

RAGHU NANDAN & CO.
CHARTERED ACCOUNTANTS
PATNA

POST OFFICE BUILDING
PUNAI CHAK, PATNA - 23
PHONE:0612-2546678

AUDITOR'S REPORT

We have examined the annexed Balance Sheet of "JANHIT VIKAS SAMITI, PROFESSOR COLONY, LINEPAR, MIRZAPUR ,DISTRICT-NAWADA (BIHAR)" as at 31st March, 2023 alongwith the Consolidated Receipts & Payments Account and Income & Expenditure Account for the year ended on that date with the books of accounts, vouchers and other relevant documents as produced to us for our verification.

We report thereon as follows: -

- a) In our opinion, proper books of accounts, as required by law have been kept by the institution so far as it appears from the examination of those books.
- b) The statements of accounts are in agreement with the books of accounts maintained by the institution.
- c) In our opinion and to the best of our knowledge and according to explanations given to us the said accounts give a true and fair view: -
 - (i) In the case of the Balance Sheet of the state of affairs of said institution as at 31st March, 2023 and;
 - (ii) In the case of the Income & Expenditure Account, of the excess of expenditure over income for the year ended on 31st March, 2023.

For RAGHU NANDAN & CO.
CHARTERED ACCOUNTANTS

PLACE: PATNA
DATED: 05.05.2023



(RAJEEV RANJAN)
PARTNER
MEMBERSHIP NO.409273

Unique Document Identification Number (UDIN) for this document is 23409273BGWLBW9861

JANHIT VIKAS SAMITI

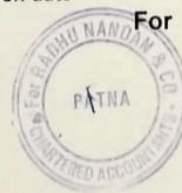
PROFESSOR COLONY, LINEPAR, MIRZAPUR, DISTRICT-NAWADA (BIHAR)

BALANCE SHEET AS AT 31ST MARCH, 2023

FUND & LIABILITIES		AMOUNT	PROPERTIES & ASSETS	AMOUNT
GENERAL FUND			FIXED ASSETS	
Excess of Income over Expenditure transferred from Income & Expenditure Account			As per Schedule "A" Annexed	16,18,066.65
As per last a/c	6,54,839.76		GRANT-IN-AID RECEIVABLE	
Less: Excess of income over income for the year	(16,685.52)	6,38,154.24	As per last account	98,34,427.00
CAPITAL FUND			Add.: For the year	98,34,427.00
As per last a/c	4,28,632.00		Less: Received during the year	98,34,427.00
Add: Land Valuation	10,62,603.00	14,91,235.00	GRANT-IN-AID RECEIVABLE (SAA)	
CAPITAL GIFT			As per last account	4,05,000.00
As per last a/c		16,000.00	Less: Written Off	4,05,000.00
LOAN			ADVANCE FOR TELEPHONE	
As per last account	97,66,230.00		As per last account	8,000.00
Add.: For the year	-		SECURITY DEPOSIT	
Less: Refunded during the year	6,000.00	97,60,230.00	As per last account	1,50,000.00
OUTSTANDING LAIBILITIES			CURRENT ASSETS	
SAA Project			CLOSING BALANCE	
Manger/Co-ordinator	99,000.00		CASH-IN-HAND	2,951.00
Social Worker	84,000.00		CASH-IN-BC (CSB)	781.94
Aya	1,80,000.00		(WHH PROJECT)	-
Chowkidar/Peon	30,000.00		CASH-AT-BANK	
Rent	6,000.00		In Current Bank A/c No.	
Less: Paid During the yr	3,99,000.00	NIL	40103190213 with State	
			Bank of India, New Delhi	2,08,657.00
			IN savings Bank Account	
			No. 2711000100074593 with	
			Punjab National Bank (FC)	26,987.97
			IN savings Bank Account	
			No. 2711000100324867 with	
			Punjab National Bank	50,317.40
			In savings Bank Account	
			No. 2711000100329039 with	
			Punjab National Bank	-
			In Savings Bank A/c No.	
			057901001656 with ICICI	
			Bank	2,724.22
			In Savings Bank A/c No.	
			11136978508 with State	
			Bank of India Nawada	2,706.06
				2,95,125.59
TOTAL RS.		1,19,05,619.24	TOTAL RS.	1,19,05,619.24

In terms of our separate report of even date

For **RAGHU NANDAN & CO.**
CHARTERED ACCOUNTANTS



(RAJEEV RANJAN)
PARTNER

MEMBERSHIP NO. 409273

PLACE: PATNA

DATED: 05.05.2023

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CHARTERED ACCOUNTANTS
PATNA

POST OFFICE BUILDING
PUNAI CHAK, PATNA-23
PHONE NO.:0612-2546678

JANHIT VIKAS SAMITI

PROFESSOR COLONY, LINEPAR, MIRZAPUR, DISTRICT-NAWADA (BIHAR)

