



R K P
ASSOCIATES

Chartered Accountants

811, Jagat Trade Centre, Frazer Road, Patna - 800001
Email : krjha.amit@gmail.com, Ph. 0612-2216811
Web : www.rkpassociates.in

INDEPENDENT AUDITOR'S REPORT

TO,
THE SECRETARY,
NAV JAGRITI,
VILL-SIKATI, P.O.-ANJANI,
DIST.-SARAN, BIHAR.

I. Report on the Audit of the Financial Statements:

1. Opinion

- A. We have audited the attached (Consolidated) Balance Sheet of "NAV JAGRITI, VILL. SIKATI, P.O. ANJANI, VIA PARSA, DIST. SARAN (BIHAR)" which comprise the Consolidated Balance Sheet as of March 31, 2026, Consolidated Receipt & Payment Account, and Consolidated Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.
- B. In our opinion, and to the best of our information and according to the explanations given to us, the said accounts give the information required in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:



[1]

Head Office : Kolkata

Other Office : Guwahati Bhubaneshwar Silchar Siliguri Cuttack Ranchi Kharsia Paradip

(a) In the case of the Balance Sheet, of the state of affairs as of March 31, 2026.

(b) In the case of the Income and Expenditure Account, surplus for the year ended on that date.

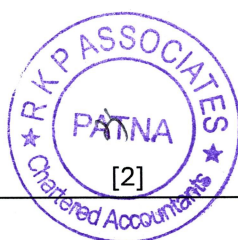
2. Basis for Opinion

We conducted our audit in accordance with the auditing standards generally accepted in India. Those 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 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 presentation. We believe that our audit provides a reasonable basis for our opinion on the financial statements.

3. Emphasis of Matter – Fixed Assets write off

The Trust has written off fixed assets aggregating to ₹ 17,980.85 during the year, representing assets which were not in active use for a substantial period. Based on management representation and records produced before us, the same has been appropriately adjusted in the books of account.

4. Management's Responsibility for the Financial Statements



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 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 statements presentation we believe that audit provides a reasonable basis for our opinion.

5. 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 NGO's preparation and fair presentation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the NGO's internal control. 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.

FOR' RKP ASSOCIATES

CHARTERED ACCOUNTANTS



A handwritten signature in blue ink, appearing to read "ait jha".

(CA. AMIT KR. JHA)

PARTNER

MRN. 420942

FRN. 322473E

UDIN: 26420942TDYLRC1724

Dated at Patna

The 20th day of May' 2026

NAV JAGRITI, SIKATI, PARSA, SARAN-841219

BALANCE SHEET

As at 31st March, 2026

Liabilities	Annexure	31.03.2026	Assets	Annexure	31.03.2026
<u>CAPITAL FUND</u>			<u>FIXED ASSETS :</u>		
As per Last a/c	609,716.55		As per Annexure	C	35,480,864.04
Add: Addition During the year		609,716.55			
			<u>GRANTS RECEIVABLE</u>	E	52,721,957.00
<u>SPECIFIC PURPOSE FUND (FC)</u>			<u>ADVANCES & DEPOSITS</u>		58,115.00
As per last a/c	1,036,910.57				
Add : Transferred from I & Expend. a/c	709,168.80	1,746,079.37	<u>CASH & BANK BALANCE :</u>		
<u>LOAN FUNDS :</u>			Head office & Projects	F	8,280,039.90
From Secretary, Members, Beneficiaries	2,758,420.45		<u>Tax Deducted at Source</u>		
From Rang De Projects	654,099.00		As per Last a/c	407,399.00	
From UNDP Projects	782,290.00	4,194,809.45	Add During the Year	17,942.00	425,341.00
Fixed Assets Fund Accounts :					
As per Last a/c	36,260,676.74				
Add Addition During the Year	1,117,468.00				
Less Assets Written off	-15,120.90				
Less Depreciation During the year	-1,882,159.80	35,480,864.04			
<u>CURRENT LIABILITIES</u>					
As Per Last a/c	50,750,210.27				
Less :Liability paid during the year	(22,768,861.58)				
Add : Addition During the year	46,481.00	28,027,829.69			
Excess of Income over Expenditure					
As per last a/c	20,043,336.68				
Add: Transfer from Income & Expenditure	6,863,681.16	26,907,017.84			
Notes on Accounts	G				
		96,966,316.94			96,966,316.94

