked a highly successful and impact-driven year for us, characterized by the initiation of numerous innovative projects supported by various donors focused on women, persons with disabilities, and vulnerable communities. The year proved to be a remarkable and transformative year, particularly with our substantial expansion of programs to 14 states of north and north-east India covering 64 locations and targeting 5625 children and youngsters with disabilities for their medical, educational, social, and livelihood requirements.

The "Promotion of Sustainable and Alternative Livelihood Opportunities through Grassroots Community Institutions" projects aimed to empower approximately 1,200 rural women by enhancing their skills, facilitating employment, and fostering entrepreneurship for their financial security. Additionally, the "Community Mobilization for Safe Motherhood" initiative was dedicated to reducing maternal mortality rates in villages and enhancing the reproductive healthcare system.

The inclusive Livelihood and Skill Development Project had the primary objective of promoting skill development and inclusive education for two specific target groups: Children with Disabilities and children from disadvantaged communities. Our Tele-Rehabilitation Project extended its reach to provide vital physical rehabilitation support to more than 1,229 children with disabilities residing in remote areas across North India. In partnership with NABARD, JVS successfully implemented a range of projects designed to enhance the economic self-sufficiency of rural women. Notably, our Inclusive Skilling in Computer Education initiative benefitted 72 young individuals in the past financial year.

I wish to take this opportunity to convey my deep gratitude to the many individuals and organizations who played a pivotal role in supporting JVS, which made our achievements possible. Their unwavering support and dedication have been instrumental in bringing our goals to reality. We value their contributions and the invaluable partnership through out the year.

Chandran Rymonds
Chief Functionary- Jan Vikas Samiti



I. FINANCIAL STATEMENTS

I.1 CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2023

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		32,491,752.84	30,399,597.84
Add: Assets transferred from Specific Projects & General Fund		2,884,150.68	6,278,394.00
Add: TDS & TCS Deducted during the year		35,333.00	527.00
		35,411,236.52	36,678,518.84
Less: Sale of fixed asset Transferred to General Fund		-	57,972.00
Less: Refunded during the year (TDS) transferred to General Fund		8,423.00	146,025.00
Less: Depreciation during the year		4,046,028.00	3,982,769.00
		31,356,785.52	32,491,752.84
(II) EAR-MARKED- FUNDS UNDISBURSED			
Opening Balance		7,635,777.30	22,613,231.35
Add: Excess of income over expenditure transferred		23,143,118.91	-
		30,778,896.21	22,613,231.35
Less: Excess of expenditure over income transferred	03	-	11,754,652.05
Less: Assets transferred to Capital Fund		2,403,993.68	491,765.00
Less: Project Handholding charges transferred to general fund		3,542,543.73	2,731,037.00
		24,832,358.80	7,635,777.30
(III) GENERAL FUND			
Opening Balance		2,695,139.34	6,671,344.84
Add: Excess of income over expenditure transferred		1,103,965.57	-
Add: TDS Refunded During The Year transferred from capital fund		8,423.00	146,025.00
Add: Project Handling charges transferred from earmarked fund		3,542,543.73	2,731,037.00
Add: Sale of fixed asset Transferred from Capital Fund	04	-	57,972.00
		7,350,071.64	9,606,378.84
Less: Excess of expenditure over income transferred		-	1,124,083.50
Less: TDS & TCS Deducted During The Year		35,333.00	527.00
Less: Assets transferred to capital fund		480,157.00	5,786,629.00
		6,834,581.64	2,695,139.34
TOTAL		63,023,725.96	42,822,669.48

ASSETS	SCH	CURRENT YEAR (INR)	PREVIOUS YEAR (INR)
(I) FIXED ASSETS			
At cost less Depreciation	01	31,266,301.52	32,428,178.84
(II) OTHER ASSETS			
Income Tax (TDS on FFD)		63,047.00	209,072.00
Add: TDS Deducted during the year		35,333.00	-
		98,380.00	209,072.00
Less: Refunded during the year		8,423.00	146,025.00
		89,957.00	63,047.00
(III) INCOME TAX TCS			
TCS Deducted on Purchase During the Year		527.00	527.00
(V) CURRENT ASSETS			
Cash Balances		26,613.15	26,071.15
Bank Balances		31,135,902.29	9,576,569.49
FDRs Balances		400,000.00	400,000.00
Imprest Balances	02	72,414.00	40,530.00
Accrued Interest		16,150.00	-
Accrued Interest		(272,139.00)	(28,000.00)
Advances		288,000.00	315,746.00
		31,666,940.44	10,330,916.64
TOTAL		63,023,725.96	42,822,669.48

PLACE: LUCKNOW
DATE: 25-08-2023

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



Chief Functionary
Jan Vikas Samiti



P.K. UPPAL
PARTNER
M. No 74231
DIN: 23074231BGWJAX8994

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

1.2 STATEMENT OF CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

RECEIPTS	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Opening Balances:					
Cash Balances		26,071.15		9,610.15	
Bank Balance		9,576,569.49		28,920,188.72	
Imprest with Projects	2	40,530.00		53,095.32	
FDRs Balances		400,000.00		100,000.00	
Payable :		(28,000.00)		(108,318.00)	
Advances		315,746.00	10,330,916.64	310,000.00	29,284,576.19
Restricted/Ear-Marked Funds Receipts:					
Foreign Contribution Receipts	06	56,397,297.08		35,913,449.67	
Indian Contribution Receipts		3,439,700.64	59,836,997.72	2,357,476.80	38,270,926.47
General Donations/Funds Receipts:					
Foreign Contribution Receipts		1,962,216.64		850,412.42	
Sale of Fixed Asset (F.C)	07	-		65,000.00	
Indian Contribution Receipts		1,249,525.70	3,211,742.34	206,198.14	1,121,610.56
Bank Interests:					
Bank and FDR Interests (Foreign Contribution)	08	491,402.00		795,703.90	
Bank and FDR Interests (Indian Contribution)		25,468.00	516,870.00	59,308.00	855,011.90
Other Receipts:					
Income Tax Refund	09	8,423.00		146,025.00	
Interest on Income Tax Refund		587.00	9,010.00	12,415.00	158,440.00
TOTAL			73,905,536.70		69,690,565.12
PAYMENTS	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Restricted/Ear-Marked Funds Payments:					
Foreign Contribution Payments	10	35,737,049.17		49,276,916.52	
Indian (Local) Contribution Payments		3,758,403.00	39,495,452.17	1,796,950.00	51,073,866.52
Other establishment/ Amin. Etc. Payments:					
Foreign Contribution Payments	11	1,573,020.46		1,657,869.63	
Indian (Local) Contribution Payments		654,633.63	2,227,654.09	840,756.33	2,498,625.96
Capital Expenses/ Additions to Fixed assets	12		480,157.00		5,786,629.00
TCS & TDS					
Foreign Contribution		5,350.00		527.00	
Indian Contribution		29,983.00	35,333.00	-	527.00
Advances:					
Foreign Contribution		-		20,246.00	
Indian Contribution	02	288,000.00		295,500.00	
Payable :					
Foreign Contribution		(12,259.00)		(28,000.00)	
Indian Contribution		(259,880.00)		-	
Closing Balances:					
Cash Balances		26,613.15		26,071.15	
Bank Balances		31,135,902.29		9,576,569.49	
FDRs Balances	02	400,000.00		400,000.00	
Accrued Interest		16,150.00		-	
Imprest Balances		72,414.00	31,666,940.44	40,530.00	10,330,916.64
TOTAL			73,905,536.70		69,690,565.12

