

NAV BHARAT JAGRITI KENDRA

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

Balance Sheet As At 31st March 2024 For the Foreign Contribution Account

Particulars	Schedule	As at 31.03.2024 Amount (Rs.)
LIABILITIES		
Asset Fund	1	7,46,03,446
General Fund	2	2,44,25,897
Staff Welfare and Gratuity Fund	3	1,03,72,790
Current Liabilities	4	33,16,333
TOTAL		11,27,18,466
ASSETS		
Fixed Assets	5	8,36,03,917
Investments		83,24,674
Revolving Loan Fund	6	1,73,953
Current Assets, Loans And Advances		
Cash & Bank balances	7	1,62,48,830
Loans & Advances	8	43,08,354
Other Current Assets	9	58,738
TOTAL		11,27,18,466

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

Dr. 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

Income And Expenditure Account For The Year Ended 31st March 2024

For the Foreign Contribution Account

Particulars	Schedule	2023-24 Amount (in Rs.)
INCOME		
Grants & Donations	10	5,87,55,215
Interest income		12,45,105
Other Income		22,54,662
Total Income (A)		6,22,54,982
EXPENDITURE		
Program Cost	11	4,35,20,178
Administration Cost	12	60,38,733
Depreciation		1,06,02,238
Less: Depreciation Transferred To Funds		1,06,02,238
Total Expenditure (B)		4,95,58,911
Surplus/(Deficit) (A - B)		1,26,96,071
Transferred to General Fund		8,54,705
Transferred to Asset Fund		1,18,41,366

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 *Treasurer*

Secretary

Treasurer

Secretary

Treasurer

Nav Bharat Jagriti Kendra Nav Bharat Jagriti Kendra

Place: Hazaribag

Date: 26.09.2024

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 Foreign Contribution Account

Particulars	2023-24 Amount (in Rs.)	2023-24 Amount (in Rs.)
Opening Balance (A)		2,24,44,041
Cash in Hand	1,02,722	
Cash at Bank	2,23,41,319	
Receipts (B)		6,22,54,982
Grants & Donations	5,87,55,215	
Interest income	12,45,105	
Other Receipts	22,54,662	
Loans & Advances		36,37,198
Total Receipts (A+B)		8,83,36,221
Payments (C)		4,35,20,178
Program Cost		60,38,733
Administration Cost		
Other Payments		1,78,92,935
Purchase of Fixed Assets		41,41,819
Loans & Advances		4,93,726
Fresh Investments		
Total Payments (C)		7,20,87,391
Closing Balance (D)		1,62,48,830
Cash in hand		73,554
Cash at bank		1,61,75,276
Total (C+D)		8,83,36,221

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

CA Mohan Manikantam
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Partner

M. No.: 314216

Place: New Delhi

Date: 26.09.2024



For Nav Bharat jagriti Kendra

Secretary

Secretary

Secretary

Nav Bharat Jagriti Kendra

Place: Hazaribag

Date: 26.09.2024

Treasurer

Treasurer

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

Schedule 1

ASSET FUND

Particulars	2023-24 Amount (in Rs.)
OPENING BALANCE	7,21,56,599
Add:- Additions during the year	1,18,41,366
Add:- Inter Fund Transfers	2,07,667
Less:- Sale during the year	-
Less:- Depreciation Transferred to Asset fund	96,02,186
Total	7,46,03,446

Schedule 2

GENERAL FUND

Particulars	2023-24 Amount (in Rs.)
OPENING BALANCE	2,48,32,340
Add:- Surplus During The Year	8,54,705
Less:- Depreciation Transferred To General Fund	10,00,052
Less:- Inter Fund Transfers	2,07,667
Less:- Write Off Last Year Adjustment	53,429
Total	2,44,25,897

Schedule 3

STAFF WELFARE AND GRATUITY FUND

Particulars	2023-24 Amount (in Rs.)
Staff Welfare Fund	45,80,735
Gratuity Fund	57,92,055
Total	1,03,72,790




Secretary
Nav Bharat Jagriti Kendra


Treasurer
Nav Bharat Jagriti Kendra

NAV BHARAT JAGRITI KENDRA

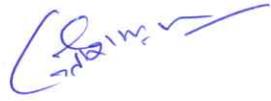
Address:- Village Bahera, P.O:- Brindavan, Chouparan, Hazaribagh-825406, Jharkhand

