

AGRAGAMI INDIA

4 Community Shopping Centre (1st Floor), Anupam Apartments
Saidullajab, New Delhi- 110068

BALANCE SHEET AS AT 31ST,MARCH,2024

SOURCES OF FUNDS

I. FUND BALANCES:

| | SCHEDULE | F.Y.2023-24 | F.Y.2022-23 |
|-----------------|----------|----------------|----------------|
| a. General Fund | [01] | 1,93,54,462.48 | 1,73,75,984.70 |
| b. Asset Fund | | 70,48,550.73 | 74,55,216.00 |
| c. Project Fund | [02] | 7,57,762.90 | 9,71,811.90 |
| | | 2,71,60,776.11 | 2,58,03,012.60 |

II. LOAN FUNDS:

| | | | |
|--------------------|--|---|---|
| a. Secured Loans | | - | - |
| b. Unsecured Loans | | - | - |
| | | - | - |

TOTAL Rs.

[I + II] 2,71,60,776.11 2,58,03,012.60

APPLICATION OF FUNDS

I. FIXED ASSETS

| | | | |
|--------------------------------|------|----------------|----------------|
| Gross Block | [03] | 1,04,83,395.00 | 1,04,83,395.00 |
| Add: Addition during the Year | | 1,96,050.00 | - |
| Less: Accumulated Depreciation | | 36,30,894.28 | 30,28,179.00 |
| Net Block | | 70,48,550.73 | 74,55,216.00 |

II. INVESTMENTS

[04] 1,57,25,000.00 1,34,64,118.69

III. CURRENT ASSETS, LOANS & ADVANCES:

| | | | |
|-------------------------|------|--------------|--------------|
| a. Loans & Advances | [05] | 49,959.00 | 5,43,511.00 |
| b. Other Current Assets | [06] | 12,92,620.09 | 23,69,892.18 |
| c. Cash & Bank Balance | [07] | 39,52,150.42 | 32,24,986.68 |
| | A | 52,94,729.51 | 61,38,389.86 |

Less: CURRENT LIABILITIES & PROVISIONS:

| | | | |
|------------------------|-----------|--------------|--------------|
| a. Current Liabilities | [08] | 9,07,504.13 | 12,54,711.95 |
| | B | 9,07,504.13 | 12,54,711.95 |
| | [A - B] | 43,87,225.38 | 48,83,677.91 |

NET CURRENT ASSETS

TOTAL Rs.

[I+II+III] 2,71,60,776.11 2,58,03,012.60

Significant Accounting Policies and Notes to the Accounts

[22]

The schedules referred to above form an
Integral part of the Balance Sheet.

For & on behalf of :

S.SAHOO & CO.

