JAN VIKAS SAMITI

FINANCIAL STATEMENTS 2024-25

JAN VIKAS SAMITI
VILLAGE&POST- MURDAHA
VARANASI, UTTAR PRADESH 221 202, INDIA
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Contents

LETTER FROM THE EXECUTIVE DIRECTOR

At Jan Vikas Samiti (JVS), our vision is to build an inclusive, just, and humane society rooted in equity, justice, freedom, and brotherhood. Guided by this vision, we continue to work with vulnerable communities and partner with like-minded organizations to bring dignity, opportunity, and systemic change.

I am pleased to present the Financial Statements of JVS for the year ending 31st March 2025, summarizing all the income and expenditures of our programs during 2024-25. These statements are prepared in line with Indian Generally Accepted Accounting Principles and financial policies and procedures of Jan Vikas Saiti supported by strong internal controls to ensure transparency and accountability and have also has been approved by the board of JVS.

The year 2024-25 was one of growth and deeper impact, with more than eleven projects implemented across North and North-East India. Our women's empowerment programs reached over 1,300 rural women with livelihood and entrepreneurship support, while 600 became members of community-based financial institutions. Nearly 1,800 women benefitted from soft skills and vocational training, and over 460 young women and adolescent girls received training in computer literacy, tailoring, and beautician skills, with more than 300 securing employment or self-employment.

Our disability-inclusive initiatives directly supported 4,677 children through community-based rehabilitation and another 1,552 through early identification and intervention. These programs provided education, rehabilitation, livelihood training, and assistive devices to those in need, with 1,632 children showing significant progress during the year. The Muskaan Day Care Centre supported more than 30 children with severe disabilities, while the "Ring the Bell" campaign reached over 70,000 children, 2,169 teachers, and 205 ASHA workers across 223 schools in north and north east India.

Community health programs for women and adolescents reached more than 8,000 rural women through awareness and trainings. The health camps supported over 5,000 pregnant women with medical assistance. In addition, we introduced new initiatives such as the EmpowerAbility Fellowship, and an agricultural consultation center.

These achievements were made possible with the generous support of our partners and donors, including Stichting Liliane Foundation, Missio Internationales, Manos Unidas, Kiran Foundation, MIVA, FIDEI, Jalans, NABARD, Enable India, FIDEI, Give India, and Give UK. Their trust and commitment have been invaluable in enabling us to create this meaningful impact.

On behalf of JVS, I extend my heartfelt gratitude to all our donors, partners, and community members.

Chandran Riymonds
Secretary/Executive Director
Jan Vikas Samiti

JAN VIKAS SAMITI
Reg. No.- 963/1997-98
Vill. & Post-Murdaha Varanasi-221202, U.P. India

S. TULI & Co.
CHARTERED ACCOUNTANTS

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

1. FINANCIAL STATEMENTS

1.1 CONSOLIDATED BALANCE SHEET AS ON 31ST MARCH 2025

JAN VIKAS SAMITI
VIL. & POST-MURDAHA, VARANASI, UTTAR PRADESH, 221202, INDIA

AMOUNT IN INR

LIABILITIES	SCH	CURRENT YEAR		PREVIOUS YEAR	
(I) CAPITAL FUND					
Opening Balance		32,859,417.52		31,356,785.52	
Add: Assets transferred from Specific Projects & General Fund		2,720,111.00		5,635,543.00	
Add:TDS & TCS Deducted during the year		60,772.00		16,651.00	
		35,640,300.52		**37,008,979.52**	
Less :Sale of fixed assset Transferred to General Fund		-		11,000.00	
Less :Refunded during the year (TDS) transferred to General Fund		12,190.00		-	
Less: Depreciation during the year		3,827,328.00	31,800,782.52	4,138,562.00	32,859,417.52
(II) EAR-MARKED- FUNDS UNDISBURSED					
Opening Balance	03	42,687,671.63		24,832,358.80	
Add: Project Handholding charges transferred to general fund		264,747.00		-	
Add: Excess of income over expenditure transferred		-		21,235,315.83	
		42,952,418.63		46,067,674.63	
Less: TDS & TCS transferred to capital fund		52,543.00		-	
Less: Excess of expenditure over income transferred		10,952,668.84		-	
Less: Assets transferred to Capital Fund		382,994.00		2,501,786.00	
Less: Project Handholding charges transferred to general fund		2,472,103.00	29,092,109.79	878,217.00	42,687,671.63
(III) GENERAL FUND					
Opening Balance	04	3,920,649.98		6,834,581.64	
Add: Excess of income over expenditure transferred		1,647,182.15		-	
Add: TDS Refunded During The Year transferred from capital fund		12,190.00		-	
Add: Project Handling charges tansfered from earmarked fund		2,472,103.00		878,217.00	
Add :Sale of fixed assset Transferred from Capital Fund		-		11,000.00	
		8,052,125.13		**7,723,798.64**	
Less: Excess of expenditure over Income transferred		-		652,740.66	
Less: Project Handling charges tansfered from earmarked fund		264,747.00		-	
Less: TDS & TCS Deducted During The Year		8,229.00		16,651.00	
Less: Assets transferred to capital fund		2,337,117.00	5,442,032.13	3,133,757.00	3,920,649.98
(IV) CURRENT LIABILITIES					
Payble In Project			389,136.00		1,325,400.00
TOTAL			**66,724,060.44**		**80,793,139.13**

ASSETTS	SCH	CURRENT YEAR		PREVIOUS YEAR	
(I) FIXED ASSETS					
At cost less Depreciation	01		31,645,065.52		32,752,282.52
(II) OTHER ASSETS					
Income Tax (TDS on FFD)		106,608.00		89,957.00	
Add :TDS Deducted during the year		60,772.00		16,651.00	
		167,380.00		**106,608.00**	
Less :Refunded during the year		12,190.00	155,190.00	-	106,608.00
(III) INCOME TAX TCS					
TCS Deducted on Purchase During the Year			527.00		527.00
(V) CURRENT ASSETS					
Cash Balances	02	22,886.15		14,331.15	
Bank Balances		32,487,309.77		47,144,918.46	
FDRs Balances		1,900,000.00		400,000.00	
Imprest Balances		28,206.00		67,511.00	
Accrued Interest		56,296.00		18,961.00	
Advances		428,580.00	34,923,277.92	288,000.00	47,933,721.61
TOTAL			**66,724,060.44**		**80,793,139.13**

