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"), (PROGRAMME : FOREIGN FUNDS) which comprise the Balance Sheet as at March 31, 2024 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, 2024; and

(b) in the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

U. NARAIN & CO. ★ HAZARIBAG ★ CHARTERED ACCOUNTANTS

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 : 24072216BKBQZS7068

Place: Hazaribag
Date : 09.07.2024

U. NARAIN & CO.
HAZARIBAG
CHARTERED ACCOUNTANTS

JAN SAHYOG KENDRA

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

FOREIGN FUNDS

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance		By Program Expenses	
Cash Balance	2226.00	DASRA, USA	806119.00
Bank Balance	1485156.62	JDF, USA	220250.00
		PHF, UK-OLD	1031769.00
To Grant in Aid		PHF, UK-NEW	1056346.00
DASRA, USA	1009091.00		
JDF, USA	330491.00	**By Administrative Expenses**	
PHF, UK-NEW	1693167.00	DASRA, USA	111269.00
		JDF, USA	1567.36
To Bank Interest		PHF, UK-OLD	229415.00
DASRA, USA	9197.00	PHF, UK-NEW	270928.00
JDF, USA	4099.00		
PHF, UK-OLD	13971.00	**By Capital Expenses**	
PHF, UK-NEW	12335.00	DASRA, USA	100900.00
FC-Others	79.00	PHF, UK-NEW	38500.00
To PF Payable		**By Others**	
PHF, UK-NEW	17640.00	PHF, UK-OLD	
		PF Payable paid	11880.00
To Outstanding expenses		TDS Payable paid	3000.00
PHF, UK-OLD	12852.00		
		By Closing Balance	
To Others		Cash Balance	2068.00
PHF, UK-OLD		Bank Balance	707793.26
Advance to Consultant received	1500.00		
	4591804.62		4591804.62

PLACE : HAZARIBAG
DATE : 09.07.2024

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

(Raj Kumar Jain)
Partner
M.No. 072216

Secretary
JAN SAHYOG KENDRA

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

FOREIGN FUNDS
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2024

EXPENDITURE	AMOUNT	INCOME		AMOUNT
To Program Expenses		**By Grant in Aid**		
DASRA, USA	806119.00	DASRA, USA		
JDF, USA	220250.00	By Grant in Aid	1009091.00	
PHF, UK-OLD	1031769.00	Add: Unspent Grant : O.B.	717.80	
PHF, UK-NEW	1056346.00		1009808.80	
		Less : Unspent Grant: C.B.	717.80	1009091.00
To Administrative Expenses:		JDF, USA		
DASRA, USA	111269.00	By Grant in Aid	330491.00	
JDF, USA	1567.36	Add: Unspent Grant : O.B.	175774.98	
PHF, UK-OLD	229415.00		506265.98	
PHF, UK-NEW	270928.00	Less : Unspent Grant: C.B.	288547.62	217718.36
		PHF, UK-OLD		
To Depreciation		By Grant in Aid	0.00	
DASRA, USA	25505.00	Add: Unspent Grant : O.B.	1294921.96	
PHF, UK-NEW	23156.00		1294921.96	
		Less : Unspent Grant: C.B.	0.00	1294921.96
To Excess of Income over expenditure	77966.00	PHF, UK-NEW		
		By Grant in Aid	1693167.00	
		Add: Unspent Grant : O.B.	0.00	
			1693167.00	
		Less : Unspent Grant: C.B.	400288.96	1292878.04
		By Bank Interest		
		DASRA, USA		9197.00
		JDF, USA		4099.00
		PHF, UK-OLD		13971.00
		PHF, UK-NEW		12335.00
		FC-Others		79.00
	3854290.36			3854290.36

PLACE : HAZARIBAG
DATE : 09.07.2024

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

(Raj Kumar Jain)
Partner
M.No. 072216

Secretary
JAN SAHYOG KENDRA

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

FOREIGN FUNDS
BALANCE SHEET AS ON 31.03.2024

LIABILITIES		AMOUNT	ASSETS		AMOUNT
General Fund			Fixed Assets		
Opening Balance	41227.88		DASRA, USA		
Add : Excess of Income			Inverter & Battery-Purchased	50600.00	
over Expenditure	77966.00	119193.88	Less : Depreciation	7590.00	43010.00
			Computer-Purchased	44000.00	
Current Liabilities			Less : Depreciation	17600.00	26400.00
Unspent Grant			Furniture-Purchased	6300.00	
DASRA, USA	717.80		Less : Depreciation	315.00	5985.00
JDF, USA	288547.62		PHF, UK-NEW		
PHF, UK-NEW	400288.96	689554.38	Computer & Printer:		
PF Payable			Transferred from PHF-OLD	38640.00	
PHF, UK-NEW		17640.00	Less : Depreciation	15456.00	23184.00
Outstanding Expenses			Laptop-Purchased	38500.00	
PHF, UK-NEW		12852.00	Less : Depreciation	7700.00	30800.00
			Current Assets		
			Cash Balance		2068.00
			Bank Balance		
			BOI, Pugmil, A/c 486610110000376		2666.88
			SBI, New Delhi-A/c No. 40092299242		705126.38
		839240.26			839240.26

PLACE : HAZARIBAG
DATE : 09.07.2024

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C
(Raj Kumar Jain)
Partner
M.No. 072216

Secretary
JAN SAHYOG KENDRA