

NAVJYOTI DEVELOPMENT SOCIETY

BALANCE SHEET AS AT 31ST MARCH 2021

LIABILITIES	SCH	AMOUNT (Rs.)	ASSETS	SCH	AMOUNT (Rs.)
<u>NDS Fund</u>	1	1,308,518.91	<u>Fixed Assets</u>	3	362,777.62
<u>Current Liabilities & Prov.</u>			<u>Current Assets/Loans & Adv.</u>		
Expenses Payable	2	915,815.00	Cash in Hand		2,982.00
			Bank Balances	4	118,050.29
			cheque in Hand		800,000.00
			<u>Loans & Advances</u>		
			Security Deposit		16,500.00
			Grant Receivable	5	924,024.00
TOTAL (Rs.)		2,224,333.91	TOTAL (Rs.)		2,224,333.91

As per our report of even date together with Notes on Accounts

For ANM & ASSOCIATES

Chartered Accountants

Meeta Bhatnagar

(MEETA BHATNAGAR)

Partner

Membership No. : 89033

Place : New Delhi

Dated : 23/12/2021



For NAVJYOTI DEVELOPMENT SOCIETY

Rajendra Dangwal

(RAJENDRA DANGWAL)

President

Sadhna Kwatra

(SADHNA KWATRA)

Treasurer

NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI

INCOME & EXPENDITURE A/C AS ON 31-03-2021

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	SCH	AMOUNT (Rs.)
Health Facilities & awareness		854,463.00	Grant Received	6	2,774,716.00
Education Program Exp.		656,266.00	Donations & Contributions	7	183,168.52
Covid Relief Expenses		230,550.00	Interest Received		6,871.00
Community Mobilization Exp.		49,798.00	Membership fees received		4,500.00
Training ,Seminar & Meetings		15,278.00			
Administrative & Other Exp.					
Salary and Honorarium		259,286.00	<i>Excess Of Expenditure over</i>		26,320.31
Employer contribution to PF		77,635.00	<i>income</i>		
Rent Paid		290,000.00			
Consultancy Fee		162,000.00			
Travel & Conveyance		53,721.00			
Communication Expenses		10,576.00			
Office Maintenance Expenses		37,083.00			
Water & Electricity Expenses		42,175.00			
Audit fee		35,400.00			
Printing, Stationary and Books		33,726.00			
Staff welfare & Insurance		23,039.16			
Legal & Professional Fees		21,240.00			
Repairs & Maintenance		12,200.00			
Reports & Documentation		3,995.00			
PF Admin Charges		11,490.00			
Fixed Assets written off		44,672.58			
Interest on TDS		294.00			
Bank charges		623.65			
Insurance Of Fixed Assets		1,637.00			
Depreciation		68,427.44			
TOTAL		2,995,575.83	TOTAL		2,995,575.83

As per our report of even date together with Notes on Accounts

For ANM & ASSOCIATES

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NAVJYOTI DEVELOPMENT SOCIETY

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31ST MARCH 2021

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
OPENING BALANCES:			
Cash in Hand	20,868.00	<u>Health Facilities & awareness</u>	1,090,475.00
Cash at Bank	292,931.58	<u>Education Program</u>	688,709.00
		Covid relief	9,082.00
Grant Account	2,289,138.00	Training , Seminar & Meeting	8,123.00
Donations & Contributions	183,168.52	Community Mobilization Exp.	54,749.00
		<u>Administrative & Other Exp.</u>	
Interest Received	6,871.00	Salary and Honorarium	180,075.00
Membership fees received	4,500.00	Rent Paid	283,100.00
Loan from director	5,000.00	Travel & Conveyance	42,291.00
Income Tax Refund	800.00	Communication Expenses	14,120.00
		Office Maintenance Expenses	40,305.00
		Water & Electricity Expenses	44,925.00
		Repairs & Maintenance	12,200.00
		Printing, Stationary and Books	28,754.00
		Staff welfare & Insurance	10,239.16
		Reports & Documentation	6,040.00
		Legal and professional	55,330.00
		Provident Fund Expense	87,583.00
		Bank charges	623.65
		Interest on TDS	294.00
		Insurance of Fixed Assets	1,637.00
		Audit Fee	5,090.00
		Refreshment	2,225.00
		consultancy	12,000.00
		Advances for Exp. Paid	4,275.00
		<u>CLOSING BALANCES:-</u>	
		Cash in Hand	2,982.00
		Cash at Bank	118,050.29
TOTAL (Rs.)	2,803,277.10	TOTAL (Rs.)	2,803,277.10

As per our report of even date together with Notes on Accounts

For ANM & ASSOCIATES

Chartered Accountants

Meeta Bhatnagar

(MEETA BHATNAGAR)

Partner

Membership No. : 89033

Place : New Delhi

Dated : 23/12/2021



For NAVJYOTI DEVELOPMENT SOCIETY

(Signature)

(RAJENDRA DANGWAL)

President

(Signature)

(SADHNA KWATRA)