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

PLACE: LUCKNOW
DATE : 29-09-2025

JAN VIKAS SAMITI
Reg. No.- 963/1997-98
Vill. & Post... U.P. India

Chief Functionary
Jan Vikas Samiti

S. TULI & CO.

P.K. UPPAL
PARTNER
M. No. 74231
UDIN:25074231BMIMGS9461

JAN VIKAS SAMITI

VIL. & POST-MURDAHA, VARANASI, UTTAR PRADESH, 221202, INDIA

1.2 STATEMENT OF CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

AMOUNT IN INR

RECEIPTS	SCH	CURRENT YEAR		PREVIOUS YEAR	
Opening Balances:					
Cash Balances		14,331.15		26,613.15	
Bank Balance		47,144,918.46		31,135,902.29	
Imprest with Projects		67,511.00		72,414.00	
FDRs Balances	2	400,000.00		400,000.00	
Payble :				(272,139.00)	
Accrued Interest		18,961.00		16,150.00	
Advances		288,000.00	47,933,721.61	288,000.00	31,666,940.44
Restricted/Ear-Marked Funds Receipts:					
Foreign Contribution Receipts	06	55,583,522.00		99,507,108.60	
Indian Contribution Receipts		1,904,445.07	57,487,967.07	2,414,064.93	101,921,173.53
General Donations/Funds Receipts:					
Foreign Contribution Receipts		276,603.26		387,499.46	
Sale of Fixed Asset (F.C)	07	-		11,000.00	
Indian Contribution Receipts		1,636,176.93	1,912,780.19	703,314.40	1,101,813.86
Bank Interests:					
Bank and FDR Interests (Foreign Contribution)		1,733,332.00		1,237,003.00	
Bank and FDR Interests (Project Contribution)	08	9,354.00			
Bank and FDR Interests (Indian Contribution)		82,747.00	1,825,433.00	53,345.00	1,290,348.00
Other Receipts:					
Income Tax Refund F.C	09	12,190.00		-	
Interest on Income Tax Refund		-	12,190.00	-	-
Payble :					
Foreign Contribution		161,376.00		1,253,650.00	-
Indian Contribution		227,760.00	389,136.00	71,750.00	1,325,400.00
TOTAL			**109,561,227.87**		**137,305,675.83**

PAYMENTS	SCH	CURRENT YEAR		PREVIOUS YEAR	
Restricted/Ear-Marked Funds Payments:					
Foreign Contribution Payments	10	68,755,033.21		82,487,725.30	
Indian (Local) Contribution Payments		569,856.70	69,324,889.91	1,764,721.40	84,252,446.70
Other establishment/ Amin. Etc. Payments:					
Foreign Contribution Payments	11	973,559.01		1,420,187.77	
Indian (Local) Contribution Payments		616,212.03	1,589,771.04	548,911.75	1,969,099.52
Capital Expenses/ Additions to Fixed assets	12		2,337,117.00		3,133,757.00
TCS & TDS					
Foreign Contribution		52,543.00		16,651.00	
Indian Contribution		8,229.00	60,772.00	-	16,651.00
Payple Paid			1,325,400.00		

JAN VIKAS SAMITI Reg. No.- 963/1997-98

TULI & CO.

Advances:					
Foreign Contribution		110,080.00		-	
Indian Contribution	02	318,500.00	-	288,000.00	-
Closing Balances:					
Cash Balances		22,886.15		14,331.15	
Bank Balances		32,487,309.77		47,144,918.46	
FDRs Balances	02	1,900,000.00		400,000.00	
Accrued Interest		56,296.00		18,961.00	
Imprest Balances		28,206.00	34,923,277.92	67,511.00	47,933,721.61
TOTAL			**109,561,227.87**		**137,305,675.83**

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

PLACE: LUCKNOW
DATE : 29-09-2025

Chief Functionary
Jan Vikas Samiti

JAN VIKAS SAMITI
Reg. No.- 963/1997-98
Vill. & Post-Murdaha, Varanasi-221202 U.P. India

S. TULI & CO.
Lucknow
Chartered Accountants

P.K. UPPAL
PARTNER
M. No. 74231
UDIN:25074231BMIMGS9461

JAN VIKAS SAMITI

VIL. & POST-MURDAHA, VARANASI, UTTAR PRADESH, 221202, INDIA

1.3 STATEMENT OF CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

AMOUNT IN INR

INCOME	SCH	CURRENT YEAR		PREVIOUS YEAR	
Restricted/Ear-Marked Proj/Prog. Funds Received					
Foreign Contribution Received	06	55,583,522.00		99,507,108.60	
Indian Contribution Received		1,904,445.07	57,487,967.07	2,414,064.93	101,921,173.53
General and other Donations Received					
Foreign Contribution Received	07	276,603.26		387,499.46	
Indian Contribution Received		1,636,176.93	1,912,780.19	703,314.40	1,090,813.86
Bank & FDR Interest:					
Bank and FDR Interests on Foreign Contribution	08	1,241,426.00		179,976.00	
Bank and FDR Interests on Foreign Contribution Project		491,906.00		1,057,027.00	
Bank and FDR Interests on Indian Contribution Project		9,354.00		7,776.00	
Bank and FDR Interests on Indian Contribution		82,747.00		45,569.00	
Interest on Income Tax Refund		-	1,825,433.00	-	1,290,348.00
Excess of Expenditure over Income Transferred to-					
Restricted/Ear-Marked Fund		10,952,668.84		-	
General Fund		-	10,952,668.84	652,740.66	652,740.66
TOTAL			**72,178,849.10**		**104,955,076.05**

EXPENDITURE	SCH	CURRENT YEAR		PREVIOUS YEAR	
Restricted/Ear-Marked Pro/Prog. Expenditures				-	
Foreign Contribution Expenditures	11	68,372,039.21	-	79,985,939.30	
Indian Contribution Expenditures		569,856.70	68,941,895.91	1,764,721.40	81,750,660.70
General and other admin/Management Expenditures					
Foreign Contribution Expenditures	06	973,559.01		1,420,187.77	
Indian Contribution Expenditures		616,212.03	1,589,771.04	548,911.75	1,969,099.52
Excess of Income over Expenditure Transferred to-					
Restricted/Ear-Marked Fund		-		21,235,315.83	
General Fund		1,647,182.15	1,647,182.15	-	21,235,315.83
TOTAL			**72,178,849.10**		**104,955,076.05**

PLACE: LUCKNOW
DATE : 29-09-2025

date
FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

S. TULI & CO. Lucknow Chartered Accountants

Chief Functionary
Jan Vikas Samiti

JAN VIKAS SAMITI Reg. No.- 963/1997-98 Murdaha, Varanasi-221202 U.P. India

P.K. UPPAL
PARTNER
M. No. 74231
UDIN:25074231BMIMGS9461

JAN VIKAS SAMITI

VIL. & POST-MURDAHA, VARANASI, UTTAR PRADESH, 221202, INDIA

SCHEDULE 01

1.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET - DETAILS OF FIXED ASSETS AS ON 31-03-2025

