



H. O. : 1st Floor, Grand Chandra Premises, Near C.P. Thakur Mkt. Complex, Fraser Road, Patna - 1 (BIHAR),
Phone/Fax - 0612-2332140 (O)

B. O. : • DELHI • NOIDA • KOLKATA • DUMKA

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 31st March, 2020 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 31st March 2020 and,
- (ii) In the case of the Income & Expenditure Account of the Excess of Income over Expenditure for the year 31st March, 2020.
- (iii) In the case of Receipts & Payments Account for the year ended on 31st March 2020.



For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

[KUNAL KUMAR JHA]
PARTNER

Membership No.-516948

UDIN - 20516948AAAAES9953

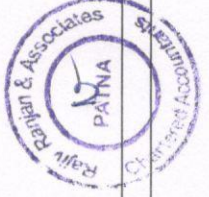
Place: Patna

Date : 01st September, 2020.

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

(Consolidated) Balance Sheet as at 31st March 2020

<u>LIABILITIES</u>	Amount	<u>ASSETS & PROPERTIES</u>	Amount
Capital Fund		Fixed Assets	
(As per last account)		(As per Schedule-C attached)	5,392,680.24
Fund Account (Unutilised)		Grant in Aid Receivable	
(As per last account)	2,708,173.43	(As per last account)	9,390,408.34
Less: Transferred to Income & Expenditure Account	2,708,173.43	Less: Received during the year (Foreign Section)	973,561.34
Add: Transferred form Income & Expenditure Account	4,718,178.56		8,416,847.00
		Add: During the year	
Loan from Secretary, members & beneficiaries		Foreign Section	
(As per last account)		Save the children Project No. G0211	14,400.00
		Save the children Project No. G0287	734,971.00
Liabilities under different projects		General Section	
(As per last account)	4,635,875.00	SSUPSW Project	917,716.00
Less: Paid During the Year General Section	510,628.00	Save The Children	32,250.00
Less: Paid during the year Foreign Section	1,123,770.00		10,116,184.00
	3,001,477.00	TDS Receivable	
Add: During the year: (FC)		(As per last account)	19,687.00
Plan Project	95,921.00	Add: During The Year	6,847.00
Save the children Project No. G0211	17,550.00		
KNH Project	32,372.00	Loan to different Projects	
SKN Sitamarhi	123,884.00	(As per last account)	
SKN Muzaffarpur & Khagaria	237,257.00	APMAS Project	194,000.00
Save the children Project No. G0287	738,838.00	SSUPSW Project	630,000.00
Save the children Project No. G0301	34.00		
Aga Khan Foundation Project	128,707.00		
Add: During the year: (General)			
For SSUPSW Project	1,057,759.00	Loan to beneficiaries	
For TDS and EPF	33,356.00	under the Rang De project	933,383.00
	1,091,115.00	(As per Last Account)	
Loan from Rang De Project			
(As per Last A/C)	654,099.00		
	14,193,317.56		17,098,781.24



[2]	14,193,317.56	ASSETS	B/F	17,098,781.24
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Secured Loan from SBI, Anjani

(As per last account)
Add : During the year

546,414.66
5,710.95

Establishment of Seed Bank
(As per last account under CEE Project)

206,450.00

Less: Paid During the year

552,125.61
552,125.61

Working capital to beneficiaries
(As per last account)

600,000.00

Revolving Fund Account

(As per last account)

830,920.00

Closing Balance

(As per Schedule-A attached)

7,869,619.20

Fixed Assets Fund Account

(As per last account)

5,693,198.08

Add: During the year

6,151,788.08

Less: Depreciation during the year

759,107.85

5,392,680.24

Excess of Income over Expenditure

(As per last account)

3,995,374.13

Add: During the year

1,362,558.51

5,357,932.64

TOTAL Rs.	25,774,850.44	TOTAL Rs.	25,774,850.44
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PLACE: PATNA
DATE : 01ST September, 2020



As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

[Signature]

[KUNAL KUMAR JHA]
PARTNER
Membership No. 516948
UDIN:20516948AAAAAES9953

NAV JAGRITI , VILL-SIKATI, P. O.-ANJANI , VIA -PARSA, DISTT-SARAN , BIHAR
(Consolidated) Income & Expenditure Account for the year ended on 31st March 2020

