U.NARAIN & CO.
CHARTERED ACCOUNTANTS
RANCHI-KOLKATA -PATNA-HAZARIBAG

SOGANI SADAN, MAIN ROAD
HAZARIBAG, JHARKHAND
PHONE No. 06546 - 223020

INDEPENDENT AUDITOR'S REPORT

To the Members of
VEER JHARKHAND VIKAS SEVA MANCH,
AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND – 825410

Report on the Financial Statements

We have audited the accompanying financial statements of "VEER JHARKHAND VIKAS SEVA MANCH, AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND – 825410 which comprise the Balance Sheet as at March 31, 2025 and Income & Expenditure Account and Receipt & Payment Account for the year then ended.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Society in accordance with the Accounting Standards. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2025; and

(b) in the case of Income and Expenditure Account, of the excess of income over expenditure for the year ended on that date.

U. NARAIN & CO. HAZARIBAG CHARTERED ACCOUNTANTS

Report on Other Legal and Regulatory Requirements

We report that:

a. we have obtained all the information & explanations, which to the best of our knowledge & belief were necessary for the purposes of our audit;

b. in our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books;

c. the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account dealt with by this Report are in agreement with the books of account;

d. in our opinion, the Balance Sheet, Income and Expenditure Account and Receipt & Payment Account comply with the Accounting Standards;

For U.Narain & Co.
Chartered Accountants
Firm's Registration Number: 000935C

Raj Kumar Jain
Partner
Membership Number: 072216
UDIN: 25072216BMJKZN2203

Place: Hazaribag
Date : 18.06.2025

U. NARAIN & CO.
HAZARIBAG
CHARTERED ACCOUNTANTS

VEER JHARKHAND VIKAS SEVA MANCH

AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance			**FOREIGN FUND**		
Cash in Hand	2990.66		By Programme Expenditure		
Cash at Bank	1808730.31	1811720.97	JIV DAYA FOUNDATION		675425.00
FOREIGN FUND			By Administrative Expenditure		
To Grant received			JIV DAYA FOUNDATION		62227.12
JIV DAYA FOUNDATION		481620.00			
			By Outstanding Expenses Paid		
To Bank Interest			JIV DAYA FOUNDATION		1000.00
JIV DAYA FOUNDATION		10697.00			
FC GENERAL		773.00	**INDIAN FUND**		
			By Programme Expenditure		
To Miscellaneous Income			Jila Samaj Kalyan Vibhag , Koderma		161700.00
FC GENERAL		0.22	Aavishkaar Foundation		17936.00
			Linde Foundation		2599090.00
INDIAN FUND					
To Grant received			By Administrative Cost		
Jila Samaj Kalyan Vibhag , Koderma		168000.00	Linde Foundation		56345.50
Linde Foundation		1654800.00			
			By Purchase of Fixed Assets		
To Bank Interest		18048.00	Linde Foundation		
To TDS Refund		14560.00	Printer and Sound System	24600.00	
To Interest on TDS Refund		740.00	Inverter and Battery	27500.00	
			Furniture	9800.00	61900.00
			By Others		
			Jila Samaj Kalyan Vibhag , Koderma		
			TDS		3360.00
			By Closing Balance		
			Cash in Hand	2990.66	
			Cash at Bank	518984.91	521975.57
		4160959.19			4160959.19

PLACE: HAZARIBAG

DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH

AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE	AMOUNT	INCOME		AMOUNT
FOREIGN FUND		**FOREIGN FUND**		
To Programme Expenditure		JIV DAYA FOUNDATION		
JIV DAYA FOUNDATION	675425.00	By Grant in Aid	481620.00	
		Add : Unspent Grant : O.B.	557088.49	
To Administrative Expenditure			1038708.49	
JIV DAYA FOUNDATION	62227.12	Less: Unspent Grant : C.B.	311753.37	726955.12
INDIAN FUND		By Bank Interest		
To Programme Expenditure		JIV DAYA FOUNDATION		10697.00
Jila Samaj Kalyan Vibhag , Koderma	161700.00	FC GENERAL		773.00
Aavishkaar Foundation	17936.00			
Linde Foundation	2599090.00	By Miscellaneous Income		
		FC GENERAL		0.22
To Administrative Cost				
Linde Foundation	56345.50	**INDIAN FUND**		
		By Grant received from		
To Depreciation	29965.00	Aavishkaar Foundation	0.00	
		Add : Unspent Grant : O.B.	13156.18	
To Excess of Income over expenditure	73776.40		13156.18	
		Less: Unspent Grant : C.B.	0.00	13156.18
		By Grant received from		
		Jila Samaj Kalyan Vibhag	168000.00	
		Add : Unspent Grant : O.B.	23700.00	
			191700.00	
		Less: Unspent Grant : C.B.	2940.00	188760.00
		By Grant received from		
		Linde Foundation	1654800.00	
		Add : Unspent Grant : O.B.	1218972.64	
			2873772.64	
		Less: Unspent Grant : C.B.	156437.14	2717335.50
		By Bank Interest		18048.00
		By Interest on TDS Refund		740.00
	3676465.02			3676465.02