PLACE: LUCKNOW
DATE: 25-08-2023

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


DDN: 23074231BCWJAX8994

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

1.3 STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

INCOME	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Restricted/Ear-Marked Funds Received					
Foreign Contribution Received		56,397,297.08		35,913,449.67	
Indian Contribution Received	06	3,439,700.64	59,836,997.72	2,357,476.80	38,270,926.47
General and other Donations Received					
Foreign Contribution Received		1,962,216.64		850,412.42	
Indian Contribution Received	07	1,249,525.70	3,211,742.34	206,198.14	1,056,610.56
Bank & FDR Interest:					
Bank and FDR Interests on Foreign Contribution		103,717.32		239,180.90	
Bank and FDR Interests on Foreign Contribution Project		387,684.68		556,523.00	
Bank and FDR Interests on Indian Contribution Project	08	9,895.00		-	
Bank and FDR Interests on Indian Contribution		15,573.00		59,308.00	
Interest on Income Tax Refund		587.00	517,457.00	12,415.00	867,426.90
Profit on Sale of Vehicle			-		7,028.00
Excess of Expenditure over Income Transferred to					
Restricted/Ear-Marked Fund		-		11,754,652.05	
General Fund		-	-	1,124,083.50	12,878,735.55
TOTAL			63,566,197.06		53,080,727.48
EXPENDITURE	SCH	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
Restricted/Ear-Marked Project Expenditures					
Foreign Contribution Expenditures		33,333,055.49	-	48,915,151.52	-
Indian Contribution Expenditures	11	3,758,403.00	37,091,458.49	1,666,950.00	50,582,101.52
General and other admin/Management Expenditures					
Foreign Contribution Expenditures		1,573,020.46		1,657,869.63	
Indian Contribution Expenditures	06	654,633.63	2,227,654.09	840,756.33	2,498,625.96
Excess of Income over Expenditure Transferred to					
Restricted/Ear-Marked Fund		23,143,118.91		-	
General Fund		1,103,965.57	24,247,084.48	-	-
TOTAL			63,566,197.06		53,080,727.48

PLACE: LUCKNOW
DATE : 25-08-2023


Chief Functionary
Jan Vikas Samiti



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


P.K. UPPAL
PARTNER
M. No. 74231
UDIN:23074231BGWJAX8994



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

SCHEDULE 01

I-4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DETAILS OF FIXED ASSETS AS ON 31-03-2023

Sl. No.	PARTICULARS OF FIXED ASSETS	RATE OF DEPRECIATION	COST AS ON 01-04-2022	ADDITION				SALE	TOTAL	DEPRECIATION	COST AS ON 31-03-2023
				UPTO 30-09-2022		AFTER 30-09-2022					
				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%	20,083,289.84	-	-	-	-	-	2,008,329.00	18,074,960.84	
3	Furniture & Fixture	10%	600,862.00	162,747.00	66,550.00	456,000.00	-	-	105,816.00	1,180,343.00	
4	Retail Outlet	15%	-	-	-	312,618.00	-	-	23,446.00	289,172.00	
5	Digital Camera	15%	57,179.00	-	-	-	-	-	8,577.00	48,602.00	
6	Sanitary Pad Machine	15%	397,750.00	-	-	507,395.00	-	-	97,717.00	807,428.00	
7	Projector	15%	58,109.00	-	-	-	-	-	8,716.00	49,393.00	
8	Inverter & Generator	15%	290,249.00	-	-	-	-	-	43,537.00	246,712.00	
9	Kitchen Equipment	15%	23,150.00	-	12,297.00	-	-	-	5,317.00	30,130.00	
9	Motor Cycle & Vehicle	15%	1,351,128.00	178,000.00	-	15,000.00	-	-	230,494.00	1,313,634.00	
10	Medical Kits	15%	4,686.00	-	-	-	-	-	703.00	3,983.00	
11	Scanner	15%	178.00	-	-	-	-	-	27.00	151.00	
12	Motor Car & Jeep	15%	1,009,211.00	-	-	-	-	-	151,382.00	857,829.00	
13	Cycle	15%	3,378.00	-	-	-	-	-	507.00	2,871.00	
14	Telephone Equipments	15%	28,034.00	-	-	-	-	-	4,205.00	23,829.00	
15	Water Purifier	15%	55,885.00	-	-	-	-	-	19,543.00	36,342.00	
16	Electrical Equipments	15%	672,677.00	49,300.00	-	-	-	-	113,315.00	647,267.00	
17	Vending Machine	15%	394,545.00	77,605.00	-	10,300.00	-	-	59,182.00	335,363.00	
18	Web Portal	15%	1,158,320.00	-	-	-	-	-	173,748.00	984,572.00	
19	Web Portal Router	15%	24,360.00	-	-	-	-	-	3,654.00	20,706.00	
20	Storage Device	15%	18,579.00	-	-	-	-	-	2,787.00	15,792.00	
21	Photo Copier	15%	90,029.00	-	-	-	-	-	13,504.00	76,525.00	
22	Tube well	15%	107,506.00	-	-	286,195.00	-	-	37,591.00	356,110.00	
23	Vision Centre Setup Cost	15%	2,905.00	-	-	-	-	-	436.00	2,469.00	
24	Country Club	15%	6,245.00	-	-	-	-	-	937.00	5,308.00	
25	Paper Plate Machine	15%	-	-	-	153,400.00	-	-	11,505.00	141,895.00	
26	App Development	25%	-	-	-	17,980.00	-	-	4,495.00	13,485.00	
27	Air Conditioner	15%	-	18,300.00	-	130,000.00	-	-	24,858.00	140,860.00	
28	Sewing Machine	15%	35,718.00	-	-	-	-	-	82,016.00	464,757.00	
29	Physio Therapy Unit Cost	15%	528,473.00	-	-	-	-	-	22,025.00	124,807.00	
30	Training Centre Setup Costs	15%	146,832.00	-	-	-	-	-	115,460.00	654,273.00	
31	CCTV Camera	15%	769,733.00	-	-	-	-	-	15,388.00	87,199.00	
32	Sound System	15%	102,587.00	-	-	-	-	-	18,269.00	103,527.00	
31	Computer & Printer	40%	121,796.00	-	-	-	-	-	233,952.00	426,360.68	
32	Library Books	40%	428,449.00	81,000.00	-	150,863.68	-	-	11,082.00	16,623.00	
31	Library Books	40%	27,705.00	-	-	-	-	-	393,508.00	662,013.00	
33	Solar System	40%	882,021.00	-	-	143,500.00	-	-	1,053,521.00	16,623.00	
	TOTAL		32,428,178.84	566,952.00	281,927.00	2,035,271.68	-	-	4,046,028.00	31,266,301.52	

PLACE LUCKNOW
DATE: 25-08-2023

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



(Signature)
Chief Functionary
Jan Vikas Samiti



P.K. UPPAL
PARTNER
M No 74231

SCHEDULE 02

1.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS OF IMPREST BALANCES AS ON 31.03.2023

