

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.

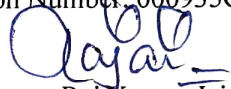


Report on Other Legal and Regulatory Requirements

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



RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

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

PLACE: HAZARIBAG

DATE : 18.06.2025

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

F.R. No. 60093.
Dayan

(Raj Kumar Jain)
Partner
M.No. 072216

VEER JHARKHAND VIKAS SEVA MANCH

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

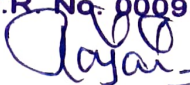
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE	AMOUNT	INCOME	AMOUNT
<u>FOREIGN FUND</u>		<u>FOREIGN FUND</u>	
<u>To Programme Expenditure</u>		<u>JIV DAYA FOUNDATION</u>	
JIV DAYA FOUNDATION	675425.00	By Grant in Aid	481620.00
		Add : Unspent Grant : O.B.	557088.49
			1038708.49
<u>To Administrative Expenditure</u>		Less: Unspent Grant : C.B.	311753.37
JIV DAYA FOUNDATION	62227.12		726955.12
<u>INDIAN FUND</u>		<u>By Bank Interest</u>	
<u>To Programme Expenditure</u>		JIV DAYA FOUNDATION	10697.00
Jila Samaj Kalyan Vibhag , Koderma	161700.00	FC GENERAL	773.00
Aavishkaar Foundation	17936.00		
Linde Foundation	2599090.00	<u>By Miscellaneous Income</u>	
		FC GENERAL	0.22
<u>To Administrative Cost</u>		<u>INDIAN FUND</u>	
Linde Foundation	56345.50	By Grant received from	
		Aavishkaar Foundation	0.00
To Depreciation	29965.00	Add : Unspent Grant : O.B.	13156.18
			13156.18
To Excess of Income over expenditure	73776.40	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

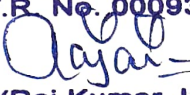
BALANCE SHEET AS ON 31.03.2025

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

U. NARAIN

(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

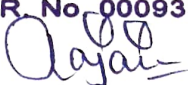
RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED 31.03.2025

RECEIPT	AMOUNT	PAYMENT	AMOUNT
<u>To Opening Balance</u>		<u>By Programme Expenditure</u>	
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
		<u>By Administrative Expenditure</u>	
		Bank Charges	4267.12
		Administrative Expenses	47600.00
		Miscellaneous Expenses	10360.00
		<u>By Others</u>	
		By Outstanding Expenses Paid	1000.00
		<u>By Closing Balance</u>	
		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
<u>To Programme Expenditure</u>		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
Solar Lamp	20580.00	By Bank Interest	10697.00
Rahat Kits	195000.00		
Clothing and Shoes	37125.00		
<u>To Administrative Expenditure</u>			
Bank Charges	4267.12		
Administrative Expenses	47600.00		
Miscellaneous Expenses	10360.00		
	737652.12		737652.12

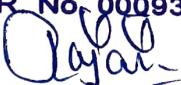
BALANCE SHEET AS ON 31.03.2025

LIABILITIES	AMOUNT	ASSETS	AMOUNT
<u>CURRENT LIABILITIES</u>		<u>CURRENT ASSETS</u>	
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
<u>To Opening Balance</u>		<u>By Closing Balance</u>	
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
<u>GENERAL FUND</u>		<u>CURRENT ASSETS</u>	
Opening Balance	2529.66	Cash-in-Hand	0.00
Add: Excess of Income over expenditure	773.22	Bank Balance	
	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

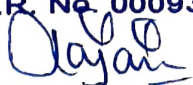
VEER JHARKHAND VIKAS SEVA MANCH
AT. LOCHANPUR, PO & DIST.- KODERMA, JHARKHAND - 825410

(INDIAN FUNDS)

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

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

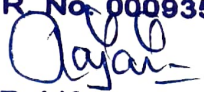
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

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

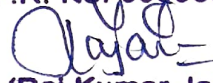
BALANCE SHEET AS ON 31.03.2025

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