



**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

**AUDITORS' REPORT:**

We have audited the attached (Consolidated) Balance Sheet of "NAV JAGRITI, VILL. SIKATI, P.O. ANJANI, VIA. PARSA, DISTT. SARAN [BIHAR]" as at 31<sup>st</sup> March, 2022 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 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 evaluating the overall financial statements 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 at 31<sup>st</sup> March 2022 and,
- (ii) In the case of the Income & Expenditure Account of the Excess of Expenditure over Income for the year 31<sup>st</sup> March, 2022.
- (iii) In the case of Receipts & Payments Account for the year ended on 31<sup>st</sup> March 2022.



For RKP ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Signature)*  
(CA. AMIT KR. JHA)

PARTNER

Membership No. 420942

FRN. 322473E

UDIN - 22420942A08MZPL678.....

Place: Patna

Date: 6th Aug, 2022

**Batgach**

& Affiliates  
A Network Approved by ICAI  
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Network Offices  
New Delhi, Mumbai, Chennai, Bangalore  
Hyderabad, Ahmedabad, Jaipur, Trivandrum, Pune, Kochi, Kota





<b>LIABILITIES :</b>	<b>[2]</b>	<b>10,862,730.13</b>	<b>ASSETS</b>	<b>B/F</b>	<b>37,402,503.69</b>
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**Revolving Fund Account**

(As per last account)

**830,920.00** **Establishment of Seed Bank**  
(As per last account under CEE Project)

**206,450.00**

**Fixed Assets Fund Account**

(As per last account)

**Working capital to beneficiaries**

(As per last account)

**600,000.00**

5,072,779.82

20,898,714.00

Add: During the year

25,971,493.82

Less: Depreciation during the year

607,337.13

25,364,156.69

**Excess of Income over Expenditure**

(As per last account)

**Closing Balance**

5,651,308.64

Less: During the year

(156,922.65)

5,494,385.99 (As per Schedule-A attached)

**4,343,239.12**

<b>TOTAL Rs.</b>	<b>42,552,192.81</b>	<b>TOTAL Rs.</b>	<b>42,552,192.81</b>
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PLACE: PATNA  
DATE: 6th Aug, 2022

*Jitendra Kumar*  
SECRETARY

**NAV JAGRITI**

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

FOR RKP ASSOCIATES  
CHARTERED ACCOUNTANTS



*(Signature)*

(CA. AMIT KR. JHA)  
PARTNER  
MRN. 420942

FRN. 322473E

UDIN-22420942-AD&M7P1638

**NAV JAGRITI , VILL-SIKATI, P. O.-ANJANI , VIA -PARSA, DISTT-SARAN , BIHAR**  
**(Consolidated) Income & Expenditure Account for the year ended on 31st March 2022**

