

**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 31<sup>st</sup> March 2024, 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 31<sup>st</sup> March, 2024, and
- ii) In the case of Income and Expenditure Accounts of the Excess of Expenditure over Income of its accounting year ending on 31<sup>st</sup> March, 2024.

The prescribed particulars are annexed hereto.

Date: 11/09/2024  
Place: New Delhi  
UDIN: 24089033BKCXADR6968



**For ANM & Associates  
Chartered Accountants**

*Meeta Bhatnagar*

**(Meeta Bhatnagar)  
Partner  
M.No. 89033**



**NAVJYOTI DEVELOPMENT SOCIETY**  
**BALANCE SHEET AS AT 31ST MARCH 2024**

LIABILITIES	SCH	AMOUNT (Rs.)	ASSETS	SCH	AMOUNT (Rs.)
<b>NDS Fund</b>	1	740,291.57	<b>Fixed Assets</b>	3	272,315.70
<b>Current Liabilities &amp; Prov.</b>			<b>Current Assets/Loans &amp; Adv.</b>		
Expenses Payable	2	138,077.00	Cash in Hand		314.00
			Bank Balances	4	224,424.87
			<b>Loans &amp; Advances</b>		
			Grant Receivable	5	381,314.00
<b>TOTAL (Rs.)</b>		<b>878,368.57</b>	<b>TOTAL (Rs.)</b>		<b>878,368.57</b>

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 : 11/9/2024  
UDIN : 24089033 BK XADR6968



**NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI**

**INCOME & EXPENDITURE A/C AS ON 31-03-2024**

EXPENDITURE	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
Health Facilities & awareness	1,321,750.00	Grant For the Year	4,161,677.00
Education Program Exp.	1,262,678.00	Donations & Contributions	68,032.00
Training, Seminar & Meetings Exp.	324,077.00	Community contribution	12,050.00
Community Mobilization Exp.	74,976.00	Membership fees received	3,500.00
		Interest Received	12,111.00
<b>Administrative &amp; Other Exp.</b>			
Salary and Honorarium	571,036.00		
Staff welfare & Insurance	29,813.00		
Interest on TDS	102.00		
Travel & Conveyance	20,378.00		
Misc. Balance W/off	101.00		
Water & Electricity Expenses	81,671.00		
Printing, Stationary and Books	20,443.00		
Rent Office	290,000.00		
Repairs & Maintenance	14,395.00		
Employer contribution to PF	118,470.00		
Audit fee	29,500.00		
Communication /telephone /Postage	21,108.00		
Consultancy Fee (for PF)	12,000.00		
Legal & Professional Fees	21,240.00		
Office Maintenance Exp.	53,896.00		
PF Admin Charges	10,972.00		
PF Late Payment Charges	2,866.00		
Bank charges	755.98		
Annual Maintenance Cost	6,000.00		
Depreciation	58,452.65		
		Excess of Expenditure over Income	89,310.63
<b>TOTAL</b>	<b>4,346,680.63</b>	<b>TOTAL</b>	<b>4,346,680.63</b>

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 : 11/9/24

UDIN : 24089033 BXADR 6968



**Naviyoti Development Society**

**Receipts & Payments A/c for the year ended 31.03.2024**

RECEIPTS	AMOUNT	PAYMENTS	AMOUNT
Opening Balance		Health Facilities & awareness	1,440,808.00
Cash at Bank	877,120.85	Education Program	1,262,678.00
Cash-in-Hand	365.00	Training , Seminar & Meeting	324,077.00
		Community Mobilization Exp.	74,976.00
Grant Received	3,704,906.00		
Community Contribution	12,050.00	<b>Administrative &amp; Other Exp.</b>	
Donations	68,032.00	Staff welfare & Insurance	29,813.00
Membership Fees	3,500.00	Interest on TDS	102.00
		Travel & Conveyance	20,378.00
Interest Received	12,111.00	Misc. Balance W/off	101.00
		Water & Electricity Expenses	81,671.00
		Printing, Stationary and Books	20,443.00
		Rent Office	270,000.00
		Repairs & Maintenance	14,395.00
		Employer contribution to PF	118,470.00
		Audit fee	29,500.00
		Communication /telephone /Post	21,108.00
		Consultancy Fee (for PF)	12,000.00
		Legal & Professional Fees	17,550.00
		Office Maintenance Exp.	53,896.00
		PF Admin Charges	10,972.00
		PF Late Payment Charges	2,866.00
		Bank charges	755.98
		Annual Maintenance Chgs	6,000.00
		Salary and Honorarium	571,036.00
		TV Purchased	21,850.00
		Laptop Purchased	47,900.00
		<b>Closing Balance</b>	
		Cash in Hand	314.00
		Cash at Bank	224,424.87
<b>Total</b>	<b>4,678,084.85</b>	<b>Total</b>	<b>4,678,084.85</b>