EXPENDITURE		INCOME	
		Amount (Rs.)	Amount (Rs.)
To Expenses under Different Scheme for the year 2019-20			
" Recurring Programme Expenses:			
SKN Programme: Proj. No. 12292483-2 - Sitamarhi	1,560,862.00	By Grant: In-Aid (As per Schedule-B)	44,032,789.66
SKN Programme: Proj. No. 12423199 & 12448694- Muz. & Khag	1,181,797.00	" Grant in Aid (Receivable)	
PLAN International :Project No. IN09280 & IN09534 - Saran	7,655,719.00	Foreign Section	
Save the children Project No. (G0211)	135,000.00	Save the children Project No. G0211	14,400.00
Save the children Project No. (G0287)	1,705,835.00	Save the children Project No. G0287	734,971.00
Save the children Project No. (G0301)	99,280.00	General Section	
CASA: Project No. N-IND-2018-0029/01- Supaul	543,832.00	For SSUPSW Programme	917,716.00
Aga Khan Foundation Programme- Saran and Siwan	14,004,134.55	For SAVE THE CHILDREN Programme	32,250.00
KNH - Programme: Project No. 22608- Saran	2,306,612.00		1,699,337.00
	29,193,071.55	Beneficiaries Contribution (SKN Project)	115,000.00
" Recurring Administrative Expenses:			
SKN Programme: Proj. No. 12292483-2 - Sitamarhi	501,410.00	Interest from Bank (FC Account)	
SKN Programme: Proj. No. 12423199 & 12448694- Muz. & Khag	284,289.00	With SBI, Anjani under different projects:	
Save the children Project No. (G0211)	9,000.00	FC A/c- 11899083437	
PLAN International : Project No. IN09068 - Saran	1,727,528.00	SKN Project	11,402.00
Save the children Project No. (G0287)	295,107.00	CASA	8,250.00
CASA: Project No. N-IND-2018-0029/01- Supaul	337,594.00	Save the children (G0211)	216.00
Aga Khan Foundation Programme- Saran and Siwan	3,543,013.00	Save the children (G0287)	4,455.00
KNH - Programme: Project No. 22608- Saran	1,122,307.47	Save the children (G0301)	233.00
FC HO Admin Expenses	50,664.00	H.O.	56,263.00
	7,870,912.47		80,819.00
" Creation of fixed assets transferred to fixed asset fund account			
	458,590.00	Interest from FC Imprest Bank:	
		With SBI, Anjani for Plan India project	
		A/c No. -32283264010	46,401.00
		" With Axis Bank for KNH project	
		A/c No. 917010044890601	12,102.00
		" With Central Bank, Chapra	
		Account No. 3606834070 (KNH Project)	9,366.00
		" With Axis Bank for AKF project	
		A/c No. 918010012447777	91,755.15
		Interest with Non-FC Account	
		SBI Anjani Account no. - 11899102939	117.00
		SBI Anjani Account no. - 11899114106	1,759.00
		SBI Anjani Account no. - 11899114117	68.00
		SBI Patliputra Account No. 33585534384	1,552.00
		SBI Patliputra Account No. 32019278390	2,014.00
		Axis Bank Ltd., Gandhi Maidan, A/c No. 91801007	1,024.00
		Bank of India Rummi Account no. - 4497101100014	58.00
		Allahabad Bank A/C No. 50325641717	198.00
		Axis Bank A/C No. 9180100690110001	472.00
		FD Kotak Mahindra Patna	68,470.00
		FD SBI Anjani	98,601.00
			174,333.00
			414,776.15
			46,261,902.81

NAV JAGRITI
Secretary
Vill-Sikati, P.O. Anjani, Via Parsa

RAJIV RAJAN & ASSOCIATES
PAINA

EXPENDITURE :	B/F	INCOME :	B/F
To <u>Administrative Expenses</u>			46,261,902.81
Recurring Expenses	6,627.00	By Membership fee	5,500.00
Bank Charges	12,415.20	" Donation	586,137.00
" <u>Expenses with Beggars Home</u> (SSUPSW, Govt of Bihar Project in Patna) Recurring expenses	5,481,149.00	" Unutilized amount of grant transferred from Fund Account	2,708,173.43
" <u>Expenses : Save The Children Programme</u> Recurring expenses	322,500.00		
" <u>Expenses : Jindal Foundation</u> Recurring expenses	15,000.00		
" <u>Expenses : SKN Project Sitamarhi</u> Recurring expenses	115,000.00		
<u>Interest and Bank Charges OD A/C 31544349598</u>	5,710.95		
" Unutilized amount of grant transferred from Fund Account	4,718,178.56		
" <u>Depreciation on fixed assets</u> Less: Set off from Fixed Assets fund (As per schedule C)	759,107.85 759,107.85		
Excess of Income over Expenditure Transferred to Balance Sheet	1,362,558.51		
TOTAL RS	49,561,713.24	TOTAL RS	49,561,713.24

