

MANAV JEEVAN VIKAS SAMITI

*Village Bijouri
Post Majhgawan*

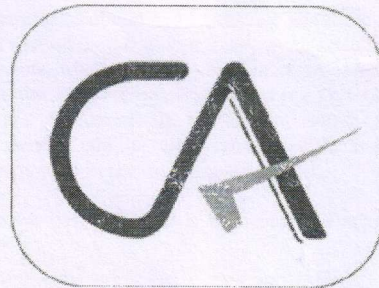
KATNI : 483501

PAN : AAAAM5141M, Reg.No. : JK5050

-: Trust Audit Report :-

F.Y. 2019-20

A.Y. 2020-21



Auditors :-

SUSHIL KUMAR SHARMA & CO.

Chartered Accountants

SHAMBHU TALKIES ROAD, NEAR OLD INCOME TAX OFFICE,
NAI BASTI,

KATNI : 483501

Phone: 07622-403797, Mobile: 9827038557, Email: sks@casksharma.com

PAN : AAJFS0705M



PHONE: 07622-403797
MOBILE : 9300533897
9827038657
E MAIL: sks@casksharma.com

SUSHIL KUMAR SHARMA & CO.
CHARTERED ACCOUNTANTS

Near Old Income Tax office
Shambhu Talkies Road
KATNI 483 501
(Madhya Pradesh)

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of **Manav Jeevan Vikas Samiti Village Bijouri Post Majhgawan Katni (M.P.)** which comprise the Balance Sheet as at 31 March 2020 & Receipts & Payments and for the year then ended, and a summary of significant accounting policies and other explanatory information.

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 & financial performance of the Assessee in accordance with the Accounting Standards issued by The ICAI. 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 Assessee preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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

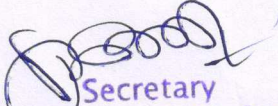
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the balance sheet, the state of affairs of the Assessee as at 31 March 2020;
- in the case of the Income & Expenditure excess of Income over Expenditure for the accounting year ended on 31 March 2020.

Place: Shambhu Talkies Road, Katni

Date: 22.07.2020

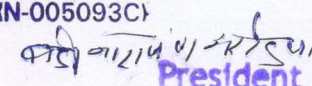
UDIN ;20071523AAAADY6091


Secretary
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhgawan
Distt. Katni (M.P.) 483501


Treasurer
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhgawan
Distt. Katni (M.P.) 483501

For Sushil Kumar Sharma & Co.
(CHARTERED ACCOUNTANTS)


(S. K. SHARMA)
Membership No. 71523
(FRN-005093C)


President
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhgawan
Distt. Katni (M.P.) 483501

MANAV JEEVAN VIKAS SAMITI

CONSOLIDATED INCOME & EXPENDITURE FOR THE YEAR ENDED 31.03.2020

EXPENDITURE	LOCAL Account	JVTC Account	TOTAL	INCOME	LOCAL Account	JVTC Account	TOTAL
EXPS. UNDER PROJECT							
Mahakoshal Economic Programme All Exps.	717003.00		717003.00	RECD. FUND UNDER PROJECT			
Digital Literacy Project - Phase 5 All Exps.	3255575.00		3255575.00	Child Right Observatory All Income	8001.18		8001.18
Honorarium for Child Right Observatory	8000.00		8000.00	Mahakoshal Economic Programme All Income	937000.00		937000.00
OTHER EXPS.	192925.36		192925.36	Phia Foundation For Digital Literacy Project	3255575.00		3255575.00
EXPS. DURING THE YEAR				Lodging & Boarding		2249946.00	2249946.00
Audit Fees Exps.		3540.00	3540.00	Logistics Income		165094.00	165094.00
Center Maintenance Exps.		328293.00	328293.00	Service Charges		128795.00	128795.00
Driver Wages Tempo		1700.00	1700.00	OTHER INCOME			
Economic Activity Support Cost		100000.00	100000.00	Agriculture Income	66000.00	117100.00	183100.00
Electricity Exps.		101425.00	101425.00	Bank Interest	12049.00	14533.85	26582.85
Electricity Maintenance Exps.		42880.00	42880.00	Donation Income	8000.00		8000.00
Honorarium For Kitchen		72000.00	72000.00	Membership Fees	1950.00		1950.00
Honorarium For Training Management		58200.00	58200.00	Plantation Income		4505.00	4505.00
Kitchen Exps.		563227.00	563227.00				
Labour Exps. For Kitchen		89085.00	89085.00				
Medical Cost		1555.00	1555.00				
Misc. Exps.		500.00	500.00				
Nursery Plantation Expenses		78378.00	78378.00				
Stationary Exps.		500.00	500.00				
Tractor Diesel Exps.		3973.00	3973.00				
Travel Exps.		56924.00	56924.00				
Vehicle Maintenance Exps.		12695.00	12695.00				
Water Pump Repairing Exps.		4650.00	4650.00				
OTHER EXPS.							
Agriculture Wages Exps.		143558.00	143558.00				
Bank Commission		79.65	79.65				
Depreciation	8925.47	167997.18	176922.65				
	4182428.83	1831159.83	6013588.66				
Excess of Income Over Expenditure:							
	106146.35	848814.02	954960.37				
	4288575.18	2679973.85	6968549.03				
					4288575.18	2679973.85	6968549.03