In terms of our report of even date


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

Place:Patna
Date: 20th May, 2026



FOR' RKP ASSOCIATES
CHARTERED ACCOUNTANT


 CA. AMIT KUMAR JHA
 (PARTNER)

MRN. 420942
FRN. 322473E

UDIN:- 26420942TDYLRC1724


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


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

NAV JAGRITI, SIKATI, PARSA, SARAN-841219

Statement of Income & Expenditure

For the year ended 31st. March, 2026

Expenditure	Annexure	For 2025-26	Income	Annexure	For 2025-26
To Expenditure on Programme & Projects :			By Foreign Contributions	A	7,540,048.05
Foreign Contribution Section	A	6,899,313.10			
Govt. & Local Programmes	B	85,802,008.04	By Other Grants & Donations	B	91,197,615.00
To Depreciation on Fixed Assets	C	1,882,159.80	By Interest from Banks :		
			Foreign Contribution Section	A	68,433.95
To Balance c/d		6,808,158.16	Others	B	597,299.10
			By Other Income	B	1,988,243.00
			By Liability written off		0.00
			By Balance c/d		
		101,391,639.10			101,391,639.10
To Balance b/d		0.00	By Balance b/d		6,808,158.16
To Fixed Assets Written off		15,120.90	By Opening Unspent Balance of		
To Fixed Assets addition for the year		1,117,468.00	Specific Schemes		1,036,910.67
To Surplus Transferred to Balance Sheet		6,863,681.16	Fund Transferred to Depreciation Reserve		1,882,159.80
To Closing unspent Balance of Specific Schemes		1,746,079.47	Fixed Assets Fund Written off		15,120.90
		9,742,349.53			9,742,349.53

In terms of our report of even date

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

Place: Patna
Date: 20th May, 2026



FOR' RKP ASSOCIATES
CHARTERED ACCOUNTANT
Amit Kumar Jha
CA. AMIT KUMAR JHA
(PARTNER)
MRN. 420942
FRN. 322473E
UDIN:- 26420942TDYLRC1724

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

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

NAV JAGRITI, SIKATI, PARSA, SARAN-841219

Statement of Receipt and Payment

For the year ended 31st. March, 2026

Receipt	Annexure	For 2025-26	Payment	Annexure	For 2025-26
To Opening Balance :					
Cash in Hand	-		By Expenditure on Programme :		
FD with Bank, Anjani etc	1,328,437.00		Foreign Contribution Secti	6,899,313.10	
Cash at Bank	3,822,955.52				
Advance	-	5,151,392.52	Govt. & Local Programmes	85,802,008.04	92,701,321.14
To Grant in Aid		98,737,663.05	By Addition of Fixed Assets :		
			Foreign Contribution Secti	-	
To Interest from Bank -SB		576,349.05	Indian Section	1,117,468.00	1,117,468.00
To Interest from Bank -FD		89,384.00			
To Donation		1,452,886.00	By Loans and Advances		
			Foreign Contribution Secti	43,771.00	
To Other Receipt		535,357.00	Indian Section	-	43,771.00
To TDS Payable		0.00	By Sundry Creditors		22,768,861.58
To Liability for Expenses		46,481.00	By TDS deducted		17,942.00
To Grant Receivable Realised		18,339,891.00	By Closing Balance :		
			Cash in Hand	28.00	
			FD with Indian Post Office	50,000.00	
			FD with SBI, Patna	1,349,879.00	
			Cash at Bank	6,880,132.90	8,280,039.90
		124,929,403.62			124,929,403.62