Chartered Accountants

For & on behalf of :
AGRAGAMI INDIA

[CA (Dr.) Subhajit Sahoo, FCA, LLB]
Partner

M No. 057426

FR No. - 322952E

Ms. Rekha Masilamani
Secretary

Dr. Bimal Charles
President

Place : New Delhi
Date: 24.07.2024

AGRAGAMI INDIA

4 Community Shopping Centre (1st Floor), Anupam Apartments
Saidullajab, New Delhi- 110068

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31/03/2024

| | SCHEDULE | F.Y.2023-24 | F.Y.2022-23 |
|---|----------|-----------------------|-----------------------|
| I. INCOME | | | |
| Grants | [09] | 1,01,67,088.48 | 1,91,82,821.01 |
| Donation | | 11,00,000.00 | 6,00,000.00 |
| Income From Deposits/ Investment | [10] | 31,93,918.00 | 4,25,443.89 |
| Other Income | [11] | 48,99,958.86 | 43,72,793.58 |
| | | 1,93,60,965.34 | 2,45,81,058.48 |
| II. EXPENDITURE | | | |
| Expenditure on objects of the Society | | | |
| Education Projects (Non-Formal) | | | |
| The Bodhgaya Hotel School | [12] | 70,12,019.80 | 41,95,966.53 |
| MPK Education Project | [13] | 2,28,600.00 | 2,10,131.00 |
| Medical Relief-(Preventive Healthcare Projects) | | | |
| Rashtriya Kishore Swasthya Krayakram, Sitamarhi | [14] | 29,69,659.48 | 54,85,339.00 |
| Uday Family Planning Project, Noida | [15] | 45,64,594.00 | 1,22,37,152.00 |
| Adolescent Reproductive & Sexual Health (ARSH) | | - | 2,236.00 |
| Relief to the Poor Projects (Livelihood Programmes) | | | |
| Khushali Bodhgaya - Livelihoods Component | [16] | 6,55,340.00 | 6,31,250.00 |
| Self Defence | [17] | 1,78,343.00 | |
| Programme Support Costs not Covered by Project Funds | | | |
| Covid Support Project | [18] | 19,87,980.28 | 12,40,266.00 |
| | [19] | - | 9,46,131.00 |
| Depreciation | [03] | 6,02,715.00 | 6,58,881.00 |
| Depreciation transferred to Asset Fund | [03] | (6,02,715.00) | (6,58,881.00) |
| | | 1,75,96,536.56 | 2,49,48,471.53 |
| III. EXCESS OF INCOME OVER EXPENDITURE | | | |
| | [I - II] | 17,64,428.78 | (3,67,413.05) |
| transferred to General Fund | | 19,78,272.78 | 15,11,051.54 |
| transferred to Project Fund | | (2,13,844.00) | (18,78,464.59) |

Significant Accounting Policies and Notes to the Accounts

[22]

The schedules referred to above form an
Integral part of the Income & Expenditure Account.

For & on behalf of:

S.SAHOO & CO.
Chartered Accountants

For & on behalf of:
AGRAGAMI INDIA

[CA (Dr.) Subhajit Sahoo, FCA, LLB]
Partner

M No. 057426

FR No. - 322952E

Place : New Delhi

Date: 24.07.2024

Ms. Rekha Masilamani
Secretary

Dr. Bimal Charles
President

AGRAGAMI INDIA

4 Community Shopping Centre (1st Floor), Anupam Apartments
Saidullajab, New Delhi- 110068

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31/03/2024

| | SCHEDULE | F.Y. 2023-24 | F.Y. 2022-23 |
|---|----------|-----------------------|-----------------------|
| RECEIPTS | | | |
| Cash & Bank Balance B/F | | | |
| Cash in Hand | | 1,36,548.00 | 1,03,230.00 |
| Cash at Bank | | 30,88,438.68 | 18,53,580.14 |
| Investments | | 1,34,64,118.69 | 1,41,57,970.37 |
| | | 1,66,89,105.37 | 1,61,14,780.51 |
| Grants | [20] | 1,20,28,259.00 | 2,03,67,656.19 |
| Donation | | 11,00,000.00 | 6,00,000.00 |
| Income From Deposits/ Investment | | 25,22,314.00 | 4,07,997.89 |
| Other Receipts | [21] | 48,89,897.53 | 42,95,555.40 |
| | | 2,05,40,470.53 | 2,56,71,209.48 |
| Loans & Advances settled during the year | | 4,93,552.00 | - |
| TOTAL Rs. | | 3,77,23,128.00 | 4,17,85,990.00 |
| PAYMENT | | | |
| Expenditure on objects of the Society | | | |
| Education Projects (Non-Formal) | | | |
| The Bodhgaya Hotel School | | 70,12,019.80 | 41,95,966.53 |
| MPK Education Project | | 2,28,600.00 | 2,10,131.00 |
| Medical Relief-(Preventive Healthcare Projects) | | | |
| Rashtriya Kishore Swasthya Krayakram, Sitamarhi | | 29,69,659.48 | 54,85,339.00 |
| Uday Family Planning Project, Noida | | 45,64,594.00 | 1,22,37,152.00 |
| Adolescent Reproductive & Sexual Health (ARSH) | | - | 2,236.00 |
| Relief to the Poor Projects (Livelihood Programmes) | | | |
| Khushali Bodhgaya - Livelihoods Component | | 6,55,340.00 | 6,31,250.00 |
| Self Defence | | 1,78,343.00 | - |
| Programme Support Costs not Covered by Project Funds | | | |
| Covid Support Project | | | |
| Changes in Current Liabilities during the year (net) | | 19,87,980.28 | 12,40,266.00 |
| Loan and Advance Paid | | - | 9,46,131.00 |
| | | 3,47,207.82 | (2,15,630.95) |
| | | 1,02,233.10 | 3,64,044.04 |
| Cash & Bank Balance c/d | | | |
| Cash in Hand | | 49,945.00 | 1,36,548.00 |
| Cash at Bank; | | 39,02,205.42 | 30,88,438.68 |
| Investments | | 1,57,25,000.00 | 1,34,64,118.69 |
| | | 1,96,77,150.42 | 1,66,89,105.37 |
| TOTAL Rs. | | 3,77,23,128.00 | 4,17,85,990.00 |

Significant Accounting Policies and Notes to the Accounts

[22]

The schedules referred to above form an
Integral part of the Receipts & Payment Account.

