

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 2016, 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, 2016, 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, 2016.

The prescribed particulars are annexed hereto.

Date: 29-09-2016
Place: New Delhi



For **ANM & Associates**
Chartered Accountants

Meeta Bhatnagar

(Meeta Bhatnagar)
Partner
M.No. 89033

NAVJYOTI DEVELOPMENT SOCIETY

BALANCE SHEET AS AT 31ST MARCH 2016

LIABILITIES	SCH	AMOUNT (Rs.)	ASSETS	SCH	AMOUNT (Rs.)
NDS Fund	1	1,906,114.06	Fixed Assets	4	700,797.63
Current Liabilities & Prov.			Current Assets/Loans & Adv.		
Grant received in Advance	2	550,000.00	Cash in Hand		445,613.65
Expenses Payable	3	1,494,449.00	Bank Balances	5	464,728.78
			Loans & Advances		
			Expenses Receivable	6	6,850.00
			Security Deposit	7	59,530.00
			Grant Receivable	8	2,264,428.00
			TDS Receivable		8,615.00
TOTAL (Rs.)		3,950,563.06	TOTAL (Rs.)		3,950,563.06

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



For NAVJYOTI DEVELOPMENT SOCIETY

Rajendra Dangwal
(RAJENDRA DANGWAL)
President

Sadhna Kwatra
(SADHNA KWATRA)
Treasurer

Place : New Delhi
Dated : 28.09.2016

NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI

INCOME & EXPENDITURE A/C AS ON 31-03-2016

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	SCH	AMOUNT (Rs.)
Salary and Honorarium		1,772,179.00	Grant Account	9	10,866,564.50
Health Promotion Program :			Donations & Contributions	10	912,329.00
--- Health Facilities & awareness		2,508,565.00	Interest Received		95,018.00
Water and Sanitation facilities		2,157,569.21	Membership fees received		6,500.00
Education Program Exp.		654,103.00	other Income		347.00
Nutrition & Child Care Program		390,673.00			
Women Empowerment Program		113,685.00			
Training ,Seminar & Meetings		491,783.00			
Impl.& Mobilization of Bio Gas Plant		690,757.00			
Community Awareness Exp.		1,620,514.00			
Administrative & Other Exp.					
Rent Paid		336,000.00			
Transport & Conveyance		65,374.00			
Communication /Telephone		153,785.00			
Office Expenses		38,789.50			
Water & Electricity Expenses		84,195.00			
Repairs & Maintenance		78,431.00			
Audit fee		57,250.00			
Printing, Stationary and Books		24,449.00			
Staff welfare & Insurance		14,077.00			
Legal & Professional Fees		45,294.00			
Reports & Documentation		750.00			
Insurance Charges		7,912.00			
Interest on TDS		1,782.00			
Misc. Expenses		5,500.00			
Registration Fee		505.73			
Bank charges		5,286.00			
Depreciation		168,042.94			
Excess of Income over Expenditure		393,507.12			
TOTAL		11,880,758.50	TOTAL		11,880,758.50

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 : 28.09.2016



For NAVJYOTI DEVELOPMENT SOCIETY

Rajendra Dangwal
(RAJENDRA DANGWAL)
President

Sadhna Kwatra
(SADHNA KWATRA)
Treasurer

NAVJYOTI DEVELOPMENT SOCIETY

RECEIPTS & PAYMENTS A/C FOR THE YEAR ENDED 31ST MARCH 2016

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
OPENING BALANCES:			
Cash in Hand	77,664.15	Salary and Honorarium	2,783,161.00
Cash at Bank	1,816,494.72	<u>Health Promotion Program</u>	
		-- Health Facilities & awareness	2,555,401.00
Grant Account	11,798,557.00	Water and Sanitation	2,280,616.21
Donations & Comm. Contributions	912,676.00	Education Programs	843,103.00
Interest Received	95,018.00	Nutrition and Child Care Program	390,673.00
Membership fees received	6,500.00	Women Empowerment	122,155.00
Recd. from Innovative Fin. Advisors	269664.00	Training , Seminar & Meeting	491,783.00
		Implementation & Mobilization of Bio G	690,757.00
		Community Awareness Exp.	2,541,586.00
		<u>Administrative & Other Exp.</u>	
		Rent Paid	372,520.00
		Transport & Conveyance	65,374.00
		Communication /telephone /Internet	153,785.00
		Office Expenses	38,789.50
		Water & Electricity Expenses	84,195.00
		Repairs & Maintenance	78,431.00
		Printing, Stationary and Books	24,449.00
		Audit fee	153,493.00
		Staff welfare & Insurance	14,077.00
		Reports & Documentation	750.00
		Legal and professional	58,296.00
		Insurance Exp.	7,912.00
		Miscellaneous Expenses	5,500.00
		Bank charges	5,286.00
		Registration fee	505.73
		Interest on TDS	1,782.00
			13,764,380.44
		Fixed Assets purchased	301,851.00
		CLOSING BALANCES:-	
		Cash in Hand	445,613.65
		Cash at Bank	464,728.78
TOTAL (Rs.)	14,976,573.87	TOTAL (Rs.)	14,976,573.87

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 : 28.09.2016



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(RAJENDRA DANGWAL)
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(SADHNA KWATRA)
Treasurer

NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.16

PARTICULARS	AMOUNT (Rs.)
<u>SCHEDULE-1</u>	
<u>NDS FUND</u>	
Opening Balance	1,512,606.94
Add : Excess of Income over Expenditure	393,507.12
TOTAL	1,906,114.06
<u>SCHEDULE -2</u>	
<u>GRANT IN ADVANCE</u>	
Grant unutilised recd. In advance	550,000.00
TOTAL	550,000.00
<u>SCHEDULE - 3</u>	
<u>EXPENSES PAYABLE</u>	
Duties & Taxes Payable	17,783.00
Salary Payable	443,847.00
Payable Health Programme	97,954.00
Professional Fees payable	175,162.00
Rent Payable	46,000.00
Payable Community Programme	76,953.00
Payable Water Sanitation Programme	184,420.00
Audit fee payable	52,813.00
Expenses Payable	399,517.00
TOTAL	1,494,449.00
<u>SCHEDULE-5</u>	
<u>BANK ACCOUNTS</u>	
Bank of Maharashtra 090 - NDS	37,074.57
Canara Bank 137 - NDS	2,190.50
Canara bank 1445101558182	1,503.00
Canara Bank 138 - NDS	4,573.00
BOM 5939	27,151.79
Punjab National bank 550	738.00
Bank of Maharastra 085	391,497.92
TOTAL	464,728.78
<u>SCHEDULE-6</u>	
<u>EXPENSES RECOVERABLE</u>	
Receivable from FCRA for Registration Fee	500.00
Receivable from DCW	6,350.00
TOTAL	6,850.00
<u>SCHEDULE-7</u>	
<u>Security Deposit</u>	
Security Deposit (Offices & centers)	59,530.00
TOTAL	59,530.00




Contd.----


Contd.----

SCHEDULE-8	
Grant Receivable	
FCRA-Save the Children	41,212.00
DSACS-FSW	697,992.00
RB- SDI	306,669.00
Samajik Suvidha Sangam (GRC)	416,325.00
DSACS-IDU	802,230.00
TOTAL	2,264,428.00
SCHEDULE -9	
GRANT RECEIVED	
FOREIGN SOURCES :	
Save The Children Projects :	
--- RB SDI	5,814,719.00
Health, Nutrition & Wash Services (G & S Tobbell)	333,372.00
Adobe Foundation - Give 2 Asia - Education & Nutrition Support	904,220.50
Silicon valley Community	755,600.00
Intercooperation Social Development	706,838.00
Charities Aid Foundation India	249,335.00
INDIAN SOURCES:	
Save The Children & JET	254,406.00
Delhi State Aids Control Society	1,679,212.00
Delhi Commission for Women	168,862.00
TOTAL	10,866,564.50
SCHEDULE - 10	
Donations & Community Contribution	
FOREIGN SOURCES :	
Donation From Others	80,218.00
INDIAN SOURCES:	
Community Contribution	338,820.00
Donation from CAF	11,791.00
Donations- Others	481,500.00
TOTAL	912,329.00



For NAVJYOTI DEVELOPMENT SOCIETY


 (RAJENDRA DANGWAL)
 President


 (SADHNA KWATRA)
 Treasurer

**SCHEDULE - 4
FIXED ASSETS**

Particulars	Rate of Dep	W.D.V. as on 31/03/15	Addition (more than 6 months)	Addition (less than 6 months)	Total	Depreciation for the year	W.D.V. as on 31/03/16
Equipments	15%	2,280.61			2,280.61	341.80	1,938.81
Equipment for AV Shows	15%	35,962.31			35,962.57	5,394.35	30,568.22
Desktop Printer	15%	3,125.56			3,125.56	468.83	2,656.73
U.P.S.	15%	7,767.69			7,767.69	1,165.73	6,601.96
Computer Equipment	60%	90,111.47		142,240.00	232,351.47	96,738.85	135,612.62
Digital Camera	15%	14,625.83			14,625.83	2,195.13	12,430.70
HP Scanner jet	15%	3,785.69			3,785.69	567.80	3,217.89
Infrastructure (Capital)	10%	12,410.37			12,410.37	1,240.92	11,169.45
One time Set up cost	10%	16,862.10			16,862.10	1,686.84	15,175.26
Refrigerator	15%	8,568.66			8,568.66	1,283.84	7,284.82
Audio/Video Equipment	15%	6,648.76			6,648.76	997.04	5,651.72
Projector and Screen	15%	26,103.49		32,500.00	58,603.49	6,353.01	52,250.48
Office Infrastructure	15%	6,913.15			6,913.15	1,037.01	5,876.14
One Time set Up cost (Skill)	15%	4,314.60			4,314.60	647.05	3,667.55
Mobile phone	15%	2,877.74			2,877.74	431.33	2,446.41
Printer	15%	20,361.73			20,361.73	3,054.44	17,307.29
Vehicle	15%	12,960.04			12,960.04	1,943.86	11,016.18
Invertor	15%	43,468.37			43,468.37	9,079.09	34,389.28
Setting Up LC	15%	981.80			981.80	148.07	833.73
Voltag window ac	15%	9,554.56	22,500.00		32,054.56	4,808.20	27,246.36
Furniture	10%	227,955.05		70,494.00	298,449.05	27,057.15	271,391.91
Staff attendant Machine	15%	9,350.00			9,350.00	1,402.58	7,947.42
TOTAL		566,989.58	22,500.00	279,351.00	868,840.84	168,042.94	700,797.64



For NAVJYOTI DEVELOPMENT SOCIETY

(Signature)
(RAJENDRA DANGWAL)
President

(Signature)
(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.

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. In case of DSACS-FSW Project, amount of Rs.6, 97,992/- and DSACS-IDU Project amount of Rs. 8, 02,230/- of Grant receivable is still outstanding from last previous year which is shown in Balance sheet. There is Grant receivable in case of DSACS-FSW Project in the financial year 2015-16 also, amounting to Rs. 3, 53,956/- as per the sanctioned grant which has not been accounted for due to uncertainty.

For ANM & ASSOCIATES
Chartered Accountant

Meeta Bhatnagar

(Meeta Bhatnagar)
Partner

Membership No. : 89033

Date : 28/09/2016

Place: New Delhi



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