

AUDITOR'S REPORT

We have audited the attached (Consolidated) Balance Sheet of "NAV JAGRITI, VILL. SIKATI, P.O. ANJANI, VIA. PARSA, DIST. SARAN [BIHAR]" as of 31st March 2023 and (Consolidated) Income & Expenditure Account as well as (Consolidated) Receipts & Payments Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express the opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test- checking basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement's presentation. We believe that audit provides a reasonable basis for our opinion.

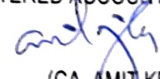
We report that:

- (i) In the case of Balance Sheet of the state of affairs as of 31st March 2023 and,
- (ii) In the case of the Income & Expenditure Account of the Excess of Expenditure over Income for the year ended 31st March 2023.
- (iii) In the case of Receipts & Payments Account for the year ended on 31st March 2023.

Place: Patna
Date: 16th September 2023



For RKP ASSOCIATES
(CHARTERED ACCOUNTANTS)



(CA. AMIT) KR. JHA
PARTNER

Membership No. 420942
FRN. 322473E

UDIN - 23420942BGWWS5323

NAV JAGRITI, VILL-SIKATI, P.O.-ANJANI, VIA-PARSA, DIST.-SARAN, BIHAR

Statement of Income & Expenditure For the year ended 31st. March, 2023

Expenditure	Annexure	For 2022-23 Amount (₹)	Income	Annexure	For 2022-23 Amount (₹)
To Expenditure on Programme & Projects :			By Foreign Contributions	A	8,839,319.00
Foreign Contribution Section	A	7,949,775.78			
Govt. & Local Programmes	B	37,499,613.50	By Other Grants & Donations	B	30,019,603.52
To Depreciation on Fixed Assets	C	1,473,567.00	By Interest from Banks :		
			Foreign Contribution Sections	A	92,103.00
To Balance c/d		11,884,577.62	Others	B	177,536.00
			By Other Income	B	19,678,972.38
			By Balance c/d		
		58,807,533.90			58,807,533.90
To Balance b/d		0.00	By Balance b/d		11,884,577.62
To Staff Beniti Fund		0.00	By Opening Unspent Balance of		
To Revaluation Reserve		0.00	Specific Schemes		0.00
			Cost of Land acquired through		
To Unspent balance W/off (Net)		0.00	To Opening other Programme fund b/d		0.00
Fund Transferred to Depreciation Reserve		3,574,388.00			
To Fixed Assets Refunded		0.00	Fund Transferred to Depreciation Reserve		0.00
To Surplus Transferred to Balance Sheet		7,328,543.40			
To Closing unspent Balance of Specific Schemes		981,646.22	By Deficit transfer from Balance sheet		0.00
		11,884,577.62			11,884,577.62

**FOR' RKP ASSOCIATES
CHARTERED ACCOUNTANTS**

Jitendra Kumar
Secretary
NAV JAGRITI

Vill.-Sikati, P.O.- Anajani, Via Parsa
Dist.- Saran-841219 (Bihar)



(Signature)
CA. AMIT KR. JHA
PARTNER

MRN. 420942
FRN. 322473E

UDIN-23420942BGWWS5323

Place: Patna

Date: 16th Sept. 2023

NAV JAGRITI, VILL-SIKATI, P.O.-ANJANI, VIA-PARSA, DIST.-SARAN, BIHAR

Annexure- A

Receipts & Expenditure on Programmes & Projects - Foreign Contribution Section for the year ended 31st. March, 2023

Sl. Project	Funding	Foreign	Interest	Sale of	Total	Project Revenue	Project Capital	Total Expen-	Annexure No.
		Contribution	from bank	Assets	Income	expenditure	expenditure	diture	
WNCB, Muzaffarpur & 1 Khagana Bridge Course, Muzaffarpur & 2 Khagana	Stitching Kinder Post Zegeis, Nltherland Stitching Kinder Post Zegeis, Nltherland	2,577,301.00 1,114,939.00	9,862.00		2,587,163.00 1,114,939.00	2,750,322.00 752,193.36		2,750,322.00 752,193.36	A-01 A-02
3 Nayi Zindgi	Kinder Not Hille (KNH) Germany	5,147,079.00	36,905.00		5,183,984.00	4,405,729.72		4,405,729.72	A-03
4 FC Central			45,336.00		45,336.00	41,530.70		41,530.70	A-04
		8,839,319.00	92,103.00	0.00	8,931,422.00	7,949,775.78	0.00	7,949,775.78	