For & on behalf of :

S.SAHOO & CO.
Chartered Accountants

For & on behalf of
AGRAGAMI INDIA

[CA (Dr.) Subhajit Sahoo, FCA, LLB]
Partner

M No. 057426
FR No. - 322952E

Ms. Rekha Masilamani
Secretary

Dr. Bimal Charles
President

Place : New Delhi
Date: 24.07.2024

Audited Financial Statement F.Y. 2023-24

AGRAGAMI INDIA

4 Community Shopping Centre (1st Floor), Anupam Apartments
Saidullajab, New Delhi- 110068

AMOUNT IN INR

Schedules forming part of Financial Statement

SCHEDULE [01] : GENERAL FUND

| | F.Y.2023-24 | F.Y.2022-23 |
|--|----------------|----------------|
| Opening Balance | 1,73,75,984.70 | 1,58,64,933.16 |
| Add: Transferred from Income & Expenditure Account | 19,78,272.78 | 15,11,051.54 |
| Add: Transferred from Project Fund | 205.00 | - |

TOTAL Rs.

1,93,54,462.48 1,73,75,984.70

SCHEDULE [02] : PROJECT FUND

| | | |
|-------------------------------------|-------------|-------------|
| The Bodhgaya Hotel School | 4,41,639.90 | 9,71,606.90 |
| Covid Support Project | - | 205.00 |
| Uday Family Planning Project, Noida | 9,052.00 | - |
| Self Defence | 3,07,071.00 | - |

TOTAL Rs.

7,57,762.90 9,71,811.90

SCHEDULE [04] : INVESTMENT

| | | |
|--------------------------|----------------|--------------|
| Fixed Deposits with Bank | 1,57,25,000.00 | 36,62,059.00 |
| Mutual Fund | - | 98,02,059.69 |

TOTAL Rs.

1,57,25,000.00 1,34,64,118.69

SCHEDULE [05] : LOANS AND ADVANCES

| | | |
|-----------------------|-----------|-------------|
| Programme Advances | 9,640.00 | 10,640.00 |
| Vendor/Other Advances | 19,569.00 | 5,08,421.00 |
| Security Deposit | 20,750.00 | 24,450.00 |

TOTAL Rs.

49,959.00 5,43,511.00

SCHEDULE [06] : OTHER CURRENT ASSETS

| | | |
|--|-------------|--------------|
| TDS Receivable | 1,50,556.57 | 48,323.47 |
| Sundry Debtors (The Bodhgaya Hotel School) | 1,16,340.22 | 1,06,278.89 |
| Grant Receivable | 2,56,291.30 | 21,17,461.82 |
| Accrued Interest | 7,69,432.00 | 97,828.00 |

TOTAL Rs.

12,92,620.09 23,69,892.18

SCHEDULE [07] : CASH & BANK BALANCE

| | | |
|---------------|--------------|--------------|
| Cash in hand | 49,945.00 | 1,36,548.00 |
| Cash at Bank; | 39,02,205.42 | 30,88,438.68 |

TOTAL Rs.

39,52,150.42 32,24,986.68

SCHEDULE [08] : CURRENT LIABILITIES

| | | |
|-----------------------------------|-------------|-------------|
| Expenses Payable | 1,16,509.13 | 1,94,346.95 |
| Staff Welfare Fund | 6,49,043.00 | 8,61,889.00 |
| Statutory Dues (TDS, EPF and ESI) | 1,41,952.00 | 1,98,476.00 |

TOTAL Rs.

