

## INDEPENDENT AUDITOR'S REPORT

To  
The Governing Body  
Nav Bharat Jagriti Kendra

### Opinion

We have audited the accompanying Financial Statements of **Nav Bharat Jagriti Kendra, at Village Bahera, P.O:- Brindavan, Chouparan, Hazaribagh-825406, Jharkhand** which comprise the Balance Sheet as at **31<sup>st</sup> March 2024**, Income & Expenditure Account, Receipt & Payment Account for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- In case of the Balance Sheet, of the state of affairs of the society as at 31<sup>st</sup> March 2024;
- In case of the Income and Expenditure Account for the year ended on that date.
- In case of the Receipt & Payment Account for the year ended on that date.

### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountant of India. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the

LLPIN: AAZ-7910

Delhi Office: 175, Prayag Apartments, B-1, Vasundhara Enclave, Delhi – 110096, Mobile No.: +91 9810286745, [audit@sprm.in](mailto:audit@sprm.in)

Cuttack Office: Plot No. E/146, Sector 7, CDA, Cuttack – 753014, Mobile No.: +91 8917555891, [mail@sprm.in](mailto:mail@sprm.in)

Website: [www.sprm.in](http://www.sprm.in)

Financial Statements section of our report. We are independent of the society in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of those charged with Governance for the Financial Statements**

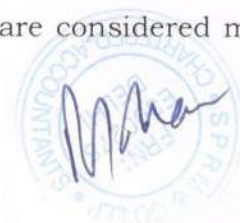
Those charged with governance are responsible for the preparation of these Financial Statements that give a true and fair view of the financial position and expenditure of the society in accordance with the accounting principles generally accepted in India, including Accounting Standards, to the extent applicable, prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records for safeguarding of the assets of the society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material





if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose for expressing our opinion on effectiveness of the society internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the society ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to



communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

### **Report on Other Legal and Regulatory Requirements**

Further to the comments in para's above, we report that:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by society so far as it appears from our examination of those books.
- c) The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account.
- d) In our opinion, the Balance Sheet, Income & Expenditure Account and Receipt & Payment Account comply with the Accounting Standards, to the extent applicable, as issued by the Institute of Chartered Accountants of India.

For **SPRM & CO LLP**  
Chartered Accountants  
FRN: E300278

*M. Mohan Manikantam*

(CA Mohan Manikantam M.)

Partner

M.No. 314216

UDIN: 24314216BKHNRZ1161



Place: New Delhi

Date: 26.09.2024

# NAV BHARAT JAGRITI KENDRA

Address:- Village Bahera, P.O:- Brindavan, Chouparan, Hazaribagh-825406, Jharkhand

## Balance Sheet As At 31st March 2024 For the Consolidated Fund

Particulars	Schedule	As at 31.03.2024 Amount (Rs.)
<b>LIABILITIES</b>		
Asset Fund	1	15,16,53,280
General Fund	2	59,43,40,521
Staff Welfare and Gratuity Fund	3	6,64,89,519
Current Liabilities	4	8,43,06,686
<b>TOTAL</b>		<b>89,67,90,006</b>
<b>ASSETS</b>		
Fixed Assets	5	22,16,87,632
Investments		24,49,27,062
Revolving Loan Fund	6	16,89,45,100
Current Assets, Loans And Advances		
Cash & Bank balances	7	17,19,34,350
Loans & Advances	8	7,18,16,842
Other Current Assets	9	1,74,79,020
<b>TOTAL</b>		<b>89,67,90,006</b>

Significant Accounting Policies and Notes forming an integral part of accounts.

As per our report of even date

**For SPRM & CO LLP**  
Chartered Accountants  
FRN: E300278

*M. Mohan Manikantam*  
CA Mohan Manikantam M.  
Partner  
M. No.: 314216

Place: New Delhi  
Date: 26.09.2024



**For Nav Bharat jagriti Kendra**

*[Signature]*  
Secretary

*[Signature]*  
Treasurer

**Secretary**  
NAV BHARAT JAGRITI KENDRA

**Treasurer**  
Nav Bharat Jagriti Kendra

Place: Hazaribag  
Date: 26.09.2024



# NAV BHARAT JAGRITI KENDRA

Address:- Village Bahera, P.O:- Brindavan, Chouparan, Hazaribagh-825406, Jharkhand  
**Income And Expenditure Account For The Year Ended 31st March 2024**  
For The Consolidated Fund

Particulars	Schedule	2023-24 Amount (in Rs.)
<b>INCOME</b>		
Grants & Donations	10	18,13,78,043
Interest income		1,81,42,622
Income from Hospital and Vision Centres	11	14,67,20,694
Income from Micro-financing activities	12	3,69,99,873
Income from School and Training Activities	13	4,77,00,445
Income from Sale of Vermi-Compost and Green Mill		37,73,170
Other Income		1,03,13,384
<b>Total Income (A)</b>		<b>44,50,28,231</b>
<b>EXPENDITURE</b>		
Program Cost	14	28,29,78,790
Administration Cost	15	5,37,53,238
Sub-Granting		19,46,028
Depreciation		2,78,63,333
Less: Depreciation Transferred To Funds		2,78,63,333
<b>Total Expenditure (B)</b>		<b>33,86,78,056</b>
<b>Surplus/(Deficit) (A - B)</b>		10,63,50,175
Transferred to General Fund		7,77,81,452
Transferred to Asset Fund		2,85,68,723