PLACE: HAZARIBAG

DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH

AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

BALANCE SHEET AS ON 31.03.2025

LIABILITIES	AMOUNT	ASSETS		AMOUNT
CAPITAL FUND		**FIXED ASSETS**		
Opening Balance	44759.00	**INDIAN FUND**		
		As per Schedule 'A' annexed		129141.00
LOAN				
INDIAN FUND		**CURRENT ASSETS**		
From Secretary : O.B.	634297.00	Cash in Hand	2990.66	
From Treasurer : O.B.	239000.00	Bank Balance		
		SBI, Koderma	188863.15	
CURRENT LIABILITIES		Union Bank, Jhumritelaiya	327267.66	
FOREIGN FUND		SBI, New Delhi	2854.10	521975.57
Unspent Grant				
JIV DAYA FOUNDATION	311753.37	**LOANS & ADVANCES**		
		Tax Deducted at Source		3360.00
INDIAN FUND				
Unspent Grant		**GENERAL FUND**		
Jila Samaj Kalyan Vibhag , Koderma	2940.00	Opening Balance	808486.34	
Linde Foundation	156437.14	Less : Excess of Income		
		over Expenditure	73776.40	734709.94
	1389186.51			1389186.51

PLACE: HAZARIBAG

DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH
AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

SCHEDULE 'A'
DETAILS OF FIXED ASSETS

SL. NO.	PARTICULARS	RATE OF DEPRECIATION	BALANCE AS ON 1/4/2024	ADDITIONS IN THE YEAR > 180 DAYS	ADDITIONS IN THE YEAR < 180 DAYS	SOLD IN THE YEAR	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V AS ON 31/3/2025
	INDIAN FUND								
1	Furniture & Fixture	10%	3925	0	0		3925	393	3532
2	Library Books	10%	136	0	0		136	14	122
3	Almirah	10%	2371	0	0		2371	237	2134
4	Play Equipments	15%	48	0	0		48	7	41
5	Sewing Machine	15%	244	0	0		244	37	207
6	Knitting Machine	15%	180	0	0		180	27	153
7	Motorcycle	15%	10006	0	0		10006	1501	8505
8	Fan	15%	132	0	0		132	20	112
9	Mobile Set	15%	427	0	0		427	64	363
10	Educational Equipment	15%	1091	0	0		1091	164	927
11	Carpet & Dari	15%	971	0	0		971	146	825
12	Cycle	15%	532	0	0		532	80	452
13	Computer etc	40%	143	0	0		143	57	86
	Linde Foundation								
1	Almirah	10%	26600	0	0		26600	2660	23940
2	Laptop	40%	31200	0	0		31200	12480	18720
3	Tally Software	40%	19200	0	0		19200	7680	11520
4	Printer & Sound System	15%	0	0	24600		24600	1845	22755
5	Inverter and Battery	15%	0	0	27500		27500	2063	25437
6	Furniture & Fixture	10%	0	0	9800		9800	490	9310
			97206	0	61900	0	159106	29965	129141

PLACE : HAZARIBAG
DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH

AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

PROJECT : HUNGER & RURAL POVERTY ELIMINATION INITIATIVE
FUNDED BY : JIV DAYA FOUNDATION

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance		**By Programme Expenditure**	
Cash in Hand	0.00	Cost of Biscuits	61200.00
Cash at Bank	558088.49	Cost of Milk Powder	314220.00
		Gas, Utensiles, Steel glass	2300.00
To Grant received from		Honorarium of Village worker	45000.00
Jiv Daya Foundation	481620.00	Solar Lamp	20580.00
To Bank Interest	10697.00	Rahat Kits	195000.00
		Clothing and Shoes	37125.00
		By Administrative Expenditure	
		Bank Charges	4267.12
		Administrative Expenses	47600.00
		Miscellaneous Expenses	10360.00
		By Others	
		By Outstanding Expenses Paid	1000.00
		By Closing Balance	
		Cash in Hand	0.00
		Cash at Bank	311753.37
	1050405.49		1050405.49