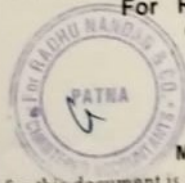
ANNEXURE 'A' OF FIXED ASSETS (ANNEXED TO AND FORMING PART OF THE

BALANCE SHEET AS AT 31ST MARCH, 2023

SL. NO.	PARTICULARS	OPENING BALANCE AS ON 01.04.2022	ADDITION DURING THE YEAR	TOTAL (IN RS.)	DEPRE- CIATION DURING THE YEAR	CLOSING BALANCE (W.D.V. AS AT 31ST MARCH, 2023)
01.	LAND	12,08,333.00	-	12,08,333.00	-	12,08,333.00
02.	BUILDING	28,430.00	-	28,430.00	-	28,430.00
03.	SEWING MACHINE	6,636.05	-	6,636.05	663.60	5,972.45
04.	CARPET	105.20	-	105.20	10.50	94.70
05.	LIBRARY BOOKS	298.55	-	298.55	29.85	268.70
06.	CYCLE	65.55	-	65.55	6.55	59.00
07.	PETROMAX	51.20	-	51.20	5.10	46.10
08.	ELECTRIC FAN	167.10	-	167.10	16.70	150.40
09.	TYPEWRITER MACHINE	322.00	-	322.00	32.20	289.80
10.	FURNITURE	1,61,153.40	-	1,61,153.40	16,115.35	1,45,038.05
11.	BALWADI EQUIPMENTS	381.75	-	381.75	38.20	343.55
12.	EQUIPMENTS	21,831.30	-	21,831.30	2,183.10	19,648.20
13.	CRECHE EQUIPMENT	259.45	-	259.45	25.95	233.50
14.	RAJ DOOT MOTOR CYCLE	477.00	-	477.00	47.70	429.30
15.	EDUCATIONAL EQUIPMENTS	6,463.80	-	6,463.80	646.40	5,817.40
16.	STEEL ALMIRAH	344.70	-	344.70	34.50	310.20
17.	COMPUTER	40,909.85	36,000.00	76,909.85	7,690.95	69,218.90
18.	EQUIPMENTS (RIP)	1,592.65	-	1,592.65	159.30	1,433.35
19.	EQUIPMENTS (SSH)	7,883.45	-	7,883.45	788.35	7,095.10
20.	EQUIPMENTS (PRACHAR PROJECT)	21,412.80	-	21,412.80	2,141.30	19,271.50
21.	EQUIPMENTS (DP)	2,748.95	-	2,748.95	274.90	2,474.05
22.	PRINTER	1,377.90	-	1,377.90	137.80	1,240.10
23.	GENERATOR	2,499.10	-	2,499.10	249.90	2,249.20
24.	MOTORCYCLE	6,329.65	-	6,329.65	632.95	5,696.70
25.	INVERTOR	1,726.05	-	1,726.05	172.65	1,553.40
26.	LAPTOP	77,765.95	-	77,765.95	7,776.60	69,989.35
27.	DIGITAL CAMERA	22,983.45	-	22,983.45	2,298.35	20,685.10
28.	MOBILE SET	1,883.95	-	1,883.95	188.40	1,695.55
	TOTAL RS.	5,61,830.80	36,000.00	16,60,433.80	42,367.15	16,18,066.65

In terms of our separate report of even date

For RAGHU NANDAN & CO.
CHARTERED ACCOUNTANTS



(RAJEEV RANJAN)

