

Balance Sheet
&
Audit Report

Navjyoti Development Society

For

F.Y. 2013-14

ANM & Associates

Chartered Accountants

31 Todarmal Lane, Bengali Market New Delhi - 110001
Telephone: 91 11 23359295, 41526031

INDEPENDENT AUDITOR REPORT

TO THE MEMBERS OF NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI

We have examined the Balance Sheet of **Navjyoti Development Society**, 101, FF, B-15 & 16, M.B.Road, Vishwakarma Colony, New Delhi, as at 31st March 2014, and the annexed Income & Expenditure Account and Receipt & Payment Account of the Society for the year ended on that date which are in agreement with the books of accounts maintained by the said Society.

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of the audit.

In our opinion, proper books of accounts have been kept by the Society at 101, FF, B-15 & 16, M.B.Road, Vishwakarma Colony, New Delhi, so far as appears from our examination of the books, subject to the comments given below: - Refer Notes on accounts attached.

In our opinion and to the best of our information and according to the information given to us, the said accounts give a true and fair view:


- i) In the case of Balance Sheet of the state of affairs of the above named Society as at 31st March, 2014, and
- ii) In the case of Income and Expenditure Accounts of the Excess of Income Over Expenditure of its accounting year ending on 31st March, 2014.

The prescribed particulars are annexed hereto.

Date: 30-09-2014

Place: New Delhi

For **ANM & Associates**
Chartered Accountants


(Meeta Bhatnagar)
Partner
M.No. 89033



NAVJYOTI DEVELOPMENT SOCIETY

BALANCE SHEET AS AT 31ST MARCH 2014

LIABILITIES	SCH	AMOUNT	ASSETS	SCH	AMOUNT
<u>NDS Fund</u>	1	1,657,860.31	<u>Fixed Assets</u>	4	751,055.94
<u>Current Liabilities & Prov.</u>			<u>Current Assets/Loans & Adv.</u>		
Grant received in Advance	2	257,525.00	Cash in Hand		113,586.15
Expenses Payable	3	2,364,110.00	Bank Balances	5	912,149.22
			<u>Loans & Advances</u>		
			Expenses Receivable	6	43,425.00
			Security Deposit	7	30,030.00
			Grant Receivable		2,406,411.00
			TDS Receivable		3,338.00
			Rent -in- Advance		19,500.00
TOTAL (Rs.)		4,279,495.31	TOTAL (Rs.)		4,279,495.31

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 : 30.09.2014



For NAVJYOTI DEVELOPMENT SOCIETY

Rajendra Dangwal
(RAJENDRA DANGWAL)
President
Rajendra Dangwal
President
Navjyoti Development Society

Sadhna Kwatra
(Sadhna Kwatra)
Treasurer
Sadhna Kwatra
Treasurer
Navjyoti Development Society

NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI

INCOME & EXPENDITURE A/C AS ON 31-03-2014

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	SCH	AMOUNT (Rs.)
Salary and Honorarium		4,870,757.00	Grant Account	8	33,616,355.00
Disaster Relief Expenses[Uttarakhand]		11,264,723.97	Donations & Contributions	9	1,153,128.00
Health Promotion Program :			Interest Received		156,040.17
- Health Facilities & awareness		6,114,623.00	Membership fees received		4,320.00
- Mobile Health Van Exp.		838,849.00			
Water and Sanitation facilities		4,498,223.00			
Education Prog. Exp.		1,193,253.00			
Community Awareness & Sensitization		916,823.00			
Training ,Seminar & Meetings		960,206.62			
Women Empowerment Program		504,178.00			
Nutrition & Child Care Program		487,549.00			
<u>Administrative & Other Exp.</u>					
Rent Paid		893,235.00			
Transport & Conveyance		768,126.88			
Office Expenses		150,903.00			
Communication /telephone /Internet		167,745.00			
Staff welfare & Insurance		125,370.00			
Printing, Stationary and Books		80,389.00			
Audit fee		159,551.00			
Repairs & Maintenance		180,972.00			
Water & Electricity Expenses		71,107.00			
Reports & Documentation		7,850.00			
Bank charges		2,821.00			
Miscellaneous Expenses		6,914.00			
Balances written off		10,069.00			
Insurance Of Fixed Assets		7,861.00			
Interest on TDS		803.00			
Depreciation		266,077.99			
Excess of Income over Expenditure		380,862.71			
TOTAL		34,929,843.17	TOTAL		34,929,843.17