SL NO	PARTICULARS	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
1	Bank Balances				
1.1	Foreign Contributions				
1.1.1	Foreign Contribution Designated S.B. A/c No. 40106099739 (SBI)	24,902,417.78		7,289,429.77	
1.1.2	Foreign Contribution Utilization SB A/c No. 304002010040777(UBI)	1,131,916.50		874,473.08	
1.1.3	Foreign Contribution Utilization S.B. A/c No. 922010062210377(Axis Bank)	2,683,518.20			
1.1.4	Foreign Contribution Utilization CA No. 304001011035900(UBI)	482,047.35		210,178.45	
1.1.5	Foreign Contribution Utilization CA No. 304001011035901(UBI)	-		268,095.65	
1.1.6	Foreign Contribution Utilization SB A/c No.695002010007454 (UBI)	885.00		10,267.27	
1.1.7	Foreign Contribution Utilization SB A/c No.30400201195912 (UBI)	562,976.38		(6.33)	
1.1.8	Foreign Contribution Utilization SB A/c 50100230737181(HDFC)	23,366.46		22,909.46	
1.1.9	Foreign Contribution Utilization SB A/c 30400201196385 (UBI)	334,282.94		142,915.17	
		30,121,410.61		8,818,262.52	
1.2	Local Contributions				
1.2.1	Local Contribution SB. A/c No. 304002010040773	805,929.84		471,340.43	
1.2.2	Local Contribution SB. A/c No. 922010063348220	50,310.00		-	
1.2.3	Local Contribution SB. A/c No. 488402010132245	158,251.84		286,966.54	
		1,014,491.68	31,135,902.29	758,306.97	9,576,569.49
2	Cash Balances				
2.1	Foreign Contribution Main Account	6,000.15		15,411.15	
2.2	Local Contribution Account	20,613.00	26,613.15	10,660.00	26,071.15
3	Imprest Balances with Projects				
3.1	Imprest Cash balances With Projects				
3.1.1	Community Mobilization For Safe Motherhood IND - 68809	-		8,824.00	
3.1.2	Inclusive Coaching & Skill Development Training Center	589.00		156.00	
3.1.3	Inclusive Development for the Children and Youngsters with Disability- Projects/Progrms	16,831.00		-	
3.1.4	Inclusive Development for the Children and Youngsters with Disability- Projects/Progrms	-		5,615.00	
3.1.5	I.D.C.Y.D. Welfare & Assistance Program for PWDs	21,194.00		21,161.00	
3.1.6	I.D.C.Y.D. Welfare & Assistance Program for PWDs	12,392.00		-	
3.1.7	Building community-based institutions for sustainable livelihood opportunities	4,735.00		-	
3.1.8	Promoting Inclusive Livelihood Oppurtunities Through Local Cooperative	16,653.00		-	
3.1.9	Inclusive Education - Samaveshi Shiksha Samaveshi Samaj	-		3,737.00	
3.1.10	Computer Skills for Inclusive Employment	-		656.00	
3.1.11	Borewell Project - Hand Pump to the poor	20.00		220.00	
3.1.12	Capacity Building Project (Training/Workshop Programmes/ Livelihood)	-	72,414.00	161.00	40,530.00
3.2	Advance with Projects				
3.2.1	Pable in Projects (As Per List)	(12,259.00)		(28,000.00)	
3.2.2	Imprest with SHG (NABARD) project	-	(12,259.00)	-	(28,000.00)
4	FDRs & Mutual Fund Balances				
4.1	Foreign Contribution Main Account	-		-	
4.2	Local Contribution Account	400,000.00	400,000.00	400,000.00	400,000.00
5	Advances General Accounts				
5.1	Staff Advance	-		7,500.00	
5.2	SGHs Advances	288,000.00		288,000.00	
5.3	Advances with Parties	-	288,000.00	-	295,500.00
6	Payble General Accounts				
6.1	Receivables	(259,880.00)		20,246.00	
6.2	Mr.Abhishek Mishra- Project Expenses	-	(259,880.00)	-	20,246.00
	Accrued interest	-	16,150.00	-	-
	TOTAL		31,666,940.44		10,330,916.64

PLACE : LUCKNOW
DATE : 25-08-2023


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



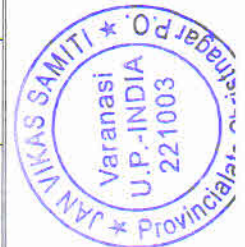
SCHEDULE 03

1.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DETAILS OF RESTRICTED EAR-MARKED FUNDS UNDISBURSED AS ON 31.03.2023