Significant Accounting Policies and Notes forming an integral parts of accounts

As per our report of even date

**For SPRM & CO LLP**  
Chartered Accountants  
FRN : E300278

*M. Mohan Manikantam*  
CA Mohan Manikantam M.  
Partner  
M. No.: 314216

Place: New Delhi  
Date: 26.09.2024

**For Nav Bharat jagriti Kendra**

*[Signature]*  
Secretary

**Secretary**

NAV BHARAT JAGRITI KENDRA

Place: Hazaribag

Date: 26.09.2024

*[Signature]*  
Treasurer

**Treasurer**

Nav Bharat Jagriti Kendra

**NAV BHARAT JAGRITI KENDRA**

Address:- Village Bahera, P.O:- Brindavan, Chouparan, Hazaribagh-825406, Jharkhand

**Receipts And Payments Account For The Year Ended 31st March 2024**

For the Consolidated Fund

Particulars	2023-24	2023-24
	Amount (in Rs.)	Amount (in Rs.)
<b>Opening Balance (A)</b>		16,19,40,644
Cash in Hand	40,70,656	
Cash at Bank	15,78,69,988	
		<b>92,54,38,898</b>
<b>Receipts (B)</b>	18,15,22,193	
Grants & Donations	1,81,42,622	
Interest income	18,17,56,390	
Receipts from Hospital and Vision Centres	3,69,99,873	
Income from Micro-financing activities	1,51,66,134	
Receipts from Sale of Vermi-Compost and Green Mill	4,77,00,445	
Receipts from School and Training Activities	34,97,36,738	
Socio Economic Development Revolving Loan Fund Receipt	1,02,95,024	
Other Receipts	6,25,050	
Sale of Assets	8,34,94,429	
FDs Matured		1,89,07,626
Loans & Advances		
<b>Total Receipts (A+B)</b>		<b>1,10,62,87,167</b>
<b>Payments (C)</b>		28,29,78,790
Program Cost		5,37,53,238
Administration Cost		
<b>Other Payments</b>		34,83,13,231
Socio Economic Development Revolving Loan Fund Payment		3,65,27,129
Purchase of Medicine and Spectacles		97,46,019
Purchase of Waste Paper and Vermi Compost		5,32,50,317
Purchase of Fixed Assets		3,05,99,036
Loans & Advances		11,70,94,879
Fresh Investments		19,46,028
Sub-Granting		1,44,149
Grants Refunded		
<b>Total Payments (C)</b>		<b>93,43,52,817</b>
<b>Closing Balance (D)</b>		17,19,34,350
Cash in hand		19,37,022
Cash at bank		16,99,97,328
<b>Total (C+D)</b>		<b>1,10,62,87,167</b>

Significant Accounting Policies and Notes forming an integral parts of accounts

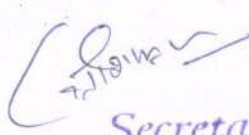
As per our report of even date

For SPRM & CO LLP  
Chartered Accountants  
FRN : E300278

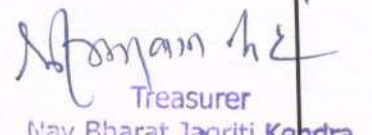
M. Mohan Manikantam  
CA Mohan Manikantam M.  
Partner  
M. No.: 314216

Place: New Delhi  
Date: 26.09.2024

For Nav Bharat jagriti Kendra

  
Secretary

NAV BHARAT JAGRITI KENDRA  
Secretary

  
Treasurer  
Nav Bharat Jagriti Kendra  
Treasurer

Place: Hazaribag  
Date: 26.09.2024



# NAV BHARAT JAGRITI KENDRA

Address:- Village Bahera, P.O:- Brindavan, Chouparan, Hazaribagh-825406, Jharkhand

Schedule 1

## ASSET FUND

Particulars	2023-24 Amount (in Rs.)
<b>OPENING BALANCE</b>	14,02,96,273
Add:- Additions during the year	2,85,68,723
Add:- Inter Fund Transfers	16,17,088
Less:- Sale during the year	80,000
Less:- Depreciation Transferred to Asset fund	1,87,48,804
<b>Total</b>	<b>15,16,53,280</b>

Schedule 2

## GENERAL FUND

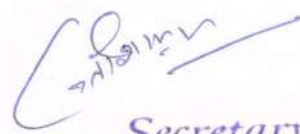
Particulars	2023-24 Amount (in Rs.)
<b>OPENING BALANCE</b>	52,26,83,690
Add:- Surplus During The Year	7,77,81,452
Add:- Transfer from Housing Revolving Fund	46,60,425
Less:- Depreciation Transferred To General Fund	91,14,529
Less:- Inter Fund Transfers	16,17,088
Less:- Write Off Last Year Adjustment	53,429
<b>Total</b>	<b>59,43,40,521</b>