Dated, Patna

the 16th September, 2023

Jitendra Kumar
Secretary

NAV JAGRITI

Vill - Sikati, P.O. - Anjani, Via Parse
Dist - Saran, 841219 (Bihar)



NAV JAGRITI, VILL-SIKATI, P.O.-ANJANI, VIA-PARSA, DIST.-SARAN, BIHAR

Annexure- B

Receipts & Expenditure on Programmes & Projects - Govt. & Local Programmes for the year ended 31st. March, 2023

Sl. Project	Funding	Grants	Interest		Donation & Other Receipts	Total Income	Project Revenue expenditure	Project Capital expenditure	Total Expen- diture	Annexure No.
			from bank							
1	Rural & Urban Landscape free of Dry & Plastic Waste	7,488,347.00			1,598,762.00	9,087,109.00	2,432,290.00	5,047,955.00	7,480,245.00	B-01
2	Plastic Lau Thalia Pau- Patna	167,330.00				167,330.00	120,000.00		120,000.00	B-02
3	Plastic Lau Thalia Pau- Samastipur	334,660.00				334,660.00	680,860.00		680,860.00	B-03
4	Plastic Waste Mgt				7,870,000.00	7,870,000.00	7,912,020.00		7,912,020.00	B-04
5	HDFC Parivartan Project -CSR	13,728,378.52				13,728,378.52	13,718,918.00		13,718,918.00	B-05
6	State Society for Ultra Poor & Social Welfare	4,629,296.00	2,872.00		10,000.00	4,642,168.00	6,301,938.00		6,301,938.00	B-06
7	United Nations Development Programme -UNDP	1,424,196.00				1,424,196.00	1,298,878.00		1,298,878.00	B-07
8	Sulabh Sanitation Mission Foundation -SSMF	130,000.00				130,000.00	130,000.00		130,000.00	B-08
9	Dr Bhim Rao Ambedkar Unnat Gram	2,024,063.00				2,024,063.00	82,500.00		82,500.00	B-09
10	Aga Khan Foundation	93,333.00				93,333.00	89,999.00		89,999.00	B-10
11	DRDA, LSBA - Phase 2				9,600,000.00	9,600,000.00	4,106,882.00		4,106,882.00	B-11
12	General Section-H.O.3		128,045.00		167,656.38	295,901.38	171,995.50		171,995.50	B-12
13	General Section-H.O.1		3,920.00		432,354.00	436,274.00	453,008.50		453,008.50	B-13
14	General Section-H.O.2		42,699.00			42,699.00	324.50		324.50	B-14
		30,019,603.52	177,536.00		19,678,972.38	49,876,111.90	37,499,613.50	5,047,955.00	42,547,568.50	

Place: Patna

Date: 16th Sept. 2023

Jitendra Kumar
Secretary

NAV JAGRITI

Off.-Sikati, P.O.- Anjani, Via Parse
Dist.- Saran-841219 (Bihar)



NAV JAGRITI, VILL-SIKATI, P.O.-ANJANI, VIA-PARSA, DISTT-SARAN, BIHAR

Annexure - 'C'