PARTNER

MEMBERSHIP NO. 409273

PLACE: PATNA

DATED: 05.05.2023

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RAGHU NANDAN & CO.
CHARTERED ACCOUNTANTS
PATNA

POST OFFICE BUILDING
PUNAI CHAK, PATNA-23
PHONE NO.:0612-2546678

JANHIT VIKAS SAMITI

PROFESSOR COLONY, LINEPAR, MIRZAPUR, DISTRICT-NAWADA (BIHAR)
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To EXPENSES ON SECURING LAND AND WATER RIGHTS FOR MARGINALIZED COMMUNITIES THROUGH PEOPLE LED ADVOCACY		By Grant-in-Aid	
Operational Cost		Received	23,63,042.38
Office Running Cost		Add: Unspent Grant	1,34,756.88
Office Rent, Electricity and Water	1,26,990.00		24,97,799.26
Communication	46,775.00	Less: unspent Grant	-
Office Supplies	22,226.29	Grant-in-Aid	24,97,799.26
Improved Capacity of Grass-root Activities		Interest from Bank	34,51,881.00
Raise Legal Awareness on Rights	1,13,900.00	A/c No. 2711000100324867	1,340.00
Fellowship to Dist. Fellows	1,80,000.00	A/c No. 2711000100329039	-
Institutionalization of Replicable models		A/c No. 2711000100074593	7,375.00
Preparation of Village Development Plans	1,18,745.00	A/c No. 11136978508	1,387.00
Interface dialogue with Community Leaders	1,37,780.00	A/c No. 057901001656	3,270.00
Knowledge and policy platforms		Grant-in-Aid Advane	13,372.00
Support Mass Campaign	57,200.00	Member's Fee & Contribution	1,89,818.00
Support and Networks		Local Contrubution	36,000.00
Alliances	34,600.00	Miscellaneous Receipts	5,42,990.00
Multistake Holder Dialogues on Emerging Tech	6,24,838.00		200.00
Critically Assess Legal Provisions on Land and Water	34,200.00		
Travel Cost			
Travel Cost Local	3,10,174.00		
Local Personal			
State Co-ordinator	2,97,000.00		
Document Officer	2,02,400.00		
Finance & Administrator	1,78,200.00		
INDIA COVID RELEIF EXPENSES	24,85,028.29		
EXPENSES ON PUBLIC SHARAMDAN	20,16,686.94		
Sharamdan Expenses	3,10,000.00		
EXPENSES ON INTERNATIONAL LABOUR ORGANISATION PROJECT	12,34,858.00		
EXPENSES ON HELIOZ GLOBAL SERVICES PVT LTD.	1,80,180.00		
Bank Charges	271.40		
Waste Management Programme	28,000.00		
Bamboo Awareness Programme	17,000.00		
Tribal Awareness Programme	28,094.00		
TDS Expenses	1,260.00		
Written off	4,05,000.00		
Depreciation	42,367.15		
Excess of income over expenditure transferred to Balance-Sheet	(16,685.52)		
TOTAL RS.	67,32,060.26	TOTAL RS.	67,32,060.26

In terms of our separate report of even date

For **RAGHU NANDAN & CO.**
CHARTERED ACCOUNTANTS

PLACE: PATNA

(RAJEEV RANJAN)
PARTNER
MEMBERSHIP NO. 409273

DATED: 05.05.2023

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PUNAI CHAK, PATNA-23
PHONE NO.:0612-2546678

JANHIT VIKAS SAMITI
PROFESSOR COLONY, LINEPAR, MIRZAPUR, DISTRICT-NAWADA (BIHAR)
CONSOLIDATED
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
o <u>OPENING BALANCE</u>		By <u>EXPENSES ON SECURING LAND AND WATER</u>	
<u>CASH-IN-HAND</u>	3,951.00	<u>RIGHTS FOR MARGINALIZED COMMUNITIES</u>	
<u>CASH-IN-HAND</u>		<u>THROUGH PEOPLE LED ADVOCACY</u>	
<u>(WHH PROJECT)</u>	6,842.00	<u>Operational Cost</u>	
<u>CASH-AT-BANK</u>		<u>Office Running Cost</u>	
IN savings Bank Account		<u>Office Rent, Electricity and</u>	
No. 2711000100074593 with		<u>Water</u>	1,26,990.00
Punjab National Bank (FC)	1,34,756.88	<u>Communication</u>	46,775.00
IN savings Bank Account		<u>Office Supplies</u>	22,226.29
No. 2711000100324867 with		<u>Improved Capacity of Grass-</u>	
Punjab National Bank	49,248.80	<u>root Activities</u>	
In savings Bank Account		<u>Raise Legal Awareness</u>	
No. 2711000100329039 with		<u>on Rights</u>	1,13,900.00
Punjab National Bank	-	<u>Fellowship to Dist. Fellows</u>	1,80,000.00
In Savings Bank A/c No.		<u>Institutionalization of</u>	
057901001656 with ICICI		<u>Replicable models</u>	
Bank	5,22,626.22	<u>Preparation of Village</u>	
In Savings Bank A/c No.		<u>Development Plans</u>	1,18,745.00
006804073647195001 with CSB		<u>Interface dialogue with</u>	
Bank Kerala	781.94	<u>Community Leaders</u>	1,37,780.00
In Current Bank A/c No.		<u>Knowledge and policy</u>	
40103190213 with State		<u>platforms</u>	
Bank of India, New Delhi	-	<u>Support Mass Campaign</u>	57,200.00
In Savings Bank A/c No.		<u>Support and Networks</u>	
11136978508 with State		<u>Alliances</u>	34,600.00
Bank of India Nawada	2.00	<u>Multistake Holder Dialogues</u>	
	7,18,208.84	<u>on Emerging Tech</u>	6,24,838.00
" <u>GRANT-IN-AID</u>		<u>Critically Assess Legal Prov-</u>	
Received from Welthungerhilfe e.v		<u>isions on Land and Water</u>	34,200.00
Friedrich Ebert Strasse1 53173 Bonn,		<u>Travel Cost</u>	
Germany	23,63,042.38	<u>Travel Cost Local</u>	3,10,174.00
" <u>GRANT-IN-AID</u>		<u>Local Personal</u>	
Received from FZE LLC Ajman UAE		<u>State Co-ordinator</u>	2,97,000.00
for COVID Support	20,26,661.00	<u>Document Officer</u>	2,02,400.00
" <u>GRANT-IN-AID</u>		<u>Finance & Administrator</u>	1,78,200.00
Received from International Labour			24,85,028.29
Organisation	10,45,040.00	" <u>INDIA COVID RELEIF EXPENSES</u>	
" <u>GRANT-IN-AID</u>		<u>Covid-19 Oxymeter</u>	16,98,000.00
Received from International Justice		<u>Public Shramdaan</u>	3,00,000.00
Mission	2,00,000.00	<u>Bank Charges (General)</u>	61.36
" <u>GRANT-IN-AID</u>		<u>Bank Charges (SBI IJM)</u>	621.58
Received from Helioz Global Services		<u>Bank Charges (SBI CA)</u>	3,004.00
Pvt .Ltd	1,80,180.00	<u>Audit Fee</u>	15,000.00
" <u>Member's Fee & Contribution</u>	36,000.00	" <u>EXPENSES ON PUBLIC SHARAMDAN</u>	
" <u>Local Contrubution</u>	5,42,990.00	<u>Sharamdan Expenses</u>	3,10,000.00
" <u>Miscellaneous Receipts</u>	200.00	<u>Computer Purchase</u>	36,000.00
		" <u>Bank Charges</u>	271.40
		" <u>Waste Management Programme</u>	28,000.00
		" <u>Bamboo Awareness Programme</u>	17,000.00
		" <u>Tribal Awareness Programme</u>	28,094.00
		" <u>TDS Expenses</u>	1,260.00
		" <u>Outstanding Liabilities</u>	4,87,190.00
		" <u>Refund of Loan</u>	6,000.00

