



SAROJ KUMAR JHA & ASSOCIATES

CHARTERED ACCOUNTANTS
A U D I T O R ' S R E P O R T

We have examined the attached Balance Sheet of **SITA MURLI NAV SHRISHTI FOUNDATION**, **VILL.-JATHI, PO-PARSAHI, DIST. - MADHUBANI, [BIHAR]** as at 31st March, 2020 and the annexed Receipt & Payment Account of the Sansthan for the year ended on that date. These financial statements are responsibility of the management of **SITA MURLI NAV SHRISHTI 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 31.03.2020 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.



SAROJ KUMAR JHA & ASSOCIATES
Chartered Accountants

(Lalit Narayan Jha)
(Partner)

Place : Patna
Date : 15/07/2020

Head Office : 210/P3, Krishna Apra Plaza, Sector- 18, Noida, [U.P.] - 201301
Branch Office : "The Legum", Central Bank of India Bldg., Bus Stand Road, Mitharpur, Patna- 800001 [Bihar]
Other Branch Offices : Delhi, Kolkata, Gurgaon and Jamshedpur
Contact : 8051309157 / 7856870805/0612 - 2365556, E-mail : calnjha@gmail.com, skja.bihar@gmail.com

SITA MURLI NAV SHRISHTI FOUNDATION
VILL-JATHI ,PO-PARSAHI , DIST- MADHUBANI [BIHAR]

BALANCE SHEET AS AT MARCH 31ST, 2020

[Amount in Rs.]

| SOURCES OF FUNDS | SCHEDULE | DETAILS | AMOUNT |
|--|----------|---------------|------------------|
| I. <u>GENERAL FUND:</u> | | | |
| As per previous year | | (4,57,028.00) | |
| Excess of Expenditure Over Income Transferred from I & E A/c | | (2,871.17) | (4,59,899.17) |
| II Loan from Member's | | | 5,25,190.00 |
| TOTAL | | | 65,290.83 |

| APPLICATION OF FUNDS | SCHEDULE | DETAILS | AMOUNT |
|---|-------------|-----------|------------------|
| I. <u>FIXED ASSETS:</u> | | | |
| As per Schedule - A | | | 51,641.00 |
| II. <u>CURRENT ASSETS, LOANS & ADVANCES</u> | | | |
| Cash in hand | | 11,829.00 | |
| Balance with Indian Overseas Bank (A/c No-237701000001059) | | 3,320.83 | |
| | | 15,149.83 | |
| <u>Sundry Debtor's</u> | | | |
| <u>CCRYN (Ministry of Ayush Government Of India)</u> | 2,00,000.00 | | |
| <u>Less:- Received</u> | 2,00,000.00 | - | |
| | | 15,149.83 | |
| III. <u>CURRENT LIABILITES & PROVISION</u> | | | |
| Net Current Assets [III - IV] | | 1,500.00 | 13,649.83 |
| TOTAL | | | 65,290.83 |

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

PLACE : PATNA

DATE : 15/07/2020

(Lalit Narayan Jha)

Partner



SITA MURLI NAV SHRISHTI FOUNDATION
VILL-JATHI, PO-PARSAHI, DIST- MADHUBANI [BIHAR]
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

[Amount in Rs.]

| RECEIPTS | | DETAILS | AMOUNT |
|--------------|--|-----------|--------------------|
| To | <u>Opening Balance-</u> | | |
| | Cash in Hand | 8,225.00 | 10,110.00 |
| | Balance with Indian Overseas Bank (A/c No-237701000001059) | 1,885.00 | |
| To | Membership Fee | 19,625.00 | |
| | Donation & Subscription | 47,855.00 | |
| | Member's Donation | 32,650.00 | |
| | Interest From Bank | 988.00 | |
| | Local Contribution | 48,600.00 | 1,49,718.00 |
| To | Loan from Members | - | - |
| To | <u>Sales of Goods Product</u> | | |
| | Mithila Painting Product | 48,965.00 | |
| | Tailoring & Cutting Product | 34,650.00 | 83,615.00 |
| To | <u>Training Contribution</u> | | |
| | Beauticultural Training | 62,850.00 | |
| | Naturopathy Yoga Training | 37,260.00 | 1,00,110.00 |
| To | <u>CCRYN (Ministry of Ayush Government of India)</u> | | |
| | International Day of Yoga | | 2,00,000.00 |
| TOTAL | | | 5,43,553.00 |

