

U.NARAIN & CO.
CHARTERED ACCOUNTANTS
RANCHI-KOLKATA -PATNA-HAZARIBAG

SOGANI SADAN, MAIN ROAD
HAZARIBAG, JHARKHAND
PHONE No. 06546 - 223020

INDEPENDENT AUDITOR'S REPORT

To the Members of JAN SAHYOG KENDRA

Report on the Financial Statements

We have audited the accompanying financial statements of JAN SAHYOG KENDRA, AT CHICHIKALAN, P.O. JORDAG, CHURCHU, DIST. HAZARIBAG, JHARKHAND, ("the Society"), which comprise the Balance Sheet as at March 31, 2023 and Income & Expenditure Account and Receipt & Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An 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 Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2023; and
- (b) in the case of Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date.

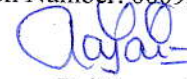


Report on Other Legal and Regulatory Requirements

We report that:

- a. we have obtained all the information & explanations, which to the best of our knowledge & belief were necessary for the purposes of our audit;
- b. in our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;
- c. the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account dealt with by this Report are in agreement with the books of account;
- d. in our opinion, the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account comply with the Accounting Standards;

For U.Narain & Co.
Chartered Accountants
Firm's Registration Number: 000935C



Raj Kumar Jain
Partner

Membership Number: 072216
UDIN : 23072216BGWYZE9090

Place: Hazaribag
Date : 15.07.2023



JAN SAHYOG KENDRA
AT CHICHIKALAN, P.O.JORDAG, CHURCHU
DIST.HAZARIBAG, JHARKHAND

CONSOLIDATED RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To Opening Balance</u>		<u>By Program Expenses</u>	
Cash Balance	45697.00	DASRA, USA	8965.00
<u>Bank Balance</u>		JDF, USA	254289.00
Bank of India(A/c 486610110000376)	2813.95	PHF, UK	1286427.04
Bank of India(A/c 486610110001033)	1480950.76	ONGC, Mechanised Agriculture	297750.00
J. R. G. Bank (A/c 22020347173)	8135.94	ONGC, Guard Wall	708938.00
SBI, Chano (A/c 31454011084)	48966.89	ONGC, Drip Irrigation	892596.48
SBI, New Delhi-(A/c No. 40092299242)	257848.50	ONGC, Pig Distribution	904000.00
<u>To Grant in Aid</u>		ONGC, A.C.R Siyari	393843.00
JDF, USA	320800.00	ONGC, Solar Jal Minar	249969.00
PHF, UK	2627000.00	<u>By Administrative Expenses</u>	
GOONJ, New Delhi	296000.00	DASRA, USA	88952.00
JSSC - Unnat Gram	165131.00	JDF, USA	53471.72
ONGC, Mechanised Agriculture	250110.00	GOONJ, New Delhi	59100.00
ONGC, Guard Wall	731031.00	ONGC, Mechanised Agriculture	14888.00
ONGC, Drip Irrigation	489500.00	ONGC, Sewing Tailoring	1474.00
ONGC, Pig Distribution	198880.00	ONGC, Guard Wall	25950.00
ONGC, A.C.R Siyari	368992.00	ONGC, Drip Irrigation	88000.00
ONGC, Solar Jal Minar	209971.00	ONGC, Pig Distribution	90400.00
<u>To Reimbursement Receivable Received</u>		ONGC, Solar Jal Minar	12498.00
GOONJ, New Delhi	115595.00	General	227181.80
<u>To Bank Interest</u>		<u>By Tax Deducted at Source</u>	
JDF, USA	2545.00	General	1841.00
PHF, UK	18749.00	ONGC, Mechanised Agriculture	5003.00
FC-Others	80.00	ONGC, Solar	4200.00
General	18500.00	<u>By Capital Expenditure</u>	
<u>To Donation / Subscription</u>		PHF, UK	64400.00
General	346900.00	<u>By Advance to Consultant</u>	
<u>To Membership Fees</u>		PHF, UK	1500.00
General	8750.00	<u>By Loan Returned</u>	
<u>To Local Contribution</u>		Loan returned to Reeta Kumari	17645.00
ONGC, Drip Irrigation	1596.48	Loan returned to Anwar Hassan	15000.00
ONGC, A.C.R Siyari	409.00	<u>By Payment to Sundry Creditors</u>	
<u>To Tax Deducted at Source</u>		ONGC, A.C.R Siyari	284630.00
ONGC, Guard Wall	11963.00	<u>By Others</u>	
ONGC, Drip Irrigation	9790.00	General	45000.00
ONGC, Pig Distribution	15911.00	Outstanding Expenses Paid	7500.00
ONGC, A.C.R Siyari	29520.00	Advance to Ajeet Kumar	11775.00
<u>To Advance returned by Consultant</u>		Advance to N K Mahto	125000.00
General	900.00	Security Deposit	
<u>To Loan</u>		<u>By Closing Balance</u>	
GOONJ, New Delhi-Loan from Reeta Kumari	29500.00	Cash Balance	6833.48
<u>To Interest from IT Refund</u>		<u>Bank Balance</u>	
General	5727.00	Bank of India(A/c 486610110000376)	2893.95
<u>To PF Payable</u>		Bank of India(A/c 486610110001033)	5394.28
PHF, UK	11880.00	J. R. G. Bank (A/c 22020347173)	167596.14
<u>To TDS Payable</u>		SBI, Chano (A/c 31454011084)	19269.89
PHF, UK	3000.00	SBI, New Delhi-(A/c No. 40092299242)	1482568.74
<u>To Outstanding Expenses</u>			
General	60000.00		
	7926743.52		7926743.52