PURPOSE	OPENING BALANCE AS ON 01.04.2022	RECEIVED DURING THE YEAR				TOTAL RECEIVED DURING THE YEAR	UTILIZED DURING THE YEAR	UTILIZED BY TRANSFER	BALANCE AS ON 31.03.2023
		RECEIVED DURING THE YEAR	RECEIVED BY DEDUCTION	SALE OF FIXED ASSETS	RECEIVED AS TRANSFER				
1. FOREIGN CONTRIBUTION									
1.1. WELFARE/EMPOWERMENT OF WOMEN (SOCIAL)									
Community Mobilization for Safe Motherhood	2,96,387.60	-	-	-	-	8.85	2,96,396.45	-	1,46,494.95
Building community-based institutions for sustainable livelihood opportunities	3,499,656.60	-	-	-	-	3,490,656.60	2,025,263.65	-	348,833.94
Promoting Inclusive Livelihood Opportunities Through Local Cooperative	7,548,757.00	-	-	-	-	7,566,788.00	7,217,953.06	-	-
Promoting Inclusive Livelihood Opportunities Through Grassroot Community Mobilization	4857,084.83	-	-	-	-	564,520.83	564,520.83	-	-
SUB TOTAL RS.:	1,449,502.77	11,531,977.60	-	-	-	11,914,838.28	11,549,811.16	-	1,814,229.87
1.2. WELFARE OF CHILDREN (SOCIAL)									
Inclusive Coaching & Skill Development Training Center (Kram Foundation)	283,167.00	423,152.00	-	-	-	423,152.00	614,893.00	48,000.00	43,426.00
Inclusive Coaching & Skill Development Training program project (HDI)	213,923.00	253,650.00	-	-	-	253,650.00	112,396.00	-	355,177.00
SUB TOTAL RS.:	497,090.00	676,802.00	-	-	-	676,802.00	727,289.00	48,000.00	398,603.00
1.3. RURAL DEVELOPMENT (SOCIAL)									
Secured Hygiene & Healthful Living For Girls	746,402.00	-	-	-	-	-	746,402.00	-	-
Borewell Project (Hand Pump to the poor)	79,833.00	-	-	-	-	-	18,436.00	-	61,397.00
Sahya Project - HIV/AIDS Services Project	79,833.00	-	-	-	-	-	-	-	-
SUB TOTAL RS.:	561,488.00	-	-	-	-	264,747.00	764,838.00	-	61,397.00
1.4. WELFARE OF PHYSICALLY & MENTALLY CHALLENGED - (SOCIAL)									
Capsons Building Project (Training/Workshop Programmes/Livelihood)	13,550.00	-	-	-	-	-	13,550.00	-	-
HSEC Skills For Life	(6.33)	-	-	-	-	6.33	-	-	(0.00)
Schilling Lifetime Funds Supported Project/ Programs									
1. Inclusive Development for the Children and Youngsters with Disability-Projects Programs(Core Strategy)	(788,941.50)	13,747,097.97	-	-	-	13,747,097.97	9,798,405.65	3,159,750.73	(0.00)
1. Inclusive Development for the Children and Youngsters with Disability-Projects Programs(Core Strategy)	-	25,196,415.75	-	-	-	25,196,415.75	5,893,750.80	216,519.00	19,193,842.95
1. Inclusive Development for the Children and Youngsters with Disability-Projects Programs(Core Strategy)	-	2,400,000.00	-	-	-	2,400,000.00	435,682.29	-	1,978,368.38
2. UNIC-Asia Network Programme	391,129.00	456,000.00	-	-	-	456,000.00	456,000.00	-	-
3. Inclusive Education Inclusive Society Project (2399)	1,742,219.00	-	-	-	-	-	1,597,719.00	-	142,500.00
4. Day, Care, Center and Rehabilitation Training center Construction Project (2431)	(408,684.00)	-	-	-	-	-	288,300.00	-	(408,684.00)
5. Telemedicine Project (1976)	313,421.00	-	-	-	-	-	1,438,265.00	-	24,921.00
6. Computer Skills For Inclusive Employment	1,384,479.00	-	-	-	-	-	1,438,265.00	-	(53,786.00)
7. I.D.C.Y.D. Welfare & Assistance Program for PWDs	214,692.27	2,389,003.76	-	-	-	2,389,129.76	2,412,141.27	-	691,590.26
SUB TOTAL RS.:	3,301,768.35	44,388,517.48	-	-	-	44,200,467.48	22,234,014.01	3,502,269.73	21,766,852.09
1.4. DISASTER RELIEF & RESPONSE: (SOCIAL)									
Covid-19 Support-Awareness And Vaccination (DASRA Foundation)	461,997.00	-	-	-	-	-	461,997.00	-	-
SUB TOTAL RS.:	461,997.00	461,997.00	-	-	-	461,997.00	461,997.00	-	461,997.00
TOTAL EAR-MARKED FUNDS- UNDISBURSED- E.C.	6,270,946.12	56,497,297.08	-	-	-	57,057,454.76	35,737,049.17	3,550,269.73	24,041,081.98
2. INDIAN CONTRIBUTION									
Blossom Project - Educational Fund For Poor Children	53,617.88	-	-	-	-	9,895.00	-	-	63,512.88
NABARD SHG formation Project	134,684.00	-	-	-	-	-	-	-	134,684.00
NABARD- E-Shakti- Digitalization of SHGs	364,653.80	85,083.00	-	-	-	85,083.00	4,005.00	-	445,731.80
NABARD LEDP Programme Project	338,755.00	401,764.00	-	-	-	401,764.00	567,296.00	-	173,223.00
NABARD Sharad Mela	(1,603.00)	-	-	-	-	-	-	-	(1,603.00)
DPR Mushroom Tine Project	-	198,000.00	-	-	-	198,000.00	899,547.00	-	(701,547.00)
Nabard SHG training Project	25,000.00	-	-	-	-	-	-	-	25,000.00
Computer Skills for Inclusive Employment project	311,310.00	176,625.00	-	-	-	176,625.00	808,377.00	-	487,935.00
Inclusive Livelihood through Community Mobilization project	3,202.00	808,377.00	-	-	-	808,377.00	1,209,284.00	-	3,202.00
Welsam - Wel Sasya-Wel Netrunal Project	-	1,209,284.00	-	-	-	1,209,284.00	150,751.00	-	884,202.64
Training on Tele-Rehabilitation	479,136.00	555,827.64	-	-	-	555,827.64	4,740.00	-	(475,172.00)
Other Program	(358,769.00)	4,740.00	-	-	-	4,740.00	-	-	14,854.50
Corona Relief Campaign	14,854.50	-	-	-	-	-	-	-	-
TOTAL EAR-MARKED FUNDS- UNDISBURSED- L.C.	1,864,831.18	3,419,706.64	-	-	-	3,449,595.64	3,758,403.50	3,449,595.64	1,056,033.82
TOTAL EAR-MARKED FUNDS- UNDISBURSED	7,638,777.30	59,836,997.72	-	-	-	60,507,050.40	39,495,452.17	3,550,269.73	25,097,105.80

SCHEDULE 04 : SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DETAILS TO GENERAL FUNDS FOR THE YEAR ENDING 31.03.2023

Foreign Contribution Account	2,993,208.55	1,962,316.64	-	-	-	3,542,543.73	103,717.32	5,608,477.69	6,162,633.78
Indian (General) contribution Account	99,635.79	1,257,948.70	-	-	-	3,542,543.73	19,877.32	6,882,586.39	407,290.86
TOTAL - GENERAL FUNDS	2,095,149.34	3,220,165.34	-	-	-	3,815,016.73	123,594.64	12,491,064.08	6,569,924.64
TOTAL - FUNDS	10,340,916.64	63,057,163.06	-	-	-	67,389,636.79	3,815,016.73	79,880,700.87	31,666,940.44



(Signature)
 Chief Functionary
 Jan Vikas Samiti

MR. TULI & CO.
 CHARTERED ACCOUNTANTS
 P.K. UPPAL
 PARTNER
 M No 74231



PLACE: LUCKNOW
 DATE: 23-08-2023

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			
Building community-based institutions for sustainable livelihood opportunities	3,490,656.60		-
Promoting Inclusive Livelihood Oppurtunities Through Grassroot Community Mobilization -MISSIO	492,564.00		3,060,389.00
Promoting Inclusive Livelihood Oppurtunities Through Local Cooperative	7,548,757.00		-
Commumty Development Program for Women- IND 71812-Supported by Manos Unidas	-		2,908,027.00
Community Mobilization for Safe Motherhood - IND - 68809	-	11,531,977.60	151,800.00
			6,120,216.00
For Welfare of Children			
Mary's Meals Project	-		-
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	423,152.00		804,500.00
Inclusive Coaching & Skill Development Training Center, Construction project (FIDEI)	253,650.00	676,802.00	1,256,551.00
			2,061,051.00
For Rural Development			
Secured Hygienic & Healthful Living For Girls	-		1,173,647.00
Corona Relief Campaign	-		535,302.27
			1,708,949.27
For Welfare of Physically & Mentally Challenged			
I.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Liliane Fonds form implementation	2,389,003.76		2,740,000.00
HSBC Skill For Life	-	2,389,003.76	-
			2,740,000.00
<u>For Welfare of Physically & Mentally Challenged -Stichting Liliane Fonds Supported Projects</u>			
Inclusive Development for the Children and Younesters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	13,747,097.97		-
Inclusive Development for the Children and Younesters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	25,196,415.75		-
Inclusive Development for the Children and Younesters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	2,400,000.00		-
Means of Transportatation & Communication (MIVA)	456,000.00		-
Computer Skills For Inclusive Employment (2542)	-	41,799,513.72	3,408,674.00
			3,408,674.00
DISASTER RELIEF & RESPONSE: (SOCIAL)			
Covid-19 Support-Awareness And Vaccination	-		7,368,680.00
Covid-19 Emergency Relief & Awareness Project	-		2,940,468.00
Response to People Affected by the Floods in the District of Jaunpur and Mirzapur	-		1,172,198.00
Holistic Care of Children Living With HIV/aids	-		406,061.40
COVID -19 Relief Response (Essential Medicine Kits, to People Affected by Covid- 19 and PPE Kits for Frontline Workers)	-		7,800,482.00
Flood Emergency Reponse	-		186,670.00
			19,874,559.40
Total - Specific/Ear-Marked Funds- Foreign Contributions		56,397,297.08	35,913,449.67
(II) Indian Contribution			
Blossom Project - Educational Fund For Poor Children			
Contribution From JVS(Bread) for Blossom	-		-
Contribution (Savings) From Children of Blossom	-		-
Bank Interest on project fund	9,895.00	9,895.00	4,999.00
			4,999.00
Prog. Income-NABARD			
NABARD-LEDP Project	401,764.00		613,250.00
NABARD- E-Shakti Project-Digitalization of SHGs	85,083.00		139,922.80
DPR Programme	198,000.00		-
NABARD Sharad Mela	-		92,831.00
Skill Training Programme By NABARD	-		25,000.00
Computer Skills for Inclusive Employment project	176,625.00		130,760.00
Inclusive Livelihood through Community Mobilisation project (Missio)	808,377.00		531,352.00
Womens Day Celebration	-		13,960.00
Tele-Rehabilitation Training	555,827.64		498,050.00
Celebration of Amrit Mahotsav	4,740.00		-
Welspun	1,209,284.00	3,439,700.64	-
			2,045,125.80