In terms of our report of even date

FOR' RKP ASSOCIATES
CHARTERED ACCOUNTANT

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



Amit Kumar Jha
CA. AMIT KUMAR JHA
(PARTNER)
MRN. 420942
FRN. 322473E

UDIN:- 26420942TDYLRC1724

Place:Patna
Date: 20th May, 2026

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

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

NAV JAGRITI, SIKATI, PARSa, SARAN-841219										
Annexure- A										
Receipts & Expenditure on Programmes & Projects - Foreign Contribution Section for the year ended 31st. March, 2026										
Sl. No	Project	Funding	Foreign Contribution	Interest from bank	Sale of Assets	Total Income	Project Revenue expenditure	Project Capital expenditure	Total Expenditure	Annexure No.
1	WNCB, Muzaffarpur & Khagaria	Stichting Kinder Post Zegels, Netherland	1,341,067.00	9,487.00		1,350,554.00	1,296,562.80		1,296,562.80	A-01
2	Nayi Zindgi	Kinder Not Hilfe (KNH) Germany	6,198,981.05	21,233.95		6,220,215.00	5,602,750.30		5,602,750.30	A-02
3	Child centre Community			252.00		252.00			0.00	
4	FC Central			37,461.00		37,461.00			0.00	
			7,540,048.05	68,433.95	0.00	7,608,482.00	6,899,313.10	0.00	6,899,313.10	

Place: Patna
Date: 20th May, 2026



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

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

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

NAV JAGRITI, SIKATI, PARSa, SARAN-841219										
Receipts & Expenditure on Programmes & Projects - Govt. & Local Programmes for the year ended 31st. March, 2026										
Sl. No	Project	Funding	Grants	Interest from bank	Donation & Other Receipts	Total Income	Project Revenue expenditure	Project Capital expenditure	Total - Expenditure	Annexure No.
1	Rural & Urban Landscape free of Dry & Plastic Waste		14,439,760.00	3,568.00		14,443,328.00	13,393,393.92	-	13,393,393.92	B-01
2	Material Recovery Facility Samastipur		1,784,130.00			1,784,130.00	1,474,170.00		1,474,170.00	B-02
3	Material Recovery Facility Muzzaffarpur		-		-	-	-			
4	No Child left Behind		6,319,928.00	32,974.00		6,352,902.00	4,053,759.90	264,720.00	4,318,479.90	B-03
5	Material Recycling Centre Sitamarhi		-		-	-	-		-	
6	State Society for Ultra Poor & Social Welfare (MBNY)		6,633,889.00		535,357.00	7,169,246.00	7,171,884.00		7,171,884.00	B-04
7	Kosi Sahajivan Project (Sir Tata Trust)		38,375,908.00	447,568.10		38,823,476.10	36,688,855.00	852,748.00	37,541,603.00	B-05
8	SANJIVINI CLINIC ON WHEELS (SBI F)		5,106,000.00	13,016.00		5,119,016.00	5,027,958.22		5,027,958.22	B-06
9	K 12 School Experiential Hybrid School (Gurgaon)		1,953,000.00			1,953,000.00	1,697,000.00		1,697,000.00	B-07
10	Dr Bhim Rao Ambedkar Unnat Gram (Ranchi)		-	-	-	-	-		-	
11	Mahila Alpawas Griha		2,300,000.00			2,300,000.00	2,247,500.00		2,247,500.00	B-08
12	DRDA, LSBA - Phase 2 (20 Blocks in Samastipur)		14,285,000.00		-	14,285,000.00	12,540,800.00		12,540,800.00	B-09
13	General Section-H.O.4			3,407.00	401,874.00	405,281.00	1,170,154.00		1,170,154.00	B-10
14	General Section-H.O.3			2,670.00		2,670.00	-		-	
15	General Section-H.O.1			4,712.00	298,867.00	303,579.00	336,533.00		336,533.00	B-11
16	General Section-H.O.2			89,384.00	752,145.00	841,529.00	-		-	
			91,197,615.00	597,299.10	1,988,243.00	93,783,157.10	85,802,008.04	1,117,468.00	86,919,476.04	
Place:Patna										
Date: 20th May, 2026										