Schedule 3

## STAFF WELFARE AND GRATUITY FUND

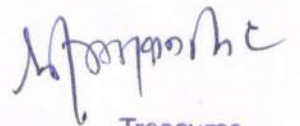
Particulars	2023-24 Amount (in Rs.)
Staff Welfare Fund	3,72,16,708
Gratuity Fund	2,92,72,811
<b>Total</b>	<b>6,64,89,519</b>





Secretary

NAV BHARAT JAGRITI KENDRA



Treasurer

Nav Bharat Jagriti Kendra



## Schedule 4

## CURRENT LIABILITIES &amp; PROVISIONS

Particulars	2023-24 Amount (in Rs.)
<b>Current Liabilities</b>	3,45,441
Duties & Taxes	25,59,234
Payables	44,67,414
Cash Security	4,90,994
Security Deposit	29,47,720
Short term Provisions	7,34,95,883
Loans & Advances	
<b>Total</b>	<b>8,43,06,686</b>

## Schedule 6

## REVOLVING FUND

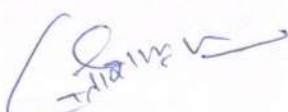
Particulars	2023-24 Amount (in Rs.)
Women Development Revolving Fund, Khunti Branch	1,39,42,587
Women Development Revolving Fund, Ranchi Branch (FC)	1,73,953
Women Development Revolving Fund [NFC] Ranchi	3,77,23,823
Women Development Revolving Fund [NFC], Hazaribag	10,00,35,472
Women Development Revolving Fund [NFC], Patna	1,70,69,265
<b>Total</b>	<b>16,89,45,100</b>

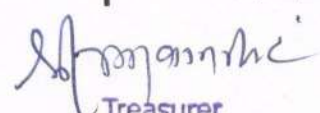
## Schedule 7

## CASH AND BANK BALANCES

Particulars	2023-24 Amount (in Rs.)
<b>Cash In Hand</b>	18,63,468
Local Cash in Hand	73,554
FC Cash in Hand	
<b>Bank Accounts</b>	
<b>Local Bank Accounts</b>	16,29,861
Axis Bank A/c No - 613010100005425	12,92,619
Axis Bank A/c No - 920010065722457	22,59,672
Axis Bank A/c No - 106010100198509	11,21,521
Axis Bank A/c No - 613010100021784	49,481
Axis Bank A/c No - 913010035409434	69,53,424
Axis Bank A/c No - 913010035660642	



  
 Secretary  
 NAV BHARAT JAGRITI KENDRA

  
 Treasurer  
 Nav Bharat Jagriti Kendra

Axis Bank A/c No - 914010042622335	14,145
Axis Bank A/c No - 919010013407870	24,64,390
Axis Bank A/c No - 921010021911564	71,87,971
Axis Bank A/c No - 923010019696992	3,25,195
Axis Bank A/c No -613010100002240	3,42,647
Bandhan Bank A/c No - 50150084531893	1,211
Bandhan Bank A/c No -50160011362987	1,59,407
BOB A/c No - 00110100017344	764
BOB A/c No - 29170100008736	11,55,346
BOI A/c No - 0369 [Munger]	527
BOI A/c No - 447910100006714	2,55,461
BOI A/c No - 480310100001052	65,80,852
BOI A/c No - 480310100005554	2,98,783
BOI A/c No - 480310100006553	16,875
BOI A/c No - 480310100009600	2,605
BOI A/c No - 480310100013708	7,73,763
BOI A/c No - 480310110003165	4,68,312
BOI A/c No - 480310200022881	4,61,927
BOI A/c No - 481010100013004	4,03,133
BOI A/c No - 482710110004278	3,23,524
BOI A/c No - 491510100014788	1,829
BOI A/c No - 491510110002571	1,471
BOI A/c No - 491610100005832	3,176
BOI A/c No - 496310210000005	4,25,858
BOI A/c No - 496310210000006	97,15,273
BOI A/c No - 496310210000019	34,942
BOI A/c No - 499310110001758	4,30,497
BOI A/c No - 589410110000822	3,02,492
BOI A/c No - 590310210000068	25,30,996
Canara Bank A/c No - 110056555429	30,96,869
Canara Bank A/c No - 1421101022559	18,65,246
CBI A/c No - 1496433099	4,84,384
Dakshin Bihar Gramin Bank A/c No - 72521700083142	1,16,000
ESAF Bank A/c No - 50220005189162	14,53,969
ESAF Bank A/c No - 50220005368556	2,90,229
HDFC Bank A/c No - 50100211095607	44,28,375
HDFC Bank A/c No - 50100214664049	25,40,546
HDFC Bank A/c No - 50100218755940	1,04,039
HDFC Bank A/c No - 50100236779487	2,03,157
HDFC Bank A/c No - 50100238584841	46,735
HDFC Bank A/c No - 50100436660360	53,49,980
HDFC Bank A/c No - 50100473093041	10,37,549
HDFC Bank A/c No -59109431140508	15,95,673
HKGB Bank No - 300110100002006	5,72,420
ICICI Bank A/c No - 017501013441	44,33,207
ICICI Bank A/c No - 048901000998	19,26,440
ICICI Bank A/c No - 063001000035	4,85,418
IDBI Bank A/c No - 0292104000060853	16,32,117