<u>EXPENDITURE</u>		Amount (Rs.)	<u>INCOME</u>		Amount (Rs.)
<b>To Expenses under Different Project for the year 2021-22 (F.C.)</b>					
<b>* Recurring Programme Expenses:</b>					
SKN Programme - Sitamarhi	647,114.00		By <u>Grant-in-Aid</u>		
SKN Programme - Muzafferpur & Khagania	2,586,547.00		(As per Schedule-B)		
CASA: Project No. N-IND-2018-0029/01- Supaul	232,295.00		" <u>Grant in Aid Receivable</u>		
KNH - Programme: Project No. 22608- Saran	3,773,316.00		For SSUPSW Programme	350,124.00	
Expenses under COVID-19 relief and support	620,000.00	7,859,272.00	For UNDP Bank Programme	782,290.00	1,132,414.00
<b>* Recurring Administrative Expenses:</b>					
SKN Programme - Sitamarhi	198,262.00		" <u>Interest from Bank (FC Account)</u>		
SKN Programme - Muzafferpur & Khagania	350,577.00		With SBI, Anjani under different projects:		
CASA: Project No. N-IND-2018-0029/01- Supaul	198,317.00		FC A/c- 39962958494	15,971.00	
KNH - Programme: Project No. 22608- Saran	568,802.20		<u>Interest from FC Imprest Bank:</u>		
FC HO Admin Expenses	21,739.36	1,337,697.56	With SBI, old FC A/c- 11899083437		
<b>* Grant in Aid: (Receivable - Plan CCOD Project)</b>					
Written off during the year		10,043.00	SKN Project	5,530.00	
			SKN Project	16,500.00	
			BFW Project	2,301.00	
			H.O.	37,524.00	61,855.00
<b>To Expenses under Different Project for the year 2021-22 (Non F.C.)</b>					
<b>* Administrative Expenses</b>					
Bank Charges		4,886.52	" With SBI, Anjani for Plan India project		
			A/c No.-32283264010	486.00	
<b>* Expenses under SSUPSW Programme (SSUPSW, Govt of Bihar Project in Patna)</b>					
Recurring expenses		6,212,465.00	" With Axis Bank for KNH project		
Refund to HDFC	19,124,856.84		A/c No. 917010044890601	31,663.00	109,975.00
	737,213.82		" <u>Interest with Non -FC Account</u>		
			SBI Anjani Account no.- 11899102939	100.00	
			SBI Anjani Account no.- 11899114106	328.00	
			SBI Anjani Account no.- 11899114117	56.00	
			BOI 44977010001482	1,194.00	
			SBI Patliputra Account No. 32019278390	3,887.00	
			SBI Patliputra Account No. 33585534384	2,574.00	
			Axis Bank Ltd., Gandhi Maidan, A/c No. 918010071340949	1,192.00	
			Axis Bank Ltd., Gandhi Maidan, A/c No. 918010069011071	3,480.00	
			FD SBI Anjani	51,030.00	
			FD Kotak Mahindra Bank, Patna	64,317.00	
			HDFC Bank Ltd., Patna A/c No. 50100416108401	77,836.00	205,994.00
			" <u>Beneficiaries contribution</u>		
			HDFC Project (Gaya)	612,500.00	612,500.00
			" <u>Beneficiaries contribution</u>		
			SKN Project (Sitamarhi)	148,686.00	148,686.00
			" <u>Beneficiaries contribution</u>		
			SKN Project (Sitamarhi)	36,383,640.74	38,485,269.98
			CIF		



*Jitendra Kumar*  
**Secretary**

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

EXPENDITURE :	B/F	INCOME :	B/F
	36,383,640.74		38,485,269.98

To <u>Expenses under UNDP Programme</u> Recurring expenses	2,010,018.00	By Donation under COVID-19 Relief and support	3,687,000.00
" <u>Expenses under SEEDS Programme</u> Recurring expenses	135,000.00	" Donation - General	336,000.00
" Expenses under COVID-19 relief and support	4,222,990.00	" Sale proceeds under Plastic waste Management programme	7,126,635.00
" Expenses under Plastic Waste Management programme	6,870,000.00	Donation in kind	8,000,000.00
" Recurring expenses under Head Office	374,215.94	Plastic recycling unit - machinery (Donated by UNDP)	
" Plastic recycling unit - machinery (Donated by UNDP) (transfer to balance sheet)	8,000,000.00	Blankets (Donated by Powergrid Corporation of India Limited, Patna)	65,488.00
" Distribution of blankets to the beggars	65,488.00	<u>Organization's Land Re-valuation</u> (Re-valuation made as per Govt. rate 2020)	20,690,000.00
<u>Land Re-valuation</u> (Re-valuation made as per Govt. rate 2020) Recurring expenses	20,690,000.00	Membership fee	9,000.00
" <u>Fixed assets fund</u> (created during the year and transferred to Balance sheet)	199,714.00	<u>Excess of Expenditure over Income</u> (transfer to balance sheet)	156,922.65
" <u>Unutilized amount of grant transferred to Fund Account</u> Recurring expenses	1,756,274.13		
" Depreciation on fixed assets	607,337.13	" Unutilized amount of grant transferred from Fund Account	2,151,025.18
Less: Set off from Fixed Assets fund (As per schedule C)	607,337.13		