Dr. P. K. S. - 1/2026
President
NAV JAGRITI
 Vill.-Sikati, P.O.-Anajani, Via Parsa
 Dist.-Saran-841219 (Bihar)

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

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



NAV JAGRITI, SIKATI, PARSA, SARAN-841219

Annexure - 'C'

DETAILS OF FIXED ASSETS AS AT 31ST MARCH, 2026

S. NO.	PARTICULARS OF ASSETS	WDV AS AT	ADDITIONS	Transfer/ Deletion	AS AT	FOR	Transfer/ Deletion	UP TO	WDV
		01.04.2025	2025-26		31.03.2026	2025-26		31.03.2026	
1	Building	105,730.56	-		105,730.56	10,573.00		10,573.00	95,157.56
2	Land	21,000,000.00	-		21,000,000.00	-		-	21,000,000.00
3	Furniture & Fixture	221,397.33	657,618.00		879,015.33	55,020.63		55,020.63	823,994.70
4	Motorcycle	11,904.14			11,904.14	1,786.00		1,786.00	10,118.14
5	Almirah	35,586.18			35,586.18	5,338.00		5,338.00	30,248.18
6	Carpet	3,510.21			3,510.21	527.00		527.00	2,983.21
7	Cycle	858.55			858.55	129.00		129.00	729.55
8	Sewing machine	1,181.59			1,181.59	177.00		177.00	1,004.59
9	Utensils	52,894.67			52,894.67	7,934.00		7,934.00	44,960.67
10	Knitting machine	880.38			880.38	132.00		132.00	748.38
11	Camera	6,004.16			6,004.16	901.00		901.00	5,103.16
12	Fan	29,790.91			29,790.91	2,979.00		2,979.00	26,811.91
13	Typewriter	446.15			446.15	67.00		67.00	379.15
14	Library books	460.35			460.35	69.00		69.00	391.35
15	Computer shelf	133.13			133.13	20.00		20.00	113.13
16	Gas chullah	215.22			215.22	32.00		32.00	183.22
17	Computer	29,127.54			29,127.54	11,651.00		11,651.00	17,476.54
18	Spray machine	290.19			290.19	44.00		44.00	246.19
19	Dumpi level	539.05			539.05	81.00		81.00	458.05
20	Solar plate	135.65			135.65	20.00		20.00	115.65
21	Tractor & trolly	3,294.83			3,294.83	494.00		494.00	2,800.83
22	Lap top	6,420.55	459,850.00		466,270.55	114,478.22		114,478.22	351,792.33
23	Water pump installation	1,729.73			1,729.73	259.00		259.00	1,470.73
24	Xerox machine	170.33			170.33	26.00		26.00	144.33
25	Invertor	39,546.90			39,546.90	5,932.00		5,932.00	33,614.90
26	Battery	44,069.06			44,069.06	6,610.00		6,610.00	37,459.06
27	LCD Projector	1,062.81			1,062.81	159.00		159.00	903.81
28	Coffee machine	490.57			490.57	74.00		74.00	416.57
29	Mega phone	343.21			343.21	51.00		51.00	292.21
30	Thellah	1,327.59			1,327.59	199.00		199.00	1,128.59
31	Flood kit	779.93			779.93	117.00		117.00	662.93
32	Mobile	469.00			469.00	70.00		70.00	399.00

Prashant Kumar
President

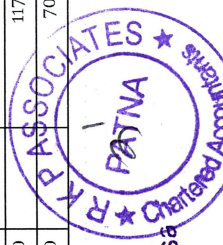
NAV JAGRITI
Vill. - Sikati, P.O. - Anajani, Via Parsa
Dist. - Saran - 841219 (Bihar)

Prashant Kumar
Secretary

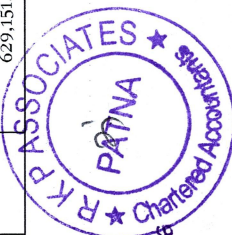
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Prashant Kumar
Treasurer