  
 Secretary  
 NAV BHARAT JAGRITI KENDRA

  
 Treasurer  
 Nav Bharat Jagriti Kendra



IDBI Bank A/C No - 0292104000150224	1,827
IDBI Bank A/C No - 0292104000150231	10,087
IDBI Bank A/c No - 0710104000127875	7,25,694
IDBI Bank A/c No - 1348104000001601	1,95,959
IDBI Bank A/c No - 1348104000017000	2,16,077
IDBI Bank A/C No - 1348104000017055	69,653
IDBI Bank A/c No - 292104000002806	59,57,629
IDBI Bank A/c No - 292104000014173	21,47,868
IDBI Bank A/c No - 29210400019938	1,816
Indian Bank A/c No - 853983931	26,94,043
Indusind Bank A/c No - 100004854163	2,07,17,542
Indusind Bank A/c No - 200009658787	2,17,81,100
Jana Small Finance Bank A/c No - 4530010000323987	9,16,367
Jana Small Finance Bank A/c No - 4530010026992353	12,22,516
Jharkhand Rajya Gramin Bank A/c No - 301410100002975	21,980
Jharkhand Rajya Gramin Bank A/c No - 22016990326	1,05,610
Jharkhand Rajya Gramin Bank A/c No - 275	22,621
Jharkhand Rajya Gramin Bank A/c No - 30010100004807	6,06,847
Jharkhand Rajya Gramin Bank A/c No - 301410100001374	7,40,447
Jharkhand Rajya Gramin Bank A/c No - 301410100003703	1,861
Jharkhand Rajya Gramin Bank A/c No -301410100002974	1,08,222
Jharkhand Rajya Gramin Bank A/c No:-22020339456	1,83,619
Kotak Mahindra Bank A/c No -3011373477	11,04,530
SBI A/c No - 10908044126	52,412
SBI A/c No - 10989211231	20,889
SBI A/c No - 3474	51,273
SBI A/c No - 36474919982	38,898
SBI A/c No - 3690	92,938
SBI A/c No - 40642593558	8,95,658
SBI A/c No - 41899347159	1,27,67,651
SBI A/c No - 50006	299
SBI A/c No - 6107	186
SBI A/c No - 6129	91
SBI A/c No - 7639	11,394
SBI A/c No - 8409	7,332
SBI A/c No - 9674	3,461
Union Bank A/c No - 539102010002062	6,73,352
<b>FC Bank Accounts</b>	
SBI FCRA Main A/c No - 40012348468	1,49,877
Axis Bank A/c No - 918010007972505	26,63,337
Axis Bank A/c No - 912010027096634	17,35,235
Axis Bank A/c No - 912010046464285	43,640
Axis Bank A/c No - 915010026453277	30,70,713
BOI A/c No - 459910110001512	1,62,322
ICICI Bank A/c No - 029201006009	11,405
IDBI Bank A/c No - 0292104000047579	29,23,482
IDBI Bank A/c No - 0292104000087355	4,88,933



*[Signature]*  
Secretary

NAV BHARAT JAGRITI KENDRA

*[Signature]*  
Treasurer

Nav Bharat Jagriti Kendra

IDBI Bank A/c No - 0292104000092214	4,17,115
IDBI Bank A/c No - 0292104000093019	8,75,980
Indusind Bank A/c No - 100024236893	36,33,238
<b>Total</b>	<b>17,19,34,350</b>

**Schedule 8**

**LOANS & ADVANCES**

Particulars	2023-24 Amount (in Rs.)
Staff Welfare Loans	14,20,115
Other loans & Advances	7,03,96,727
<b>Total</b>	<b>7,18,16,842</b>

**Schedule 9**

**OTHER CURRENT ASSETS**

Particulars	2023-24 Amount (in Rs.)
TDS receivable	19,30,024
Security Deposit	17,03,860
Closing Stock	1,38,45,136
<b>Total</b>	<b>1,74,79,020</b>

