



Rajiv Ranjan & Associates

CHARTERED ACCOUNTANTS

FRN :- 007225C

H.O. : 1st Floor, Grand Chandra Premises, Near C.P. Thakur Mkt. Complex, Frazer Road, Patna-1 (Bihar)

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B.O. : • DELHI • NOIDA • KOLKATA • DUMKA • RANCHI

AUDITORS' REPORT :

We have audited the attached Balance Sheet of "GRAM SWARAJYA SAMITI GHOSHI (GSSG) : AT.+P.O. – BANDHUGANJ : DISTT. JEHANABAD [BIHAR] as at 31st March, 2025 and (Consolidated) Income & Expenditure Account as well as (Consolidated) Receipts & Payments Account for the year ended on that date. These financial statements are the responsibility of the management. Our responsibility is to express opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. These 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 checking basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well evaluating the overall financial statements presentation. We believe that audit provides a reasonable basis for our opinion.

We report that :-

1. Figure of the previous year have been regrouped/arranged whenever considered necessary.
2. During the year Depreciation has been charged on Fixed Assets & Dead Stock.
3. In some of the cases, supporting document of local purchasing are available on plain paper.
4. Fixed Assets have been valued at Cost and no revaluation has been done during the year and physically verification of Fixed Assets has been conducted by the Institution.
5. Some of the items of Income & Expenditure are on cash basis
6. 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.
 - a. In the case of Balance Sheet of the state of affairs as at 31st March, 2025 and;
 - b. In the case of the Income & Expenditure Account of the Excess of Expenditure over Income for the year ended on that date.

For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS



Kishlay Anand
[KISHLAY ANAND]
PARTNER

Membership No. 464282

UDIN : 25464282BMJPID2104

PLACE: PATNA
DATE : 10/09/2025

GRAM SWARAJYA SAMITI GHOSHI (GSSG) : AL+P.O. BANDHUGANJ: Distt. JEHANABAD (BIHAR)
(Consolidated) Balance Sheet as at 31st March, 2025

Previous year	FUND & LIABILITIES :	Current Year	Previous year	ASSETS & PROPERTIES :	Current Year
1,213,295.74	Capital Fund (As per last account)	1,213,295.74	991,700.85	Property, Plant & Equipment (As per Annexure - A)	1,177,617.85
	Less: Excess of Expenditure over Income transferred from Income & Expenditure Account	86,033.27	2,730,126.50	Grant-in-Aid (Receivable) (As per last account)	2,730,126.50
1,187,523.00	Loan/Advances (As per last account)	1,187,523.00	83,431.00	Revolving Fund under Water Aid (As per last account)	83,431.00
590,129.00	Liabilities for Expenses (As per last account) Add: For the year	590,129.00 51,250.00	5,300.00	Security Deposit (for Cyclender) (As per last account)	5,300.00
106,222.49	Unutilised amount of grant transferred from Income & Expenditure Account (As per last account) Less: Transferred to Income & Expenditure Account Add: Transferred from Income & Expenditure Account	106,222.49 33,646.83 72,575.66 387,746.81	641,379.00	TDS (As per last account) Less: Refund	123,367.00 107,640.00 15,727.00 9,460.00
991,700.85	Fixed Assets Fund Account (As per last account) Add: Transferred from Income & Expenditure Account Less: Depreciation Transferred from Income & Expenditure Account	991,700.85 325,057.00 1,316,757.85 139,140.00	460,322.47	Closing Balance (As per book) Cash in hand FC AKF (SHG) Training Programme Access to Justice Andheri Project Water Aid Project Non-FC Head Office Short Stay home GSF Azim Premji Ambulance Support	5,000.00 283.00 176.00 7,473.00 5,000.00 283.00 176.00 7,473.00 2,581.44 444.00 4,810.00 640.00 315.00 22,822.44
			1,177,617.85	Cash at Bank FC With DBGGB, Bandhugani, A/c No. 26208 Andheri Project Access to Justice Global Health Strategies Head Office AKF SHG training Program Modem Architect for Rural India	338,992.82 35,107.99 1,871.66 1,528.20 23.00 65.56 377,589.23
4,088,871.08			4,594,104.79		377,589.23 4,044,484.79



Signature

FUND & LIABILITIES :-*	B/F	ASSETS & PROPERTIES :	B/F
4,088,871.08	4,594,104.79	3,973,259.22	377,589.23
			4,044,484.79
		With SBI, Main Branch, New Delhi A/c No. 40098512428	35,903.78
		Non-FC	
		PNB Modanganj A/c No. 05397	
		Population Council	1,271.63
		UNICEF	459.10
		H.O. (Incl Rs. 2341/- of Ambulance Service & Rs. 14140/- is Base Line Survey Prog.)	126,252.62
			127,983.35
		PNB Modanganj A/c No. 0849	
		CBI Chiryanand, Patna A/c No. 7523	1,143.64
			7,000.00
			549,620.00
TOTAL RS.	4,594,104.79	4,088,871.08	TOTAL RS.
4,088,871.08			4,594,104.79