As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS



[KUNAL KUMAR JHA]
PARTNER
Membership No. 516948
UDIN:20516948AAAAAES953



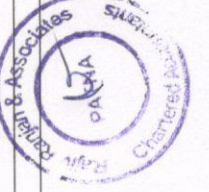
PLACE: PATNA
DATE : 01ST September, 2020

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

(Consolidated) Receipts & Payments Account for the year ended on 31st March 2020

RECEIPTS		PAYMENTS	
	Amount (Rs.)		Amount (Rs.)
By	Opening Balance	To	Expenses under Different Scheme for the year 2019-20
	(As per last account)		
	(As per schedule A)		
		" Recurring Programme Expenses:	
		SKN Programme: Proj. No. 12292483-2 - Sitamarhi	1,436,978.00
		SKN Programme: Proj. No. 12423199 & 12448694- Muz. & K	944,540.00
		PLAN International: Project No. IN09068 - Saran	7,559,798.00
		Save the Children (G0211)	117,450.00
		Save the Children (G0287)	966,997.00
		Save the Children (G0301)	99,246.00
		CASA: Project No. N-IND-2018-0029/01- Supaul	543,832.00
		Aga Khan Foundation Programme- Saran and Siwan	13,875,427.55
		KNH - Programme: Project No. 22608- Saran	2,274,240.00
			27,818,508.55
		" Recurring Administrative Expenses:	
		SKN Programme: Proj. No. 12292483-2 - Sitamarhi	501,410.00
		SKN Programme: Proj. No. 12423199 & 12448694- Muz. & K	284,289.00
		Save the Children (G0211)	9,000.00
		PLAN International: Project No. IN09068 - Saran	1,727,528.00
		Save the Children (G0287)	295,107.00
		CASA: Project No. N-IND-2018-0029/01- Supaul	337,594.00
		Aga Khan Foundation Programme- Saran and Siwan	3,543,013.00
		KNH - Programme: Project No. 22608- Saran	1,122,307.47
		FC HO Admin Expenses	50,664.00
			7,870,912.47
		" Non Recurring Expenses Under Different Projects	
		PLAN International: Project No. IN09068 - Saran	128,390.00
		SKN Programme: Proj. No. 12423199 & 12448694- Muz. & K	330,200.00
			458,590.00
		" Liability Payment Under Different Programmes	
		Save the Children DRR Programme: Project No. - G0125 - Khe	265,677.00
		KNH - Programme: Project No. 22608- Saran	45,274.00
		PLAN International: Project No. IN09068 - Saran	39,419.00
		Aga Khan Foundation Programme- Saran and Siwan	773,400.00
			1,123,770.00

Amount (Rs.)	
11,402.00	50,191,607.03
8,250.00	CIF
216.00	
4,455.00	
233.00	
56,263.00	
80,819.00	
46,401.00	
12,102.00	
9,366.00	
91,755.15	
240,443.15	
91,755.15	
240,443.15	
50,191,607.03	
CIF	37,271,781.02