DETAILS OF FIXED ASSETS AS AT 31ST MARCH, 2023

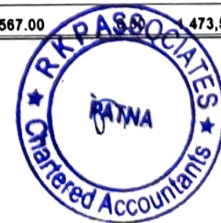
SL. NO.	PARTICULARS OF ASSETS								W D V
		W D V AS AT	ADDITIONS	Transfer/	AS AT	FOR	Transfer/	UP TO	AS AT
		01.04.2022	2022-23	Deletion	31.03.2023	2022-23	Deletion	31.03.2023	31.03.2023
1	Building	145,034.56	-		145,034.56	14,503.00		14,503.00	130,531.56
2	Land	21,000,000.00	-		21,000,000.00	-		-	21,000,000.00
3	Furniture & Fixture	265,059.33	38,641.00		303,700.33	30,370.00		30,370.00	273,330.33
4	Motorcycle	19,385.14	-		19,385.14	2,908.00		2,908.00	16,477.14
5	Almirah	32,340.18	25,606.00		57,946.18	8,692.00		8,692.00	49,254.18
6	Carpet	5,716.21	-		5,716.21	857.00		857.00	4,859.21
7	Cycle	1,398.55	-		1,398.55	210.00		210.00	1,188.55
8	Sewing machine	1,922.59	-		1,922.59	288.00		288.00	1,634.59
9	Utensils	82,029.67	4,100.00		86,129.67	12,919.00		12,919.00	73,210.67
10	Knitting machine	1,433.38	-		1,433.38	215.00		215.00	1,218.38
11	Camera	9,775.16	-		9,775.16	1,466.00		1,466.00	8,309.16
12	Fan	34,711.91	6,153.00		40,864.91	4,086.00		4,086.00	36,778.91
13	Typewriter	727.15	-		727.15	109.00		109.00	618.15
14	Library books	750.35	-		750.35	113.00		113.00	637.35
15	Computer shelf	216.13	-		216.13	32.00		32.00	184.13
16	Gas chullah	351.22	-		351.22	53.00		53.00	298.22
17	Computer	184.54	50,500.00		50,684.54	20,274.00		20,274.00	30,410.54
18	Spray machine	472.19	-		472.19	71.00		71.00	401.19
19	Dumpi level	878.05	-		878.05	132.00		132.00	746.05
20	Solar plate	220.65	-		220.65	33.00		33.00	187.65
21	Tractor & trolley	5,365.83	-		5,365.83	805.00		805.00	4,560.83
22	Lap top	29,722.55	-		29,722.55	11,889.00		11,889.00	17,833.55
23	Water pump installation	2,815.73	-		2,815.73	422.00		422.00	2,393.73
24	Xerox machine	276.33	-		276.33	41.00		41.00	235.33
25	Inventor	475.90	10,154.00		10,629.90	1,594.00		1,594.00	9,035.90
26	Battery	1,759.06	70,000.00		71,759.06	10,764.00		10,764.00	60,995.06
27	LCD Projector	1,730.81	-		1,730.81	260.00		260.00	1,470.81
28	Coffee machine	799.57	-		799.57	120.00		120.00	679.57
29	Mega phone	559.21	-		559.21	84.00		84.00	475.21
30	Thellah	2,160.59	-		2,160.59	324.00		324.00	1,836.59
31	Flood kit	1,270.93	-		1,270.93	191.00		191.00	1,079.93
32	Mobile	764.00	-		764.00	115.00		115.00	649.00
33	Flood shelter (CFFS Project)	569,599.61	-		569,599.61	85,440.00		85,440.00	484,159.61
34	DIC Equipment	1,183.37	-		1,183.37	178.00		178.00	1,005.37
35	CCTV	4,779.11	-		4,779.11	717.00		717.00	4,062.11
36	Iron	452.51	-		452.51	68.00		68.00	384.51
37	Tube Light/Electrical Fittings	2,829.15	-		2,829.15	424.00		424.00	2,405.15
38	Water Dispensers	2,989.36	-		2,989.36	448.00		448.00	2,541.36
39	Miscellaneous	346.28	-		346.28	52.00		52.00	294.28
40	Games & Cultural Instruments	2,817.18	-		2,817.18	423.00		423.00	2,394.18
41	Printer	2,246.26	-		2,246.26	899.00		899.00	1,347.26
42	Refrigerator/Freezer	6,324.98	-		6,324.98	949.00		949.00	5,375.98
43	R/O Water Filter	12,941.42	-		12,941.42	1,941.00		1,941.00	11,000.42
44	Television Set	7,206.74	-		7,206.74	1,081.00		1,081.00	6,125.74
45	Washing Machine	4,492.52	-		4,492.52	674.00		674.00	3,818.52
46	Fire Fighting Equipments	-	71,390.00		71,390.00	10,709.00		10,709.00	60,681.00
47	Dust Air Blower Machine	-	250,750.00		250,750.00	37,613.00		37,613.00	213,137.00
48	Baling Machine	-	503,742.00		503,742.00	75,561.00		75,561.00	428,181.00
49	Shredder Machine	-	941,087.00		941,087.00	141,163.00		141,163.00	799,924.00
50	Conveyor Belt	-	444,860.00		444,860.00	66,729.00		66,729.00	378,131.00
51	Weighing Scale 200+ 600 Kg.	-	32,790.00		32,790.00	4,919.00		4,919.00	27,871.00
52	Movable Weigh Bridge 30 ton	-	1,450,182.00		1,450,182.00	217,527.00		217,527.00	1,232,655.00
53	Four Wheeler Vehicle	-	-		-	-		-	-


