

V. C. Vyas & Associates

Chartered Accountants

V. C. Vyas

B. Com., FCA

vinod@vcvyas.com

Cell : 94141 55757

Amita Vyas

B. Com., FCA

amitavyas123@gmail.com

Cell : 94130 93850

Independent Auditor's Report

To the Members of
Jagran Jan Vikas Samiti

We have audited the accompanying financial statements of **Jagran Jan Vikas Samiti, Village Vali, Block Girwa, District Udaipur, Rajasthan** which comprise the Balance Sheet as at March 31, 2026, and the Statement of Income and Expenditure for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

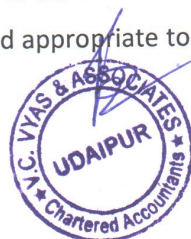
The Management of the Samiti is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Samiti in accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with statutory provisions for safeguarding of the assets of the Samiti and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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 have 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 Samiti's 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.



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Opinion

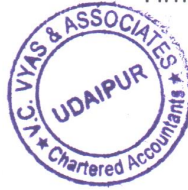
In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- in the case of the Balance Sheet, of the state of affairs of the Samiti as at March 31, 2026; and
- in the case of the Income & Expenditure Account, of the surplus/deficit for the year ended on that date;

We further report that:

- We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- In our opinion proper books of account as required by law have been kept by the Samiti so far as appears from our examination of those books;
- The Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of accounts.

For V C Vyas & Associates
Chartered Accountants
Firm Regn. No. 04183C



V C Vyas
Proprietor
M. No.9859

Place: Udaipur

Dated: 20th June 2026

UDIN: 26009859EZTELT4424

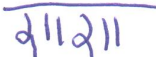
JAGRAN JAN VIKAS SAMITI

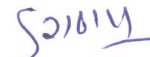


BALANCE SHEET AS ON 31st MARCH, 2026

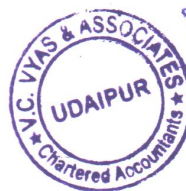
Particulars	Schedule	As At 31.03.2026	As At 31.03.2025
LIABILITIES			
<u>Capital Fund</u>			
Opening Balance		10398032.39	10398032.39
Add: Addition This Year		(97000.00)	
<u>General Fund</u>			
Opening Balance		8078879.41	8078879.41
Adj: Surplus/(Deficit) This Year		574618.34	
Building Fund		450000.00	450000.00
Unspent Balance Of Grants	1	275972.48	1317146.93
Sundry Payables	2	131860.00	1239301.80
		<u>19812362.62</u>	<u>21483360.53</u>
ASSETS			
Project Fixed Assets	3	10031565.89	10128565.89
Office Fixed Assets	4	5317934.80	5450202.80
Grants Receivable	5	1463167.86	2114985.73
Revolving Fund Advances			22052.00
Sundry Receivables & Deposits	6	1049714.04	970500.88
<u>Cash & Bank</u>			
Cash In Hand - Local		12045.00	
Cash In Hand - Foreign		26094.57	
Cash At Bank	7	1911840.46	2797053.23
		<u>19812362.62</u>	<u>21483360.53</u>

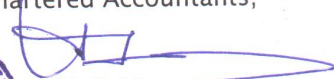
For Jagran Jan Vikas Samiti, Udaipur


Ram Ji
President


Ganesh Purohit
Secretary

As Per Our Report Of Even Date Annexed,
For V. C. Vyas & Associates,
Chartered Accountants,




V. C. Vyas
Partner
M. No. 9859

Place: Udaipur
Dated: 20.06.2026

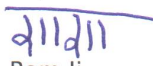
JAGRAN JAN VIKAS SAMITI

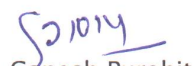


INCOME & EXPENDITURE ACCOUNT FOR YEAR ENDED ON 31st MARCH, 2026

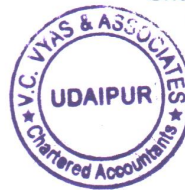
Particulars	Schedule	This Year	Previous Year
INCOME			
Project Grants Received	8	8813060.48	6617782.00
Bank Interest		39233.40	36429.00
Interest On Fixed Deposits		200593.00	108999.00
Jagran Resource Center Income		532840.00	424170.00
Donations Received		308224.00	524440.00
Vehicle Income		234500.00	266000.00
Other Income	9	571842.00	444668.00
Sale Proceed of Project Assets		20000.00	-
		10720292.88	8422488.00
EXPENDITURE			
Project Grants Utilised	8	8813060.48	6617782.00
Tree Plantation		-	75000.00
Office Expenses		215303.00	240365.10
Telephone Expenses		7190.92	12744.00
Travelling Expenses		157010.00	72246.06
Vehicle Operation Expenses		216912.38	408095.57
Other Expenses	10	419670.86	494536.01
Balances Written Off		316526.90	576577.12
		10145674.54	8497345.86
Surplus/(Deficit) For The Year Transferred To General Fund		574618.34	(74857.86)