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 : 30.09.2014

For NAVJYOTI DEVELOPMENT SOCIETY

Rajendra Dangwal
(RAJENDRA DANGWAL)
President

Rajendra Dangwal
President
Navjyoti Development Society

Sadhna Kwatra
(Sadhna Kwatra)
Treasurer

Sadhna Kwatra
Treasurer
Navjyoti Development Society

NAVJYOTI DEVELOPMENT SOCIETY

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31ST MARCH 2014

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
OPENING BALANCES:			
Cash in Hand	33,386.60	Salary and Honorarium	4,252,728.00
Cash at Bank	2,315,436.07	Education Programs	1,059,653.00
Grant Account	30,081,702.00	<u>Health Promotion Program</u>	
Donations & Comm. Contributions	1,149,280.00	Health Facilities & awareness	5,858,581.00
Re-imburement of Exp.		Mobile Health Van Exp.	838,849.00
Interest Received	152,702.17	Water and Sanitation	3,719,400.00
Membership fees received	4,320.00	Comm. Awareness & Sensitization	732,406.00
		Training , Seminar & Meeting	960,206.62
		Women Empowerment	504,178.00
		Disaster and Relief Expenses	11,264,723.97
		Nutrition and Child Care Program	487,549.00
		<u>Administrative & Other Exp.</u>	
		Rent Paid	878,400.00
		Transport & Conveyance	720,456.88
		Office Expenses	150,903.00
		Communication /telephone /Internet	167,745.00
		Staff welfare & Insurance	125,370.00
		Printing, Stationary and Books	80,389.00
		Audit fee	100,922.00
		Miscellaneous Expenses	6,914.00
		Insurance on Fixed Assets	7,861.00
		Repairs & Maintenance	180,972.00
		Water & Electricity Expenses	71,107.00
		Reports & Documentation	7,850.00
		Bank charges	2,821.00
		Interest on TDS	803.00
			32,180,788.47
		Fixed Assets purchased	503,953.00
		Expenses recoverable	26,350.00
		CLOSING BALANCES:-	
		Cash in Hand	113,586.15
		Cash at Bank	912,149.22
TOTAL (Rs.)	33,736,826.84	TOTAL (Rs.)	33,736,826.84

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 : 30.09.2014



For NAVJYOTI DEVELOPMENT SOCIETY

Rajendra Dangwal
(RAJENDRA DANGWAL)
President
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President
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Sadhna Kwatra
(Sadhna Kwatra)
Treasurer
Sadhna Kwatra
Treasurer
Navjyoti Development Society

NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.14

SCHEDULE - 4

FIXED ASSETS

Particulars	Rate of Dep	W.D.V. as on 01/04/13	Addition (more than 6 months)	Addition (less than 6 months)	Total	Depreciation for the year	W.D.V. as on 31/03/14
Equipments	15%	3,156.55	-	-	3,156.55	473.48	2,683.07
Equipment for AV Shows	15%	49,774.82	-	-	49,774.82	7,466.22	42,308.60
Desktop Printer	15%	4,326.03	-	-	4,326.03	648.90	3,677.13
Fax Machine	15%	-	-	-	-	-	-
Sewing machine	15%	-	-	-	-	-	-
U.P.S.	15%	10,751.13	-	-	10,751.13	1,612.67	9,138.46
Computer Equipment	60%	65,613.10	166,371.00	189,500.00	421,484.10	196,040.46	225,443.64
Digital Camera	15%	13,696.36	6,547.00	-	20,243.36	3,036.50	17,206.86
HP Scanner jet	15%	5,239.71	-	-	5,239.71	785.96	4,453.75
Intrastructure (Capital)	10%	15,321.45	-	-	15,321.45	1,532.15	13,789.31
One time Set up (Computer)	60%	2,255.03	-	-	2,255.03	1,353.02	902.01
One time Set up cost	10%	20,817.41	-	-	20,817.41	2,081.74	18,735.67
Refrigerator	15%	1,461.62	10,400.00	-	11,861.62	1,780.84	10,080.78
Audio/Video Equipment	15%	9,202.44	-	-	9,202.44	1,380.37	7,822.07
Projector and Screen	15%	-	-	33,200.00	33,200.00	2,490.01	30,709.99
Office Infrastructure	15%	9,568.37	-	-	9,568.37	1,435.26	8,133.11
One Time set Up cost (Skill)	15%	5,971.76	-	-	5,971.76	895.76	5,076.00
Mobile phone	15%	3,983.13	-	-	3,983.13	597.55	3,385.58
Printer	15%	18,582.32	9,600.00	-	28,182.32	4,227.35	23,954.97
Vehicle	15%	17,938.21	-	-	17,938.21	2,691.10	15,247.11
Invertor	15%	26,793.83	33,370.00	-	60,163.83	9,024.57	51,139.26
Setting Up LC	15%	1,358.51	-	-	1,358.51	203.45	1,155.06
Voltas window ac	15%	13,224.56	-	-	13,224.56	1,983.90	11,240.66
Furniture	10%	183,344.60	34,280.00	51,485.00	269,109.60	24,336.71	244,772.87
TOTAL		482,380.94	260,568.00	274,185.00	1,017,133.94	266,077.98	751,055.94