AMOUNT IN INR

Sl. No.	PARTICULARS OF FIXED ASSESTS	RATE OF DEPRECIATION	COST AS ON 01-04-2024	ADDITION UPTO 30-09-2024 F.C.	ADDITION UPTO 30-09-2024 I.C. (OTHER)	ADDITION AFTER 30-09-2024 F.C.	ADDITION AFTER 30-09-2024 I.C.(OTHER)	SALE	TOTAL	DEPRECIATION	COST AS ON 31-03-2025
1	Land	0%	5,666,079.00	-	-	-	-	-	5,666,079.00	-	5,666,079.00
2	Building & Shed	10%	16,651,538.84	1,162,497.00	103,500.00	1,011,680.00	-	-	18,929,215.84	1,842,339.00	17,086,876.84
3	Furniture & Fixture	10%	1,342,533.00	12,500.00	6,600.00	20,994.00	-	-	1,382,627.00	137,214.00	1,245,413.00
4	Retail Outlet	10%	245,796.00	-	-	-	-	-	245,796.00	5,237.00	240,559.00
5	Digital Camera	15%	41,312.00	-	-	-	-	-	41,312.00	6,197.00	35,115.00
6	Sanitary Pad Machine	15%	686,314.00	-	-	-	-	-	686,314.00	102,948.00	583,366.00
7	Projector	15%	41,984.00	-	-	-	-	-	41,984.00	6,298.00	35,686.00
8	Inverter & Generator	15%	209,705.00	-	-	-	-	-	209,705.00	31,456.00	178,249.00
9	Kitchen Equipment	15%	25,610.00	-	-	-	-	-	25,610.00	3,842.00	21,768.00
9	Motor Cycle & Vehicle	15%	1,116,589.00	75,000.00	-	5,500.00	-	-	1,197,089.00	179,151.00	1,017,938.00
10	Medical Kits	15%	56,936.00	-	-	-	-	-	56,936.00	8,540.00	48,396.00
11	Scanner	15%	128.00	-	-	-	-	-	128.00	19.00	109.00
12	Motor Car & Jeep	15%	1,327,555.00	-	-	-	-	-	1,327,555.00	277,016.00	1,050,539.00
13	Cycle	15%	2,440.00	-	-	-	-	-	2,440.00	366.00	2,074.00
14	Telephone Equipments	15%	20,255.00	-	-	-	-	-	20,255.00	3,039.00	17,216.00
15	Water Purifier	15%	94,131.00	-	-	-	-	-	94,131.00	14,121.00	80,010.00
16	Electrical Equipments	15%	929,707.00	-	-	-	24,000.00	-	953,707.00	127,701.00	826,006.00
17	Vending Machine	15%	285,059.00	-	-	-	-	-	285,059.00	42,759.00	242,300.00
18	Web Portal	25%	738,429.00	-	-	-	-	-	738,429.00	184,607.00	553,822.00
19	Web Portal Router	15%	17,600.00	-	-	-	-	-	17,600.00	5,953.00	11,647.00
20	Storege Device	15%	13,423.00	-	-	-	-	-	13,423.00	2,013.00	11,410.00
21	Photo Copier	15%	65,046.00	-	-	-	-	-	65,046.00	23,312.00	41,734.00
22	Tube well	15%	302,693.00	-	-	-	-	-	302,693.00	45,404.00	257,289.00
23	Vision Centre Setup Cost	15%	2,099.00	-	-	-	-	-	2,099.00	315.00	1,784.00
24	Country Club	15%	4,512.00	-	-	-	-	-	4,512.00	677.00	3,835.00
25	Paper Plate Machine	15%	120,611.00	-	-	-	-	-	120,611.00	18,092.00	102,519.00
26	App Develpoment	25%	10,114.00	-	-	-	-	-	10,114.00	2,529.00	7,585.00

TULI & CO. Lucknow Chartered Accountants

JAN VIKAS SAMITI Reg. No.- 963/1997-98 Vill. & Post-Murdaha Varanasi-221202 (U.P.) India

27	Air Conditioner	15%	119,731.00	-	-	-	-	-	119,731.00	17,960.00	101,771.00
28	Sewing Machine	15%	480,960.00	-	-	-	-	-	480,960.00	72,144.00	408,816.00
29	Physio Therapy Unit Cost	15%	106,086.00	-	-	-	-	-	106,086.00	15,913.00	90,173.00
30	Training Centre Setup Costs	15%	590,030.00	195,200.00	-	-	-	-	785,230.00	117,785.00	667,445.00
31	CCTV Camera	15%	156,060.00	-	-	-	-	-	156,060.00	23,409.00	132,651.00
32	Sound System	15%	87,998.00	-	-	16,340.00	-	-	104,338.00	14,425.00	89,913.00
31	Computer & Printer	40%	786,036.68	-	-	86,300.00	-	-	872,336.68	331,674.00	540,662.68
32	Library Books	40%	9,974.00	-	-	-	-	-	9,974.00	3,990.00	5,984.00
33	Solar System	40%	397,208.00	-	-	-	-	-	397,208.00	158,883.00	238,325.00
	TOTAL		**32,752,282.52**	**1,445,197.00**	**110,100.00**	**1,140,814.00**	**24,000.00**	**-**	**35,472,393.52**	**3,827,328.00**	**31,645,065.52**

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

PLACE : LUCKNOW
DATE : 29-09-2025

Chief Functionary
Jan Vikas Samiti

JAN VIKAS SAMITI
Reg. No.-
963/1997-98

S. TULI & CO.
Lucknow
Chartered Accountants

P.K. UPPAL
PARTNER
M. No. 74231

SCHEDULE 02

1.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS OF IMPREST BALANCES AS ON 31.03.2025

AMOUNT IN INR

SL NO.	PARTICULARS	CURRENT YEAR	PREVIOUS YEAR
1	**Bank Balances**		
1.1	**Foreign Contributions**		
1.1.1	Foreign Contribution Designated S.B. A/c No. 40106099739 (SBI)	26,435,425.63	38,166,870.47
1.1.2	Foreign Contribution Utilization SB A/c.No. 304002010040777(UBI)	1,638,929.12	450,284.00
1.1.3	Foreign Contribution Utilization S.B. A/c No. 922010062210377(Axis Bank)	499,800.60	868,285.60
1.1.4	Foreign Contribution Utilization CA No. 304001011035900(UBI)	-	202,068.66
1.1.6	Foreign Contribution Utilization SB A/c No.695002010007454 (UBI)	933.00	909.00
1.1.7	Foreign Contribution Utilization SB A/c No.30400201195912 (UBI)	160,876.36	67,481.83
1.1.8	Foreign Contribution Utilization S.B. A/c No. 304001011035901 (UBI)	8,057.67	-
1.1.9	Foreign Contribution Utilization SB A/c 50100230737181(HDFC)	-	24,065.46
1.1.10	Foreign Contribution Utilization SB A/c 923010030104054 (Axis)	1,500,431.00	5,583,873.00
1.1.11	Foreign Contribution Utilization SB A/c 30400201196385 (UBI)	111.26	438,804.58
	Total	**30,244,564.64**	**45,802,642.60**
1.2	**Local Contributions**		
1.2.1	Union Bank of India SB. A/c No. 304002010040773	925,509.01	881,019.60
1.2.2	Axis Bank S.B A/c No.922010063348220	55,962.00	51,756.00
1.2.3	Axis Bank SB A/c No. 92201061072097	813,545.90	140,492.60
1.2.4	Union Bank of India SB. A/c No. 488402010132245	447,728.22	269,007.66
	Total	**2,242,745.13**	**1,342,275.86**
	Total Bank Balances	**32,487,309.77**	**47,144,918.46**
2	**Cash Balances**		
2.1	Foreign Contribution Main Account	16,814.15	290.15
2.1	Local Contribution Account	6,072.00	14,041.00
	Total Cash Balances	**22,886.15**	**14,331.15**
3	**Imprest Balances with Projects**		
3.1	**Imprest Cash balances With Projects**		
3.1.1	Community Mobilization throught Eduction,Training & Empowerment Program	1,437.00	25.00
3.1.2	Empowering women Entrepreneurs Scaling Sustainable Livelihood- IND 78249	4,614.00	-
3.1.3	Strenthening Community Based Insititution for Sust. Livelihood- 317011 20240429-Q	1,200.00	-
3.1.4	Inclusive Coaching & Skill Development Training Center	63.00	589.00
3.1.5	Inclusive Coaching & Skill Development Training	260.00	260.00
3.1.6	Inclusive Development for the Children and Youngsters with Disability- Projects/Progrms	10,336.00	8,087.00
3.1.7	I.D.C.Y.D. Welfare & Assistance Program for PWDs	-	21,157.00
3.1.8	I.D.C.Y.D. Welfare & Assistance Program for PWDs	4,287.00	2,327.00
3.1.9	Building Community-Based Institutions For Sustainable Livelihood Opportunities	-	12,520.00
3.1.10	Promoting Inclusive Livelihood Oppurtunities Through Local Cooperative	-	3,854.00
3.1.11	Early Identification & Early Intervention (EIEI)	5,623.00	18,163.00
3.1.12	Computer Skills for Inclusive Employment	11.00	126.00
3.1.13	Post Covid-19 Pandemic Community Building Through Skill Development Programmes	375.00	403.00
	Total	**28,206.00**	**67,511.00**
3.2	**Advance with Projects**		
3.2.1	Pable in Projects (As Per List)	(161,376.00)	(1,248,630.00)
3.2.2	Pable in Projects (Main FC)	-	(5,020.00)
	Total	**(161,376.00)**	**(1,253,650.00)**
4	**FDRs & Matual Fund Balances**		
4.2	Local Contribution Account	1,900,000.00	400,000.00
	Total	**1,900,000.00**	**400,000.00**