Other Program Expenses		Total - Specific/Ear-Marked Funds- Indian Contributions	
Contribution From SHGs	25,550.00	416,430.90	307,352.00
For Gift a Blanket Campaign	48,352.00	-	-
Contribution From Training Programs	48,352.00	416,430.90	307,352.00
SUB: TOTAL	3,866,026.54	60,263,323.62	38,270,926.47
SCHEDULE 07 - GENERAL CONTRIBUTIONS/DONATIONS RECEIPTS			
DESCRIPTION			
1. Foreign Contributions			
General Contributions	1,962,216.64		850,412.42
Sale of Vehicle			65,000.00
2. Indian Contribution			
Donation In Kind	300,001.00		138,900.00
Sale of Scrap			9,605.00
Contribution to Day Care Center Programs	17,490.00		-
Training on Vitamin A & Deworming	3,900.00		-
Mess Exp. Reimbursement	19,990.00		-
General Donation From Give India Foundation	14,485.00		-
Other General Donations & Contributions	477,228.80	833,094.80	57,693.14
SUB: TOTAL	2,795,311.44	833,094.80	206,198.14
SCHEDULE 08 - BANK INTERESTS			
DESCRIPTION			
Interest Foreign Contribution Account (Projects)	103,717.32		239,180.90
Interest Indian (local) Contribution Account	15,573.00		59,308.00
SUB: TOTAL	506,975.00	506,975.00	853,011.90
SCHEDULE 09 - OTHER RECEIPTS			
DESCRIPTION			
2. Indian Contribution			
Income Tax Refund	8,423.00		146,025.00
Sale of Motor Cycle (Vehicle)			65,000.00
Interest on Income Tax Refund	587.00	9,010.00	12,415.00
SUB: TOTAL	9,010.00	9,010.00	158,440.00
SCHEDULE 10 - SPECIFIC/EAR-MARKED FUNDS PAYMENTS			
DESCRIPTION			
1. Foreign Contribution Payments			
Welfare / Empowerment of Women			
Promotion of sustainable and Alternative Livelihood Opp. Through Grassroot Community Institution -MANOS			1,426,975.00
Promoting Inclusive Livelihood Opportunities Through Grassroot Community Mobilization -MISSIO			5,503,117.00
Building Community-Based Institutions for Sustainable Livelihood Opportunities			
Promoting Inclusive Livelihood Opportunities Through Local Cooperative	7,217,952.06		-
Community Mobilization for Safe Motherhood - IND - 68809	2,306,596.45		501,241.00
Community Development Programme for Women - IND 71812			2,473,184.40
Rural Development			
Secured Hygienic & Healthful Living for Girls	746,402.00		98,886.50
Corona Relief Campaign Missio			120,283.00
Borewell Project			-
Welfare of Children			
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	614,893.00		521,410.00
Inclusive Coaching & Skill Development Training Center, Construction project (FIDEI)	112,396.00	727,289.00	1,231,044.00
Welfare Of Physically and Mentally Challenged			
I.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by Stichting Lilliane Fonds form implementation			2,315,495.50
HSBC Skills for Life	2,412,141.27		712,369.55
Capacity Building Project (Training/Workshop/ Livelihood Programs)	13,550.00	2,425,691.27	-
SUB: TOTAL	416,430.90	416,430.90	307,352.00