PLACE: HAZARIBAG
DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partne
M.No. 07221

VEER JHARKHAND VIKAS SEVA MANCH

AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

PROJECT : HUNGER & RURAL POVERTY ELIMINATION INITIATIVE
FUNDED BY : JIV DAYA FOUNDATION

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

EXPENDITURE	AMOUNT	INCOME		AMOUNT
To Programme Expenditure		By Grant received from		
Cost of Biscuits	61200.00	Jiv Daya Foundation	481620.00	
Cost of Milk Powder	314220.00	Add : Unspent Grant : O.B.	557088.49	
Gas, Utensiles, Steel glass	2300.00		1038708.49	
Honorarium of Village worker	45000.00	Less: Unspent Grant : C.B.	311753.37	726955.12
Solar Lamp	20580.00	By Bank Interest		10697.00
Rahat Kits	195000.00			
Clothing and Shoes	37125.00			
To Administrative Expenditure				
Bank Charges	4267.12			
Administrative Expenses	47600.00			
Miscellaneous Expenses	10360.00			
	737652.12			737652.12

BALANCE SHEET AS ON 31.03.2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CURRENT LIABILITIES		**CURRENT ASSETS**	
Unspent Grant	311753.37	Cash-in-Hand	0.00
		Bank Balance	
		State Bank of India (40183881365)	0.00
		Union Bank of India (365702010012479)	311753.37
	311753.37		311753.37

PLACE: HAZARIBAG
DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH

AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

(FC-GENERAL)

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPT	AMOUNT	PAYMENT	AMOUNT
To Opening Balance		**By Closing Balance**	
Cash in Hand	0.00	Cash in Hand	0.00
Cash at Bank	2529.66	Cash at Bank	3302.88
To Bank Interest	773.00		
To Miscellaneous Income	0.22		
	3302.88		3302.88

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Excess of Income over expenditure	773.22	By Bank Interest	773.00
		By Miscellaneous Income	0.22
	773.22		773.22

BALANCE SHEET AS ON 31.03.2025

LIABILITIES		AMOUNT	ASSETS	AMOUNT
GENERAL FUND			**CURRENT ASSETS**	
Opening Balance	2529.66		Cash-in-Hand	0.00
Add: Excess of Income			Bank Balance	
over expenditure	773.22	3302.88	State Bank of India (40183881365)	2854.10
			Union Bank of India (365702010012479)	448.78
		3302.88		3302.88

PLACE: HAZARIBAG
DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH
AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

(INDIAN FUNDS)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance			**Programme Expenditure**		
Cash in Hand	2990.66		**Jila Samaj Kalyan Vibhag, Koderma**		
Cash at Bank	1248112.16	1251102.82	By Nukkad Natak		161700.00
To Grant received from			**Aavishkaarr Foundation & Arohan Financial Limited**		
Jila Samaj Kalyan Vibhag , Koderma		168000.00	By Audit Fees		17936.00
Linde Foundation		1654800.00			
			Linde Foundation		
To Bank Interest		18048.00	By Installation		
To TDS Refund		14560.00	Annual Maintenance Charge Combined		19000.00
To Interest on TDS Refund		740.00	By Training		
			Awareness session with students		485800.00
			Awareness sessions with community members		433200.00
			Training session for adolescent girls		421640.00
			By Monitoring and Evaluation		
			IEC Material and Training Equipment		155450.00
			Baseline Assessment		24000.00
			Impact Assessment		10000.00
			Documentation		50000.00
			By Travelling/ Salary/ Others		
			Project Coordinator		300000.00
			Trainer		200000.00
			Field staff		150000.00
			Office Staff		150000.00
			Local travel		200000.00
			By Administrative Cost		
			Administrative Cost		56345.50
			By Purchase of Fixed Assets		
			Printer and Sound System	24600.00	
			Inverter and Battery	27500.00	
			Furniture	9800.00	61900.00
			By Others		
			TDS		3360.00
			By Closing Balance		
			Cash in Hand	2990.66	
			Cash at Bank	203928.66	206919.32
		3107250.82			3107250.82

PLACE: HAZARIBAG
DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH
AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

(INDIAN FUNDS)