NAV JAGRITI
Vill-Sikati, P.O.-Anjani, Distt-Saran, Bihar
Secretary

RECEIPTS :	B/F	50,191,607.03	PAYMENTS :	B/F	37,271,781.02
" <u>Interest with Non-FC Account</u>			" <u>Administrative Expenses</u>		
SBI Anjani Account no.- 11899102939	117.00		Recurring Expenses	6,627.00	
SBI Anjani Account no.- 11899114106	1,759.00		Bank Charges	12,415.20	19,042.20
SBI Anjani Account no.- 11899114117	68.00				
SBI Patliputra Account No. 33585534384	1,552.00		" <u>Expenses with Beggars Home</u>		
SBI Patliputra Account No. 32019278390	2,014.00		(SSUPSW, Govt of Bihar Project in Patna)		
Axix Bank Ltd., Gandhi Maidan, A/c No. 918010071340949	1,024.00		Recurring expenses	4,423,390.00	
Bank of India Runni Account no.- 4497101100001482	58.00		Liability Payment	466,353.00	
Allahabad Bank A/C No. 50325641717	198.00				
Axis Bank A/C No. 9180100690011071	472.00		" <u>Expenses : Save The Children Programme</u>		
FD Kotak Mahindra Patna	68,470.00		Recurring expenses	289,144.00	
FD SBI Anjani	98,601.00	174,333.00			
" <u>Membership fee</u>		5,500.00	" <u>Expenses : Jindal Foundation</u>		
			Recurring expenses	15,000.00	
" <u>Donation</u>		586,137.00	" <u>Expenses : SKN Project Sitamarhi</u>		
" <u>Beneficiaries contribution</u>		115,000.00	Recurring expenses	115,000.00	
SKN Project (Sitamarhi)			" <u>IDS & PF Laibilities</u>		
			" <u>Secured Loan from SBI OD A/C 31544349598</u>		
			Repayment of Loan	552,125.61	
			" <u>TDS on FDR</u>		6,847.00
			" <u>Closing Balance</u>		7,869,619.20
			(As per Schedule-A)		
TOTAL Rs.		51,072,577.03	TOTAL Rs.		51,072,577.03

As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS



[KUNAL KUMAR JHA]

PARTNER

Membership No. 516948

UDIN:20516948AAAAAES9953

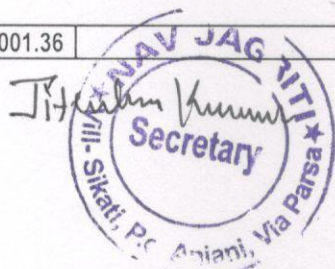


PLACE: PATNA

DATE : 01ST September, 2020

Schedule- A**NAV JAGRITI : VILL - SIKATI : P.O.-ANJANI, VIA : PARSA, DISTT-SARAN, BIHAR
(Consolidated) Schedule of Opening & Closing Balance for the Year 2019-2020**

As on 01.04.2019	PARTICULARS		As on 31.03.2020
	Cash in hand		
	FC Section:		
465.00	Plan Internation	-	
110.00	Aga Khan Foundation	316.00	
507.00	KNH	717.00	1,033.00
	General section:		
2,244.00	General	2,244.00	
8,119.46	Seed bank	8,119.46	10,363.46
	With SBI, Anjani Branch, Saran (FC) Account No. 11899083437-		
33,206.90	General	38,805.90	
413,459.00	S.K.N. (Sitamarhi)	560,097.00	
	S.K.N. (Muzffarpur and Khagaria)	1,273,063.00	
	Save (G0211)	3,366.00	
	Save (G0287)	8,322.00	
	Save (G0301)	66,587.00	
26,702.00	Church's Auxiliaty for Social Action (CASA)	103,526.00	2,053,766.90
	With SBI, Anjani Branch, Saran (FC) Account No. 32283264010 (Plan Project)		
1,372,998.88			1,478,257.88
	With Axis Bank, Patna (FC) KNH A/c No. 917010044890601		
-			750,193.42
	With Central Bank of India, Saran (FC) Account No. 3606834074		
594,643.89	KNH		
	With Axis Bank, Gandhi Maidan, Patna (FC) AKF A/c No. 918010012447777		
23,813.66			927,514.26
	SBI, Account No.11899102939		
3,410.88	General		3,527.88
	SBI, Account No.11899114106		
101.12	General		11,681.51
	SBI, Account No.11899114117		
1,978.57	General		2,046.57
	ICICI Bank,Patna, A/C No. 625901141557		
6,241.00	General		6,241.00
2,488,001.36	CIF		5,244,625.88



2,488,001.36	B/F	5,244,625.88
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SBI, ADB , Parsa, A/C No. 11548372690
79,783.70 General 79,783.70

Bank of India,Runnisaidpur A/C No. 449710110001482
1,691.89 General 1,749.89

Bank of India,Runnisaidpur A/C No. 449710110002090
6,640.00 General 6,640.00

SBI, Patliputra, Patna, A/C No. 32019278390
2,200.25 General 33,229.25

SBI, Patliputra, Patna, A/C No. 33585534384
6,815.70 General fund 7,872.10
819.00 SSUPSW fund 140,043.00