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



S. NO.	PARTICULARS OF ASSETS	WDV AS AT 01.04.2025	ADDITIONS 2025-26	Transfer/ Deletion	AS AT 31.03.2026	FOR 2025-26	Transfer/ Deletion	UP TO 31.03.2026	AS AT 31.03.2026
33	Flood shelter (CFPS Project)	349,805.61			349,805.61	52,471.00		52,471.00	297,334.61
34	DIC Equipment	726.37			726.37	109.00		109.00	617.37
35	CCTV	2,935.11			2,935.11	440.00		440.00	2,495.11
36	Iron	277.51			277.51	42.00		42.00	235.51
37	Tube Light/Electrical Fittings	1,737.15			1,737.15	261.00		261.00	1,476.15
38	Water Dispensers	1,836.36			1,836.36	275.00		275.00	1,561.36
39	Miscellaneous	212.28			212.28	32.00		32.00	180.28
40	Games & Cultural Instruments	1,730.18			1,730.18	260.00		260.00	1,470.18
41	Printer	10,745.26			10,745.26	4,298.00		4,298.00	6,447.26
42	Refrigerator/Freezer	3,884.98			3,884.98	583.00		583.00	3,301.98
43	R/O Water Filter	7,947.42			7,947.42	1,192.00		1,192.00	6,755.42
44	Television Set	4,425.74			4,425.74	664.00		664.00	3,761.74
45	Washing Machine	2,758.52			2,758.52	414.00		414.00	2,344.52
46	Fire Fighting Equipments	43,842.00			43,842.00	6,576.00		6,576.00	37,266.00
47	Dust Air Blower Machine	153,991.00			153,991.00	23,099.00		23,099.00	130,892.00
48	Baling Machine	309,361.00			309,361.00	46,404.00		46,404.00	262,957.00
49	Shredder Machine	577,945.00			577,945.00	86,692.00		86,692.00	491,253.00
50	Conveyor Belt	273,199.00			273,199.00	40,980.00		40,980.00	232,219.00
51	Weighing Scale 200+ 600 Kg.	20,136.00			20,136.00	3,020.00		3,020.00	17,116.00
52	Movable Weigh Bridge 30 ton	890,593.00			890,593.00	133,589.00		133,589.00	757,004.00
53	Four Wheeler Vehicle	-			-	-		-	-
54	Machinery of Plastic Waste Mgt	1,416,822.00			1,416,822.00	212,523.00		212,523.00	1,204,299.00
55	Pickup Vehicle	587,776.00			587,776.00	117,555.00		117,555.00	470,221.00
56	School Building-Kapasahar	26,263,477.96	1,117,468.00	-	27,380,945.96	957,428.85	-	957,428.85	26,423,517.11
57	School Building-Sitamadhi	23,917.87			23,917.87	2,392.00		2,392.00	21,525.87
58	Hospital Building	138,925.33			138,925.33	13,893.00		13,893.00	125,032.33
59	Furniture & Fixture	31,432.53			31,432.53	3,143.00		3,143.00	28,289.53
60	Motorcycle	330,859.59			330,859.59	33,086.00		33,086.00	297,773.59
61	Musical Instrument	264,992.71			264,992.71	39,749.00		39,749.00	225,243.71
62	Computer	626.58			626.58	94.00		94.00	532.58
63	Laptop	15,036.09			15,036.09	6,014.00		6,014.00	9,022.09
64	Tractor & Trolley	6,501.49			6,501.49	2,601.00		2,601.00	3,900.49
65	Kitchenware	2,429.93			2,429.93	364.00		364.00	2,065.93
66	Ambulance	4,390.48			4,390.48	659.00		659.00	3,731.48
		7,719,014.14		2,153.12	7,716,861.02	629,151.95		629,151.95	7,087,709.07