Welfare of Physically & Mentally Challenged -Stichting Liliane Fonds Supported Projects Under Strategic Partnership			
Transportation & Communication Means Projects- Supported by Stichting Liliane Fonds (MIVA)	456,000.00	-	-
Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	9,798,405.65	12,182,673.37	-
Inclusive Development for the Children and Youngsters with Disability-Projects/Programs-Supported by Stichting Liliane Fonds	5,803,750.80	-	-
Inclusive Development for the Children and Youngsters with Disability-Direct Child Assistance	425,682.29	-	-
Inclusive Education Inclusive Society Project Project	1,597,719.00	931,260.00	-
Telemedicine Project (1976)	288,500.00	1,210,619.00	-
Computer Skills For Inclusive Employment	1,438,265.00	1,098,974.00	15,423,526.37
DISASTER RELIEF & RESPONSE: (SOCIAL)			
Covid-19 Support-Awareness And Vaccination	461,097.00	6,542,583.00	-
Covid-19 Emergency Relief & Awareness Project	-	2,841,390.00	-
Response to People Affected by the Floods in the District of Jaunpur	-	1,172,198.00	-
Holistic Care of Children Living With HIV/aids	-	406,061.40	-
COVID -19 Relief Response (Essential Medicine Kits, to People Affected by Covid- 19 and PPE Kits for Frontline Workers)	-	7,800,482.00	-
Flood Emergency Reponse	-	186,670.00	18,949,384.40
	461,097.00	186,670.00	
Total - Specific/Ear-Marked Funds- Foreign Contribution Payments		35,737,049.17	49,276,916.52
2. Indian Contributions Payments			
Prog. Expenses -NABARD SHG formation Project			
Meetings/ Seminars/ Awarebess Prog.	-	-	73,920.00
Prog. Expenses-E-Shakti Project Digitalization of SHGs			
Other Nabard Travel,Transportation & ETC	-	1,220.00	-
Telephone /Data Pack Expenses	958.00	1,223.00	-
E-Shakti -Digitalization of SHGs	1,821.00	-	-
Training Cost E-Shakti	1,226.00	-	-
Master Data Collection and Upload	-	16,633.00	-
Travel Exp of Field Facilitator	-	4,631.00	-
Software Maintenance Charges	-	22,452.00	-
Salary & Honorarium	-	81,801.00	127,960.00
	4,005.00	81,801.00	
Prog. Expenses -NABARD LED Project			
Administrative Expenses	39,864.00	-	-
Boarding Charges	135,564.00	-	-
Mentoring Charges	90,000.00	-	-
Skill Upgradation Training Programme for 30 Trainees	127,500.00	-	-
Stipend for Trainees	35,250.00	-	-
Sanitary Pad Vending Machine	-	130,000.00	-
Purchase of RAW Material	139,118.00	-	-
Workshop on Development Initiative By NABARD	-	6,025.00	136,025.00
	567,296.00	6,025.00	
Prog. Expenses -NABARD Sharad Mela	-	-	94,434.00
Prog. Expenses -Womens Day Celebration	-	-	13,960.00
Prog. Expenses -Nabard SHG training Project	-	-	915.00
DPR Mushroom Training			
Button Mushroom Training	462,460.00	-	-
Dhinagri Mushroom	93,667.00	-	-
Capacity Building of Farmers & Other Charges	343,420.00	-	-
	899,547.00	-	-
Program Project Expense - MISSIO			
Project Directors Travel	-	-	-
SHG Grass Root Level Meeting	-	354,576.00	-
Cluster Level Meeting for Promotion of IGA	209,228.00	-	-
Grass Root Meetings of SHG for Form.of Corp.	333,879.00	-	-
Local Exposure Visit to Local IGA	17,420.00	-	-
Training on Innovative Approach Towards Prd, Agri	11,460.00	-	-
Training on Leadership for Core Team Members	19,110.00	-	-
Women's Day Celebration	144,544.00	-	-
Workshop on Understanding Rural Market	72,736.00	-	-
SHG Cluster Level Meeting on IGA	-	74,070.00	-
Training on Documentation of IGA	-	62,711.00	-
Training on Management of WPG	-	39,995.00	531,352.00
	808,377.00	39,995.00	
Expense Covid-19 Relief Campaign	-	-	133,339.00
Training on Tele Rehabilitation	150,751.00	-	18,924.00
WELSPUN Project-Welnetrutva	1,209,284.00	-	-
	1,209,284.00	-	
Other Program Expenses			
Blanket Kit Distribution Expenses	-	254,249.00	-
Rural Emersion Programme Expenses	12,820.00	-	-
Celebration of Days of Importance	-	4,791.00	-
DDRS Project Expenses	-	3,768.00	-
House to The Poor	-	403,313.00	666,121.00
	12,820.00	403,313.00	



SCHEDULE 05: other Program Payments:

Campaign to Educate the Poor Children	49,264.00	-	
Celebration of Days of Importance	1,375.00	-	
Contribution Towards Distribution of Warm Cloths	1,999.00	-	
Rice Distribution Expenses	18,420.00	-	
Samuhmart Expenses- Rural Livelihood for Women	35,265.00	106,323.00	-
Payments	3,758,403.00		1,796,950.00
SUB: TOTAL	39,495,452.17		51,073,866.52

SCHEDULE 11 - OTHER ESTABLISHMENT/ AMIN. ETC. PAYMENTS

DESCRIPTION	CURRENT YEAR (INR)		PREVIOUS YEAR (INR)	
1. Foreign Contribution Payments				
Administrative Expenses	21,828.00		3,400.00	
Administrative Travel Expenses	17,838.00		-	
Awards & Accredations	-		7,000.00	
Web Site Development and Maintenance	35,521.00		34,000.00	
Legal Expenses	-		1,400.00	
Bank Charges	16,332.46		59,252.35	
Computer & Maintenance	3,192.00		-	
Electrical Repair and Maintenance	5,180.00		-	
Electrical & Electricity Expenses	24,176.00		25,750.00	
Auditing fees and Charges	71,458.00		49,316.00	
Generator Running and Maintenance	2,388.00		24,673.00	
Printing and Stationary	10,262.00		10,488.00	
General Repair and Maintenance	106,295.00		126,020.00	
Honorarium Expenses	53,900.00		60,870.00	
Hospitality & Staff Welfare Expenses	34,108.00		5,000.00	
Celebration of Important Days	-		5,940.00	
Distribution of Blanket	-		3,092.00	
Professional Fees & Charges	24,000.00		90,960.00	
Telephone & Internet exp.	5,841.00		-	
Travelling and Conveyance	49,985.00		43,987.00	
PF & ESI Expenses	274,318.00		192,267.00	
Vehicle Running & Maintenance	54,933.00		49,398.00	
Office Supplies	100.00		-	
RCI Registration Expenses	18,500.00		-	
TDS Late Filing Charges	-		1,402.00	
Flood Relief Campaign	134,452.00		-	
Salary Expenses	608,413.00	1,573,020.46	240,137.00	1,034,352.35
2. Indian Contribution Payments				
Administrative Expenses	200.00		800.00	
Administrative Travel Expenses	-		25,292.00	
Audit Fee & Professional Charges	38,056.00		20,178.00	
Awards & Recognition	-		118,341.00	
Board Meeting Recognition	8,558.00		19,525.00	
Garden Expenses	1,050.00		6,580.00	
Salary & Honorarium	28,768.00		44,468.00	
CCRT Course Expenses	292.00		-	
Bank Charges	5,136.63		1,981.45	
Electrical Repair and Maintenance	11,852.00		-	
Charity & Contribution Exp	-		500.00	
Farm and Garden	-		400.00	
Food and Provision	236,845.00		170,137.00	
Help to the Poor	5,500.00		-	
House Supplies, Toiletries, Outfit etc	54,146.00		-	
Legal Expenses	-		10,000.00	
Medical Expenses	-		-	
News Awareness Creation	6,000.00		30,000.00	
Periodicals and News Papers	-		4,145.00	
Repair and Maintenance	149,592.00		362,473.00	
Printing & Stationaries	-		270.00	
Printing & Stationaries SHG Registers	-		-	
Rozor Pay Commission	9,322.00		1,526.88	
RCI Registration	30,000.00		14,240.00	
Repair and Maintenance of Training Center	-		-	
Staff Welfare	17,324.00		1,269.00	
Telephone, Postage Expenses	3,428.00		760.00	
Trademark Registration	45,700.00		-	
Vehicle Running & Maintenance	60.00		-	
Travel & Transportation Expenses	1,040.00		7,870.00	
Travel & Transportation Expenses	1,764.00	654,633.63	-	840,756.33
Salary Payment	-	-	-	623,517.28
SUB: TOTAL		2,227,654.09		2,498,625.96



SCHEDULE 12 - CAPITAL EXPENSES

1. Foreign Contribution			
Building	-	4,098,837.00	
Electrical Equipments	87,905.00	45,000.00	
Furniture s & Fixtures	95,325.00	-	
Motor Cycle & Vehicle	15,000.00	-	
CCTV Camera	-	-	
Computers & Printer	-	-	
	198,230.00	10,300.00	4,154,137.00
1.General Contribution			
Building & Shed	-	141,292.00	
Furniture & Fixture	66,550.00	-	
Electrical Equipments	-	9,000.00	
Air Conditioner	130,000.00	-	
Kitchen Essentials/ Equipments	12,297.00	20,000.00	
Solar System	30,000.00	1,100,000.00	
Sanitary Pad Machine	-	300,000.00	
Water Purifier	25,100.00	62,200.00	
App Development	17,980.00	-	1,632,492.00
	281,927.00	-	
SUB: TOTAL	480,157.00		5,786,629.00