Place: Shambhu Talkies Road, Katni (M.P.)

Date: 22.07.2020

Treasurer

Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

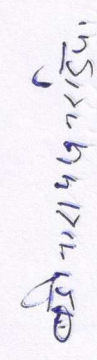


Secretary

Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

As per our report of even date annexed
for Sushil Kumar Sharma & Co.
(CHARTERED ACCOUNTANTS)

(S. K. SHARMA)
Membership No. 71523
(FRN-005093C)



President

Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

MANAV JEEVAN VIKAS SAMITI

CONSOLIDATED UTILIZATION ACCOUNT FOR THE YEAR ENDED 31.03.2020

EXPENDITURE	BDA (BRLF)		TOTAL INCOME		BDA (BRLF)		TOTAL	
	Account	FC	Account	FC	Account	FC	Account	FC
Expenses During the Year :								
Capacity Building	581672.00		581672.00		4203668.00		4203668.00	
Innovations/Pilots	399930.00		399930.00		1188253.00		1188253.00	
Human Resource Cost (including fellowship salary to the Consultants for Program	1998335.00		1998335.00		382717.00		382717.00	
HR cost for support and Administration staff	459550.00		459550.00		31200.00		31200.00	
	194702.00		194702.00		414325.00		414325.00	
Project Operating Cost (All recurring cost of the project)	479680.04		479680.04		132999.00		132999.00	
EXPS. DURING THE YEAR								
Expenses Under Project(FC)								
Agrarian Reform & Rural Development Pro (All Expenses)	25101.00		25101.00		92943.00		92943.00	
Bharat Darshan Indian Association Support (All Expenses)	66935.00		66935.00		34313.00		34313.00	
CESCI Education Fund 2016 All Exp	5000.00		5000.00		70000.00		70000.00	
CESCI Madurai (All Expenses)	404126.00		404126.00		51668.00		51668.00	
CESCI Silvia Risk Fund All Expenses	79800.00		79800.00		69318.00		69318.00	
CESCI Village Development Project All Expenses	409225.00		409225.00		19983.00		19983.00	
COSOG Fund	13054.00		13054.00					
Goaruma Project (All Expenses)	1334789.00		1334789.00		4223651.00		4223651.00	
Go Rurban Project All Expenses	382717.00		382717.00		2467736.00		2467736.00	
Marag ILC Grant Asia 1902 Project All exps.	251800.00		251800.00					
Non Violence and Peace Program All Expenses	466788.00		466788.00					
Village Stay All exps. Katamkera Project	31200.00		31200.00					
Other Exps.								
Bank Commission	5015.98		5015.98					
Consultancy fee	7000.00		7000.00					
Miscellaneous Exp.	6000.00		6000.00					
Website Updating	31210.00		31210.00					
Loss on Jeep Tempotax sales	81299.86		81299.86					
Depreciation	20672.00		20672.00					
	4134541.04		4134541.04		3617687.97		3617687.97	
Unutilized Fund during the year Trans.to B/sheet	89109.96		89109.96		1149951.97		1149951.97	
	4223651.00		4223651.00		3617687.97		3617687.97	

Utilized Fund of the earlier year Trans.to B/sheet 1149951.97 1149951.97

4223651.00 3617687.97 7841338.97

Place: Shambhu Talkies Road, Katni (M.P.)