1,566.58 Kotak Mahindra Bank, Patna; A/C No. 2611137083

45,816.40 Axix Bank Ltd., Gandhi Maidan, Patna, A/c No. 918010071340949
General 2,046.38

Axix Bank Ltd., Gandhi Maidan, Patna, A/c No. 91801006901171
General 14,252.00

Fixed deposit with

907,209.00 SBI,Anjani,Saran 1,000,000.00
50,000.00 Post Office,Chapra 50,000.00
1,056,343.00 Kotak Mahindra Bank , Patna 1,117,966.00

Allahabad Bank

22,452.00 A/C No. 50325641717

Advance

3,281.00 Under Plan project 44,539.00
248,373.00 Under AKF Project 117,381.00
23,820.00 Under KNH Project 9,491.00 171,411.00

4,944,812.88	Total Rs	7,869,619.20
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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, 2020.

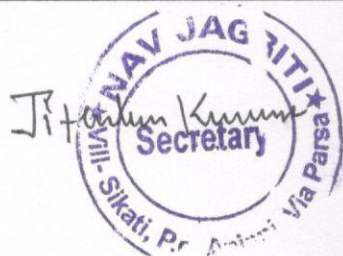
A	B	C	D	E=(C-D)
A. Foreign Section				
1	PLAN INTERNATIONAL			
	Received from Plan International , New Delhi			
	PO No. IN09280	1,313,655.00		1,313,655.00
	PO No. IN09534	8,259,953.00		8,259,953.00
	Grant rtfunded to Plan IN09280	(18,822.00)		(18,822.00)
2	Save the Children			
	Received from Save the Children, New Delhi			
	A) SAVE (G0125) - Nokiya	472,458.00	472,458.00	
	B) Save Flood Response (G0211)	129,600.00		129,600.00
	C) Save Flood Response (G0287)	1,265,971.00		1,265,971.00
	D) Save Flood Response (G0301)	165,600.00		165,600.00
3	SKN, Nederland (Sitamarhi)			
	Received from STICHTING KINDER POST ZEGELS , NEDERLAND, vide its project No. 12292483 & 1229283-2 Reducing child right violation/child labour through empowerment of children, their parents and community people in Runni Saidpur block of Sitamarhi district of Bihar	1,866,843.00		1,866,843.00
4	SKN, Nederland (Muzafferpur and Khagaria)			
	Received from STICHTING KINDER POST ZEGELS , NEDERLAND, vide its project No. 12423199 & 12448694 (Work not child business (WNCB))	2,832,092.00		2,832,092.00
5	Church's Auxiliary For Social Action (CASA)			
	Received from CASA New Delhi	950,000.00		950,000.00
6	AGA KHAN FOUNDATION			
	Received from Aga Khan Foundation	18,873,000.00	501,103.34	18,371,896.66
7	Kinder Not Hilfe (KNH)			
	Received from KNH	3,561,784.00		3,561,784.00
	TOTAL Rs.	39,672,134.00	973,561.34	38,698,572.66
(B) GENERAL FUND (NON-FC)				
1	State Society for Ultra Poor & Social Welfare(SSUPSW)-Saksham			
	Received from SSUPSW, Patna	5,028,967.00	-	5,028,967.00
2	Jindal Foundation			
		15,000.00	-	15,000.00
3	Save the Children (L0046)			
		290,250.00	-	290,250.00
	Total (B)	5,334,217.00	-	5,334,217.00
	TOTAL RS. (A) + (B)	45,006,351.00	973,561.34	44,032,789.66