TOTAL RS	TOTAL RS
80,707,340.81	80,707,340.81

FOR RKP ASSOCIATES  
CHARTERED ACCOUNTANTS

  
(CA) AMIT KR. JHA  
PARTNER  
MRN. 420942  
FRN. 3224735  
UDIN-22420942-ADAMIZ-1678



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

PLACE: PATNA  
DATE: 6th Aug, 2022



**NAV JAGRITI, VILL.-SIKATI, P.O.-ANJANI, DISTT-SARAN, BIHAR**  
(Consolidated) Receipts & Payments Account for the year ended on 31st March 2022

RECEIPTS	Amount (Rs.)	PAYMENTS	Amount (Rs.)
To Opening Balance (As per last account) (As per schedule A)		By, Expenses under Different Scheme for the year 2021-22	
		" Recurring Programme Expenses:	
		SKN Programme - Sitamarhi	647,114.00
		SKN Programme - Muzafferpur & Khagaria	2,586,547.00
		Bread for the World : Project No. N-IND-2018-0029/01- Supaul	232,295.00
		KNH - Programme: Project No. 22608- Saran	3,773,316.00
		Expenses under COVID-19 relief and support	620,000.00
			<b>7,859,272.00</b>
" Grant- In-Aid (As per Schedule -B)	4,934,105.82	" Recurring Administrative Expenses:	
" Interest from Bank (FC Account) With SBI, Paliamment Street, New Delhi FC A/c- 39962958494	37,854,483.98	SKN Programme - Sitamarhi	198,262.00
		SKN Programme - Muzafferpur & Khagaria	350,577.00
		Bread for the World : Project No. N-IND-2018-0029/01- Supaul	198,317.00
		KNH - Programme: Project No. 22608- Saran	536,864.20
		FC HO Admin Expenses	21,739.36
			<b>1,305,759.56</b>
" Interest from FC Imprest Bank: With SBI, old FC A/c- 11899083437 SKN Project SKN Project BitW Project H.O.	15,971.00	" Liability Payment Under Different Programmes	
		SKN Programme - Sitamarhi	7,810.00
		SKN Programme - Muzafferpur & Khagaria	19,299.00
		KNH - Programme: Project No. 22608- Saran	33,953.00
		PLAN International : Project No. IN09068 - Saran	658,713.00
			<b>719,775.00</b>
" With SBI, Anjani for Plan India project A/c No.-3228264010	5,530.00	By Expenses under Different Project for the year 2021-22 (Non F.C.)	
		" Administrative Expenses	
		Bank Charges	4,886.52
			<b>4,886.52</b>
" With Axis Bank for KNH project A/c No. 917010044890601	16,500.00	" Expenses under SSUPSW Programme (SSUPSW, Govt of Bihar Project in Patna)	
		Recurring expenses	6,212,485.00
		Liability Payment	878,167.00
			<b>7,090,652.00</b>
" Interest with Non -FC Account SBI Anjani Account no.- 11899102939 SBI Anjani Account no.- 11899114106 SBI Anjani Account no.- 11899114117 BOI 449710110007482 SBI Patliputra Account No. 32019278390 SBI Patliputra Account No. 33585534384 Axis Bank Ltd., Gandhii Maidan, A/c No. 918010071340949 Axis Bank Ltd., Gandhii Maidan, A/c No. 918010068011071 FD SBI Anjani FD Kotlak Mahindra Bank, Patna HDFC Bank Ltd., Patna A/c No. 50100416108401	2,301.00 37,524.00 61,855.00 486.00 31,663.00 109,975.00 100.00 328.00 56.00 1,194.00 3,887.00 2,574.00 1,192.00 3,460.00 51,030.00 64,317.00 77,836.00	Expenses under HDFC Programme Recurring expenses Refund to HDFC Assests Liability Payment Relief Project at Gaya	19,124,856.84 737,213.82 199,714.00 51,946.00 336,000.00
			<b>205,994.00</b>
			<b>43,104,558.80</b>
			<b>37,430,075.74</b>