PLACE : HAZARIBAG
DATE : 15.07.2023

For U. NARAIN & Co.
Chartered Accountants
F.R. No. 000935C

(Signature)
(Raj Kumar Jain)
Partner
M.No. 072216

(Signature)
Secretary
JAN SAHYOG KENDRA

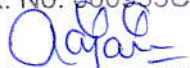
JAN SAHYOG KENDRA
AT CHICHIKALAN, P.O.JORDAG, CHURCHU
DIST.HAZARIBAG, JHARKHAND

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>To Program Expenses</u>		<u>By Grant in Aid less Unspent Grant</u>	
DASRA, USA	8965.00	DASRA, USA	97917.00
JDF, USA	254289.00	JDF, USA	305215.72
PHF, UK	1286427.04	PHF, UK	1332078.04
ONGC, Mechanised Agriculture	297750.00	GOONJ, New Delhi	29600.00
ONGC, Guard Wall	708938.00	ONGC, Mechanised Agriculture	250110.00
ONGC, Drip Irrigation	892596.48	ONGC, Guard Wall	731031.00
ONGC, Pig Distribution	904000.00	ONGC, Drip Irrigation	979000.00
ONGC, A.C.R Siyari	393843.00	ONGC, Pig Distribution	994400.00
ONGC, Solar Jal Minar	249969.00	ONGC, A.C.R Siyari	368992.00
<u>To Administrative Expenses</u>		ONGC, Solar Jal Minar	209971.00
DASRA, USA	88952.00	General-ONGC Officers Mahila Samiti	
JDF, USA	53471.72	<u>By Bank Interest</u>	
GOONJ, New Delhi	59100.00	JDF, USA	2545.00
ONGC, Mechanised Agriculture	14888.00	PHF, UK	18749.00
ONGC, Sewing Tailoring	1474.00	FC-Others	80.00
ONGC, Guard Wall	25950.00	General	18500.00
ONGC, Drip Irrigation	88000.00	<u>By Donation / Subscription</u>	
ONGC, Pig Distribution	90400.00	General	346900.00
ONGC, Solar Jal Minar	12498.00	<u>By Membership Fees</u>	
General	227181.80	General	8750.00
<u>To Depreciation</u>		<u>By Local Contribution</u>	
PHF, UK	25760.00	ONGC, Drip Irrigation	1596.48
General	90293.00	ONGC, A.C.R Siyari	409.00
JSACS, Ranchi - TI - FSW	1891.00	<u>By Interest from IT Refund</u>	
		General	5727.00
		<u>By Excess of Expenditure over Income</u>	75065.80
	5776637.04		5776637.04