Date: 22.07.2020

Treasurer
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

Secretary
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

For Sushil Kumar Sharma
(AS CHARTERED ACCOUNTANTS)

(S. K. SHARMA)
Membership No. 71523
(FRN-005093C)

President

Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

MANAV JEEVAN VIKAS SAMITI

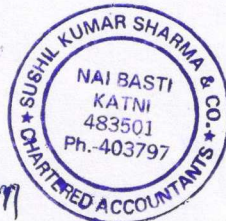
CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2020

RECEIPTS	LOCAL Account	BDA (BRLF) Account	JVTC Account	FC Account	TOTAL
OPENING BALANCE					
Cash in Hand	326.00	584.00	434.00	1841.00	3185.00
Cash At Bank	234559.00	72264.19	754475.89	2728173.87	3789472.95
RECD. FUND UNDER PROJECT					
Child Right Observatory All Income	8001.18				8001.18
Mahakoshal Economic Programe All Income	937000.00				937000.00
Phia Foundation For Digital Literacy Project	3255575.00				3255575.00
INCOME DURING THE YEAR					
Lodging & Boarding			2249946.00		2249946.00
Logistics Income			165094.00		165094.00
Service Charges			128795.00		128795.00
OTHER RECEIPTS					
Term Deposit	974736.00				974736.00
Grant in Aid Recd.					
Bharat Rural Livelihood Foundation		4203668.00			4203668.00
Gareema Project (Tamadi Income)				1188253.00	1188253.00
Gorurban Project (All Income)				382717.00	382717.00
Katamkera the Other Journey Project				31200.00	31200.00
Marag -ILC Grant Asia 1902 All Income				414325.00	414325.00
Yuva Pragati Drough Support				132999.00	132999.00
Other Income					
Agriculture Income	66000.00		117100.00		183100.00
Bank Interest on FD					
Silvia Risk Fund				92943.00	92943.00
Cesci Education Fund 2013				34313.00	34313.00
Cesci Education Fund 2016				70000.00	70000.00
Cesci Education Fund 2018				51668.00	51668.00
General Fund				69318.00	69318.00
Bank Interest	12049.00	19983.00	14533.85		46565.85
Donation Income	8000.00				8000.00
Membership Fees	1950.00				1950.00
Plantation Income			4505.00		4505.00
Loans & Advances					
	171985.00	42595.00	0.00	0.00	214580.00
Fixed Assets Sales					
Jeep Tempo Tax (Cesci)				71500.00	71500.00
	5670181.18	4339094.19	3434883.74	5269250.87	18713409.98

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Treasurer
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan -
Distt. Katni (M.P.) 483501



अशुभ कुमार शर्मा
President
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501



CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2020

Payments	LOCAL	BDA (BRLF)	JVTC	FC	TOTAL
	Account	Account	Account	Account	
EXPS. UNDER PROJECT					
Mahakoshal Economic Programe All Exps.	717003.00				717003.00
Digital Literacy Project - Phase 5 All Expenses	3255575.00				3255575.00
Honorarium for Child Right Observity	8000.00				8000.00
OTHER EXPS.	192925.36				192925.36
Expenses During the Year :					
Capacity Building		581672.00			581672.00
Innovations/Pilots		309743.00			309743.00
Human Resourse Cost (including fellowship salary to		1993435.00			1993435.00
Consultants for Program		459550.00			459550.00
HR cost for support and Administration staff		194702.00			194702.00
Project Operating Cost (All recurring cost of the		463480.04			463480.04
Other Exps		15000.00			15000.00
EXPS. DURING THE YEAR					
Audit Fees Exps.			3540.00		3540.00
Center Maintanance Exps.			328293.00		328293.00
Driver Wages Tempo			1700.00		1700.00
Economic Activity Support Cost			100000.00		100000.00
Electricity Exps.			101425.00		101425.00
Electricity Maintanance Exps.			42880.00		42880.00
Hononarium For Kitchen			72000.00		72000.00
Honorarium For Training Management			58200.00		58200.00
Kitchen Exps.			563227.00		563227.00
Labour Exps. For Kitchen			89085.00		89085.00
Medical Cost			1555.00		1555.00
Misc. Exps.			500.00		500.00
Nursery Plantation Expenses			78378.00		78378.00
Stationary Exps.			500.00		500.00
Tractar Deisel Exps.			3973.00		3973.00
Travel Exps.			56924.00		56924.00
Veheical Maintanance Exps.			12695.00		12695.00
Water Pump Repairing Exps.			4650.00		4650.00
OTHER EXPS.					
Agriculture wages Exps.			143558.00		143558.00
Bank Commission			79.65		79.65
Expenses Under Project(FC)					
<u>Agrarian Reform & Rural Development Pro (All Expenses)</u>					
Bharat Darshan Indian Association Support (All Expenses)				25101	25101.00
CESCI Education Fund 2016 All Exp				66935.00	66935.00
CESCI Madurai (All Expenses)				5000.00	5000.00
CESCI Silvia Risk Fund All Expenses				404126.00	404126.00
CESCI Village Development Project All Expenses				79800.00	79800.00
COSOG Fund				409225.00	409225.00
Gareema Project (All Expences)				13054.00	13054.00
Go Rurban Project All Expenses				1334789.00	1334789.00
Marag ILC Grant Asia 1902 Project All exps.				329128.00	329128.00
Non Violence and Peace Program All Expenses				251800.00	251800.00
Village Stay All exps. Katamkera Project				466788.00	466788.00
Other Exps.					
Bank Commission				31200.00	31200.00
Consultancy fee				5015.98	5015.98
Miscellaneous Exp.				7000.00	7000.00
Website Updating				6000.00	6000.00
FIXED ASSETS PURCHASE				31210.00	31210.00
	38850.00		1464325.00		1503175.00
Loan & Advances					
Abhay Kumar					69969.00
Milan Bai Gound					6000.00
Ravi Kumar					25000.00
TDS (A.Y.2020-21)					
Balchandran Ji (net)				43106.00	23042.00
Interest Transfer to Cesci Education Fund 2018				126466.00	126466.00
				48052.00	48052.00
CLOSING BALANCE					
Cash in Hand	517.00	525.00	333.00	0.00	1375.00
Cash At Bank	1356341.82	320987.15	263957.09	1605518.89	3546804.95
	<u>5670181.18</u>	<u>4339094.19</u>	<u>3434883.74</u>	<u>5269250.87</u>	<u>18713409.98</u>

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President
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

Treasurer
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

for Sushil Kumar Sharma & Co.
(CHARTERED ACCOUNTANTS)

(S. K. SHARMA)
Membership No. 71523
(FRN-005093C)

Secretary
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhagawan
Distt. Katni (M.P.) 483501

Place: Shambhu Talkies Road, Katni (M.P.)

Date: 22.07.2020

As per our report of even date annexed



PHONE: 07622-403797
MOBILE : 9300533897
9827038557
E MAIL: sks@casksharma.com

SUSHIL KUMAR SHARMA & CO.
CHARTERED ACCOUNTANTS

Near Old Income Tax office
Shambhu Talkies Road
KATNI 483 501
(Madhya Pradesh)

Manav Jeevan Vikas Samiti Village Bijouri Post Majhgawan Katni (M.P.)

Summary of Significant Accounting Policies for the year on 31st March 2020

1. The financial statements are prepared under historical cost convention, on the cash basis of accounting and in accordance with the standards on accounting issued by the Institute of Chartered Accountants of India. The significant accounting policies are as follows.

A Basis of Accounting

The financial statements have been prepared on historical cost convention. The institution follows the cash system of accounting and recognizes the expenditure and income on a cash basis. However, provision for audit charges is charged against income in view of the prudence concept.

B. Receipts in foreign Exchange/Earnings in Foreign Exchange

The institution received contributions from foreign sources as defined under the foreign contribution (Regulation Act 1976).

- Interest earned is accounted for on an accrual basis.
- There are no contingent liabilities as on the last day of the financial year.



ॐ श्री गणेशाय नमः
५/३/२०२०

President
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhgawan
Distt. Katni (M.P.) 483501



Treasurer
Manav Jeevan Vikas Samiti
Bijori, P.O. Majhgawan
Distt. Katni (M.P.) 483501