

### AUDITOR'S REPORT

We have examined the attached Balance Sheet of **SITA MURLI NAV SHRISTY FOUNDATION, AT-VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]** as at 31st March, 2025 and the annexed Receipt & Payment Account of the Trust for the year ended on that date. These financial statements are responsibility of the management of **SITA MURLI NAV SHRISTY FOUNDATION**. Our responsibility is to express on an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting, the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

#### We report that:

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of audit.
- (ii) We have verified the Cash & Bank Balances on Production of Certificate.
- (iii) The Balance Sheet, Receipts & Payments Account and Income & Expenditure Account are in agreement with the books of accounts.
- (iv) At the time of closing of accounts, confirmation of significant balances lying with others should be obtained and preserved.
- (v) Accounts submitted for audit should have significant accounting policies adopted through notes to accounts.
- (vi) The Samiti has been advised to maintain proper records to show full particulars, including quantitative details and situation of fixed assets. Also, physically verify the fixed assets by the management.
- (vii) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view, subject to statutory compliances, paper/documents and notes to accounts as per Schedule "B".
  - (a) In the case of Balance Sheet, of the state of affairs as at 31.03.2025 and
  - (b) In the case of Receipts & Payments Account, Income & Expenditure Account, of the Excess of Income over Expenditure for the year ended on that date.

For SAROJ KUMAR JHA & ASSOCIATES  
Chartered Accountants.



(Lalit Narayan Jha)  
( Partner )  
M.N -067599

Place: Patna  
Date: 16/05/2025

Head Office : 210/P3, Krishna Apra Plaza, Sector-18, Noida, [U.P]-201301  
Branch Office : "The Legum CBI, Bldg, Bus Stand Mithapur, Patna -800001(Bihar)  
Other Branch Offices - Delhi, Kolkata, Gurgaon And Jamshedpur  
Phon : 8051309157; 7858870885, E-mail : [calnjha@gmail.com](mailto:calnjha@gmail.com), [skja.bihar@gmail.com](mailto:skja.bihar@gmail.com)

**SITA MURLI NAV SHRISHTI FOUNDATION**  
**VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]**

**BALANCE SHEET AS AT MARCH 31<sup>ST</sup>, 2025**

[Amount in Rs.]

SOURCES OF FUNDS	SCHEDULE	DETAILS	AMOUNT
I. <b>GENERAL FUND:</b>			
As per previous year		(1,78,169.29)	
Add: Cprpus Fund			
Excess of Income over Expenditure Transferred from I & E A/c		1,015.28	(1,77,154.01)
II Loans From Members			3,17,334.00
III Outstanding Salary			38,500.00
<b>TOTAL</b>			<b>1,78,679.99</b>

APPLICATION OF FUNDS	SCHEDULE	DETAILS	AMOUNT
I. <b>FIXED ASSETS:</b>			
Gross Block		1,92,457.30	
Less: Depreciation		20,113.72	
Net Block			1,72,343.58
II. <b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
Cash in hand		1,611.00	
Balance With Indian Oversease Bank A/c No-1059		7,225.43	
Receivables		8,836.43	
As Per Schedule-C		-	
		8,836.43	
III. <b>CURRENT LIABILITES &amp; PROVISION</b>			
Net Current Assets [III - IV]		2,500.00	6,336.43
Round Off			(0.02)
<b>TOTAL</b>			<b>1,78,679.99</b>

Notes to the Account and Accounting Policies

'B'

The Schedules referred to above form an integral part of the Balance Sheet

In terms of our separate report of even date

For SAROJ KUMAR JHA & ASSOCIATES

Chartered Accountants

(Lalit Narayan Jha)

Proprietor



PLACE : PATNA

DATE : May 16th, 2025



**SITA MURLI NAV SHRISHTI FOUNDATION**  
**VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]**  
**RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2025**

[Amount in Rs.]