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE	AMOUNT	INCOME		AMOUNT
Programme Expenditure		By Grant received from		
Jila Samaj Kalyan Vibhag, Koderma		Aavishkaar Foundation	0.00	
To Nukkad Natak	161700.00	Add : Unspent Grant : O.B.	13156.18	
			13156.18	
Aavishkaarr Foundation & Arohan Financial Limited		Less: Unspent Grant : C.B.	0.00	13156.18
To Audit Fees	17936.00			
		By Grant received from		
Linde Foundation		Jila Samaj Kalyan Vibhag	168000.00	
To Installation		Add : Unspent Grant : O.B.	23700.00	
Annual Maintenance Charge Combined	19000.00		191700.00	
To Training		Less: Unspent Grant : C.B.	2940.00	188760.00
Awareness session with students	485800.00			
Awareness sessions with community members	433200.00	By Grant received from		
Training session for adolescent girls	421640.00	Linde Foundation	1654800.00	
To Monitoring and Evaluation		Add : Unspent Grant : O.B.	1218972.64	
IEC Material and Training Equipment	155450.00		2873772.64	
Baseline Assessment	24000.00	Less: Unspent Grant : C.B.	156437.14	2717335.50
Impact Assessment	10000.00			
Documentation	50000.00	By Bank Interest		18048.00
To Travelling/ Salary/ Others		By Interest on TDS Refund		740.00
Project Coordinator	300000.00			
Trainer	200000.00			
Field staff	150000.00			
Office Staff	150000.00			
Local travel	200000.00			
To Administrative Cost				
Administrative Cost	56345.50			
To Depreciation	29965.00			
To Excess of Income over expenditure	73003.18			
	2938039.68			2938039.68

PLACE: HAZARIBAG
DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH
AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

(INDIAN FUNDS)

BALANCE SHEET AS ON 31.03.2025

LIABILITIES	AMOUNT	ASSETS		AMOUNT
CAPITAL FUND		**FIXED ASSETS**		
Opening Balance	44759.00	As per Schedule 'A' annexed		129141.00
LOAN		**CURRENT ASSETS**		
From Secretary	634297.00	Bank Balance		
From Treasurer	239000.00	SBI, Koderma	188863.15	
		Union Bank, Jhumritelaiya	15065.51	
CURRENT LIABILITIES		Cash in Hand	2990.66	206919.32
Unspent Grant				
Jila Samaj Kalyan Vibhag , Koderma	2940.00	**LOANS & ADVANCES**		
Linde Foundation	156437.14	Tax Deducted at Source		3360.00
		GENERAL FUND		
		Opening Balance	811016.00	
		Less : Excess of Income over Expenditure	73003.18	738012.82
	1077433.14			1077433.14

PLACE: HAZARIBAG
DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH

AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

SCHEDULE 'A'

DETAILS OF FIXED ASSETS

SL. NO.	PARTICULARS	RATE OF DEPRECIATION	BALANCE AS ON 1/4/2024	ADDITIONS IN THE YEAR > 180 DAYS	ADDITIONS IN THE YEAR < 180 DAYS	SOLD IN THE YEAR	TOTAL	DEPRECIATION FOR THE YEAR	W.D.V AS ON 31/3/2025
	INDIAN FUND								
1	Furniture & Fixture	10%	3925	0	0		3925	393	3532
2	Library Books	10%	136	0	0		136	14	122
3	Almirah	10%	2371	0	0		2371	237	2134
4	Play Equipments	15%	48	0	0		48	7	41
5	Sewing Machine	15%	244	0	0		244	37	207
6	Knitting Machine	15%	180	0	0		180	27	153
7	Motorcycle	15%	10006	0	0		10006	1501	8505
8	Fan	15%	132	0	0		132	20	112
9	Mobile Set	15%	427	0	0		427	64	363
10	Educational Equipment	15%	1091	0	0		1091	164	927
11	Carpet & Dari	15%	971	0	0		971	146	825
12	Cycle	15%	532	0	0		532	80	452
13	Computer etc	40%	143	0	0		143	57	86
	Linde Foundation								
1	Almirah	10%	26600	0	0		26600	2660	23940
2	Laptop	40%	31200	0	0		31200	12480	18720
3	Tally Software	40%	19200	0	0		19200	7680	11520
4	Printer & Sound System	15%	0	0	24600		24600	1845	22755
5	Inverter and Battery	15%	0	0	27500		27500	2063	25437
6	Furniture & Fixture	10%	0	0	9800		9800	490	9310
			97206	0	61900	0	159106	29965	129141

PLACE : HAZARIBAG
DATE : 18.06.2025

For U. NARAIN & CO.
Chartered Accountants
F.R. No. 000935C

(Raj Kumar Jain)
Partner
M.No. 072216