JAN VIKAS SAMITI Reg. No.- 963/1997 98

S. TULI & CO. Chartered

5	**Advances- General/Indian Accounts**		
5.1	Advances with Self Help Groups	318,500.00	288,000.00
5.2	Advances with Parties	-	-
	Total	**318,500.00**	**288,000.00**
6	**Payble General/Indian Accounts**		
6.1	Receivebles	(227,760.00)	(71,750.00)
7	**Receiveble General Accounts**		
6.2	Accured Interest	56,296.00	18,961.00
6.3	Advance In Main FC	38,000.00	-
	Total	**(133,464.00)**	**(52,789.00)**
	Total Imprest Balances	**1,951,866.00**	**(550,928.00)**
	TOTAL	**34,462,061.92**	**46,608,321.61**

PLACE : LUCKNOW
DATE : 29-09-2025

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

P.K. UPPAL
PARTNER
M. No. 74231

Chief Functionary
Jan Vikas Samiti

JAN VIKAS SAMITI
Reg. No.-
963/1997-98
Vill. & Post-Murdaha, Varanasi-221202, U.P. India

S. TULI & CO.
Chartered Accountants

SCHEDULE 03

1.4 SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS OF RESTRICTED EAR-MARKED FUNDS UNDISBURSED AS ON 31.03.2025

AMOUNT IN INR

PURPOSE	OPENING BALANCE AS ON 01.04.2023	RECEIVED DURING THE YEAR						UTILIZED DURING THE YEAR	UTILIZED BY TRANSFER	BALANCE AS ON 31.03.2024
		RECEIVED DURING THE YEAR	RECEIVED BY DEDUCTION	SALE OF FIXED ASSETS	RECEIVED AS TRANSFER	INTEREST EARNED	TOTAL RECEIVED DURING THE YEAR			
1. FOREIGN CONTRIBUTION										-
1.1. WELFARE/EMPOWERMENT OF WOMEN (SOCIAL)	-									
Community Mobilization throught Eduction,Training & Empowerment Program IND 77271	1,887,589.00	3,588,569.00	-		-	-	3,588,569.00	3,417,157.00	-	2,059,001.00
Post Covid-19 Pandemic Community Building Through Skill Dev. Prog. & Health Education	1,682,857.00	-	-		-	-	-	552,945.00	-	1,129,912.00
Building Community Based Institutions for Sustainable livelihood Opportunities-IND 76365	2,027,923.66	-	-		-	-	-	2,027,923.66	-	0.00
Promoting Inclusive Livelihood Oppurtunities Through Local Cooperative-3170110642021Q	386,538.58	-	-			7,338.00	7,338.00	1,572,105.32		(1,178,228.74)
Empowering women Entrepreneurs Scaling Sustainable Livelihood- IND 78249	-	3,776,870.00	-				3,776,870.00	995,020.00		2,781,850.00
76971	-	3,997,272.00	-				3,997,272.00	2,560.00		3,994,712.00
Strenthening Community Based Insititution for Sust. Development - 317011 20240429-Q	-	1,137,978.00	-				1,137,978.00	696,635.00		441,343.00
SUB TOTAL Rs :	5,984,908.24	12,500,689.00	-	-	-	7,338.00	12,508,027.00	9,264,345.98	-	9,228,589.26
1.2 WELFARE OF CHILDREN (SOCIAL)										
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	62,262.00	484,729.00	-		-	-	484,729.00	541,084.00	-	5,907.00
Community Learning Centers	74,913.00	-	-		-	-	-	-	-	74,913.00
Inclusive Coaching & Skill Development Training Center , Construction project (FI	215,025.00	-	-		-	-	-	80,500.00	-	134,525.00
SUB TOTAL Rs :	352,200.00	484,729.00	-	-	-	-	484,729.00	621,584.00	-	215,345.00
1.4 WELFARE OF PHYSICALLY & MENTALLY CHALLENGED : (SOCIAL)										
Medical Rehabilitation of HIV Affected People	58,167.00	-	-	-	-	-	-			58,167.00
Early Identification & Early Intervention (EIEI) ININ030	5,062,343.00	9,511,601.00	-		-	91,743.00	9,603,344.00	9,168,226.00	470,167.00	5,027,294.00
Inclusive Development for the Children and Younesters with Disability-Projects Programs ININ035	24,866,825.50	29,642,400.00	-	-	-	379,772.00	30,022,172.00	45,884,525.00	2,001,936.00	7,002,536.50
Inclusive Development for the Children and Younesters with Disability-Project ININ035 (VNS)	2,590,844.83	-	-	-	-	13,029.00	13,029.00	2,938,710.47		(334,836.64)
Means of Transportation & Communication (MIVA)	-	1,728,298.00	-	-	-		1,728,298.00			1,728,298.00
LINC Asia Inclusive Development of PWD project	391,129.00	-	-		-		-			391,129.00
Computer Skills For Inclusive Employment INN013-2542	1,754,640.95	-					-	752,877.00		1,001,763.95
Welfare & Assistance Program for PWDs	166,635.76	-	-		-	24.00	24.00	165,726.76	-	933.00
Program Evaluation- IDCYD Project	-	1,715,805.00					1,715,805.00			1,715,805.00
	34,890,586.04	42,598,104.00			-	484,568.00	43,082,672.00	58,910,065.23	2,472,103.00	16,591,089.81
1:4 DISASTER RELIEF & RESPONSE: (SOCIAL)										
Manipur Emergency Reponse	11,581.00	-					-	11,581.00	-	-
Manipur Emergency Reponse	-	-				-	-	-	-	-
SUB TOTAL Rs :	11,581.00	-		-		-	-	11,581.00	-	-
TOTAL EAR-MARKED FUNDS- UNDISBURSED- F.C.	41,239,275.28	55,583,522.00			-	491,906.00	56,075,428.00	68,807,576.21	2,472,103.00	26,035,024.07