| PAYMENT | | DETAILS | AMOUNT |
|---------|---|-----------|-----------|
| By | <u>ESTABLISHMENT EXPENSES</u> | | |
| | Honorarium | 6,000.00 | |
| | Rent | 55,000.00 | |
| | Printing & Stationary | 4,635.00 | |
| | Office Expenses | 3,825.00 | |
| | Newspaper & Periodicals | 8,634.00 | |
| | Travelling & Conveyance | 3,425.00 | |
| | Bank Charge | 53.10 | |
| | Misc Expenses | 11,256.00 | 92,828.10 |
| BY | <u>ACTIVITIES EXPENSES</u> | | |
| | Cultural Competition/ Programme | 15,369.00 | |
| | Sport Activities | 5,826.00 | |
| | Women Empowerment Programme | 5,416.00 | |
| | Environmental Awareness Programme | 6,729.00 | |
| | Computer Literacy Programme | 8,032.00 | |
| | Human Right Awareness Programme | 6,419.00 | |
| | Mithila Painting Training Cum Production | 5,416.00 | |
| | Tailoring Cutting Training Cum Production | 3,829.00 | |
| | Old Age Care Programme | 8,600.00 | |
| | Career Counselling Programme | 6,600.00 | |
| | Misc. Expenses | 103.07 | |
| | Anticorruption Awareness Programme | 2,225.00 | |
| | Rural Development Programme | 2,726.00 | 77,290.07 |



| | | |
|--|------------------|--|
| BY <u>B M G Y V S JATHI</u> | | |
| Self Employment Training Programme | 5,826.00 | |
| Sport Activities | <u>2,836.00</u> | 8,662.00 |
| BY <u>M R I N Y MADHUBANI</u> | | |
| Naturopathy Programme | 36,000.00 | |
| Yoga Training Camp | 42,365.00 | |
| NDYH camp | 41,250.00 | |
| Yoga & Diabetes Awareness Programme | 17,250.00 | |
| Naturopathy Day Celebration | <u>11,258.00</u> | 1,48,123.00 |
| By Audit Fee | | 1,500.00 |
| BY <u>PAYMENT OF LOAN</u> | | 2,00,000.00 |
| By <u>Closing Balance-</u> | | |
| Cash in Hand | 11,829.00 | |
| Balalnce with Bank of Indian Overseas Bank (A/c No-237701000001059) | <u>3,320.83</u> | 15,149.83 |
| TOTAL | | 5,43,553.00 |
| PLACE : Patna | | In terms of our separate report of even date |
| DATE : 15/07/2020 | | |



SITA MURLI NAV SHRISHTI FOUNDATION
VILL-JATHI, PO-PARSAHI, DIST- MADHUBANI [BIHAR]
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED, 31ST MARCH 2020

[Amount in Rs.]

| INCOME | | DETAILS | AMOUNT |
|--------------|--|-----------|--------------------|
| By | Membership Fee | 19,625.00 | |
| | Donation & Subscription | 47,855.00 | |
| | Member's Donation | 32,650.00 | |
| | Interest From Bank | 988.00 | |
| | Local Contribution | 48,600.00 | 1,49,718.00 |
| By | <u>Sales of Goods Product</u> | | |
| | Mithila Painting Product | 48,965.00 | |
| | Tailoring & Cutting Product | 34,650.00 | 83,615.00 |
| By | <u>Training Contribution</u> | | |
| | Beauticultural Training | 62,850.00 | |
| | Naturopathy Yoga Training | 37,260.00 | 1,00,110.00 |
| By | <u>CCRYN (Ministry of Ayush Government of India)</u> | | |
| | International Day of Yoga | | 0.00 |
| TOTAL | | | 3,33,443.00 |