*J. Jaganmohan Prasad*  
Secretary

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

RECEIPTS :		PAYMENTS :	
To	B/F	B/F	
Beneficiaries contribution HDFC Project (Gaya)		612,500.00	612,500.00
* Beneficiaries contribution SKN Project (Sitamarhi)		148,686.00	148,686.00
* Donation under COVID-19 relief and support		3,687,000.00	2,010,018.00
* Donation - General		336,000.00	
* Sale proceeds under Plastic waste Management programme		7,126,635.00	135,000.00
* Liability under SSUPSW Project		350,124.00	4,222,990.00
* Loan under UNDP Project		782,290.00	6,870,000.00
* Donation in kind Plastic recycling unit - machinery (Donated by UNDP)		8,000,000.00	374,215.94
* Blankets (Donated by Powergrid Corporation of India Limited, Patna)		65,488.00	8,000,000.00
* Land Re-valuation (Re-valuation made as per Govt. rate 2020)		20,690,000.00	10,069.00
* Membership fee		9,000.00	65,488.00
			20,690,000.00
			4,343,239.12
			84,912,291.80
			84,912,291.80

TOTAL Rs.

TOTAL Rs.

TOTAL Rs.



FOR RKP ASSOCIATES  
CHARTERED ACCOUNTANTS

*Jhankar Kumar*  
Secretary

**NAV JAGRITI**

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

(CA AMIT KR. JHA)  
PARTNER  
MRN. 420942

FRN. 322473E  
UDIN-22420942-2022-01-15-1578

PLACE: PATNA  
DATE: 6th Aug. 2022

**Schedule- A****NAV JAGRITI : VILL - SIKATI : P.O.-ANJANI, VIA : PARSA, DISTT-SARAN, BIHAR  
(Consolidated) Schedule of Opening & Closing Balance for the Year 2021-2022**

As on 01.04.2021	PARTICULARS		As on 31.03.2022
	<b>Cash In hand</b>		
	<b>General section:</b>		
8,119.46	Seed bank		8,119.46
	<b>With SBI, Parllament Stroot, Now Dolhl</b>		
-	Account No. 39962958494		4,299.01
	<b>With SBI, Anjani Branch, Saran (FC)</b>		
	Account No. 11899083437		
78,783.40	General	31,316.70	
337,106.00	S.K.N. (Sitamarhi)		
1,579,065.00	S.K.N. (Muzffarpur and Khagaria)	1,460,996.00	1,492,312.70
	<b>With SBI, Anjani Branch, Saran (FC)</b>		
14,942.00	Account No. 32283264010 (Plan Project)		5,385.00
	<b>With Axis Bank, Patna (FC)</b>		
123,459.62	A/c No. 917010044890601 (KNH Project)		238,561.42
	General		62.00
	<b>With Axis Bank, Gandhi Maidan, Patna (FC)</b>		
0.16	AKF A/c No. 918010012447777		-
	<b>With Kotak Mahindra Bank, Exhibition Road, Patna (FC)</b>		
6,597.00	A/c No. 2611303952		6,597.00
	<b>SBI, Account No.11899102939</b>		
3,624.88	General		3,724.88
	<b>SBI, Account No.11899114106</b>		
12,002.51	General		12,330.51
	<b>SBI, Account No.11899114117</b>		
2,102.57	General		2,158.57
2,165,802.60	C/F		1,773,550.55

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





2,165,802.60	B/F	1,773,550.55
6,241.00	ICICI Bank, Patna, A/C No. 625901141557 General	6,241.00
79,783.70	SBI, ADB, Parsa, A/C No. 11548372690 General	79,783.70
89,564.89	Bank of India, Runnisaidpur A/C No. 449710110001482 General	2,139.09
7,276.00	Bank of India, Runnisaidpur A/C No. 449710110002090 General	7,276.00
33,060.25	SBI, Patliputra, Patna, A/C No. 32019278390 General	9,817.75
9,432.60	SBI, Patliputra, Patna, A/C No. 33585534384 General fund	1,799.38
149,885.78	Axix Bank Ltd., Gandhi Maidan, Patna, A/c No. 918010071340949 General	61,735.78
153,470.00	Axix Bank Ltd., Gandhi Maidan, Patna, A/c No. 918010069011071 General	47,794.06
-	HDFC Bank Ltd., Patna A/c No. 50100416108401	180.81
	<b>Fixed deposit with</b>	
1,065,306.00	SBI, Anjani, Saran	1,116,336.00
50,000.00	Post Office, Chapra	50,000.00
1,113,211.00	Kotak Mahindra Bank, Patna	1,177,528.00
	<b>Advance</b>	
11,072.00	Under KNH Project	9,057.00
4,934,105.82	Total Rs	4,343,239.12