9,07,504.13 12,54,711.95

SCHEDULE [09] : GRANTS

| | | |
|---|--------------|----------------|
| Rashtriya Kishore Swasthya Krayakram, Sitamarhi | 32,59,167.48 | 58,66,445.41 |
| IFPD Foundation | 15,80,830.00 | - |
| Uday Family Planning Project, Noida | 48,41,677.00 | 1,30,67,119.00 |
| Capacity building for Adolescent health project | - | 2,49,256.60 |
| Self Defence | 4,85,414.00 | - |

TOTAL Rs.

1,01,67,088.48 1,91,82,821.01

SCHEDULE [10] : INCOME FROM DEPOSITS / INVESTMENT

| | | |
|-------------------------------|--------------|-------------|
| Interest Income | 8,33,573.00 | 4,25,443.89 |
| Dividend From Mutual Fund | 68,029.71 | - |
| Profit on Sale of Mutual Fund | 22,92,315.29 | - |

TOTAL Rs.

31,93,918.00 4,25,443.89

Audited Financial Statement F.Y. 2023-24



SCHEDULE [11] : OTHER INCOME

| | | |
|--|---------------------|---------------------|
| Community Contribution | 3,40,025.00 | 1,42,461.00 |
| Revenue From The Bodhgaya Hotel School | 45,59,933.86 | 42,30,332.58 |
| TOTAL Rs. | 48,99,958.86 | 43,72,793.58 |

SCHEDULE [12] : THE BODHGAYA HOTEL SCHOOL**FOREIGN PROJECTS:**

| | | |
|---|--------------|-------------|
| Salaries & Benefits to Employees | 5,43,626.00 | 93,479.00 |
| Office Utilities | 1,55,406.00 | - |
| Office Supply | 1,210.00 | - |
| Other Programme Expenses | 13,07,163.00 | 7,08,207.00 |
| Student Related Costs | 49,767.00 | - |
| Replacement Cost | 27,172.00 | - |
| Capital Expenses (Property & Equipment's) | 36,200.00 | - |

NATIONAL PROJECTS:

| | | |
|---|--------------|--------------|
| Salaries & Benefits to Employees | 16,41,831.00 | 12,12,025.00 |
| Supplies/Consumables | 1,860.00 | 1,650.00 |
| Structure Cost | 4,08,070.00 | - |
| Marketing Costs | 3,39,950.39 | - |
| Student Related Costs | 60,336.00 | - |
| Replacement Cost | 1,38,784.00 | - |
| Utilities | - | 2,88,450.00 |
| Other Expenses | 21,58,594.41 | 18,25,557.35 |
| Current Assets Written off | - | 66,598.18 |
| Capital Expenses (Property & Equipment's) | 1,42,050.00 | - |

TOTAL

| | |
|---------------------|---------------------|
| 70,12,019.80 | 41,95,966.53 |
|---------------------|---------------------|

SCHEDULE [13] : MPK EDUCATION PROJECT

| | | |
|----------------------------------|-------------|-------------|
| Salaries & Benefits to Employees | 2,28,000.00 | 2,10,131.00 |
| Administrative Cost | 600.00 | - |

TOTAL

| | |
|--------------------|--------------------|
| 2,28,600.00 | 2,10,131.00 |
|--------------------|--------------------|

SCHEDULE [14] : RASHTRIYA KISHORE SWASTHYA KRAYAKRAM, SITAMARHI

| | | |
|--|--------------|--------------|
| Salaries & Benefits to Employees | 19,92,951.00 | 45,45,549.00 |
| Refreshment for Participants & Team Members | 77,000.00 | - |
| Photocopies, Printing & Stationery | 86,002.00 | - |
| Travel | 3,89,023.00 | 6,41,430.00 |
| Field Office Rent | 52,290.00 | - |
| Electricity for Field Office | 4,800.00 | - |
| Office Supply | 12,000.00 | - |
| Communication | 33,680.00 | - |
| Audited Utilization Statement | 19,500.00 | - |
| Bank Charges | 6,052.48 | - |
| Project Overheads, Monitoring and Review Costs | 2,96,361.00 | 6,400.00 |
| Other Direct Programme Cost | - | 2,91,960.00 |

TOTAL

| | |
|---------------------|---------------------|
| 29,69,659.48 | 54,85,339.00 |
|---------------------|---------------------|