TULI & CO. Chartered Accountants

VIKAS SAMITI Reg. No.- 963/1997-98 Vill. & Post-Murdaha ... 221202 U.P. India

2. INDIAN CONTRIBUTION	-						-			-
Blossom Project - Educational Fund For Poor Children	67,221.88	-	-	-	-	-	-	-	-	67,221.88
NABARD SHG formation Project	134,684.00	-	-	-	-	-	-	-	-	134,684.00
NABARD- E-Shakti- Digitalization of SHGs	445,731.80	-	-	-	-	-	-	8,813.00	-	436,918.80
NABARD LEDP Programme Project	107,113.00	-	-	-	-	-	-	40,000.00	-	67,113.00
DPR Mushroom Trng Project	(175,934.00)		-	-	-	-	-	-	-	(175,934.00)
NABARD LEDP Prog. Jute Bag Products Trng.	(327,833.00)	353,787.00	-	-	-	-	353,787.00	139,450.00	-	(113,496.00)
Nabard SHG training Project	25,000.00		-	-	-	-	-	-	-	25,000.00
Computer Skills for Inclusive Employment project	623,265.00	85,110.00	-	-	-	-	85,110.00	-	-	708,375.00
Inclusive Livelihood through Community Mobilization project	168,032.00	4,098.00	-	-	-	-	4,098.00	172,130.00	-	-
Training on Tele Rehabilitation	917,202.64	-	-	-	-	-	-	-	-	917,202.64
Other Program	(436,997.07)	436,997.07	-	-	-	-	436,997.07	-	-	-
CCRT Training	142,802.60	886,453.00	-	-	-	9,354.00	895,807.00	209,463.70	-	829,145.90
PWD Sponsorship Programs	8,000.00	138,000.00	-	-	-	-	138,000.00	-	-	146,000.00
Emergency Relief Campaign	14,854.50		-	-	-	-	-	-	-	14,854.50
TOTAL EAR-MARKED FUNDS- UNDISBURSED- L.C.	**1,713,143.35**	**1,904,445.07**	**-**	**-**	**-**	**9,354.00**	**1,913,799.07**	**569,856.70**	**-**	**3,057,085.72**
TOTAL EAR-MARKED FUNDS- UNDISBURSED	**42,952,418.63**	**57,487,967.07**	**-**	**-**	**-**	**501,260.00**	**57,989,227.07**	**69,377,432.91**	**2,472,103.00**	**29,092,109.79**

SCHEDULE 04 : SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS TO GENERAL FUNDS FOR THE YEAR ENDING 31.03.2024

Foreign Contribution Account	3,377,518.47	276,603.26	-	12,190.00	2,472,103.00	1,241,426.00	4,002,322.26	3,176,576.01	-	4,203,264.72
Indian (General) contribution Account	278,384.51	1,636,176.93		-	-	82,747.00	1,718,923.93	758,541.03	-	1,238,767.41
TOTAL - GENERAL FUNDS	**3,655,902.98**	**1,912,780.19**	**-**	**12,190.00**	**2,472,103.00**	**1,324,173.00**	**5,721,246.19**	**3,935,117.04**	**-**	**5,442,032.13**
TOTAL - FUNDS	**46,608,321.61**	**59,400,747.26**	**-**	**12,190.00**	**2,472,103.00**	**1,825,433.00**	**63,710,473.26**	**73,312,549.95**	**2,472,103.00**	**34,534,141.92**

PLACE: LUCKNOW
DATE : 29-09-2025

Chief Functionary
Jan Vikas Samiti

JAN VIKAS SAMITI * Reg. No.- 963/1997-98 * Vill. & Post-Murdaha, Varanasi-221202, U.P. India

FOR S. TULI & Co.
CHARTERED ACCOUNTANTS

S. TULI & CO. * Chartered Accountants *

P.K. UPPAL
PARTNER
M. No. 74231

1.5 SCHEDULED TO & FRAMING PART OF CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2025

SCHEDULE 06 - SPECIFIC/EAR-MARKED FUNDS (PROJECT GRANTS) RECEIPTS		AMOUNT IN INR
DISCRIPTION	CURRENT YEAR	PREVIOUS YEAR
(I) Foreign Contributions		
For Welfare/Empowerment Of Women		
Building community-based institutions for sustainable livelihood opportunities	-	2,813,335.00
Promoting Inclusive Livelihood Oppurtunities Through Local Cooperative	3,776,870.00	6,754,278.00
Community Mobilization throught Eduction,Training & Empowerment Program	3,588,569.00	3,508,235.00
Women Leadership and Participation in decision Making in Panchayatiraj- IND 76971	3,997,272.00	-
Strenthening Community Based Insititution for Sust. Livelihood- 317011 20240429-Q	1,137,978.00	-
Post Covid-19 Pandemic Community Building Through Skill Development Programmes	-	2,519,694.00
TOTAL	12,500,689.00	15,595,542.00
For Welfare of Children		
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	484,729.00	483,381.00
Community Learning Center	-	176,378.00
TOTAL	484,729.00	659,759.00
For Welfare of Physically & Mentally Challenged		
Medical Rehabilitation of HIV Affected People	-	313,915.00
Early Identification & Early Intervention (EIEI)	9,511,601.00	12,701,561.00
Inclusive Development for the Children and Younesters with Disability-Projects/Programs	29,642,400.00	62,471,032.65
Inclusive Development for the Children and Younesters with Disability-Projects/Programs	-	2,530,656.00
Means of Transportation & Communication (MIVA)	1,728,298.00	793,693.00
Computer Skills For Inclusive Employment (2542)	-	2,688,836.95
Program Evaluation- IDCYD Project	1,715,805.00	-
TOTAL	42,598,104.00	81,499,694.60
DISASTER RELIEF & RESPONSE: (SOCIAL)		
Manipur Relief Program - Blanket Distribution	-	594,581.00
Manipur Emegency Response - Dry Ration kit distributioin	-	1,157,532.00
TOTAL	-	1,752,113.00
Total - Specific/Ear-Marked Funds- Foreign Contributions	55,583,522.00	99,507,108.60
(II) Indian Contribution		
Blossom Project - Educational Fund For Poor Children		
Bank Interest on project fund	-	5,312.00
TOTAL	-	5,312.00
Prog. Income-NABARD		
NABARD-LEDP Project	353,787.00	188,454.00
DPR Programme	-	525,613.00
Computer Skills for Inclusive Employment project	85,110.00	135,330.00
Inclusive Livelihood through Community Mobilisation projecct (Missio)	4,098.00	896,286.00
PWD Sponsorhip Program	-	8,000.00
Tele-Rehabilitation Training	-	33,000.00
Other Programs	436,997.07	159,181.93
CCRT Training Programs	-	468,200.00
PWD Sponsorship Programs	138,000.00	-
Bank Interest	-	2,464.00
TOTAL	1,017,992.07	2,416,528.93
Total - Specific/Ear-Marked Funds- Indian Contributions	1,017,992.07	2,421,840.93
SUB: TOTAL	56,601,514.07	101,928,949.53

SCHEDULE 07 - GENERAL CONTRIBUTIONS/DONATIONS RECEIPTS		
DECRIPTION	CURRENT YEAR	PREVIOUS YEAR
1. Foreign Contributions		
General Contributions	276,603.26	387,499.46
Sale of Vehicle	-	11,000.00
TOTAL	276,603.26	398,499.46

JAN VIKAS SAMITI
Reg. No.- 963/1997-98

2. Indian Contribution		
Garvse Center	603,500.00	83,000.00
Self Generated Income	-	82,720.00
Sale of Scrap	-	83,000.00
CCRT Training Programs	886,453.00	-
CCRT Training Programs Interest	9,354.00	-
Contribution to Day Care Center Programs	26,430.00	-
Contribution From Trainng Programs	616,621.00	-
Contribution - Orthotic Prosthotic Unit	53,280.00	-
Contributions towards Manipur Emergency Relief	-	121,300.00
Genaral Donation From Give India Foundation	-	2,426.00
Other General Donations &Contributions	336,345.93	330,868.40
TOTAL	**2,531,983.93**	**703,314.40**
SUB: TOTAL	**2,808,587.19**	**1,101,813.86**