Schedule of Fixed Assets Forming Part of Balance Sheet As At 31st March 2024**For the Foreign Contribution Account**

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	10,63,177	-	-	-	-	10,63,177
Building	5,05,98,864	35,53,722	9,93,248	-	53,67,342	4,97,78,492
Furniture & Fittings	24,24,792	9,36,632	7,51,400	-	3,73,712	37,39,112
Office & Other Equipments	2,15,03,833	41,87,996	47,80,109	-	42,12,283	2,62,59,656
Computer Equipments	3,74,327	1,34,890	1,85,300	-	2,40,747	4,53,770
Software	4,746	-	-	-	1,187	3,560
Vehicles	3,43,481	23,69,638	-	-	4,06,968	23,06,151
Total	7,63,13,220	1,11,82,878	67,10,057	-	1,06,02,238	8,36,03,917




Secretary
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Nav Bharat Jagriti Kendra

Schedule 4

CURRENT LIABILITIES & PROVISIONS

Particulars	2023-24 Amount (in Rs.)
Current Liabilities	
Duties & Taxes	27,175
Payables	5,15,617
Security Deposit	26,000
Loans & Advances	27,47,541
Total	33,16,333

Schedule 6

REVOLVING FUND

Particulars	2023-24 Amount (in Rs.)
Women Development Revolving Fund, Ranchi Branch (FC)	1,73,953
Total	1,73,953

Schedule 7

CASH AND BANK BALANCES

Particulars	2023-24 Amount (in Rs.)
Cash In Hand	
FC Cash in Hand	73,554
Bank Accounts	
FC Bank Accounts	
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
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
Total	1,62,48,830




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Schedule 8

LOANS & ADVANCES

Particulars	2023-24 Amount (in Rs.)
Other loans & Advances	43,08,354
Total	43,08,354

Schedule 9

OTHER CURRENT ASSETS

Particulars	2023-24 Amount (in Rs.)
TDS receivable	58,738
Total	58,738




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GRANTS & DONATIONS

Particulars	2023-24 Amount (in Rs.)
Local Grants	
FC Grants	
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	29,17,339.00
Online Donation - Support to Orphanage, Surgery & Education	1,43,761.22
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 ZIJN - Construction of Library and Science Lab	23,54,810.00
World Resource Institute - IKEA's Linking Energy and Development	15,45,095.00
Total	5,87,55,215




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Schedule 11

PROGRAM EXPENSES

Particulars	2023-24 Amount (in Rs.)
Education	
Girls Education & Coaching Centre	39,43,320
Guru Ravidas Educational Support to Girl	28,732
KNH 22615 - Nav Jagriti	30,66,290
Lord Buddha Home For Children [FC]	22,14,867
Medical Relief	
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
National Rural Eye Health Programme, Deoghar FC	14,12,774
National Rural Eye Health Programme, Giridih FC	15,89,178
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
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
Relief of The Poor	
IKEA's Linking Energy and Development: A User-Centric Approach Phase 2	58,963
General Fund, Ranchi Branch FC	92,359
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
General Fund Kaajha FC	22,57,775
General Fund CO FC	3,55,941
Total	4,35,20,178




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Treasurer
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Schedule 12

ADMIN EXPENSES

Particulars	2023-24 Amount (in Rs.)
Personnel Costs	26,85,412
Rent and Maintenance	11,21,436
Travel & Conveyance	1,76,755
Office Maintenance	2,91,422
Printing & Stationery	5,75,961
Audit	74,000
Administrative General expenses	11,13,747
Total	60,38,733




Secretary
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Treasurer
Nav Bharat Jagriti Kendra

Nav Bharat Jagriti Kendra

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST 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.

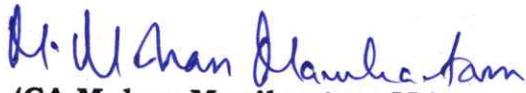


4. Items have been reclassified and regrouped, as deemed necessary.

Signature to Schedules – 1 to 13 of the Balance Sheet.

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

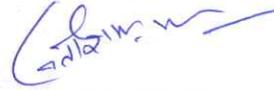
For **Nav Bharat Jagriti Kendra**



(CA Mohan Manikantam M.)

Partner

M. No.: 314216



Satish Girija

Secretary

Nav Bharat Jagriti Kendra



Treasurer

Nav Bharat Jagriti Kendra

Place: New Delhi

Date: 26.09.2024