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



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

Schedule of GRANT-IN-AID forming part of Statement of Account for the year ended on 31st March, 2022

A	PARTICULARS	Total Grant received	Grant received against previous year	Grant for the year
A	B	C	D	E=(C-D)
<b>A. Foreign Section</b>				
1	<b>PLAN INTERNATIONAL</b> Received from Plan International, UK	648,670.00	648,670.00	
2	<b>STICHTING KINDER POST ZEGELS, NEDERLAND (SKN)</b> Project No. 1229283-2 (Sitamarhi)	510,550.00		510,550.00
3	<b>STICHTING KINDER POST ZEGELS, NEDERLAND (SKN)</b> Project No. 12448694 & 12521541 (Muzafferpur and Khagaria)	2,821,854.00		2,821,854.00
4	<b>Bread for the World (BfiW), Germany</b> Project No. N-IND-2018-0029/01 (Supaul)	428,311.00		428,311.00
5	<b>Kinder Not Hilfe (KNH), Germany</b> Project No. 22608 (Nayi Zindgi)	4,425,557.00		4,425,557.00
6	<b>Vanitha Kommu</b>	50,000.00		50,000.00
7	<b>Viiavendra Rao</b>	72,913.51		72,913.51
8	<b>Upamanyu Datta</b>	300,000.00		300,000.00
9	<b>Doris King</b>	85,975.00		85,975.00
10	<b>Takada Mio</b>	36,250.00		36,250.00
<b>TOTAL Rs.</b>		<b>9,380,080.51</b>	<b>648,670.00</b>	<b>8,731,410.51</b>
<b>(B) GENERAL FUND (NON-FC)</b>				
1	<b>HDFC Bank Limited</b> (Received from HDFC Bank Ltd. For Project No. P0357)	20,036,075.47	51,946.00	19,984,129.47
2	<b>HDFC Bank Limited</b> (Received from HDFC Bank Ltd. For COVID-10 Relief Programme 2021-22)	336,000.00		336,000.00
3	<b>State Society for Ultra Poor &amp; Social Welfare (SSUPSW)-Saksham</b> Received from SSUPSW, Patna	6,740,528.00	878,167.00	5,862,361.00
4	<b>United Nations Development Programme (UNDP), New Delhi</b> Plastic Waste Management Programme	1,226,800.00		1,226,800.00
5	<b>Sustainable Environment &amp; Ecological Development Society (SEEDS)</b>	135,000.00		135,000.00
<b>Total (B)</b>		<b>28,474,403.47</b>	<b>930,113.00</b>	<b>27,544,290.47</b>
<b>TOTAL RS. (A) + (B)</b>		<b>37,854,483.98</b>	<b>1,578,783.00</b>	<b>36,275,700.98</b>