SCHEDULE 08- BANK INTERESTS

DECRIPTION	CURRENT YEAR	PREVIOUS YEAR
Interest Foreign Contribution Account	1,241,426.00	179,976.00
Interest Foreign Contribution Account (Projects)	491,906.00	1,057,027.00
Interest Indian (local) Contribution Account	82,747.00	45,569.00
SUB: TOTAL	**1,816,079.00**	**1,282,572.00**

SCHEDULE 09 - OTHER RECEIPTS

DECRIPTION	CURRENT YEAR	PREVIOUS YEAR
2. Indian Contribution		
SUB: TOTAL	-	-

SCHEDULE 10 -SPECIFIC/EAR-MARKED FUNDS PAYMENTS

DECRIPTION	CURRENT YEAR	PREVIOUS YEAR
1. Foreign Contribution Payments		
Welfare / Empowerment of Women		
Community Mobilization throught Eduction,Training & Empowerment Program (Manos)	3,417,157.00	1,620,646.00
Post Covid-19 Pandemic Community Building Through Skill Development Programmes	552,945.00	836,837.00
Community Mobilization for Safe Motherhood - Manos Unidas	-	-
Promoting Inclusive Livelihood Oppurtunities Through Grassroot Community Mobilzation -MISSIO	2,027,923.66	2,250,805.29
Building CVommunity Based inst. for Sustainable livelihood Opportunities (Manos)	1,572,105.32	6,745,394.36
Empowering women Entrepreneurs Scaling Sustainable Livelihood- IND 78249	995,020.00	-
Women Leadership and Participation in decision Making in Panchayatiraj- IND 76971	2,560.00	-
Strenthening Community Based Insititution for Sust. Livelihood- 317011 20240429-Q	696,635.00	-
TOTAL	**9,264,345.98**	**11,453,682.65**
Rural Development		
Borewell Project	-	61,397.00
TOTAL	-	**61,397.00**
Welfare of Children		
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	541,084.00	464,545.00
Community Learning Center	-	101,465.00
Inclusive Coaching & Skill Development Training Center , Construction project (FIDEI)	80,500.00	71,152.00
	621,584.00	**637,162.00**
Welfare Of Physically and Mentally Challenged		
I.D.C.Y.D. Welfare & Assistance Program for PWDs -Supported by SLF	165,726.76	524,979.00
Early Identification & Early Intervention (EIEI)	9,168,226.00	7,256,658.00
TOTAL	**9,333,952.76**	**7,781,637.00**
Welfare of Physically & Mentally Challenged		
Medical Rehabilitation of HIV Affected People	-	255,748.00
Trasportation & Communication Means Projects	-	1,031,000.00
Inclusive Development for the Children and Youngsters with Disability-Projects/Programs	45,831,982.00	56,722,331.10
Inclusive Development for the Children and Youngsters with Disability-Direct Child Assistance	2,938,710.47	1,923,825.55
Computer Skills For Inclusive Employment	752,877.00	880,410.00
TOTAL	**49,523,569.47**	**60,813,314.65**

JAN VIKAS SAMITI
Reg. No.- 963/1997-98

DISASTER RELIEF & RESPONSE: (SOCIAL)		
21Manipur Relief Program - Blanket Distribution	11,581.00	583,000.00
14. Manipur Emegency Response - Dry Ration kit distributioin	-	1,157,532.00
TOTAL	**11,581.00**	**1,740,532.00**
Total - Specific/Ear-Marked Funds- Foreign Contribution Payments	**68,755,033.21**	**82,487,725.30**
2. Indian Contributions Payments		
Jute Based Productes		
Administrative Cost	-	65,000.00
Skill Maping Identification of traineesa	-	10,390.00
Refresher Training for Skill Mark. Intervent	11,450.00	-
Hand Holding Support Jute Bag	128,000.00	-
Skill Upgradation Training	-	132,301.00
Demo Unit Cost	-	59,960.00
Boarding Charges	-	134,910.00
Stipend for trainees	-	63,750.00
Exposure Visit	-	16,825.00
Purchase materials & Tools	-	33,151.00
TOTAL	**139,450.00**	**516,287.00**
Prog. Expenses-E-Shakti Project Digitalization of SHGs		
Other Nabard Travel,Transportation & ETC	1,733.00	-
Software Maintenance Charges	7,080.00	-
TOTAL	**8,813.00**	**-**
Prog. Expenses -NABARD LEDP Project		
Admistrative Expenses	-	16,500.00
Skill Updradation Training Programme for 30 Trainees	-	7,500.00
Stipend for Trainess	-	22,500.00
Refresher Training for Marketing Skills	-	19,610.00
TOTAL	**-**	**66,110.00**
Program Project Expense - MISSIO		
Cluster Level Meeting for Promotion of IGA	58,770.00	187,098.00
Grass Root Meetings of SHG for Form.of Corp.	-	273,098.00
Local Exposure Visit to Local IGA	75,680.00	30,095.00
Women's Day Celebration	-	193,253.00
Workshop on Understanding Rural Market	37,680.00	47,912.00
TOTAL	**172,130.00**	**731,456.00**
CCRT Training Program Expeness		
Bank Charges	17.70	2,675.40
Course Inspection fees	9,919.00	10,000.00
Exposure Visits	-	4,175.00
Printing and Stationery, Telephone exp.	3,021.00	2,308.00
Salary to project Coordinator	196,506.00	257,750.00
Students Reg. Fees	-	9,500.00
Training Program Exp.	-	41,453.00
TOTAL	**209,463.70**	**327,861.40**
Other Program Expenses		
Blanket Kit Distribution Expenses	-	60,500.00
Community Library Expenes	-	920.00
Emergency Relief Program	-	25,300.00
TOTAL	**-**	**86,720.00**
SCHEDULE 05: other Program Payments:		
Campaign to Educate the Poor Children	-	14,192.00
Celebration of Days of Importance	-	20,960.00
Orthosis Prostosis Camp exp	-	570.00
Educaitonal Support to Children	-	565.00
TOTAL	**-**	**36,287.00**
Total - Specific/Ear-Marked Funds- Indian Contribution Payments	**529,858.70**	**1,764,721.40**

JAN VIKAS SAMITI Reg. No.- 963/1997-98

S. TULI & CO.

Garv Se Center Expenes		
Field Visit	8,942.00	-
Honorarium to Consultant	100,000.00	170,000.00
Training Prog. Exp. Of Enable India	13,015.00	-
Workshop of Margdarshi	1,575.00	-
Launching Hamari Vani Program	-	5,450.00
Setting up Gurvse center - JVS	-	7,531.00
TOTAL	**123,532.00**	**182,981.00**
Total -General Programs	**123,532.00**	**182,981.00**
SUB: TOTAL	**653,388.70**	**1,947,702.40**