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

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

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

S. NO.	PARTICULARS OF ASSETS	WDV AS AT 01.04.2025	ADDITIONS 2025-26	Transfer/ Deletion	AS AT 31.03.2026	FOR 2025-26	Transfer/ Deletion	UP TO 31.03.2026	AS AT 31.03.2026
67	Solar System	16.74		9.62	7.12	1.00		1.00	6.12
68	Agriculture service station	289,399.94			289,399.94	43,410.00		43,410.00	245,989.94
69	Flood shelter	426,241.82			426,241.82	63,936.00		63,936.00	362,305.82
70	Almirah	26,580.83			26,580.83	3,987.00		3,987.00	22,593.83
71	Generator	22,085.63			22,085.63	3,313.00		3,313.00	18,772.63
72	Digital camera	27,469.52			27,469.52	4,120.00		4,120.00	23,349.52
73	LCD-Projector	214.16			214.16	32.00		32.00	182.16
74	Photocopier	622.78			622.78	93.00		93.00	529.78
75	Inverter & Battery	28,447.10			28,447.10	4,267.00		4,267.00	24,180.10
76	Printer	16,634.24			16,634.24	6,654.00		6,654.00	9,980.24
77	Water Filter	8,622.23			8,622.23	1,293.00		1,293.00	7,329.23
78	Cooler	4,655.89			4,655.89	698.00		698.00	3,957.89
79	Pico Device with Speaker	31,220.50			31,220.50	4,683.00		4,683.00	26,537.50
80	Bicycle	28,131.83			28,131.83	4,220.00		4,220.00	23,911.83
81	T.V 40"	33,103.09			33,103.09	4,965.00		4,965.00	28,138.09
82	Office Equipments	129,806.28			129,806.28	19,471.00		19,471.00	110,335.28
83	TAB	6,346.30			6,346.30	952.00		952.00	5,394.30
84	Medical Equipments	366,515.00			366,515.00	27,489.00		27,489.00	339,026.00
	Operational Theater								
85	O.T.Light	1,013.81		1,013.81	-	-		-	-
86	Airconditioner	460.37		460.37	-	-		-	-
87	Stablizer	349.14		349.14	-	-		-	-
88	Stetho Cardio	242.48		242.48	-	-		-	-
89	Mulux	1,053.84		1,053.84	-	-		-	-
90	X-Ray Michine	2,160.02		2,160.02	-	-		-	-
91	Oxymetre	1,013.81		1,013.81	-	-		-	-
92	Operational equipments	1,683.73		1,683.73	-	-		-	-
93	Furniture	1,663.07		1,663.07	-	-		-	-
94	Hospital Bed	1,712.53		1,712.53	-	-		-	-
95	Generator	935.18		935.18	-	-		-	-
96	Steel Almirah	670.17		670.17	-	-		-	-

TOTAL 36,260,676.74 1,117,468.00 15,120.90 37,363,023.84 1,882,159.80 0.00 1,882,159.80 35,480,864.04

Prasanth Kumar
President
NAV JAGRITI
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Prasanth Kumar
Secretary
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Prasanth Kumar
Treasurer
NAV JAGRITI
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NAV JAGRITI, SIKATI, PARSA, SARAN-841219

Annexure-D

Details of Specific Purpose Fund as at 31st. March, 2026

1 Foreign Contribution Schemes:

NAI ZINDGI	1,463,049.48	
WORK NO CHILD BUSINESS	145,608.98	
Child Centred Community	10,088.00	
F C central a/c	127,333.01	1,746,079.47
		1,746,079.47

2 Others Programmes :

Rural & Urban Landscape free of Dry & Plastic Waste	0.00	
SANJIVINI CLINIC ON WHEELS (SBI F)	0.00	
OIL AND NATURAL GAS CORPORATION LIMITED	0.00	
		0.00
		1,746,079.47

Annexure-E

Details of Grants Receivable for the year ended 31st.March, 2026

Project A		
State Society for Ultra Poor & Social Welfare	253,301.00	
DRDA, LSBA - Phase 2	14,285,000.00	
Material Recovery Facility Samastipur	6,598,056.00	
Material Recovery Facility Muzzaffarpur	6,736,100.00	
Material Recycling Centre Sitamarhi	6,830,000.00	
Rural & Urban Landscape free of Dry & Plastic Waste	13,766,500.00	
K 12 School	1,953,000.00	
Mahila Alpawas Griha	2,300,000.00	52,721,957.00
		52,721,957.00