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 : 11/9/2024

UDIN : 24089033

BKXADR6968





# NAVJYOTI DEVELOPMENT SOCIETY

## SCHEDULE FORMING PART OF BALANCE SHEET AS AT 31.03.2024

### FIXED ASSETS SCHEDULE

### SCHEDULE - 3

Particulars	Rate of Dep	W.D.V. as on 31/03/23	Addition (> 6 months)	Addition (< 6 months)	Total	Depreciation for the year	Balances written off during the year	W.D.V. as on 31/03/24
Equipments	15%	60,450.63			71,184.76	9,067.59		51,383.04
Computer Equipment	40%	2,890.18	47,900.00		50,790.18	20,316.07		30,474.39
Refrigerator	15%	2,047.68			2,409.00	307.15		1,740.53
Printer	40%	8,162.32			13,604.00	3,264.93		4,897.39
TV	15%	-	21,850.00		21,850.00	3,277.50		18,572.50
Water Motor	15%	8,019.75			9,435.00	1,202.96		6,816.79
Inverter	15%	21,961.10			25,836.67	3,294.17		18,666.94
Voltas window AC	15%	8,734.61			10,276.00	1,310.19		7,424.42
Furniture & Fixtures	10%	118,011.78			131,123.74	11,801.18		106,210.60
Projectors & Screens	15%	30,740.07			36,164.79	4,611.01		26,129.06
<b>TOTAL</b>		<b>261,018.14</b>	<b>69,750.00</b>	<b>-</b>	<b>372,674.14</b>	<b>58,452.72</b>	<b>-</b>	<b>272,315.70</b>

For NAVJYOTI DEVELOPMENT SOCIETY



(RAJENDRA DANGWAL)  
President

(SADHNA KWATRA)  
Treasurer




**NAVJYOTI DEVELOPMENT SOCIETY, NEW DELHI**  
**SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31.03.24**

PARTICULARS	AMOUNT (Rs.)
<b><u>SCHEDULE-1</u></b>	
<b><u>NDS FUND</u></b>	
Opening Balance	829,602.20
Less : Excess of Expenditure over Income	89,310.63
<b>TOTAL</b>	<b>740,291.57</b>
<b><u>SCHEDULE - 2</u></b>	
<b><u>Expenses Payable</u></b>	
Salary Payable A/c	22,807.00
Pharmasist Payable	1,000.00
Duties & Taxes Payable	6,000.00
Provision for audit fee	27,000.00
Staff expense payable	33,985.00
Other Expenses Payable	2,125.00
Office Rent Payable	20,000.00
PF Payable	19,160.00
Consultancy Payable	6,000.00
<b>TOTAL</b>	<b>138,077.00</b>
<b><u>SCHEDULE-4</u></b>	
<b><u>Bank Balances :</u></b>	
B.O.M. - 20075533090	154,950.27
Canara Bank - 30137	52,542.50
Canara Bank - 24138	2,000.00
State Bank Of India	2,792.92
Bank of Maharastra 1085	12,139.18
<b>TOTAL</b>	<b>224,424.87</b>
<b><u>SCHEDULE-5</u></b>	
<b><u>GRANT RECEIVABLE</u></b>	
Delhi State Aids Control Society	128,551.00
DSACS-IDU	252,763.00
<b>TOTAL</b>	<b>381,314.00</b>
<b><u>SCHEDULE -6</u></b>	
<b><u>GRANT RECEIVED</u></b>	
<b><u>FOREIGN SOURCES :</u></b>	
Adobe	456,771.00
<b><u>INDIAN SOURCES:</u></b>	
Delhi State Aids Control Society	3,704,906.00
<b>TOTAL</b>	<b>4,161,677.00</b>
<b><u>SCHEDULE - 7</u></b>	
<b><u>DONATIONS &amp; COMMUNITY CONTRIBUTION</u></b>	
<b><u>INDIAN SOURCES:</u></b>	
Donation from RDA Global Pvt. Ltd	68,032.00
Community Contribution	12,050.00
<b>TOTAL</b>	<b>80,082.00</b>

For NAVJYOTI DEVELOPMENT SOCIETY



  
**(RAJENDRA DANGWAL)**  
 President

  
**(SADHNA KWATRA)**  
 Treasurer