SCHEDULE 11 - OTHER ESTABLISHMENT/ AMIN. ETC. PAYMENTS

DECRIPTION	CURRENT YEAR	PREVIOUS YEAR
1. Foreign Contribution Payments		
Administrative Expenses	10,076.00	-
Administrative Travel Expenses	22,179.00	-
Charity & Donation	-	1,000.00
Drinking Water for Poor	-	28,463.00
Web Site Development and Maintenance	21,840.00	8,500.00
Legal Expenses	14,278.00	300.00
Bank Charges	33,722.01	37,868.77
Office Rent	3,200.00	-
Electrical Repair and Maintenance	5,272.00	34,743.00
Electrical & Electricity Expenses	63,641.00	34,297.00
Auditing fees and Charges	76,800.00	31,702.00
Generator Running and Maintenance	-	10,325.00
Printing and Stationary	9,739.00	5,417.00
General Repair and Maintenance	105,488.00	452,126.00
Honorarium Expenses	-	6,400.00
Hospitality & Staff Welfare Expenses	11,014.00	25,972.00
Celebration of Important Days	-	-
Proffessional Fees& Charges	-	85,271.00
Telephone & Internet exp.	-	1,075.00
Travelling and Conveyance	-	3,000.00
PF & ESI Expenses	123,438.00	134,687.00
Vehicle Running & Maintenance	22,950.00	72,718.00
Food & Provission Expenses	22,882.00	-
Medical Rehebilitation of HIV Aids Affected People	5,299.00	-
Helf to Poor	50,000.00	-
TDS Late Filling Charges	76.00	-
Salary Expenses	371,665.00	446,323.00
TOTAL	**973,559.01**	**1,420,187.77**

2. Indian Contribution Payments		
Administrative Expenses	1,500.00	-
Accreditation Expenses	72,266.00	-
Audit Fee & Professional Charges	27,848.00	102,626.00
Fund Raising Exp.	26,141.00	7,722.00
Board Meeting Expense	17,038.00	3,480.00
Garden Expenses	1,000.00	3,663.00
Salary & Honorarium	165,000.00	8,770.00
Bank Charges	5,703.03	1,477.75
Electrical Repair and Maintenance	-	1,250.00
Electricity Expenss	938.00	5,111.00
Charity & Contribution Exp	181.00	12,500.00
Food and Provision/ Mess Expenses	51,220.00	77,617.00
House Supplies, Toiletries, Outfit etc	-	1,967.00
Legal Expenses	37,560.00	31,400.00

JAN VIKAS SAMITI Reg. No.- 963/1997-98

Chartered Accountants

News Awareness Creation	4,330.00	12,000.00
Office Rent	72,000.00	24,000.00
Repair and Maintenance	1,070.00	16,203.00
Rozor Pay Commission	-	8,968.00
RCI Registration	-	40,000.00
Staff Welfare	1,520.00	640.00
Telephone,Postage, Stationery Exp.	2,216.00	2,780.00
TDS Late Charges	1,145.00	-
Travel & Conveyance Expenses	4,014.00	3,756.00
TOTAL	**492,680.03**	**365,930.75**
SUB: TOTAL	**1,466,239.04**	**1,786,118.52**
SCHEDULE 12 - CAPITAL EXPENSES		
1. Foreign Contribution		
Land	-	2,719,469.00
Building (Training Center) Kerakat	2,174,177.00	85,500.00
Sound System	5,540.00	-
Computers & Printer	23,300.00	-
TOTAL	**2,203,017.00**	**2,804,969.00**
2.General Contribution		
Building & Shed	103,500.00	318,788.00
Furniture & Fixture	6,600.00	10,000.00
Washing Machine	24,000.00	-
TOTAL	**134,100.00**	**328,788.00**
SUB: TOTAL	**2,337,117.00**	**3,133,757.00**

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

PLACE: LUCKNOW
DATE : 29-09-2025

JAN VIKAS SAMITI * Vill. & Post-Murdaha Varanasi-221202 U.P. India * Reg. No.- 963/1997-98

Chief Functionary
Jan Vikas Samiti

S. TULI & CO. * Lucknow * Chartered Accountants

P.K. UPPAL
PARTNER

BANK RECONCILIATION STATEMENT AS ON 31-3-2025

	Ch. No.	Amount	Amount
1 SBI S.B. A/C 40106099739 FCRA DESIGNATED ACCOUNT			
Balance as per Bank Statement			26,435,425.63
Balance as per Books of Accounts			26,435,425.63
Difference			**Nil**
2 UNION BANK OF INDIA SB. A/c. No. 304002010040777 (Utilisation)			
Balance as per Bank Statement			
SB. A/c		56,213.12	
FFD A/c		1,630,000.00	**1,686,213.12**
Less: Cheques issued but not yet cleared in the bank			
Sl. No. Date	**Ch. No.**	**Amount**	**Amount**
3/29/2025	72027110	17908.00	
3/29/2025	72027111	1194.00	
3/30/2025	72027112	28182.00	
Adjusted Balance			**47,284.00**
Balance as per Books of Accounts			
SB. A/c		8,929.12	
FFD A/c		1,630,000.00	**1,638,929.12**
3 UNION BANK OF INDIA S.B. A/c No. 695002010007454 (utilization)			
Balance as per Bank Statement			933.00
Balance as per Books of Accounts			933.00
Difference			**Nil**
4 UNION BANK OF INDIA S.B. A/c No. 30400201195912 (utilization)			
Balance as per Bank Statement			401,900.36
Less: Cheques issued but not yet cleared in the bank			
Sl. No. Date	**Ch. No.**	**Amount**	**Amount**
3/28/2025	72027206	115,597.00	
3/28/2025	72027207	45,568.00	
3/28/2025	72027208	46,022.00	
3/28/2025	72027209	6,325.00	
3/28/2025	72027210	1,700.00	
3/30/2024	72027211	25,812.00	
Adjusted Balance			**241,024.00**
Balance as per Books of Accounts			160,876.36
5 UNION BANK OF INDIA S.B 30400201196385 (utilization)			
Balance as per Bank Statement			**111.26**
Balance as per Books of Accounts			111.26
6 UNION BANK OF INDIA S.B 304001011035901 (utilization)			
Balance as per Bank Statement			**8,057.67**
Balance as per Books of Accounts			**8,057.67**
7 AXIS BANK 923010030104054 (utilization)			
Balance as per Bank Statement			
SB. A/c		32,254.00	
FFD A/c		1,505,000.00	**1,537,254.00**
Less: Cheques issued but not yet cleared in the bank			
Sl. No. Date	**Ch. No.**	**Amount**	
1 3/31/2025	3685	36,823.00	
Adjusted Balance			**36,823.00**

JAN VIKAS SAMITI
Reg. No.- 963/1997-98

TULI & CO.
Chartered Accountants

Balance as per Books of Accounts			
	SB. A/c	-4,569.00	
	FFD A/c	1,505,000.00	**1,500,431.00**

8 AXIS BANK 922010062210377 (utilization)

Balance as per Bank Statement			
	SB. A/c	1,811,760.60	
	FFD A/c	50,000.00	**1,861,760.60**

Less: Cheques issued but not yet cleared in the bank

Sl. No. Date	Ch. No.	Amount	
1 3/31/2025		177,772.00	
2 3/31/2025		1,158,550.00	
3 3/31/2025		25,638.00	
Adjusted Balance			**1,361,960.00**

Balance as per Books of Accounts			
	SB. A/c	449,800.00	
	FFD A/c	50,000.00	**499,800.00**

9 UNION BANK OF INDIA S.B. A/C 488402010132245

Balance as per Bank Statement	447,728.22
Balance as per Books of Accounts	447,728.22
Difference	**Nil**

10 UNION BANK OF INDIA SB. A/c. No. 304002010040773

Balance as per Bank Statement	**925,509.01**
Balance as per Books of Accounts	**925,509.01**
Difference	**Nil**