  
 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

## SCHEDULE OF FIXED ASSETS AS ON 31.03.2022

Sl. No.	PARTICULARS	As on 31.03.2021	Addition during the year	Total	Rate of Depreciation	Depreciatelon during the year	Total value as on 31.03.2022
<b>General Fund</b>							
1	Building	161,149.51	-	161,149.51	10%	16,114.95	145,034.56
2	Land	301,000.00	20,699,000.00	21,000,000.00	-	-	21,000,000.00
3	Furniture & Fixture	197,160.37	97,350.00	294,510.37	10%	29,451.04	265,059.33
4	Motorcycle	22,806.04	-	22,806.04	15%	3,420.91	19,385.14
5	Almirah	11,153.54	24,780.00	35,933.54	10%	3,593.35	32,340.18
6	Carpet	6,351.34	-	6,351.34	10%	635.13	5,716.21
7	Cycle	1,553.95	-	1,553.95	10%	155.39	1,398.55
8	Sewing machine	2,136.21	-	2,136.21	10%	213.62	1,922.59
9	Utensils	91,144.08	-	91,144.08	10%	9,114.41	82,029.67
10	Knitting machine	1,592.65	-	1,592.65	10%	159.26	1,433.38
11	Camera	11,500.19	-	11,500.19	15%	1,725.03	9,775.16
12	Fan	12,948.79	25,620.00	38,568.79	10%	3,856.88	34,711.91
13	Typewriter	807.95	-	807.95	10%	80.79	727.15
14	Library books	833.72	-	833.72	10%	83.37	750.35
15	Computer shelf	240.14	-	240.14	10%	24.01	216.13
16	Gas chullah	390.25	-	390.25	10%	39.02	351.22
17	Computer	307.57	-	307.57	40%	123.03	184.54
18	Spray machine	524.66	-	524.66	10%	52.47	472.19
19	Dumpi level	975.62	-	975.62	10%	97.56	878.05
20	Solar plate	367.75	-	367.75	40%	147.10	220.65
21	Tractor & trolly	6,312.74	-	6,312.74	15%	946.91	5,365.83
22	Lap top	37.58	49,500.00	49,537.58	40%	19,815.03	29,722.55
23	Water pump installation	3,312.62	-	3,312.62	15%	496.89	2,815.73
24	Xerox machine	325.10	-	325.10	15%	48.76	276.33
25	Invertor	559.89	-	559.89	15%	83.98	475.90
26	Battery	2,069.48	-	2,069.48	15%	310.42	1,759.06
27	LCD Projector	2,036.24	-	2,036.24	15%	305.44	1,730.81
28	Coffee machine	940.67	-	940.67	15%	141.10	799.57
29	Mega phone	621.34	-	621.34	10%	62.13	559.21
30	Thellah	2,400.65	-	2,400.65	10%	240.07	2,160.59
31	Flood kit	1,412.15	-	1,412.15	10%	141.21	1,270.93
32	Mobile	898.83	-	898.83	15%	134.82	764.00
33	Flood shelter (CFFS Project)	632,888.45	-	632,888.45	10%	63,288.85	569,599.61
34	DIC Equipment	1,392.19	-	1,392.19	15%	208.83	1,183.37
35	CCTV	7,965.19	-	7,965.19	40%	3,186.08	4,779.11
36	Iron	502.79	-	502.79	10%	50.28	452.51
37	Tube Light/Electrical Fittings	2,251.24	2,464.00	4,715.24	40%	1,886.10	2,829.15
38	Water Dispensers	3,321.51	-	3,321.51	10%	332.15	2,989.36
39	Miscellaneous	384.75	-	384.75	10%	38.48	346.28
40	Games & Cultural Instruments	3,314.33	-	3,314.33	15%	497.15	2,817.18
41	Printer	2,642.66	-	2,642.66	15%	396.40	2,246.26
42	Refrigerator/Freezer	7,027.75	-	7,027.75	10%	702.78	6,324.98
43	R/O Water Filter	14,379.35	-	14,379.35	10%	1,437.94	12,941.42
44	Television Set	8,478.52	-	8,478.52	15%	1,271.78	7,206.74
45	Washing Machine	5,285.31	-	5,285.31	15%	792.80	4,492.52
	<b>Sub total of General fund</b>	<b>1,535,705.66</b>	<b>20,898,714.00</b>	<b>22,434,419.66</b>		<b>165,903.71</b>	<b>22,268,515.96</b>