**Schedule 10**

**GRANTS & DONATIONS**

Particulars	2023-24 Amount (in Rs.)
<b>Local Grants</b>	
ATE Chandra Foundation - Rejuvenation of Water Bodies	14,08,063.00
Bajaj Finserv Limited - Community Based Inclusive Development	1,12,96,000.00
Bosch India Foundation - LNJP Eye Hospital Kaajha	6,00,000.00
Care Today Fund - Provide Support for Cataract Surgery	15,00,000.00
Care Today Fund - Wings of Hope	22,60,000.00
Central Mine Planning & Design Institute Limited (CMPDIL) - LNJP Paramedical Institute	21,70,000.00
Central Mine Planning & Design Institute Limited (CMPDIL) - Mobile Eye Care Van	18,18,312.00
Childline India Foundation - ECM	51,900.00
Collectives For Integrated Livelihood Initiatives (Tata Trusts) - ILTO	21,43,391.66
Collectives For Integrated Livelihood Initiatives (Tata Trusts) - Jal Jeevan	8,29,500.00
Collectives For Integrated Livelihood Initiatives (Tata Trusts) - Lac ONGC	3,69,495.79
Collectives For Integrated Livelihood Initiatives (Tata Trusts) - Lakhpati Kisan	37,92,000.00
Collectives For Integrated Livelihood Initiatives (Tata Trusts) - Lakhpati Kisan 2.0	15,31,843.74
Collectives For Integrated Livelihood Initiatives (Tata Trusts) - MHM	2,40,000.00



*(Signature)*  
Secretary  
NAV BHARAT JAGRITI KENDRA

*(Signature)*  
Treasurer  
Nav Bharat Jagriti Kendra



Damodar Valley Corporation - LNJP Eye Hospital Chouparan	9,20,986.00
D'Décor - LNJP Eye Hospital Chouparan	15,00,000.00
Give - Support to Orphanage, Surgery & Education	8,11,834.00
HDFC Bank Ltd - Focus Rural Development Programme	77,54,306.00
HDFC Bank Ltd - Holistic Rural Development Programme	1,09,09,157.00
Individual Donors - LBHC Bodhgaya General Fund	21,700.00
Individual Donors - LNJP Eye Hospital Chouparan	18,000.00
Jharkhand State Social Welfare Board, Ranchi, Jharkhand - Family Counselling Centre	1,44,000.00
Kotak Securities Limited - Support The Surgeries	26,75,000.00
Mukul Madhav Foundation - LNJP Eye Hospital Chouparan	9,60,000.00
Naraindas Morbai Budhrani Trust - To Provide Eye Surgeries Support	20,00,000.00
Online Donation - Support to Orphanage, Surgery & Education	13,03,800.83
Prakash Bhai Shah - Education	30,00,000.00
Prakash Bhai Shah Group - Support to Orphanage & Education	2,60,000.00
Prasad Koch Technik Pvt. Ltd - Support To Education For Marginalised Children	32,00,000.00
Rare Family Foundation - LNJP Eye Hospital Chouparan	58,45,200.00
Royal Commonwealth Society For The Blind - Sightsavers - NREH Jehanabad NFC	4,87,259.00
Royal Commonwealth Society For The Blind - Sightsavers - NREH Nawada NFC	10,82,073.00
Royal Commonwealth Society For The Blind - Sightsavers - Tanya Computers	6,88,212.00
SBI Capital Markets Limited - Providing Glaucoma Treatment	34,55,806.00
SBI Foundation - Eye Care	40,64,350.00
SBI Foundation - Sanjeevani - Clinic on Wheels	23,65,250.88
SBI Foundation - Sanjeevani - Clinic on Wheels Jharkhand 3 Location	1,27,50,000.00
SBI Foundation- Gram Saksham	1,19,95,750.00
SBI General Insurance Company Ltd. - Refurbishment of Amoli Apurva Middle School	6,00,000.00
SBI Life Insurance Limited - Mission Rozgar	12,50,600.00
Small Industries Development Bank of India (SIDBI) - Swavalamban Conclave	16,85,000.00
UNICEF - Adolescent Reporters Programme	35,42,982.00
Usha International Ltd. - Usha Silai Program	15,37,655.00
V Guard Foundation - - LNJP Eye Hospital Dumka	5,25,000.00
Vardhman Special Steel Ltd - LNJP Eye Hospital Chouparan	25,00,000.00
Vision Foundation of India - LNJP Eye Hospital Chouparan	8,33,500.00
Vision Foundation Of India - LNJP Eye Hospital Dumka	6,79,200.00
Vision Foundation Of India - LNJP Eye Hospital Kaajha	13,89,600.00
Vision Foundation of India - VRBEH Deoghar	6,17,100.00
<b>FC Grants</b>	
Action Village India - Community Support Programme	2,02,000.00
Action Village India - Girls Education & Coaching Centre	37,04,859.00
Carers Worldwide	3,00,000.00
CBM - Comprehensive Disability Inclusive Eye Care 4261 MYP	71,28,425.50
Combat Blindness - LNJP Eye Hospital Kaajha	9,29,250.00
Give - Support to Orphanage, Surgery & Education	6,92,510.94
Guru Ravidass Educational Assistance Trust - Educational Support to Girl	37,679.40
Kinder Not Hilfe - KNH 22615 - Nav Jagriti	42,57,257.00
Mission for Vision - LNJP Eye Hospital Kaajha Mobile Medical Van	21,56,339.00
Online Donation - Support to Orphanage, Surgery & Education	1,43,761.22