SCHEDULE [15] : UDAY FAMILY PLANNING PROJECT, NOIDA

| | | |
|---|--------------|--------------|
| Salaries & Benefits to Employees | 37,66,975.00 | 90,62,008.00 |
| Programme Activity Costs | 3,77,301.00 | 28,37,340.00 |
| Travel | 67,416.00 | 1,38,854.00 |
| Administrative Expenses | 3,34,521.00 | 13,000.00 |
| Other Programme Expenses | 18,381.00 | - |
| Capital Expenses (Property & Equipment's) | - | 1,85,950.00 |

TOTAL

| | |
|---------------------|-----------------------|
| 45,64,594.00 | 1,22,37,152.00 |
|---------------------|-----------------------|

SCHEDULE [16] : KHUSHALI BODHGAYA - LIVELIHOODS COMPONENT

| | | |
|----------------------------------|-------------|-------------|
| Salaries & Benefits to Employees | 5,91,246.00 | 5,68,461.00 |
| Travel | 22,805.00 | 46,422.00 |
| Technical Feasibility Assessment | 9,389.00 | 16,367.00 |
| Training Expenses | 21,415.00 | - |
| Communication Expenses | 10,485.00 | - |

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SCHEDULE [17] : SELF DEFENCE

| | | |
|----------------------------------|--------------------|----------|
| Salaries & Benefits to Employees | 1,48,617.00 | - |
| Other Expenses | 29,726.00 | - |
| TOTAL | 1,78,343.00 | - |

SCHEDULE [18] : PROGRAMME SUPPORT COSTS NOT COVERED BY PROJECT FUNDS**BY FOREIGN FUND**

| | | |
|---|--------------------|--------------------|
| Salaries & Benefits to Employees | 4,91,436.00 | 2,80,523.00 |
| Communication | 83,042.00 | 58,511.00 |
| Office Rent | 58,088.00 | 1,60,440.00 |
| Repair & Maintenance | 30,230.00 | - |
| Accounting/audit/legal/tax Services | 39,880.00 | - |
| Office Supply | 44,638.00 | 21,190.00 |
| Office Utilities | 42,138.00 | 54,356.00 |
| Travel Expenses | 34,236.00 | 51,060.00 |
| Other Expenses | 66,451.00 | 1,07,024.00 |
| Bank Charges | 21,411.28 | - |
| Capital Expenses (Property & Equipment's) | 17,800.00 | - |
| | 9,29,350.28 | 7,33,104.00 |

BY NATIONAL FUND**OTHER PROGRAMME & ADMIN EXPENSES**

| | | |
|---|---------------------|---------------------|
| Salaries & Benefits to Employees | 4,57,581.00 | 1,11,698.00 |
| Payment for Services | 2,42,726.00 | 1,78,568.00 |
| Supplies/Consumables | 60,469.00 | 9,557.00 |
| Communication | 50,342.00 | 32,883.00 |
| Rent | 16,000.00 | 50,400.00 |
| Utilities | 23,994.00 | 14,338.00 |
| Other Expenses | 81,794.00 | 81,589.00 |
| Printing & Stationery | 19,191.00 | - |
| Travel | 1,06,533.00 | - |
| Capital Expenses (Property & Equipment's) | - | 27,600.00 |
| Current Assets Written Off | - | 529.00 |
| | 10,58,630.00 | 5,07,162.00 |
| TOTAL | 19,87,980.28 | 12,40,266.00 |

SCHEDULE [19] : COVID SUPPORT PROJECT

| | | |
|---|----------|--------------------|
| COVID Help Desk Members | - | 6,10,030.00 |
| Project Coordinator | - | 80,000.00 |
| Project Associate | - | 1,20,000.00 |
| Prog.Activity Expenses(Vacc. Drive Supp.) | - | 81,721.00 |
| Travel and Related Expenses | - | 54,380.00 |
| TOTAL | - | 9,46,131.00 |

SCHEDULE [20] : GRANTS RECEIVED DURING THE YEAR

| | | |
|---|-----------------------|-----------------------|
| Rashtriya Kishore Swasthya Krayakram, Sitamarhi | 34,65,086.00 | 54,04,235.59 |
| Uday Family Planning Project, Noida | 64,96,929.00 | 1,47,14,164.00 |
| Adolescent Reproductive & Sexual Health (ARSH) | - | 2,49,256.60 |
| IFPD Foundation | 15,80,830.00 | - |
| Self Defence | 4,85,414.00 | - |
| TOTAL | 1,20,28,259.00 | 2,03,67,656.19 |