NAV JAGRITI, VILL: Sikati, P.O.: Anjani, Via : Parsa, Distt. Saran, Bihar

SCHEDULE OF FIXED ASSETS AS ON 31.03.2020

Sl. No.	PARTICULARS	As on 31.03.2019	Addition during the year	Total	Rate of Depreciation	Depreciateion during the year	Total value as on 31.03.2020
General Fund							
1	Building	198,950.01	-	198,950.01	10%	19,895.00	179,055.01
2	Land	301,000.00	-	301,000.00	-	-	301,000.00
3	Furniture & Fixture	243,407.86	-	243,407.86	10%	24,340.79	219,067.08
4	Motorcycle	31,565.46	-	31,565.46	15%	4,734.82	26,830.64
5	Almirah	13,769.80	-	13,769.80	10%	1,376.98	12,392.82
6	Carpet	7,841.16	-	7,841.16	10%	784.12	7,057.05
7	Cycle	1,918.45	-	1,918.45	10%	191.85	1,726.61
8	Sewing machine	2,637.29	-	2,637.29	10%	263.73	2,373.56
9	Utensils	112,523.55	-	112,523.55	10%	11,252.36	101,271.20
10	Knitting machine	1,966.23	-	1,966.23	10%	196.62	1,769.61
11	Camera	15,917.22	-	15,917.22	15%	2,387.58	13,529.63
12	Fan	15,986.16	-	15,986.16	10%	1,598.62	14,387.54
13	Typewriter	997.47	-	997.47	10%	99.75	897.72
14	Library books	1,029.28	-	1,029.28	10%	102.93	926.35
15	Computer shelf	296.47	-	296.47	10%	29.65	266.82
16	Gas chullah	481.79	-	481.79	10%	48.18	433.61
17	Computer	854.37	-	854.37	40%	341.75	512.62
18	Spray machine	647.72	-	647.72	10%	64.77	582.95
19	Dumpi level	1,204.46	-	1,204.46	10%	120.45	1,084.02
20	Solar plate	1,021.52	-	1,021.52	40%	408.61	612.91
21	Tractor & trolley	8,737.36	-	8,737.36	15%	1,310.60	7,426.75
22	Lap top	104.38	-	104.38	40%	41.75	62.63
23	Water pump installation	4,584.95	-	4,584.95	15%	687.74	3,897.21
24	Xerox machine	449.96	-	449.96	15%	67.49	382.47
25	Invertor	774.93	-	774.93	15%	116.24	658.69
26	Battery	2,864.33	-	2,864.33	15%	429.65	2,434.68
27	LCD Projector	2,818.33	-	2,818.33	15%	422.75	2,395.58
28	Coffee machine	1,301.97	-	1,301.97	15%	195.30	1,106.67
29	Mega phone	767.09	-	767.09	10%	76.71	690.38
30	Thellah	2,963.77	-	2,963.77	10%	296.38	2,667.39
31	Flood kit	1,743.39	-	1,743.39	10%	174.34	1,569.05
32	Mobile	1,244.05	-	1,244.05	15%	186.61	1,057.44
33	Flood shelter (CFFS Project)	781,343.77	-	781,343.77	10%	78,134.38	703,209.39
34	DIC Equipment	1,926.91	-	1,926.91	15%	289.04	1,637.88
35	CCTV	22,125.53	-	22,125.53	40%	8,850.21	13,275.32
36	Iron	620.73	-	620.73	10%	62.07	558.66
37	Tube Light/Electrical Fittings	6,253.46	-	6,253.46	40%	2,501.38	3,752.07
38	Water Dispensers	4,100.63	-	4,100.63	10%	410.06	3,690.56
39	Miscellaneous	475.00	-	475.00	10%	47.50	427.50
40	Games & Cultural	4,587.31	-	4,587.31	15%	688.10	3,899.21
41	Printer	3,657.66	-	3,657.66	15%	548.65	3,109.01
42	Refrigerator/Freezer	8,676.24	-	8,676.24	10%	867.62	7,808.62
43	R/O Water Filter	17,752.29	-	17,752.29	10%	1,775.23	15,977.06
44	Television Set	11,734.98	-	11,734.98	15%	1,760.25	9,974.73
45	Washing Machine	7,315.31	-	7,315.31	15%	1,097.30	6,218.02
	Sub total of General fund	1,852,940.61	-	1,852,940.61		169,275.87	1,683,664.73