*[Signature]*  
Secretary

NAV BHARAT JAGRITI KENDRA

*[Signature]*  
Treasurer

Nav Bharat Jagriti Kendra



Royal Commonwealth Society For The Blind - Sightsavers - NREH Chatra FC	14,24,384.00
Royal Commonwealth Society For The Blind - Sightsavers - NREH Deoghar FC	17,18,600.00
Royal Commonwealth Society For The Blind - Sightsavers - NREH Dumka FC	14,49,781.00
Royal Commonwealth Society For The Blind - Sightsavers - NREH Giridih FC	19,38,500.00
Royal Commonwealth Society For The Blind - Sightsavers - NREH Hazaribag FC	49,35,353.00
Royal Commonwealth Society For The Blind - Sightsavers - NREH Jamtara FC	4,78,542.00
Seva Foundation - Establishment of AOP Training Centre	32,59,769.00
Seva Foundation - Provide Quality Eye Care And Establish 3 Primary Eye Care Vision Centre	8,23,064.00
Standard Chartered Bank - Mission Jyot	46,98,600.00
Standard Chartered Bank - NREH Gaya FC	1,05,93,610.00
Stitching Kinderhulp - Lord Buddha Home For Children [FC]	32,22,025.00
Stitching ZIUN - Construction of Library and Science Lab	23,54,810.00
World Resource Institute - IKEA's Linking Energy and Development	15,45,095.00
<b>Total</b>	<b>18,13,78,043</b>

**Schedule 11**

**INCOME FROM HOSPITAL AND VISION CENTRES**

Particulars	2023-24 Amount (in Rs.)
Lok Nayak Jai Prakash Eye Hospital, Chouparan	5,91,53,818
Vision Centre Bagodar	4,84,023
Vision Centre Chatra	6,54,622
Vision Centre Sherghati	14,77,177
Vision Centre Jasidih	3,34,835
Vision Centre Jhajha	1,66,202
Vimla Ramakrishna Bajaj Eye Hospital, Deoghar	1,77,48,600
General Fund Dumka FC	34,000
Satellite Centre Hzaribag	29,18,287
General Fund Kaajha FC	56,193
Lok Nayak Jai Prakash Eye Hospital, Kaajha	3,70,78,472
Vision Centre Akbarpur	1
Vision Centre Atri	1
Vision Centre Fatehpur	70,432
Vision Centre Gaya	59,696
Vision Centre Guraru	1,88,748
Vision Centre Khijarasrai	1,28,244
Vision Centre Makdumpur	1,58,900
Vision Centre Mohanpur	4,02,906
Vision Centre Sheikhpura	6,278
Vision Centre Sirdala	1
Vision Centre Warsaligunj	1,024
Lok Nayak Jai Prakash Eye Hospital, Dumka	2,55,98,233
<b>Total</b>	<b>14,67,20,694</b>



*(Signature)*  
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**Treasurer**

Nav Bharat Jagriti Kendra



## Schedule 12

## INCOME FROM MICRO FINANCING ACTIVITIES

Particulars	2023-24 Amount (in Rs.)
Women Development Revolving Fund NFC Khunti	24,38,539
Women Development Revolving Fund NFC Ranchi	84,02,861
Women Development Revolving Fund NFC Hazaribag	1,94,88,871
Women Development Revolving Fund NFC Patna	66,69,602
<b>Total</b>	<b>3,69,99,873</b>

## Schedule 13

## INCOME FROM SCHOOL AND TRAINING ACTIVITIES

Particulars	2023-24 Amount (in Rs.)
Amoli Apurva High School Mangarh	16,16,491
New Surekha Prakash Bhai Public School	67,48,861
Lok Nayak Jai Prakash Paramedical Institute	17,19,450
Surekha Prakash Bhai Public School	3,13,89,163
Komal Pujan Public School, Bodhgaya	56,93,090
Deokuli Birsa High School, Deokuli	4,800
Roshni Dhruv Jharkhand High School, Churchu	5,28,590
<b>Total</b>	<b>4,77,00,445</b>

## Schedule 14

## PROGRAM EXPENSES

Particulars	2023-24 Amount (in Rs.)
<b>Education</b>	
Adolescent Reporters Programme in Ranchi	36,02,260
Girls Education & Coaching Centre	39,43,320
Guru Ravidas Educational Support to Girl	28,732
Amoli Apurva High School Mangarh	12,99,965
New Surekha Prakash Bhai Public School	62,74,629
Refurbishment of Amoli Apurva Middle School	6,00,000
Surekha Prakash Bhai Public School	2,52,69,207
KNH 22615 - Nav Jagriti	30,66,290
Lord Buddha Home For Children [FC]	22,14,867
Social Inclusion Program, Bodhgaya Tanya Computer Centre	4,90,703
Komal Pujan Public School, Bodhgaya	39,32,311
Deokuli Birsa High School, Deokuli	1,050
Support to Orphanage & Education	11,67,570



*Chaitanya*  
Secretary

NAV BHARAT JAGRITI KENDRA

*M. Prasad*  
Treasurer  
Nav Bharat Jagriti Kendra

Support To Education For Marginalised Children  
Roshni Dhruv Jharkhand High School, Churchu