Treasurer

NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.21

PARTICULARS	AMOUNT (Rs.)
<u>SCHEDULE-1</u>	
<u>NDS FUND</u>	
Opening Balance	1,334,839.22
Less : Excess of Expenditure over Income	26,320.31
TOTAL	1,308,518.91
<u>SCHEDULE - 2</u>	
<u>EXPENSES PAYABLE</u>	
Duties & Taxes Payable	25,650.00
Salary Payable	158,037.00
Peer conveyance payable	6,400.00
Honorarium payable	69,000.00
Staff Expenses Payable	174,947.00
Audit fee payable	36,210.00
Other Expenses Payable	54,351.00
Office Rent Payable	73,700.00
Consultancy Payable	135,000.00
Covid Relief Expenses Payable	104,360.00
Hygiene Kit Payable	49,000.00
Provision for Audit fee	27,000.00
ANM LLP	2,160.00
TOTAL	915,815.00
<u>SCHEDULE-4</u>	
<u>BANK ACCOUNTS</u>	
Bank of Maharashtra 090 - NDS	11,694.55
Canara Bank 137 - NDS	2,052.50
Canara Bank 138 - NDS	100,098.00
BOM 085	3,467.24
Punjab National bank 550	738.00
TOTAL	118,050.29
<u>SCHEDULE-5</u>	
<u>GRANT RECEIVABLE</u>	
Delhi State Aids Control Society	254,936.00
Samajik Suvidha Sangam (GRC)	416,325.00
DSACS-IDU	252,763.00
TOTAL	924,024.00
<u>SCHEDULE -6</u>	
<u>GRANT RECEIVED</u>	
<u>FOREIGN SOURCES :</u>	
Adobe	109,710.00
<u>INDIAN SOURCES:</u>	
Cemtics Solutions Pvt. Ltd.	800,000.00
Delhi State Aids Control Society	1,865,006.00
TOTAL	2,774,716.00



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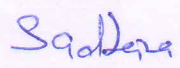
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PARTICULARS	AMOUNT (Rs.)
SCHEDULE - 7	
<u>DONATIONS & COMMUNITY CONTRIBUTION</u>	
INDIAN SOURCES:	
Donations	178,268.52
Reimbursements	3,200.00
Community Contribution	1,700.00
TOTAL	183,168.52

For NAVJYOTI DEVELOPMENT SOCIETY




(RAJENDRA DANGWAL)
President


(SADHNA KWATRA)
Treasurer

NAVJYOTI DEVELOPMENT SOCIETY

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.21

FIXED ASSETS SCHEDULE

SCHEDULE - 3

Particulars	Rate of Dep	W.D.V. as on 31/03/20	Addition (more than 6 months)	Addition (less than 6 months)	Total	Depreciation for the year	Balances written off during the year	W.D.V. as on 31/03/21
Equipments	15%	102,604.89			102,604.89	15,390.73		87,214.14
U.P.S.	15%	3,446.26			3,446.26	516.94	2,929.33	0
Computer Equipment	40%	24,436.72			24,436.72	9,774.69	163.69	14,498.37
Digital Camera	15%	6,488.91			6,488.91	973.34	5,515.57	0
Refrigerator	15%	3,802.68			3,802.68	570.40	398.38	2,833.90
Mobile phone	15%	1,277.04			1,277.04	191.56	1,085.49	0
Printer	15%	10,421.15			10,421.15	1,563.17	2,584.31	6,273.68
Vehicle	15%	36,265.30			36,265.30	5,439.79		30,825.49
Invertor	15%	35,760.64			35,760.64	5,364.10		30,396.56
Voltas window ac	15%	14,222.77			14,222.77	2,133.42		12,089.35
Furniture	10%	181,267.83			181,267.83	18,126.78	21,497.67	141,643.37
Staff attend. Machine	15%	4,148.64			4,148.64	622.30	3,526.35	0
Projector & Screen	15%	50,055.05			50,055.05	7,508.26	5,544.04	37,002.75
HP Scanjet	15%	1,679.76			1,679.76	251.96	1,427.76	0
TOTAL		475,877.64	-	-	475,877.64	68,427.43	44,672.58	362,777.62

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NOTES ON ACCOUNTS:

1. Expenses have been grouped / re-grouped wherever necessary, according to the budget heads prescribed by various granting agencies and the various programmes conducted by the society.
2. Grant receivable in case of Samajik Suvidha Sangam (GRC) Project, amounting Rs.4,16,325 and DSACS-IDU Project amounting to Rs. 4,94,275 were outstanding from previous years . In current year a sum of Rs. 2,41,512 has been received from DSACS-IDU Project but the remaining amount of Rs.2,52,763 is still outstanding.
3. A balance of Rs. 82,606 is still outstanding from DSACS Project out of the previous year Grant receivable amount of Rs.4,37,556.
Also, in the current financial year Rs. 1,72,330 have been accounted for as Grant receivable as per the sanctioned grant for the current year.
4. Balance of Canara Bank A/c No.1445101558182 amounting to Rs. 1,498.5/- transferred on closure is subject to confirmation.
5. Balance of Punjab National Bank A/c amounting to Rs. 738/- is subject to confirmation.
6. Fixed Assets, which no longer exist after closure of projects, amounting to Rs. 44,672.58 have been completely written off from the books of accounts.

For ANM & ASSOCIATES
Chartered Accountant

Meeta Bhatnagar

(Meeta Bhatnagar)
Partner

Membership No. : 89033

Date : 23/12/2021

Place: Delhi



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(Rajendra Dangwal)
President

Sadhna Kwatra
(Sadhna Kwatra)
Treasurer

NAVJYOTI DEVELOPMENT SOCIETY
SIGNIFICANT ACCOUNTING POLICIES

1. **INCOME & EXPENDITURE :**

- i) Item of income & expenditure are recognised on accrual basis.
- ii) Income includes various contributions and donations received from community and grant received from different funding agencies, which are being accounted for in separate heads. Grant also includes foreign contribution for which different sets of books are being maintained.
- iii) Expenses are being incurred and accounted for as per the requirement of different funding agencies according to the budget prescribed by them.

2. **FIXED ASSETS :**

- i) Fixed assets are stated at cost inclusive of installation and related expenses less depreciation.
- ii) Depreciation has been charged as per Income Tax Act.

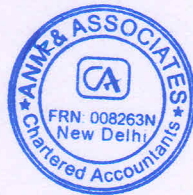
3. Contingent liabilities are not provided for in the books and will be disclosed by way of note in the accounts as and when they arise.

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Partner

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