RECEIPTS		DETAILS	AMOUNT
To	<b>Opening Balance-</b>		
	Cash in Hand	1,34,913 00	
	Balance With Indian Overseas Bank ( A/C No-237701000001059)	3,300 43	1,38,213 43
"	Membership Fee		65,500 00
"	Donation & Subscription		5,15,230 00
"	BNYS Yoga Mahotsava Contribution		7,15,230 00
"	Ayurveda Day seminar Contribution		3,12,560.00
"	Member's Donation		62,500 00
"	Local Contribution		30,200 00
	<b>Grant- In- Aid</b>		
"	MDNIY 100 days IDY 2023 (Ministry of Ayush Govt. of India)	2,00,000.00	
"	MDNIY 100 days IDY 2024 (Ministry of Ayush Govt. of India)		2,00,000.00
By	<b>SIDDHARTHA SHIKSHA NIKETAN VAISHALI</b>		
	Receipt From Students:	10,52,000.00	10,52,000.00
	Loan From Smt. Rambha Devi		
To	<b>Training Contribution</b>		
	Naturopathy Yoga Training Services		1,65,230.00
<b>TOTAL</b>			<b>32,56,663.43</b>

PAYMENT		DETAILS	AMOUNT
By	<b>ESTABLISHMENT EXPENSES:</b>		
	Salary on Voluntary Basis	2,08,000.00	
	Rent	36,000.00	
	Printing & Stationary.	7,569.00	
	Office Exp.	6,152.00	
	Newspaper & Periodicals	13,256.00	
	Travelling & Conveyance	10,256.00	
	Misc Exp.	16,523.00	2,97,756.00
By	<b>ACTIVITIES EXPENSES:</b>		
	Cultural Competition/ Programme.	10,452.00	
	Sports Activities	9,145.00	
	Woman Empowerment Programme	6,985.00	
	Enviornmental Awaeness Programme	8,856.00	
	Computer Literacy Programme	10,254.00	
	Human Right Awareness Programme	8,841.00	
	Rural Development Programme	7,856.00	
	Mithila Painting Training Programme	41,523.00	
	Tailoring Cutting Training Programme	25,698.00	
	Old Age Care Programme	11,256 00	
	Career Councelling Programme	9,563 00	
	Misc Exp	8,452 00	
	Anticorruption Awareness Programme	6,695 00	1,65,576 00
By	<b>B M G Y V S JATHI</b>		
	Self Employment Training Programme	8,756 00	
	Organic Farming Awareness Programme	18,569 00	
	Sports Activities	15,423 00	42,748 00





By <b><u>MRIN Y MADHUBANI</u></b>		
MDNIY 100 Days IDY 2023(Ministry of Ayush Govt of India)		2,65,412 00
By <b><u>MRINY Vaishali</u></b>		
Bihar Yoga Mahotsava	5,15,230 00	5,15,230 00
By <b><u>MRINY Muzaffarpur</u></b>		
Naturopathy Free Health Camp	48,562 00	
Yoga Training camp	1,60,000 00	
NDYH Camp	55,214 00	
Yoga & diabetes Awareness Programme	42,560 00	
Naturopathy Day Celebration INO	28,569 00	
Covid-19 Prevention Awareness Programme	32,659 00	
Ayurveda Day Seminar Workshop	4,15,230 00	7,82,794 00
By <b><u>MRINY Patna</u></b>		
Bihar Yoga Mahotsava 2024		22,569 00
BY <b><u>SIDDHARTHA SHIKSHA NIKETAN VAISHALI</u></b>		
Teacher's Payment, Other Staff Payment, Sataionery etc	8,54,000 00	11,53,242 00
Furniture & Fixtures	1,81,150 00	
Student Welfare Activities	1,10,236 00	
Cash in Hand	7,856 00	
Audit Fee		2,500 00
By <b><u>Closing Balance:-</u></b>		
Cash In Hand	1,611 00	
Balance With Indian Oversease Bank A/c No-1059	7,225 43	8,836 43
<b>TOTAL</b>		<b>32,56,663.43</b>
PLACE : PATNA	In terms of our separate report of even date	
DATE : May 16th, 2025		



**SITA MURLI NAV SHRISHTI FOUNDATION**  
**VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31ST, 2025**

[Amount in Rs.]

**I N C O M E**

		AMOUNT
By	Membership Fee	65,500.00
"	Donation & Subscription	5,15,230.00
"	BNYS Yoga Mahotsava Contribution	7,15,230.00
"	Ayurveda Day seminar Contribution	3,12,560.00
"	Member's Donation	62,500.00
"	Local Contribution	30,200.00
By	<u>Grant- In- Aid</u>	
"	MDNIY 100 days IDY 2023 (Ministry of Ayush Govt. of India)	2,00,000.00
By	<u>SIDDHARTHA SHIKSHA NIKETAN VAISHALI</u>	
	Receipt From Students:	10,52,000.00
By	<u>Training Contribution</u>	
	Naturopathy Yoga Training Services	1,65,230.00
	<b>TOTAL</b>	<b>31,18,450.00</b>