PLACE : HAZARIBAG
DATE : 15.07.2023

For U. NARAIN & Co.
Chartered Accountants
F.R. No. 000935C


(Raj Kumar Jain)
Partner
M.No. 072216


Secretary
JAN SAHYOG KENDRA

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AT CHICHIKALAN, P.O.JORDAG, CHURCHU
DIST.HAZARIBAG, JHARKHAND

CONSOLIDATED BALANCE SHEET AS ON 31.03.2023

LIABILITIES	AMOUNT	ASSETS	AMOUNT
General Fund		Fixed Assets	
Opening Balance	541700.54	(As per Schedule "A" annexed)	572713.00
Less : Excess of Expenditure over Income	75065.80	Current Assets	
	466634.74	Cash Balance	6833.48
Loan		Bank Balance	
GOONJ, New Delhi-Loan from Reeta Kur	29500.00	Bank of India(A/c 486610110000376)	2893.95
Current Liabilities		Bank of India(A/c 486610110001033)	5394.28
Tax Deducted at Source		J. R. G. Bank (A/c 22020347173)	167596.14
General	3930.00	SBI, Chano (A/c 31454011084)	19269.89
Outstanding Expenses		SBI, New Delhi-(A/c No. 40092299242)	1482568.74
JSACS, Ranchi - TI - FSW	175811.00	Loans & Advances	
General	152422.00	Tax Deducted at Source	
Amount payable to N.K.Mahto		ONGC, Anganwadi	739.00
JSACS, Ranchi - TI - FSW	18318.00	ONGC, Toilet Kuju	4155.00
Unspent Grant		ONGC, Mechanised Agriculture	5003.00
DASRA, USA	717.80	ONGC, Solar Jal Minar	4200.00
JDF, USA	175774.98	ONGC, SC ST Plan	19700.00
PHF, UK	1294921.96	Others	
JSSC-UNNAT GRAM	165131.00	General- Advance to Consultant	200.00
PF Payable		General-Security Deposit	135000.00
PHF, UK	11880.00	General-Security Deposit to NRHM	51000.00
TDS Payable		General-Advance to Ajeet Kumar	7500.00
PHF, UK	3000.00	General-Advance to N K Mahto	11775.00
		PHF, UK-Advance to Consultant	1500.00
	2498041.48		2498041.48

PLACE : HAZARIBAG

DATE : 15.07.2023

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F.R. No. 000935C


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SCHEDULE "A"

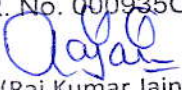
DETAILS OF FIXED ASSETS

SL. NO.	PARTICULARS	RATE OF DEPRECIATION (%)	W.D.V. AS ON 1/4/2022	ADDITIONS DURING THE YEAR	TOTAL	DEPREC - IATION	W.D.V. AS ON 31/3/2023
	GENERAL						
1	Bicycle	15	3301.00	0.00	3301.00	495.00	2806.00
2	Furniture	10	28753.00	0.00	28753.00	2875.00	25878.00
3	Periodical	10	572.00	0.00	572.00	57.00	515.00
4	Mobile Phone	15	15222.00	0.00	15222.00	2283.00	12939.00
5	Computer	40	2.00	0.00	2.00	1.00	1.00
6	Camera	15	4139.00	0.00	4139.00	621.00	3518.00
7	Motorcycle	15	5065.00	0.00	5065.00	760.00	4305.00
8	Scooty	15	18306.00	0.00	18306.00	2746.00	15560.00
9	Ambulance	15	32464.00	0.00	32464.00	4870.00	27594.00
10	Laptop	40	28.00	0.00	28.00	11.00	17.00
11	Mike	15	443.00	0.00	443.00	66.00	377.00
12	Fridge	15	2717.00	0.00	2717.00	408.00	2309.00
13	UPS	15	443.00	0.00	443.00	66.00	377.00
14	Fan	15	566.00	0.00	566.00	85.00	481.00
15	Car	15	417605.00	0.00	417605.00	62641.00	354964.00
16	Motorcycle	15	59208.00	0.00	59208.00	8881.00	50327.00
17	Sewing Machine	15	22848.00	0.00	22848.00	3427.00	19421.00
	ISACS TI-FSW						
1	Computer	40	9.00	0.00	9.00	4.00	5.00
2	Furniture	10	5962.00	0.00	5962.00	596.00	5366.00
3	Equipment	15	3207.00	0.00	3207.00	481.00	2726.00
4	Fridge	15	5397.00	0.00	5397.00	810.00	4587.00
	PHF, UK						
1	Computer	40	0.00	64400.00	64400.00	25760.00	38640.00
			626257.00	64400.00	690657.00	117944.00	572713.00

PLACE : HAZARIBAG

DATE : 15.07.2023

For U. NARAIN & Co.
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