Secretary
NAV JAGRITI
 Vill.-Sikati, P.O.- Anajani, Via Parsa
 Dist.- Saran-841219 (Bihar)



SL. NO.	PARTICULARS OF ASSETS								W D V
		W D V AS AT	ADDITIONS	Transfer/	AS AT	FOR	Transfer/	UP TO	AS AT
		01.04.2022	2022-23	Deletion	31.03.2023	2022-23	Deletion	31.03.2023	31.03.2023
54	Pickup Vehicle		1,148,000.00		1,148,000.00	229,600.00		229,600.00	918,400.00
55	School Building-Kapasahar	32,809.87			32,809.87	3,281.00		3,281.00	29,528.87
56	School Building-Sitamadhi	190,569.33			190,569.33	19,057.00		19,057.00	171,512.33
57	Hospital Building	43,116.53			43,116.53	4,312.00		4,312.00	38,804.53
58	Furniture & Fixture	453,853.59			453,853.59	45,385.00		45,385.00	408,468.59
59	Motorcycle	431,496.71			431,496.71	64,725.00		64,725.00	366,771.71
60	Musical Instrument	1,019.58			1,019.58	153.00		153.00	866.58
61	Computer	69,611.09			69,611.09	27,844.00		27,844.00	41,767.09
62	Laptop	30,102.49			30,102.49	12,041.00		12,041.00	18,061.49
63	Tractor & Trolley	3,957.93			3,957.93	594.00		594.00	3,363.93
64	Kitchenware	7,150.48			7,150.48	1,073.00		1,073.00	6,077.48
65	Ambulance	2,980.09			2,980.09	447.00		447.00	2,533.09
66	Solar System	26.74			26.74	4.00		4.00	22.74
67	Agriculture service station	471,239.94			471,239.94	70,686.00		70,686.00	400,553.94
68	Flood shelter	694,062.82			694,062.82	104,109.00		104,109.00	589,953.82
69	Almirah	43,283.83			43,283.83	6,493.00		6,493.00	36,790.83
70	Generator	35,963.63			35,963.63	5,395.00		5,395.00	30,568.63
71	Digital camera	44,729.52			44,729.52	6,709.00		6,709.00	38,020.52
72	LCD-Projector	350.17			350.17	53.00		53.00	297.17
73	Photocopier	1,013.78			1,013.78	152.00		152.00	861.78
74	Inverter & Battery	46,321.10			46,321.10	6,948.00		6,948.00	39,373.10
75	Printer	77,012.24			77,012.24	30,805.00		30,805.00	46,207.24
76	Water Filter	14,040.23			14,040.23	2,106.00		2,106.00	11,934.23
77	Cooler	7,581.89			7,581.89	1,137.00		1,137.00	6,444.89
78	Pico Device with Speaker	50,837.50			50,837.50	7,626.00		7,626.00	43,211.50
79	Bicycle	45,807.83			45,807.83	6,871.00		6,871.00	38,936.83
80	T.V 40"	53,904.09			53,904.09	8,086.00		8,086.00	45,818.09
81	Office Equipments	211,367.28			211,367.28	31,705.00		31,705.00	179,662.28
82	TAB	10,334.30			10,334.30	1,550.00		1,550.00	8,784.30
83	Operational Theter								
84	O.T.Light	1,650.81			1,650.81	248.00		248.00	1,402.81
85	Airconditioner	750.37			750.37	113.00		113.00	637.37
86	Stablizer	568.14			568.14	85.00		85.00	483.14
87	Stetho Cardio	394.48			394.48	59.00		59.00	335.48
88	Mulux	1,716.84			1,716.84	258.00		258.00	1,458.84
89	X-Ray Michine	3,516.02			3,516.02	527.00		527.00	2,989.02
90	Oxymetre	1,650.81			1,650.81	248.00		248.00	1,402.81
91	Operational equipments	2,740.73			2,740.73	411.00		411.00	2,329.73
92	Furniture	2,707.07			2,707.07	406.00		406.00	2,301.07
93	Hospital Bed	2,787.53			2,787.53	418.00		418.00	2,369.53
94	Generator	1,522.18			1,522.18	228.00		228.00	1,294.18
95	Steel Almirah	1,091.17			1,091.17	164.00		164.00	927.17
TOTAL		25,364,156.69	5,047,955.00	0.00	30,412,111.69	1,473,567.00		1,473,567.00	28,938,544.69