Jitendra Kumar
Secretary

NAV JAGRITI

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

Dr. K. K. Singh
President

NAV JAGRITI

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Dist.-Saran-841219 (Bihar)

Prabhat Kumar
Treasurer

NAV JAGRITI

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Dist.-Saran-841219 (Bihar)



Annexure-F

NAV JAGRITI, SIKATI, PARSA, SARAN-841219

Details of Cash & Bank Balance as at 31st March, 2026

1 General Section :

Cash in Hand :	28.00	
Cash at Bank :		
Axis Bank Ltd, Patna (11071)	145,858.48	
Axis Bank Ltd, Patna (949)	105,565.66	
Axis Bank Ltd, Patna (3177)	726,653.80	
Bank of India , Runisaidur, Sitamarhi (2090)	18,867.00	
HDFC Bank Ltd , Patna (9401)	10,148.96	
State Bank of India,Patliputra ,Patna (4384)	205,877.06	
State Bank of India,Patliputra ,Patna (8390)	5,276.75	
State Bank of India,Patliputra ,Patna (2939)	4,019.00	
State Bank of India,Patliputra ,Patna (4106)	13,709.51	
State Bank of India,Patliputra ,Patna (4117)	2,282.00	
State Bank of India,ADB, Parsa (2690)	96,860.70	
Bank of India , Runisaidur, Sitamarhi (1482)	47,582.43	
State Bank of India,Patliputra ,Patna (7593)	440,390.88	
State Bank of India,Patliputra ,Patna (0704)	2,035,112.10	
Yes Bank, Patliputra ,Patna (0651)	1,327,636.10	
FD with SBI, Anajani, Parsa, Saran	1,349,879.00	
FD with Indian Post Office, Chapra	50,000.00	6,585,747.43

2 Cash in hand: (FC)

H.O. F.C. (Petty Cash) 0.00

Designated Bank Accounts :

SBI, New Delhi (8494) 72,956.33

Project Bank Accounts :

SBI, Anjani, Parsa Saran (437) 199,985.66

SBI, Anjani, Parsa Saran (4010) 10,088.00

Axis Bank Ltd , Patna (0601) 1,411,262.48

1,694,292.47

Total 8,280,039.90

Jitendra Kumar
Secretary

NAV JAGRITI

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

To Jitendra Kumar
President

NAV JAGRITI

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

Shabhat Kumar
Treasurer

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
Email : krjha.amit@gmail.com, Ph. 0612-2216811
Web : www.rkpassociates.in

NAV JAGRITI (REGD.)

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

Schedules forming part of Accounts for the year ended 31st March 2026

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

As per ICAI's Guidance Note on Accounting for Not-for-Profit Organizations and FCRA:

- Foreign contributions are treated as income in the period in which they are received, unless they are received for a specific purpose/project.
- If received for a specific project, the amount should be shown as restricted fund (liability) until utilized for the purpose.
- Revenue is recognized in the Income & Expenditure Account to the extent of expenditure incurred against that project.

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.



Head Office : Kolkata

Other Office : Guwahati Bhubaneshwar Silchar Siliguri Cuttack Ranchi Kharsia Paradip

4. Depreciation

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

5. Grants & subsidies

Grants & subsidies are accounted for on a cash basis.

6. Salaries, Allowances and Retirement Benefits

1. Salaries and allowances are accounted for on a 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, the Trust has written off certain fixed assets amounting to ₹17,980.85, being assets which were not in use for a considerable period and were considered obsolete/unserviceable by the management. Accordingly, the carrying value of such assets has been charged to the Income & Expenditure Account and removed from the Fixed Asset Register.

For' RKP ASSOCIATES
CHARTERED ACCOUNTANTS



A handwritten signature in black ink, appearing to read "Amit Kr. Jha".

(CA. AMIT KR. JHA)

PARTNER

Membership No. 420942

FRN. 322473E

UDIN - 26420942TDYLRC1724

Place: Patna

Date: 20th May 2026