11 AXIS BANK S.B. A/c No. 922010063348220

Balance as per Bank Statement	55,962.00
Balance as per Books of Accounts	55,962.00
Difference	**Nil**

12 AXIS BANK S.B. A/c No. 92201061072097

Balance as per Bank Statement	813,545.90
Balance as per Books of Accounts	813,545.90
Difference	**Nil**

13 INDIAN OVERSEASE BANK S.B 100202000001939

Balance as per Bank Statement	-
Balance as per Books of Accounts	-
Difference	**Nil**

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

PLACE: LUCKNOW
DATE : 29-09-2025

JAN VIKAS SAMITI Reg. No.- 963/1997-98 Vill. & Post-Murdaha, Varanasi-221202, U.P. India

Chief Functionary
Jan Vikas Samiti

S. TULI & CO. Lucknow Chartered Accountants

P.K. UPPAL
PARTNER
M. No. 74231

FOREIGN CONTRIBUTION ACCOUNT : FCRA Reg. No. 136760090

SCHEDULED TO & FRAMING PART OF BALANCE SHEET- DETAILS OF DONOR WISE RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 31.03.2025

PURPOSE	OPENING BALANCE AS ON 01.04.2024	RECEIVED DURING THE YEAR			UTILIZED DURING THE YEAR	UTILIZED BY TRANSFER	BALANCE AS ON 31.03.2025
		GRANT RECEIVED FROM FOREIGN	INTEREST & TDS Refunds	TOTAL RECEIVED DURING THE YEAR			
STICHTING LILLANE FOUNDATION-NETHERLANDS	-						-
1. Early Identification & Early Intervention (EIEI) ININ030	5,062,343.00	9,511,601.00	91,743.00	9,603,344.00	9,638,393.00		**5,027,294.00**
2. Inclusive Development for the Children and Younesters with Disability-Projects Programs ININ035- Annual Plan	24,866,825.50	29,642,400.00	379,772.00	30,022,172.00	47,886,461.00		**7,002,536.50**
3. Inclusive Development for the Children and Younesters with Disability-Project ININ035 (VNS)	2,590,844.83	-	13,029.00	13,029.00	2,938,710.47		**(334,836.64)**
4. Means of Transportation & Communication (MIVA)	-	1,728,298.00	-	1,728,298.00	-		**1,728,298.00**
5. Computer Skills For Inclusive Employment INN013-2542	1,754,640.95	-	-	-	752,877.00		**1,001,763.95**
6. Program Evaluation- IDCYD Project	-	1,715,805.00		1,715,805.00	-		**1,715,805.00**
TOTAL	**34,274,654.28**	**42,598,104.00**	**484,544.00**	**43,082,648.00**	**61,216,441.47**	-	**16,140,860.81**
MANOS UNIDAS -SPAIN							
Community Mobilization throught Eduction,Training & Empowerment Program IND 77271	1,887,589.00	3,588,569.00		3,588,569.00	3,417,157.00	-	**2,059,001.00**
Building Community Based Institutions for Sustainable livelihood Opportunities-IND 76365	2,027,923.66	-		-	2,027,923.66	-	-
Empowering women Entrepreneurs Scaling Sustainable Livelihood- IND 78249	-	3,776,870.00		3,776,870.00	995,020.00	-	**2,781,850.00**
Women Leadership and Participation in decision Making in Panchayatiraj- IND 76971	-	3,997,272.00		3,997,272.00	2,560.00	-	**3,994,712.00**
TOTAL	**3,915,512.66**	**11,362,711.00**	-	**11,362,711.00**	**6,442,660.66**	-	**8,835,563.00**
MISSIO INTERNATIONALS -GERMANY				-		-	-
Promoting Inclusive Livelihood Oppurtunities Through Local Cooperative-3170110642021Q	386,538.58	-	7,338.00	7,338.00	1,572,105.32		**(1,178,228.74)**
Strenthening Community Based Insititution for Sust. Development - 317011 20240429-Q	-	1,137,978.00		1,137,978.00	696,635.00		**441,343.00**
TOTAL	**386,538.58**	**1,137,978.00**	**7,338.00**	**1,145,316.00**	**2,268,740.32**	-	**(736,885.74)**
NABARD		-		-	-		
SHG formation Project	134,684.00			-	-		**134,684.00**
E-Shakti- Digitalization of SHGs	445,731.80			-	8,813.00		**436,918.80**
LEDP Programme Project	107,113.00			-	40,000.00		**67,113.00**

Chartered Accountants

JAN VIKAS SAMITI * Reg. No.- 963/1997-98 * Vill. & Post-Mur... 221202, U.P. India

DPR Mushroom Prohect	(175,934.00)			-	-		(175,934.00)
LEDP Prog. Jute Bag Products Trng.	(327,833.00)	353,787.00		353,787.00	139,450.00		(113,496.00)
Nabard SHG training Project	25,000.00			-	-		25,000.00
TOTAL	**208,761.80**	**353,787.00**	-	**353,787.00**	**188,263.00**	-	**374,285.80**
				-			-
ROMAN CATHOLIC PARTISH DREISAMTAL KIRCHPLATZ- GERMANY							
Post Covid-19 Pandemic Community Building Through Skill Dev. Prog. & Health Education	1,682,857.00	-	-	-	552,945.00		**1,129,912.00**
				-			
KIRAN STIFTUNG -SWITZERLAND							
Inclusive Coaching & Skill Development Training Center (Kiran Foundation)	62,262.00	484,729.00		484,729.00	541,084.00		**5,907.00**
FIDEI- FRANCE							
Inclusive Coaching & Skill Development Training Center (FIDEI)	215,025.00			-	80,500.00		**134,525.00**

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

PLACE: LUCKNOW
DATE :29.09.2025

Chief Functionary
Jan Vikas Samiti

JAN VIKAS SAMITI
Reg. No.- 963/1997-98
Vill. & Post-Murdaha, Varanasi-221202, U.P., India

S. TULI & CO.
Lucknow
Chartered Accountants

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 promoting 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.

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 environment where these children are accodated and accepted. Early Identification and Early Intervention Programs and Direct Child Assistance programs along with capacity development enhance 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.

JAN VIKAS SAMITI
Reg. No.- 963/1997-98
Vill. & Post-Murdaha, Varanasi-221202, U.P., India

& Co.
Lucknow
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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 governing board of Jan Vikas Samiti.

b) Reporting/ Financial Year

The financial statements are prepared based on the fiscal year, commencing on the 1st of April and ending 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 managed 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 align our income expenses to these organizational objectives.

JAN VIKAS SAMITI
Reg. No.-
963/1997-98

& CO.
Chartered Accountants

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 valid till March 31, 2026.

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

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.

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.

JAN VIKAS SAMITI Reg. No.- 963/1997-98

Tulsi & Co. Lucknow Chartered Accountants

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. 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

JAN VIKAS SAMITI
Reg. No.- 963/1997-98
Vill. & Post-Murdaha, Varanasi-221202, U.P. India

& CO.
Lucknow
Chartered Accountants

3. INDIPENDENT 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 2025 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 planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control systems of the organization.

JAN VIKAS SAMITI
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963/1997-98
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TULI & CO.
Lucknow
Chartered Accountants

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 2025; 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

PLACE: LUCKNOW
DATE : 29-09-2025

P.K. UPPAL
PARTNER
M. No. 74231

S. TULI & CO.
Lucknow
Chartered Accountants