For NAVJYOTI DEVELOPMENT SOCIETY

(Signature)
(RAJENDRA DANGWAL)
 President
Rajendra Dangwal
 President
 Navjyoti Development Society

(Signature)
(Sadhna Kwatra)
 Treasurer
Sadhna Kwatra
 Treasurer
 Navjyoti Development Society

NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.14

PARTICULARS	AMOUNT (Rs.)
<u>SCHEDULE-1</u>	
<u>NDS FUND</u>	
Opening Balance	1,276,997.60
Add : Excess of Income over Expenditure	380,862.71
TOTAL	1,657,860.31
<u>SCHEDULE -2</u>	
<u>ADVANCE GRANT</u>	
Grant received in Advance	-
Grant unutilised / unspent	257,525.00
TOTAL	257,525.00
<u>SCHEDULE - 3</u>	
<u>EXPENSES PAYABLE</u>	
Duties & Taxes Payable	14,914.00
Payable Education Programme	150,569.00
Salary Payable	810,727.00
Payable Health Programme	222,995.00
MS Trader For Fixed Assets	30,800.00
Expenses Payable Transport Conveyance	47,670.00
Expenses Payable Research and Development	40,150.00
Rent Payable	14,835.00
Payable Community Programme	184,417.00
Payable Water Sanitation Programme	763,909.00
Audit fee payable	83,124.00
TOTAL	2,364,110.00
<u>SCHEDULE-5</u>	
<u>BANK ACCOUNTS</u>	
Bank of Maharashtra 20075533090 - NDS	381,548.57
Canara Bank 1445101030137 - NDS	10.00
Canara bank 1445101558182	8,658.00
Canara Bank 1445101024138 - NDS	15,919.00
Punjab National bank 550	738.00
Bank of Maharastra 20075521085	505,275.65
TOTAL	912,149.22
<u>SCHEDULE-6</u>	
<u>EXPENSES RECOVERABLE</u>	
Receivable from Save The Children	17,075.00
Receivable from DCW	26,350.00
TOTAL	43,425.00


Rajendra Dangwal
 President
 Navjyoti Development Society


Sadhna Kwatra
 Treasurer
 Navjyoti Development Society



SCHEDULE-7**Security Deposit**

Security Deposit - Gol Kaun B.V.K
 Security - DSACS office
 Deposit - Assets

10,030.00
 12,000.00
 8,000.00

TOTAL

30,030.00

SCHEDULE -8**GRANT RECEIVED****FOREIGN SOURCES :****Save The Children**

Mobile Health Unit
 Health Nutrition And Wash Services
 Mobile Learning Centre
 Health Nutrition And Reproductive Health Services For Women
 Humanitarian Assistance To Flood Affected Families
 Adobe Foundation - Give 2 Asia
 CAF India
 Just Environment (Charitable) Trust

2,828,400.00
 5,471,018.00
 1,143,422.00
 2,725,740.00
 13,270,729.00
 2,216,019.00
 53,715.00
 249,000.00

INDIAN SOURCES:**NDS Local**

Samajik Suvidha Sangam - GRC
 Delhi State Aids Control Society
 Delhi State Aids Control Society - IDU
 Delhi Commission for Women
 Samajik Suvidha Sangam - Awaz Uthao

697,901.00
 1,696,286.00
 1,610,130.00
 1,258,109.00
 246,756.00
 149,130.00

TOTAL

33,616,355.00

SCHEDULE - 9**Donations & Community Contribution****FOREIGN SOURCES :**

Donation from CAF

22,330.00

INDIAN SOURCES:

Community Contribution
 Donation from CAF
 Donations- Others

282,905.00
 48,243.00
 799,650.00

TOTAL

1,153,128.00



For NAVJYOTI DEVELOPMENT SOCIETY

(RAJENDRA DANGWAL)
 President
 Navjyoti Development Society

(Sadhna Kwatra)
 Treasurer
 Navjyoti Development Society

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.

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.

For ANM & ASSOCIATES
Chartered Accountant


(Meeta Bhatnagar)
Partner

Membership No. : 89033

Date : 29/09/2014


Place: New Delhi

Dated: 30-09-2014



For NAVJYOTI DEVELOPMENT SOCIETY


(Rajendra Dangwal)
President


(Sadhna Kwatra)
Treasurer