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

PLACE: LUCKNOW
DATE : 25-08-2023



Chief Functionary
Jan Vikas Samiti



P.K. UPPAL
PARTNER



BANK RECONCILIATION STATEMENT AS ON 31-3-2023

1 SBI S.B. A/C 40106099739 FCRA DESIGNATED ACCOUNT			
Balance as per Bank Statement			24,902,417.78
Balance as per Books of Accounts			24,902,417.78
Difference			Nil

2 UNION BANK OF INDIA (SB. A/c. No. 304002010040777) FCRA Designated			
Balance as per Bank Statement			
	SB. A/c	50,275.50	
	FFD A/c	<u>1,125,000.00</u>	1,175,275.50
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
1	31/03/2023	02089407	10127.00
2	31/03/2023	02089408	1142.00
3	31/03/2023	02089409	11050.00
4	31/03/2023	02089410	21040.00

Adjusted Balance **43,359.00**

Balance as per Books of Accounts			
	SB. A/c	6,916.50	
	FFD A/c	<u>1,125,000.00</u>	1,131,916.50

3 UNION BANK OF INDIA S.B. A/c No. 695002010007454 (utilization)			
Balance as per Bank Statement		885.00	
Balance as per Books of Accounts		885.00	-
Difference			Nil

4 UNION BANK OF INDIA S.B. A/c No. 30400201195912 (utilization)			
Balance as per Bank Statement			575,146.38

Less: Cheques issued but not yet cleared in the bank

Sl. No.	Date	Ch. No.	Amount
	31-03-2023	12092263	1,000.00
	31-03-2023	12092264	2,730.00
	31-03-2023	12092265	8,440.00

Adjusted Balance **12,170.00**

Balance as per Books of Accounts 562,976.38

5 UNION BANK OF INDIA S.B 30400201196385 (utilization)			
Balance as per Bank Statement			450,381.94

Less: Cheques issued but not yet cleared in the bank

Sl. No.	Date	Ch. No.	Amount
1	20-03-2023	2076158	2,400.00
2	31-03-2023	2076194	5,000.00
3	31-03-2023	2076195	22,870.00
4	31-03-2023	2076196	52,649.00
5	31-03-2023	2076197	18,180.00
6	31-03-2023	2076198	15,000.00

Adjusted Balance **116,099.00**

Balance as per Books of Accounts			
	SB. A/c	334,282.94	
			334,282.94



6	UNION BANK OF INDIA S.B 304001011035900 (utilization)			
	Balance as per Bank Statement			482,047.35
	Balance as per Books of Accounts			482,047.35
	Adjusted Balance			-
7	UNION BANK OF INDIA S.B 304001011035901 (utilization)			
	Balance as per Bank Statement			4,839.68
	Less: Cheques issued but not yet cleared in the bank			
	Sl. No.	Date	Ch. No.	Amount
	1	31-03-2023	2095823	4,839.68
	Adjusted Balance			4,839.68
	Balance as per Books of Accounts			-
	S.B A/c			-
8	H.D.F.C S.B. A/C 50100230737181 (utilization)			
	Balance as per Bank Statement			23,366.46
	Balance as per Books of Accounts			23,366.46
	Difference			Nil
9	AXIS BANK 922010062210377 (utilization)			
	Balance as per Bank Statement			2,771,718.20
	Less: Cheques issued but not yet cleared in the bank			
	Sl. No.	Date	Ch. No.	Amount
	1	30-03-2023		88,200.00
	Adjusted Balance			88,200.00
	Balance as per Books of Accounts			2,683,518.20
	S.B A/c			
1	Union Bank of India (SB. A/c. No. 304002010040773)			
	Balance as per Bank Statement			833,139.84
	Add: Cheque Deposited but not yet Cleared			
	Sl. No.	Date	Ch. No.	Amount
	1	3/31/2022	2089618	27,210.00
	Adjusted Balance			27,210.00
	Balance as per Books of Accounts			805,929.84
	Difference			Nil
2	Union Bank of India S.B. A/c No. 488402010132245			
	Balance as per Bank Statement			158,251.84
	Balance as per Books of Accounts			158,251.84
	Difference			-

PLACE: LUCKNOW

DATE : 25-08-2023

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

 Chief Functionary
 Jan Vikas Samiti


 P.K. UPPAL
 PARTNER
 M. No. 74231


2. GENERAL EXPLANATORY NOTES

2.1 Notes/ Statement on the objectives and activities

Jan Vikas Samiti (JVS) is dedicated to fostering an inclusive society founded on the principles of equality, justice, and brotherhood. Our mission revolves around empowering vulnerable and marginalized segments of society, with a special focus on women, children, and individuals with disabilities. By doing so, we aim to facilitate the holistic development of our community.

At the core of JVS's efforts is the establishment of community-based organizations and self-reliant groups. Through these initiatives, we aspire to bring about meaningful structural changes in society, with a particular emphasis on advancing the well-being and rights of women, children, Dalits, and persons with disabilities. Our commitment to this cause is driven by a vision of a more equitable and harmonious society for all.

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

A) Women's Welfare and Empowerment: Our initiatives in this thematical area encompass the establishment of self-reliant groups and community-based organizations. These entities are instrumental in promoting the sustainable social and economic development of our target group, namely women.

B) Welfare of Children: Our programs for welfare of children encompass healthcare and public health promotion, formal and non-formal education, as well as awareness and social inclusion efforts. These initiatives are designed to facilitate the holistic development of children within the community.

d) 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, provisions of assistance to the poor and needy, awareness on the government schemes and provisions.

e) Welfare of the Physically and Mentally Challenged: Our programs for the inclusive development of children and youngsters with disabilities includes various aspects such as education, health, livelihood, and social inclusion. We achieve this through capacity-building programs and creating an enabling environment. Direct Child Assistance is also provided to enhance their quality of life and ensure a higher standard of living.

F) Disaster Relief and Response: The programs for disaster relief and response focuses on the emergency intervention in the case of natural calamities and disasters. The program include immunization, provision of nutritional and food supplements and other emegency relief and rehabilitation services to the affected communiites.