 Secretary
NAV JAGRITI
 Vill.-Sikati, P.O.- Anajani, Via Parsa
 Dist.- Saran-841219 (Bihar)



NAV JAGRITI, VILL-SIKATI, P.O.-ANJANI, VIA-PARSA, DISTT-SARAN, BIHAR

Annexure-D

Details of Specific Purpose Fund as at 31st. March, 2023

Amount (₹)

Cash in hand

With SBI, Parliament Street, New Delhi
Account No. 39962958494

20,715.01

With SBI, Anjani Branch, Saran
Account No. 11899083437

General

21,367.00

S.K.N. (Bridge Course)

362,745.64

S.K.N. (Muzffarpur and Khagaria)

1,297,837.00

With SBI, Anjani Branch, Saran

Account No. 32283264010

9,321.00

With Axis Bank, Gandhi Maidan, Patna

A/c No. 917010044890601 (KNH Project)

1,012,745.70

General

62.00

With Kotak Mahindra Bank, Exhibition Road, Patna

A/c No. 2611303952

0.00

	Sub-total Cash & Bank		
			2,724,793.35
Advance Under KNH Project			13,127.00
Total Rs.			2,737,920.35

Jitendra Kumar
Secretary

NAV JAGRITI

Vill.-Sikati, P.O.- Anajani, Via Parsa
Dist.- Saran-841219 (Bihar)



NAV JAGRITI, VILL-SIKATI, P.O.-ANJANI, VIA-PARSA, DISTT-SARAN, BIHAR

Annexure-E

Amount (₹)

Details of Grants Receivable for the year ended 31st.March, 2023

Project A	10,116,853.00	
Sulabh Sanitation Mission Foundation -SSMF	39,000.00	
Aga Khan Foundation	54,000.00	
Dr Bhim Rao Ambedkar Unnat Gram	1,858,932.00	
DRDA, LSBA - Phase 2	<u>5,213,500.00</u>	17,282,285.00
		<u>17,282,285.00</u>

J. H. Kumar
Secretary

NAV JAGRITI

Vill.-Sikati, P.O.- Anajani, Via Parsa.
Dist.- Saran-841219 (Bihar)



NAV JAGRITI, VILL-SIKATI, P.O.-ANJANI, VIA-PARSA, DISTT-SARAN, BIHAR

Details of Cash & Bank Balance as at 31st March, 2023

Annexure-F

1 General Section :

Amount (₹)