24,14,798  
22,492

### Medical Relief

Phase 2 of Gender Empowerment through MHM	1,63,941
Promoting The Recognition And Inclusion Of Carers	2,35,759
National Rural Eye Health Programme, Chatra FC	13,76,940
National Rural Eye Health Programme, Hazaribag FC	47,20,147
Providing Comprehensive Primary Eye Care Services through Mobile Eye Care Van	3,10,870
Lok Nayak Jai Prakash Eye Hospital, Chouparan	5,40,85,460
Lok Nayak Jai Prakash Paramedical Institute	14,66,694
Vision Centre Chatra	2,93,314
Vision Centre Sherghati	5,16,367
National Rural Eye Health Programme, Deoghar FC	14,12,774
National Rural Eye Health Programme, Giridih FC	15,89,178
To Provide Eye Surgeries Support To The Poor And Needy People	11,07,247
Provide Support for Cataract Surgery of 500 Rural Poor Needless Blind in Deoghar	11,79,993
Providing Glaucoma Treatment	5,50,000
SBI Eye Care	36,33,480
Vision Centre Jasidih	16,606
Vision Centre Jhajha	35,870
Vimla Ramakrishna Bajaj Eye Hospital, Deoghar	1,10,15,848
Sanjeevani - Clinic on Wheels	19,93,896
Comprehensive Disability Inclusive Eye Care 4261 MYP	52,02,660
National Rural Eye Health Programme, Dumka FC	14,13,992
National Rural Eye Health Programme, Jamtara FC	4,09,086
Satellite Centre Hzaribag	10,11,336
Lok Nayak Jai Prakash Eye Hospital, Kaajha	9,29,250
Provide Quality Eye Care And Establish 3 Primary Eye Care Vision Centre	13,45,220
Mission Jyot	7,53,457
National Rural Eye Health Programme, Gaya FC	1,00,37,716
Global Sight Initiative Collaboration with VMANN and Seva Network	2,13,093
Lok Nayak Jai Prakash Eye Hospital, Kaajha	2,13,62,342
National Rural Eye Health Programme, Jehanabad NFC	7,06,606
National Rural Eye Health Programme, Nawada NFC	9,92,821
Vision Centre Atri	58,698
Vision Centre Fatehpur	46,293
Vision Centre Gaya	1,32,923
Vision Centre Guraru	66,959
Vision Centre Khijarasrai	1,03,159
Vision Centre Makdumpur	62,571
Vision Centre Mohanpur	52,594
Vision Centre Sheikhpura	40,449
Vision Centre Tekari	17,040
Vision Centre Warsaligunj	52,708
Lok Nayak Jai Prakash Eye Hospital, Dumka	1,79,45,841

### Relief of The Poor



*(Signature)*  
Secretary

NAV BHARAT JAGRITI KENDRA

*(Signature)*  
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Nav Bharat Jagriti Kendra



IKEA's Linking Energy and Development: A User-Centric Approach Phase 2	58,963
Impacting the Livelihoods of Tribal & Other Backward Community ILTO	14,64,580
To Establish Lac Handicraft Unit for Training and Development Program (ONGC)	3,69,496
Phase 2 of Lakhpati KisanTM 1.0 :Lakhpati KisanTM 2.0-Murhu and Khunti Blocks	34,61,223
Integrated Tribal Development Project (NABARD TDF)	4,33,911
Lakhpati Kisan 2.0- Murhu and Khunti District	23,68,576
General Fund, Ranchi Branch FC	92,359
Focus Rural Development Program	66,92,655
Holistic Rural Development Program	94,48,429
Women Development Revolving Fund [NFC] Ranchi	35,26,638
Women Development Revolving Fund NFC	62,84,621
Community Action Programme	2,01,300
Support to Orphanage, Surgery & Education FC	10,94,414
Support For Blind, Girls Education, Disable and Orphan Child FC	3,60,177
General Fund FC HO	2,06,768
Strengthening Expedite Case Management Mechanism	42,900
Mission Vatsalya Scheme	1,74,758
Community Based Inclusive Development and Rehabilitation of PwD	1,06,51,841
Women Development Revolving Fund NFC Patna	4,35,877
General Fund Bodhgaya NFC	1,21,233
SBI Gram Saksham	1,26,82,147
Support to Orphanage, Surgery & Education NFC	9,02,374
Online Donation	12,55,705
Care Today - Wings of Hope	21,82,000
Waste Resources Program - Hazaribag	7,10,643
Family Counselling Centre	3,20,000
SBI Life Mission Rozgar	11,23,740
Micro Enterprises Promotion Program	11,07,032
SIDBI Swavalamban Conclave	17,86,000
Usha Silai Program	15,73,025
Young India: Facilitating Sustainable Futures of Youths in Jharkhand	21,55,408
General Fund Kaajha FC	22,57,775
General Fund CO FC	3,55,941
General Fund CO NFC	16,37,961
<b>Preservation of Environment</b>	
Integrated Drinking Water Project in partnership with Jal Jeevan Mission	17,97,087
Rejuvenation of Water Bodies	2,88,631
Vermi Compost, Hazaribag	3,63,210
<b>Total</b>	<b>28,29,78,790</b>