2.2 Notes on Financial Statements

2.2.1 Significant Accounting Policies

a) Basis of accounting & Preparation of financial statements

The organization follows a cash basis accounting system, and all values in the financial statements are denominated in Indian rupees. These financial statements are diligently prepared in strict adherence to Jan Vikas Samiti's Financial Policies and procedures, as well as in accordance with the Generally Accepted Accounting Standards in India, incorporating the historical cost conventions. The format of these financial statements has received the official approval of the executive board members of Jan Vikas Samiti.

b) Reporting/ Financial period

The financial statements are prepared based on the fiscal year, commencing on the 1st of April and concluding on the 31st of March.

c) Fund Accounting

Jan Vikas Samiti's accounting practices closely adhere to the principles of fund accounting. Following these principles, resources are categorized for accounting and reporting purposes into two primary classifications: Ear-Marked funds (Restricted Funds) and General funds (Un-restricted funds).

d) Ear-Marked Funds/Restricted Funds

Funds received for specific purposes are classified as Ear-marked funds with separate accounting records maintained for each funds. Ear-Marked funds that are received are classified under restricted fund receipts and the expenses incurred out of restricted funds are reflected in the statement as fund utilized.

e) Genral Funds/ Un-Restricted Funds

Funds received for ongoing operations without any specific designated purposes are categorized as General/Unrestricted funds.

f) Recognition of Foreign Currencies:

Foreign currency transactions are conducted through our designated bank account at the State Bank of India, Main Branch, New Delhi, with the account number 40106099739, which is authorized under the Foreign Contribution Regulation Act of 2010. In our financial statements, foreign currency transactions are recognized and reported using the exchange rate prevailing on the date of the transaction, converting the amounts into Indian Rupees.

g) Expenses on organizational Objectives:

Expenditures are systematically categorized to align with the specific organizational objectives, ensuring transparency and accountability. These categories encompass a range of focus areas, including welfare and empowerment of women, welfare of children, rural development, welfare of physically and mentally challenged individuals, and disaster relief and response efforts. This approach enables us to efficiently allocate resources and communicate our commitment to these critical organizational objectives.

h) Legal /Statutory Compliances:

The financial statements are meticulously prepared in strict accordance with and adherence to the norms and conditions stipulated under the Income Tax Act of 1961 and the Foreign Contribution (Regulation) Act of 2010.

i) Income Taxes:

The organization is eligible for tax exemption under Section 12A of the Income Tax Act of 1961, signifying its status as a charitable organization. It holds a unique registration number, AAATJ3375ME20022, which validates its eligibility for this tax exemption.



j) Budgetary control:

Comprehensive budget breakdowns aligned with specific programs and in accordance with the stipulated norms and conditions set forth by donor agencies have been maintained and practiced for better financial management decisions. These detailed budgets provide a clear and structured overview of how financial resources are allocated, ensuring transparency, accountability, and efficient allocation of funds to fulfill program objectives and meet donor requirements.

k) Fixed Assets:

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

l) Depreciation:

Depreciation on fixed assets has been computed using the written-down method, in accordance with the depreciation rates prescribed by the Income Tax Act of 1961. This approach ensures that the accounting for asset depreciation aligns with the legal and regulatory framework set forth in the Act.

m) Contingent Liabilities:

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

n) 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.

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

The total cash in hand is Rs. 26,613.15 The Cash at bank is Rs. 31,135,128.96 and an Imprest Balance with projects Rs. 72,414.00, FDR of Rs. 4,00,000.00 and Advances Rs. 2,88,000.00 as on 31st March 2023.

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

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

b) Income from General donations

Income from General donations comprises contributions and donations from individuals and institutions without any designated or specific purpose. These funds are utilized to further the overarching aims and objectives of Jan Vikas Samiti, allowing flexibility in addressing various needs and initiatives that align with the organization's mission and goals.

c) Income from Bank and FDR Interest

Income from Bank and FDR Interest includes the interest earnings derived from the funds placed in Flexi Fixed Deposits (FFDs), interest accrued on income tax deducted at source (TDS) from interest income, and interest accrued from interest-bearing savings bank accounts. It's important to note that Jan Vikas Samiti refrains from investing in shares, bonds, or mutual funds subject to market risks, reflecting a conservative financial strategy focused on minimizing market-related uncertainties.

d) Management and Administrative Expenditures

Management and Administrative Expenditures encompass various costs associated with general administrative functions, as well as other operational and fund management expenses. These expenditures are essential for the efficient and effective execution of the organization's mission and objectives, ensuring that resources are allocated appropriately to support the overall functioning of Jan Vikas Samiti.

3 Others

Previous years figures have been suitably regrouped/Rearranged wherever considered necessary



3. INDEPENDENT AUDITOR'S REPORT

S. TULI & Co.
CHARTERED ACCOUNTANTS

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

To
 The Governing 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 Balance Sheet as of 31st March 2023 including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

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 including the accounting standards prescribed by the Institute of Chartered Accountants of India. This responsibility also includes designing, implementing, and maintaining adequate accounting standards and exercising internal control according to the provisions of the Act for safeguarding the assets of the society and for preventing and detecting frauds and other irregularities for the purpose of true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. The management is also responsible for overseeing the Society's financial reporting process.

Auditor's Responsibility

Our responsibility is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and 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 systems used and the reasonableness of accounting estimates related to disclosure made by the management.

We evaluate the overall presentation, structure, and content of the financial statement, including the disclosures and whether the financial statement represents the underlying transactions and the events in a manner that achieves fair presentation.

We communicate with those charged with responsibilities for governance in the organization, about the matters such as the



Opinion

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

- a. In the case of Balance Sheet of the State of Affairs of the Society as of 31st March 2023; and
- b. In the case of the Income & Expenditure Account, 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
DATE : 25-08-2023



4. 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 budgets. In case of modification of budget whether necessary approvals are obtained.	The Finance Department retains copies of budgets for each program, and any necessary approvals have been obtained for any modifications made to these budgets.
2	Accounting System	1 Separate books of accounts are maintained for each ear-marked funds	Yes
		2 Chart of accounts	Maintained
		3 Following Fund Accounting	Yes, Separate books of account are diligently maintained for each earmarked project or program fund.
		4 Maintaining Financial Records with quality supporting documentation	Necessary and relevant substantial documents are maintained for each transactions
		5 Authorisation Procedures and Practices are in Place	Yes, followed as per the finance manual of the organization
3	Controls, Checks and Balances	1 Cash Control	Petty cash registers are maintained and various checks and balances systems are implemented to ensure effective and proper cash control
		2 Bank Control	Adequate systems and practices are in place to ensure proper banking procedures and practices are followed
		3 Bank Reconciliations	Periodic bank reconciliations are carried out to reconcile the all bank accounts, ensuring accuracy and consistency
		4 Fixed assets Control	Yes, fixed assets registers are maintained that include essential details such as serial numbers, asset descriptions, depreciation methods, and other pertinent information to effectively manage and track our fixed assets.
		5 Procurement Procedures and Purchase Control	Yes, Systems are followed as per the Procurements procedures and purchase manual of the organization. Required bid analysis and cost comparison is made before any purchase
4	Reporting	1 Budget Comparison Report and analysis of reasons of Variance	Maintains a proper systems for regularly conducting timely comparisons between budgets and expenses to ensure fiscal accountability and prudent financial management.
		2 Obtaining Prior approvals for variance exceeding prescribed percentage on modification in activity or change of activities in the projects	Necessary prior permissions are obtained whenever modifications were required, ensuring compliance project agreements and guidelines
		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	Modifications are carried out 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 well-established system in place for the segregation of duties and responsibilities, aligning with the financial monitoring and verification procedures as outlined in the organization's financial manual
		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	The organization conducts the minimum required Number of meetings, ensuring proper notice and agenda are circulated among the members. Specifically, the governing board convenes twice a year, and the Annual General Body meeting is held once a year.
9	Finance Staff	1	Skills of the Staff	Qualified
		2	Qualification of Finance	Relevant
		3	Experience	Relavant
		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 projects/programs.	Adequate

FOR S. TULI & Co
CHARTERED ACCOUNTANTS

P.K. UPPAL
PARTNER
M. No. 74231

PLACE LUCKNOW
DATE 25-08-2023