| EXPENDITURE | | DETAILS | AMOUNT |
|-------------|---|-----------|-----------|
| To | <u>ESTABLISHMENT EXPENSES</u> | | |
| | Honorarium | 6,000.00 | |
| | Rent | 55,000.00 | |
| | Printing & Stationary | 4,635.00 | |
| | Office Expenses | 3,825.00 | |
| | Newspaper & Periodicals | 8,634.00 | |
| | Travelling & Conveyance | 3,425.00 | |
| | Bank Charge | 53.10 | |
| | Misc Expenses | 11,256.00 | 92,828.10 |
| To | <u>ACTIVITIES EXPENSES</u> | | |
| | Cultural Competition/ Programme | 15,369.00 | |
| | Sport Activities | 5,826.00 | |
| | Women Empowerment Programme | 5,416.00 | |
| | Environmental Awareness Programme | 6,729.00 | |
| | Computer Literacy Programme | 8,032.00 | |
| | Human Right Awareness Programme | 6,419.00 | |
| | Mithila Painting Training Cum Production | 5,416.00 | |
| | Tailoring Cutting Training Cum Production | 3,829.00 | |



| | | |
|------------------------------------|-----------------|-----------|
| Old Age Care Programme | 8,600.00 | |
| Career Counselling Programme | 6,600.00 | |
| Misc. Expenses | 103.07 | |
| Anticorruption Awareness Programme | 2,225.00 | |
| Rural Development Programme | <u>2,726.00</u> | 77,290.07 |

To **B M G Y V S JATHI**

| | | |
|------------------------------------|-----------------|----------|
| Self Employment Training Programme | 5,826.00 | |
| Sport Activities | <u>2,836.00</u> | 8,662.00 |

To **M R I N Y MADHUBANI**

| | | |
|-------------------------------------|------------------|-------------|
| Naturopathy Programme | 36,000.00 | |
| Yoga Training Camp | 42,365.00 | |
| NDYH camp | 41,250.00 | |
| Yoga & Diabetes Awareness Programme | 17,250.00 | |
| Naturopathy Day Celebration | <u>11,258.00</u> | 1,48,123.00 |

To Depreciation 7,911.00

To Audit Fee 1,500.00

To Excess of Expenditure over Income (2,871.17)

TOTAL

3,33,443.00

In terms of our separate report of even date

PLACE : Patna

DATE : 15/07/2020



PATNA MUKUL NAV SHRISHTI FOUNDATION
VILL-JATHI, PO-PARSAHI, DIST- MADHUBANI [BIHAR]
SCHEDULE 'A' OF FIXED ASSETS AS ON 31ST MARCH, 2020

[Amount in Rs.]

| SL. NO. | PARTICULARS | WDV AS ON 01.04.2019 | ADDITION DURING THE YEAR | DELETION DURING THE YEAR | TOTAL | RATE OF DEPRECIATION | DEPRECIATION FOR THE YEAR | WDV AS ON 31.03.2020 |
|--------------|------------------------|----------------------|--------------------------|--------------------------|------------------|----------------------|---------------------------|----------------------|
| | | | | | | | | |
| 1 | FURNITURE & FIXTURES | 17,302.40 | - | - | 17,302.40 | 10% | 1,730.24 | 15,572.16 |
| 2 | SEWING & WEAVING | 4,735.48 | - | - | 4,735.48 | 15% | 710.32 | 4,025.16 |
| 3 | ALMIRAH | 12,826.29 | - | - | 12,826.29 | 15% | 1,923.94 | 10,902.35 |
| 4 | BOOKS | 3,125.43 | - | - | 3,125.43 | 10% | 312.54 | 2,812.89 |
| 5 | FANS | 14,223.56 | - | - | 14,223.56 | 15% | 2,133.53 | 12,090.03 |
| 6 | NATUROPATHY EQUIPMENTS | 2,698.78 | - | - | 2,698.78 | 15% | 404.82 | 2,293.96 |
| 7 | YOGA INSTRUMENTS | 4,640.64 | - | - | 4,640.64 | 15% | 696.10 | 3,944.54 |
| TOTAL | | 59,552.00 | - | - | 59,553.00 | | 7,911.00 | 51,641.00 |

PLACE : PATNA

DATE : 15/07/2020

In terms of our separate report of even date