  
**Secretary**  
 NAV BHARAT JAGRITI KENDRA

  
**Treasurer**  
 Nav Bharat Jagriti Kendra

## ADMIN EXPENSES

Particulars	2023-24 Amount (in Rs.)
Personnel Costs	2,39,70,567
Interest on Loan	15,70,696
Rent and Maintenance	67,37,799
Travel & Conveyance	6,96,378
Office Maintenance	51,56,015
Printing & Stationery	37,13,526
Communication	1,86,069
Audit	4,54,500
Administrative General expenses	98,22,212
Loan loss provision	(46,023)
Interest on SWF contributions	14,91,499
<b>Total</b>	<b>5,37,53,238</b>



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Secretary

NAV BHARAT JAGRITI KENDRA

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Treasurer

Nav Bharat Jagriti Kendra



## NAV BHARAT JAGRITI KENDRA

Address:- Village Bahera, P.O:- Brindavan, Chouparan, Hazaribagh-825406, Jharkhand

### Schedule of Fixed Assets Forming Part of Balance Sheet As At 31st March 2024

#### For the Consolidated Fund

Schedule 5

Particulars	Opening Balance as on 1st April 2023	Addition on or before 30.09.2023	Additions after 01.10.2023	Deduction during the year	Depreciation	Closing Balance as on 31st March 2024
Land	1,15,82,026	-	-	-	-	1,15,82,026
Building	10,25,65,525	59,93,724	42,57,932	-	1,09,18,654	10,18,98,528
Furniture & Fittings	88,16,468	9,85,858	13,91,939	7,200	10,49,830	1,01,37,236
Office & Other Equipments	6,19,52,755	1,45,20,667	2,08,66,169	87,850	1,30,35,976	8,42,15,765
Computer Equipments	14,77,695	3,85,296	3,93,700	-	8,23,936	14,32,754
Software	4,746	-	-	-	1,187	3,560
Vehicles	1,05,26,478	16,08,638	28,46,394	5,30,000	20,33,747	1,24,17,763
<b>Total</b>	<b>19,69,25,693</b>	<b>2,34,94,183</b>	<b>2,97,56,134</b>	<b>6,25,050</b>	<b>2,78,63,329</b>	<b>22,16,87,632</b>



*Secretary*

Secretary

NAV BHARAT JAGRITI KENDRA

*Treasurer*

Treasurer

Nav Bharat Jagriti Kendra

## Nav Bharat Jagriti Kendra

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2024

#### A. SIGNIFICANT ACCOUNTING POLICIES

1. The accounts are prepared on historical cost basis as a 'going concern'. Incomes are accounted as and when received and expenses are accounted as and when incurred. The same is in line with the generally accepted accounting principles and practices and Accounting Standards issued by the Institute of Chartered Accountants of India for NGOs, wherever applicable, except otherwise stated. For Income Tax purposes, application of income is determined on payment basis.
2. **Fixed Assets**
  - a) Fixed Assets are stated at their written-down value, net of depreciation charged for the year. Depreciation on fixed assets is charged as per the rates prescribed under the Income Tax Act on the written down value of the assets.
  - b) Assets procured out of project funds are charged as expenses. To ensure true and fair presentation of the financials, the same have also been reported as Fixed Asset with the corresponding value in Fixed Asset Fund. Depreciation on these assets is charged to the fixed asset fund created.
3. Investments in Fixed Deposits are held in the name of the organization and are reported at their carrying value, which includes accrued interest.

#### B. NOTES TO ACCOUNTS

1. The organization is registered under FCRA. The provisions of FCRA require separate books of accounts to be maintained for all foreign receipts and utilization. The trust has maintained separate books of account for Foreign Contribution and Local Contribution in the Tally Prime ERP software used for the accounting.
1. The Provisions of the Payment of Gratuity Act, 1972 are applicable to the organization and as such, a staff welfare/ gratuity fund has been created to meet the gratuity settlements of employees, as and when they occur.
3. Fines and penalties on account of non-compliances with certain procedures are accounted for as and when levied/settled.



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4. Items have been reclassified and regrouped, as deemed necessary.

Signature to Schedules – **1 to 16** of the Balance Sheet.

For **SPRM & CO LLP**  
Chartered Accountants  
FRN: E300278

For **Nav Bharat Jagriti Kendra**

*M. Mohan Manikantam*  
**(CA Mohan Manikantam M.)**  
Partner  
M. No.: 314216

Place: New Delhi  
Date: 26.09.2024



*[Signature]*  
**Secretary**  
*Secretary*  
NAV BHARAT JAGRITI KENDRA  
Place: Hazaribag  
Date: 26.09.2024

*[Signature]*  
**Treasurer**  
Treasurer  
Nav Bharat Jagriti Kendra