Sl. No.	PARTICULARS	As on 01.04.2019	Addition during the year	Total	Rate of Depreciation	Depreciateion during the year	Total value as on 31.03.2020
FC Fund							
1	School Building-Kapasahar	45,006.68	-	45,006.68	10%	4,500.67	40,506.01
2	School Building-Sitamadhi	261,411.97	-	261,411.97	10%	26,141.20	235,270.78
3	Hospital Building	59,144.76	-	59,144.76	10%	5,914.48	53,230.28
4	Furniture & Fixture	366,257.86	123,090.00	489,347.86	10%	48,934.79	440,413.08
5	Motorcycle	702,620.32	-	702,620.32	15%	105,393.05	597,227.28
6	Musical Instrument	1,660.22	-	1,660.22	15%	249.03	1,411.19
7	Computer	54,873.56	196,000.00	250,873.56	40%	100,349.42	150,524.13
8	Laptop	68,456.69	-	68,456.69	40%	27,382.68	41,074.01
9	Tractor & Trolley	6,444.83	-	6,444.83	15%	966.72	5,478.11
10	Kitchenware	1,975.28	-	1,975.28	10%	197.53	1,777.76
11	Ambulance	4,852.58	-	4,852.58	15%	727.89	4,124.70
12	Solar System	123.80	-	123.80	40%	49.52	74.28
13	Tally Software	11,794.90	-	11,794.90	100%	11,794.90	-
14	Agriculture service station	646,419.67	-	646,419.67	10%	64,641.97	581,777.70
15	Flood shelter	952,075.20	-	952,075.20	10%	95,207.52	856,867.68
16	Almirah	12,804.25	-	12,804.25	10%	1,280.42	11,523.82
17	Generator	6,060.77	52,500.00	58,560.77	15%	8,784.12	49,776.65
18	Digital camera	45,084.55	25,500.00	70,584.55	15%	8,675.18	61,909.37
19	LCD-Projector	570.19	-	570.19	15%	85.53	484.66
20	Photocopier	1,650.77	-	1,650.77	15%	247.62	1,403.15
21	Inverter	24,565.00	-	24,565.00	15%	3,684.75	20,880.25
22	Printer	43,765.11	61,500.00	105,265.11	15%	15,789.77	89,475.34
23	Water Filter	5,159.57	-	5,159.57	10%	515.96	4,643.61
24	Cooler	10,400.40	-	10,400.40	10%	1,040.04	9,360.36
25	Pico Device with Speaker	97,435.00	-	97,435.00	15%	15,532.50	81,902.50
26	Bicycle	53,428.00	-	53,428.00	10%	2,671.40	50,756.60
27	T.V 40"	68,107.75	-	68,107.75	15%	5,108.08	62,999.67
28	Office Equipments	207,602.08	-	207,602.08	10%	10,380.10	197,221.97
29	TAB	47,844.00	-	47,844.00	40%	19,137.60	28,706.40
	Operational Theter		-				
1	O.T.Light	2,688.07	-	2,688.07	15%	403.21	2,284.86
2	Airconditioner	1,221.85	-	1,221.85	15%	183.28	1,038.57
3	Stablizer	925.12	-	925.12	15%	138.77	786.35
4	Stetho Cardio	642.34	-	642.34	15%	-96.35	545.99
5	Mulux	2,795.60	-	2,795.60	15%	419.34	2,376.26
6	X-Ray Michine	5,725.25	-	5,725.25	15%	858.79	4,866.46
7	Oxymetre	2,688.07	-	2,688.07	15%	403.21	2,284.86
8	Operational equipments	4,462.83	-	4,462.83	15%	669.42	3,793.40
9	Furniture	3,713.40	-	3,713.40	10%	371.34	3,342.06
10	Hospital Bed	3,823.77	-	3,823.77	10%	382.38	3,441.39
11	Generator	2,478.61	-	2,478.61	15%	371.79	2,106.82
12	Steel Almirah	1,496.81	-	1,496.81	10%	149.68	1,347.13
	TOTAL RS.	3,840,257.48	458,590.00	4,298,847.48		589,831.98	3,709,015.50
	TOTAL RS.	5,693,198.08	458,590.00	6,151,788.08		759,107.85	5,392,680.24



NAV JAGRITI (REGD.)

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

Schedules forming part of Accounts for the year ended 31st March 2020

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.

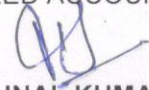
B. Notes of Accounts

1. Society has incorporated the Statement of Account of SSUPSW 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. Local Contribution & some of the expenditure are transacted in cash. In our opinion it should be transacted through bank for proper internal control.
4. 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.

As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS



[KUNAL KUMAR JHA]
PARTNER

M. No. 516948
UDIN: 20516948AAAAAES9953



Place: Patna
Date: 01st September, 2020.