**E X P E N D I T U R E**

		AMOUNT
To	<u>ESTABLISHMENT EXPENSES:</u>	
	Honorarium	2,46,500.00
	Rent	36,000.00
	Printing & Stationary.	7,569.00
	Office Exp.	6,152.00
	Newspaper & Periodicals	13,256.00
	Travelling & Conveyance	10,256.00
	Misc. Expenses	16,523.00
To	<u>ACTIVITIES EXPENSES:</u>	
"	Cultural Competition/ Programme.	10,452.00
"	Sports Activities	9,145.00
"	Woman Empowerment Programme	6,985.00
"	Enviornmental Awaeness Programme	8,856.00
"	Computer Literacy Programme	10,254.00
"	Human Right Awareness Programme	8,841.00
"	Rural Development Programme	7,856.00
"	Mithila Painting Training Programme	41,523.00
"	Tailoring Cutting Training Programme	25,698.00
"	Old Age Care Programme	11,256.00
"	Career Councelling Programme	9,563.00
"	Misc Exp	8,452.00



Anticorruption Awareness Programme	6,695.00	1,65,576.00
To <u>B M G Y V S JATHI</u>		
Self Employment Training Programme	8,756.00	
Organic Farming Awareness Programme	18,569.00	
Sports Activities	15,423.00	42,748.00
To <u>MR IN Y MADHUBANI</u>		
MDNIY 100 Days IDY 2023(Ministry of Ayush Govt. of India)		2,65,412.00
To <u>MR IN Y Vaishali</u>		
Bihar Yoga Mahotsava		5,15,230.00
To <u>MR IN Y Muzaffarpur</u>		
Naturopathy Free Health Camp	48,562.00	
Yoga Training camp	1,60,000.00	
NDYH Camp	55,214.00	
Yoga & diabetes Awareness Programme	42,560.00	
Naturopathy Day Celebration INO	28,569.00	
Covid-19 Prevention Awareness Programme	32,659.00	
Ayurveda Day Seminar Workshop	4,15,230.00	7,82,794.00
To <u>MR IN Y Patna</u>		
Bihar Yoga Mahotsava 2024		22,569.00
To <u>SIDDHARTHA SHIKSHA NIKETAN VAISHALI</u>		
Teacher's Payment, Other Staff Payment, Sataionery etc	8,54,000.00	9,64,236.00
Student Welfare Activities	1,10,236.00	
To Audit Fee		2,500.00
To Depreciation		20,113.72
To Excess of Expenditure over Income Transferred to B/S		1,015.28
<b>TOTAL</b>		<b>31,18,450.00</b>

In terms of our separate report of even date

PLACE : PATNA

DATE : May 16th, 2025



**SITA MURLI NAV SHRISHTI FOUNDATION**  
**VILL-JATHI, P.O-PARSAHI, MADHUBANI [BIHAR]**  
**SCHEDULE 'A' OF FIXED ASSETS AS ON 31ST MARCH, 2025**

[Amount in Rs.]

SL NO	PARTICULARS	WDV	ADDITION	DELETION			DEPRECIATION	WDV
		AS ON 01.04.2024	DURING THE YEAR	DURING THE YEAR	TOTAL	RATE OF EPRECIATIO	FOR THE YEAR	AS ON 31.03.2025
	FURNITURE & FIXTURES	1,73,251.90	-	-	1,73,251.90	10%	17,325.19	1,55,926.71
	SEWINING MACHINE	2,101.16	-	-	2,101.16	15%	315.17	1,785.99
	ALMIRAH	5,691.10	-	-	5,691.10	15%	853.67	4,837.44
	BOOKS	1,845.54	-	-	1,845.54	10%	184.55	1,660.99
	FANS	6,311.07	-	-	6,311.07	15%	946.66	5,364.41
	NATUROPATHY EQUIPMENT	1,197.46	-	-	1,197.46	15%	179.62	1,017.84
	YOGA INSTRUMENT	2,059.07	-	-	2,059.07	15%	308.86	1,750.21
<b>TOTAL</b>		<b>1,92,457.30</b>	<b>-</b>	<b>-</b>	<b>1,92,457.30</b>		<b>20,113.72</b>	<b>1,72,343.58</b>

PLACE : PATNA

DATE : May 16th, 2025

In terms of our separate report of even date