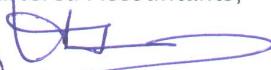
For Jagran Jan Vikas Samiti, Udaipur


Ram Ji
President


Ganesh Purohit
Secretary

As Per Our Report Of Even Date Annexed,
For V. C. Vyas & Associates,
Chartered Accountants,




V. C. Vyas
Partner
M. No. 9859

Place: Udaipur
Dated: 20.06.2026

JAGRAN JAN VIKAS SAMITI



SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31st MARCH, 2026 AND
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Particulars	As At 31.03.2026	As At 31.03.2025
Schedule 1 - Unspent Balance Of Grants		
Revolving Fund	275000.00	275000.00
GIZ - Junagarh II	-	1800.00
GIZ- Pratapgarh	-	900.00
Developing Training Material & Plans	-	534.10
Sustainable and traceble Supply Chain	-	419.00
Protect Endnagered Species Herbs & Plants	-	8.35
Welthunger Life	972.48	972.48
Protecting Indigenous Foods	-	1037513.00
	275972.48	1317146.93

Schedule 2 -Sundry Payables

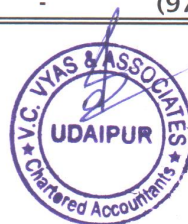
Consultancy Due	63000.00	205200.00
Shri Darpan Chhabra	16500.00	16500.00
Audit Fee Payable	30000.00	50000.00
Due Salary	-	253109.00
Gathod Maha Sang Loan	-	35496.00
Consultancy Fee Payable	-	195150.00
LIC Payble	-	160024.00
PF Payable	-	26936.00
Ms. Amita Bhaduri	-	38863.00
TDS Payable	-	26840.00
Lodha Filling Station	-	2823.80
V C Vyas & Associates	2360.00	-
Shri Ganpat Singh	10000.00	-
Shri Rishabh Purohit	10000.00	-
Native Knowledge Hub Pvt. Ltd.	-	228360.00
	131860.00	1239301.80

SCHEDULE 3 - Project Fixed Assets

Particulars	As on 01.04.2025	Additions	(Deductions)	As on 31.03.2026
Local Fund	442566.50	-	-	442566.50
Foreign Fund	9685999.39	-	(97000.00)	9588999.39
	10128565.89	-	(97000.00)	10031565.89

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JAGRAN JAN VIKAS SAMITI

SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31st MARCH, 2026 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Particulars	As on 01.04.2025	Additions	(Written Off)	As on 31.03.2026
Schedule 4 - Office Fixed Assets				
Ceiling Fan (Pharmacy)	1150.00	-	(1150.00)	-
Computer	104470.00	-	(47400.00)	57070.00
Flag (School)	555.00	-	(555.00)	-
Flat	233220.00	-	-	233220.00
Furniture & Fixture	16990.00	-	(7970.00)	9020.00
Juicer Machine	6500.00	-	(6500.00)	-
Land & Building	1271407.00	-	-	1271407.00
Laptop	20850.00	-	(20850.00)	-
Machinery For Pharmacy	20500.00	-	(20500.00)	-
Mahindra Bolero Jeep	594026.00	-	-	594026.00
Mfi Software	200000.00	-	(200000.00)	-
Mobile	2200.00	-	(2200.00)	-
Mobile Phone	18390.00	-	(18390.00)	-
Office Equipments	282879.00	-	(153915.00)	128964.00
Office Fixed Assets	1965487.80	-	-	1965487.80
Tent	56000.00	-	(56000.00)	-
Construction Work	305354.00	403162.00	-	708516.00
Construction At Bhutiya	137913.00	-	-	137913.00
Foreing Fund Assets	212311.00	-	-	212311.00
	5450202.80	403162.00	(535430.00)	5317934.80

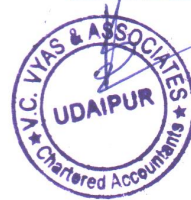
AS AT 31.03.2026	AS AT 31.03.2025
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Schedule 5 - Grants Receivable

Protecting Indigenous Foods	9.00	-
WASCA II - Himalaya	1057935.73	2114985.73
Protect Endnagered Species Herbs & Plants	71.43	-
Facilitating Implementation of MGNREGA & FRA	90.70	-
GIZ - Forderung Der Wassersensiblen Himaliya	405061.00	-
	1463167.86	2114985.73

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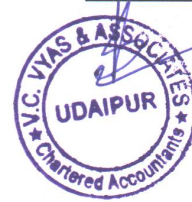
JAGRAN JAN VIKAS SAMITI

SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31st MARCH, 2026 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Particulars	As At 31.03.2026	As At 31.03.2025
Schedule 6 -Sundry Recoverable		
Smt. Bhanwar Dhabai	-	5056.88
Shri Jiya Lal Rotwer	-	2752.00
Bread For Tribal Village	-	42604.00
Vikalp	-	9530.00
TDS FY 2025-26	814.00	-
Shri Keshu Lal Boad	25389.00	25389.00
Shri Ganesh Purohit	19500.00	19500.00
Azim Premji Philanthropic Intiative	30099.00	-
Jagran Public School	-	12000.00
Shri Khem Ji	-	5000.00
Shri Jiya Lal Rotwar	-	15000.00
Shri Keshu Lal Boad	14064.00	14064.00
IIM Udaipur	509698.00	436884.00
Tax Deducted At Source (FY 2021-22)	69001.00	69001.00
Tax Deducted At Source (FY 2024-25)	-	254200.00
Tax Deducted At Source (FY 2025-26)	349254.00	-
Shri Nirmal Nayak	-	7367.00
Shri Darpan Chhabra	13500.00	13500.00
Guni Swayam Sahayata Samooh	-	26920.00
Security Deposit - HP Gas	1700.00	1700.00
Lodha Filling Station	16695.04	-
Staff Loans	-	10033.00
	1049714.04	970500.88
Schedule 7 -Cash At Bank		
State Bank Of India - 9700	3099.49	3748.49
State Bank Of India - 1972	17295.91	114450.63
Fixed Deposit with Bank	-	504178.00
Union Bank Of India-SB No.7586	75133.37	592175.73
MAGB	-	69449.60
UBI 92905	284129.35	48842.22
UBI Kurabad-05485	-	20483.82
UBI 97816	16182.06	30381.77
Union Bank FD	1470266.00	1380559.00
UBI 01969	32379.30	1000.00
UBI 98331	13354.98	13008.98
	1911840.46	2778278.24

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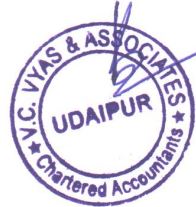
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SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31st MARCH, 2026 AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

Particulars	This Year	Previous Year
Schedule 9 -Other Income		
Guni Clinic		
Membership Fee	808.00	1010.00
Misc. Income	1100.00	30139.00
Overhead Cost Recovery	376000.00	375000.00
Interest on Income Tax Refund	41180.00	38519.00
Consultancy	152754.00	-
	<u>571842.00</u>	<u>444668.00</u>
Schedule 10 -Other Expenses		
Bank Commission	3922.66	4961.71
Health Camp	-	53200.00
Misc. Expenses	833.20	1509.30
Honorarium	6800.00	7000.00
P.F. Administration Expenses	11892.00	13190.00
Stationery, Postage & Xerox	7027.00	14435.00
Legal & Professional Fee	75060.00	2360.00
Staff Group Insurance	5714.00	9586.00
Lodging & Boarding	180000.00	180000.00
Membership Fee	-	13000.00
Audit Fee	3690.00	-
Mess Expenses	124732.00	195294.00
	<u>419670.86</u>	<u>494536.01</u>

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JAGRAN JAN VIKAS SAMITI



SCHEDULES ANNEXED TO BALANCE SHEET AS ON 31st MARCH, 2026 AND
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULE 8 - DETAILS OF GRANTS RECEIVED AND UTILIZED DURING THE YEAR ENDED ON 31st MARCH, 2026

Sr No	Particulars	Opening Unspent/ (Overspent) Balance	Receipts During The Year	Total Funds Available	Expenses During The Year	Balance Written Off	Closing Unspent/ (Overspent) Balance
1	WASCA II - Himalaya	(2114985.73)	1057050.00	(1057935.73)	-	-	(1057935.73)
2	Sustainable and traceble Supply Chain	419.00	-	419.00	419.00	-	-
3	Developing Training Material & Plans	534.10	-	534.10	534.00	0.10	-
4	Protect Endangered Species Herbs & Plants	8.35	500000.00	500008.35	500079.78	-	(71.43)
5	Empowering Tribal Farmer through Organ	-	100000.00	100000.00	100000.00	-	-
6	Facilitating Implementation of MGNREGA & FRA	-	3571000.00	3571000.00	3571090.70	-	(90.70)
7	GIZ - Forderung Der Wassersensiblen Himaliya	-	1890400.00	1890400.00	2295461.00	-	(4,05,061.00)
8	GIZ- Shubh Samriddhi Strength Women Empowerment	-	756254.00	756254.00	756254.00	-	-
9	GIZ Wasca-2.0	-	549000.00	549000.00	549000.00	-	-
10	GIZ- Pratapgarh	900.00	-	900.00	900.00	-	-
11	GIZ - Junagarh II	1800.00	-	1800.00	1800.00	-	-
12	Protecting Indigenous Foods	1037513.00	-	1037513.00	1037522.00	-	(9.00)
Grand Total		(1073811.28)	8423704.00	7349892.72	8813060.48		(1463167.86)

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