*Jitendra Kumar*  
Secretary

**NAV JAGRITI**

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





Sl. No.	PARTICULARS	As on 01.04.2020	Addition during the year	Total	Rate of Depreciation	Depreciateion during the year	Total value as on 31.03.2021
<b>FC Fund</b>							
1	School Building-Kapasahar	36,455.41	-	36,455.41	10%	3,645.54	32,809.87
2	School Building-Sitamadhi	211,743.70	-	211,743.70	10%	21,174.37	190,569.33
3	Hospital Building	47,907.25	-	47,907.25	10%	4,790.73	43,116.53
4	Furniture & Fixture	504,281.77	-	504,281.77	10%	50,428.18	453,853.59
5	Motorcycle	507,643.18	-	507,643.18	15%	76,146.48	431,496.71
6	Musical Instrument	1,199.51	-	1,199.51	15%	179.93	1,019.58
7	Computer	116,018.48	-	116,018.48	40%	46,407.39	69,611.09
8	Laptop	50,170.81	-	50,170.81	40%	20,068.32	30,102.49
9	Tractor & Trolley	4,656.39	-	4,656.39	15%	698.46	3,957.93
10	Kitchenware	7,944.98	-	7,944.98	10%	794.50	7,150.48
11	Ambulance	3,505.99	-	3,505.99	15%	525.90	2,980.09
12	Solar System	44.57	-	44.57	40%	17.83	26.74
13	Agriculture service station	523,599.93	-	523,599.93	10%	52,359.99	471,239.94
14	Flood shelter	771,180.91	-	771,180.91	10%	77,118.09	694,062.82
15	Almirah	48,093.14	-	48,093.14	10%	4,809.31	43,283.83
16	Generator	42,310.16	-	42,310.16	15%	6,346.52	35,963.63
17	Digital camera	52,622.97	-	52,622.97	15%	7,893.44	44,729.52
18	LCD-Projector	411.96	-	411.96	15%	61.79	350.17
19	Photocopier	1,192.68	-	1,192.68	15%	178.90	1,013.78
20	Inverter & Battery	54,495.41	-	54,495.41	15%	8,174.31	46,321.10
21	Printer	90,602.64	-	90,602.64	15%	13,590.40	77,012.24
22	Water Filter	15,600.25	-	15,600.25	10%	1,560.03	14,040.23
23	Cooler	8,424.32	-	8,424.32	10%	842.43	7,581.89
24	Pico Device with Speaker	66,370.00	-	66,370.00	15%	15,532.50	50,837.50
25	Bicycle	48,218.77	-	48,218.77	10%	2,410.94	45,807.83
26	T.V 40"	58,274.69	-	58,274.69	15%	4,370.60	53,904.09
27	Office Equipments	222,491.87	-	222,491.87	10%	11,124.59	211,367.28
28	TAB	17,223.84	-	17,223.84	40%	6,889.54	10,334.30
<b>Operational Theater</b>							
1	O.T.Light	1,942.13	-	1,942.13	15%	291.32	1,650.81
2	Airconditioner	882.79	-	882.79	15%	132.42	750.37
3	Stablizer	668.40	-	668.40	15%	100.26	568.14
4	Stetho Cardio	464.09	-	464.09	15%	69.61	394.48
5	Mulux	2,019.82	-	2,019.82	15%	302.97	1,716.84
6	X-Ray Michine	4,136.49	-	4,136.49	15%	620.47	3,516.02
7	Oxymetre	1,942.13	-	1,942.13	15%	291.32	1,650.81
8	Operational equipments	3,224.39	-	3,224.39	15%	483.66	2,740.73
9	Furniture	3,007.86	-	3,007.86	10%	300.79	2,707.07
10	Hospital Bed	3,097.26	-	3,097.26	10%	309.73	2,787.53
11	Generator	1,790.80	-	1,790.80	15%	268.62	1,522.18
12	Steel Almirah	1,212.41	-	1,212.41	10%	121.24	1,091.17
<b>TOTAL RS.</b>		<b>3,537,074.16</b>	<b>-</b>	<b>3,537,074.16</b>		<b>441,433.42</b>	<b>3,095,640.74</b>
<b>TOTAL RS.</b>		<b>5,072,779.82</b>	<b>20,898,714.00</b>	<b>25,971,493.82</b>		<b>607,337.13</b>	<b>25,364,156.69</b>

*Jitendra Kumar*  
Secretary

**NAV JAGRITI**

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





**NAV JAGRITI (REGD.)**

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

**Schedules forming part of Accounts for the year ended 31st March 2022**

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 Income Tax Act, 1961.

**5. Grants & subsidies**

Grants & subsidies are accounted 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

*(Signature)*  
(CA. AMIT KR. JHA)  
PARTNER

Membership No. 420942

FRN. 322473E

UDIN - 22420942.A00M.Z.E.1678

Place: Patna

Date: 6th Aug, 2022