Cash in Hand :

H.O.	0.00	
CEE, Ahmdabad	9,410.00	
HDFC Bank Ltd -CSR	297.00	9,707.00

Cash at Bank :

Axis Bank Ltd, Patna (11071)	1,967,208.56	
Axis Bank Ltd, Patna (949)	181,380.28	
Axis Bank Ltd, Patna (3177)	279,618.00	
HDFC Bank Ltd , Patna (1470)	9,344.33	
State Bank of India,Patliputra ,Patna (4384)	895,251.28	
State Bank of India,Patliputra ,Patna (8390)	116,401.25	
State Bank of India,Patliputra ,Patna (2939)	3,825.88	
State Bank of India,Patliputra ,Patna (4106)	12,666.51	
State Bank of India,Patliputra ,Patna (4117)	2,218.57	
State Bank of India,ADB, Parsa (2690)	20460803764	79,783.70
Bank of India , Runisaidur, Sitamarhi (1482)	8,406.93	
Bank of India , Runisaidur, Sitamarhi (2090)	-	
FD with SBI, Anajani, Parsa, Saran	1,165,857.00	
FD with Indian Post Office, Chapra	50,000.00	
FD with Kotak Mahindra Bank, Patna	1,244,759.00	6,016,721.29

2 Cash in hand: (FC)

H.O. F.C. (Petty Cash)		0.00
Designated Bank Accounts :		
SBI, New Delhi (8494)	20,715.01	
Project Bank Accounts :		
SBI, Anjani, Parsa Saran (437)	1,681,949.64	
SBI, Anjani, Parsa Saran (4010)	9,321.00	
Axis Bank Ltd , Patna (0601)	1,012,807.70	
Kotak Mahindra Bank, Patna (3952)	0.00	2,724,793.35

Total

8,751,221.64

Jitendra Kumar
Secretary

NAV JAGRITI

Vill.-Sikati, P.O.- Anajani, Via Parsa
Dist.- Saran-841219 (Bihar)





R K P
ASSOCIATES

CHARTERED ACCOUNTANTS

811, Jagat Trade Centre, Frazer Road, Patna - 800001, Ph. 0612-2216811
Email : krjha.amit@gmail.com, Web : www.rkpa.in
H.O.: Silchar, Other Branches, Siliguri, Kolkata, Guwahati
NAV JAGRITI (REGD.)

Village Sikati, P.O. Anjani, Via: Parsa, Distt. Saran, Bihar

Schedules forming part of Accounts for the year ended 31st March 2023

Significant Accounting Policies and Notes on Accounts

A. Significant Accounting Policies

1. Basis of preparation of accounts

Accounts are prepared on historical cost convention and under cash basis of accounting unless otherwise stated.

2. Revenue Recognition

Membership entrance fee and Annual Subscription fee is considered as revenue receipt and credited to Income and Expenditure Account. Interest income is recognized as and when income is received.

3. Fixed Assets

Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition.

4. Depreciation

Depreciation is provided at the rates prescribed in the Income Tax Act, 1961.

5. Grants & subsidies

Grants & subsidies are accounted for on cash basis.

6. Salaries, Allowances and Retirement Benefits

1. Salaries and allowances are accounted on payment basis.
2. No provision for Gratuity has been provided in the books of accounts.

B. Notes of Accounts

1. Society has incorporated the Statement of Account of some project in the consolidated statement of Account of the society which was audited by another firm of Chartered Accountant.
2. Society has maintained various bank accounts, out of which some accounts are inoperative; in our opinion these accounts should be closed.
3. During the year fixed assets fund has been created to the extent of fixed assets purchased and the depreciation charged on fixed assets has been set off against depreciation in fixed assets fund.

For RKP ASSOCIATES
CHARTERED ACCOUNTANTS



(CA. AMIT KR. JHA)
PARTNER

Membership No. 420942
FRN. 322473E
UDIN - 23420942BGWWS5323

Place: Patna
Date: 16th Sept 2023

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