SCHEDULE [21] : OTHER INCOME

| | | |
|--|---------------------|---------------------|
| Community Contribution | 3,40,025.00 | 1,42,461.00 |
| Revenue From The Bodhgaya Hotel School | 45,49,872.53 | 41,53,094.40 |
| TOTAL | 48,89,897.53 | 42,95,555.40 |



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AGRAGAMI INDIA

4 Community Shopping Centre (1st Floor), Anupam Apartments
Saidulajab, New Delhi- 110068

Schedule: 03 FIXED ASSETS

| DESCRIPTION | GROSS BLOCK | | | | | | D E P R E C I A T I O N | | | WRITTEN DOWN | | RATE OF DEPRN |
|---|-------------------|-----------|-----------|---------------------|-------------|------------------|-------------------------|------------------|-------------------------|----------------|-----------|---------------|
| | As At 01.04.23 | ADDITIONS | | As at 31.03.2024 | DELETIONS | UPTO 31.03.23 | FOR THE YEAR | UPTO 31.03.24 | VALUE AS AT 31.03.24 | AS AT 31.03.23 | | |
| | | >180 Days | <180 Days | | | | | | | | | |
| FIXED ASSETS [Foreign Funded Projects] | | | | | | | | | | | | |
| Land | 22,07,590 | - | - | - | 22,07,590 | - | - | - | - | 22,07,590 | 22,07,590 | |
| Building | 34,00,364 | - | - | - | 34,00,364 | 7,74,258 | 2,62,611 | - | 10,36,869 | 23,63,495 | 26,26,106 | 10% |
| Compuer, Laptops & Peripherals | 1,99,333 | 27,600 | - | - | 2,26,933 | 1,98,275 | 11,463 | - | 2,09,738 | 17,195 | 1,058 | 40% |
| Furniture & Fixtures | 4,62,242 | 9,000 | - | - | 4,71,242 | 2,78,020 | 19,322 | - | 2,97,342 | 1,73,900 | 1,84,222 | 10% |
| Hotel School Equipments | 5,17,042 | 17,400 | - | - | 5,34,442 | 3,04,834 | 34,441 | - | 3,39,275 | 1,95,167 | 2,12,208 | 15% |
| Teaching aids, Equipments's & Ma | 85,284 | - | - | - | 85,284 | 65,856 | 2,914 | - | 68,770 | 15,514 | 19,428 | 15% |
| Office Equipments's | 4,76,118 | - | - | - | 4,76,118 | 3,56,061 | 18,009 | - | 3,74,070 | 1,02,048 | 1,20,057 | 15% |
| FIXED ASSETS [National Funded Projects] | | | | | | | | | | | | |
| Computer, Laptops & Peripherals | 5,19,950 | 17,800 | 27,750 | - | 5,65,500 | 3,10,273 | 96,541 | - | 4,06,814 | 1,58,686 | 2,09,677 | 40% |
| Building | 15,47,853 | - | - | - | 15,47,853 | 3,56,780 | 1,19,107 | - | 4,75,887 | 10,71,966 | 11,91,073 | 10% |
| Furniture & Fixtures | 4,91,715 | - | - | - | 4,91,715 | 2,76,720 | 21,500 | - | 2,98,220 | 1,93,495 | 2,14,995 | 10% |
| Hotel School Equipments | 30,000 | - | 96,500 | - | 1,26,500 | 15,514 | 9,410 | - | 24,924 | 1,01,576 | 14,486 | 15% |
| Land | 4,05,000 | - | - | - | 4,05,000 | - | - | - | - | 4,05,000 | 4,05,000 | |
| Office Equipments | 1,40,904 | - | - | - | 1,40,904 | 91,538 | 7,397 | - | 98,985 | 41,919 | 49,316 | 15% |
| | | | | | | | | | | | | |
| TOTAL | 1,04,83,395 | 71,800 | 1,24,250 | - | 1,06,79,445 | 30,28,179 | 6,02,715 | - | 36,30,894 | 70,48,551 | 74,55,216 | |



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