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JANHIT VIKAS SAMITI

PROFESSOR COLONY, LINEPAR, MIRZAPUR, DISTRICT-NAWADA (BIHAR)

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023 (CONTD..2/..)

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Interest from Bank		By EXPENSES ON INTERNATIONAL LABOUR	
A/c No. 2711000100324867	1,340.00	ORGANISATION PROJECT	
A/c No. 2711000100329039	-	ACTIVITY COST	
A/c No. 2711000100074593	7,375.00	Project Co-ordinator	1,60,000.00
A/c No. 11136978508	1,387.00	Investigator/Surveyor	5,28,000.00
A/c No. 057901001656	3,270.00	MIS Co-ordinator	64,000.00
	13,372.00	Accountant	31,500.00
		Data Analyst & Report	
		Writing	54,000.00
		Travel of Chief Functionaries/	
		Staff	90,000.00
		Travel for Filed Co-ordinator	48,158.00
		Travel of Investigator	36,000.00
		Workshop	1,40,000.00
		Training cum Survey	
		Material	25,000.00
		ADMINISTRATIVE EXPENSES	
		Rent	36,000.00
		Stationery	6,000.00
		Electricity, Water, Courier	
		etc.	9,000.00
		Communication Expenses	
		(Internet, Phone etc)	7,200.00
		EXPENSES ON HELIOZ GLOBAL SERVICES	12,34,858.00
		PVT LTD.	
		Field Co-ordinator	30,000.00
		Field Investigator	72,000.00
		Computer Operator	10,000.00
		Stationery, Photography	10,000.00
		Honorarium to Principal	
		Investigator	20,000.00
		Travel	38,180.00
		CLOSING BALANCE	1,80,180.00
		CASH-IN-HAND	2,951.00
		CASH-IN-BC (CSB)	781.94
		(WHH PROJECT)	-
		CASH-AT-BANK	
		In Current Bank A/c No.	
		40103190213 with State	
		Bank of India, New Delhi	2,08,657.00
		IN savings Bank Account	
		No. 2711000100074593 with	
		Punjab National Bank (FC)	26,987.97
		IN savings Bank Account	
		No. 2711000100324867 with	
		Punjab National Bank	50,317.40
		In savings Bank Account	
		No. 2711000100329039 with	
		Punjab National Bank	-
		In Savings Bank A/c No.	
		057901001656 with ICICI	
		Bank	2,724.22
		In Savings Bank A/c No.	
		11136978508 with State	
		Bank of India Nawada	2,706.06
			2,95,125.59
TOTAL RS.	71,25,694.22	TOTAL RS.	71,25,694.22

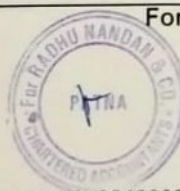
Terms of our separate report of even date

For **RAGHU NANDAN & CO.**
CHARTERED ACCOUNTANTS

CE: PATNA

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