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As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS

[KISHLAY ANAND]
PARTNER
M.No. 464282
UDIN : 25464282BMJIPID2104



(Consolidated) Income & Expenditure Account for the year ended on 31st March, 2025



Handwritten signature: *Pravara*

Stamp: GRAM SWARAJYA SAMITI * IHOSHO

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EXPENDITURE :	B/F	INCOME :	B/F	
5,758,451.21		6,937,716.29	5,890,176.41	7,564,486.83
33,646.83 To, Unutilised amount of grant transferred to Balance Sheet				
71,828.00 • Creation of Fixed Assets transferred to Balance Sheet		387,746.81 (26,250.37) By, Excess of Expenditure over Income transferred to Balance Sheet		86,033.27
74,750.00 • Depreciation		325,057.00		
(74,750.00) Less: Transferred to Fixed Assets Fund Account	139,140.00			
	139,140.00			
5,863,925.04	TOTAL RS.	7,650,520.10	5,863,926.04	TOTAL RS.
				7,650,520.10

PLACE: PATNA
DATE: 10/09/2025

As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS



[Signature]



[KISHLAY ANAND]
PARTNER
M.No. 464282
UDIN : 25464282BMJPD10104

GRAM SWARAJYA SAMITI GHOSH (GSG) : A.+P.O. BANDHUGANJ: Distt. JEHANABAD [BIHAR]
(Consolidated) Receipts & Payments Account for the year ended on 31st March 2025

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GRAM SWARAJYA SAMITI

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804,280.94	RECEIPTS :	BIF	154,945.73	5,322,674.83	PAYMENTS :	BIF	7,272,233.29
To, Grant-in-Aid							
FC							
1,957,826.00	Received from Aga Khan Foundation (Solid Waste Management Project)				Expenses under A Game of Choice not Chance Activity Expenses TDS Bank charges		
2,449,489.00	Received from Andehari Hille Germany 20.06.2024 10.03.2025	4,262,543.00 872,949.00	5,135,492.00				
	Received from Kailash Satyarthi Childrens Foundation of America Inc. Through NIFT Dt. 05.08.2024 Dt. 02.12.2024 Dt. 05.03.2025	646,436.00 487,271.00 263,129.00		6,000.00 2,637.00 7,473.00	Closing Balance (As per book) Cash in hand FC AKF (SHG) Training Programme Access to Justice Andheri Project Water Aid Project	6,000.00 283.00 176.00 7,473.00	13,332.00
NON-FC							
496,160.00	Received from Population Council Consulting Pvt.Ltd. (Received from Arisma Charitable Trust, Andheri West Mumbai) through NEFT 1st Installment dt 10.12.2024 2nd Installment dt 26.03.2025	479,360.00 66,689.00	546,049.00	58.44 444.00 4,810.00 640.00	Non-FC Head Office Short Stay home GSF Ajim Premji Ambulance Support	2,681.44 444.00 4,810.00 640.00 315.00	22,822.44
	Received from Jai Seva Charitable Foundation through NEFT dt. 04.04.2024	43,120.00		13,783.01	Cash at Bank FC With DBGB, Bandhugani, A/c No. 26208 Andheri Project	338,992.82	
	Received from AGA Khan Foundation through NEFT dt. 12.12.2024 (For Baseline Survey)	94,600.00		1,871.66 1,528.20 23.00 65.56	Access to Justice Global Health Strategies Head Office AKF SHG training Program Modern Architect for Rural India	35,107.99 1,871.66 1,528.20 23.00 65.56	
19,350.00	Members Contribution	25,000.00		65.56	With SBI, Main Branch, New Delhi A/c No. 40098512428	377,589.23	
281,000.00	Donation & Subscription (As certified)	240,865.00		1,793.60		35,903.78	
25,756.00	Interest From Bank FC	46,179.00			Non-FC PNB Modangani A/c No. 05397 Population Council UNICEF	1,271.63 459.10	
978.00	NON-FC	2,699.00		1,271.63 459.10 700.93	H.O. (Ind Rs 2341/- of Ambulance Service & Rs. 14140/- is Base Line Survey Prog.)	127,983.35	
	TDS Refund (Non-FC)	107,640.00			PNB Modangani A/c No. 0849 CBI Chirvanland, Patna A/c No. 7523	1,143.64 7,000.00	549,620.00
6,034,839.94				7,793,425.73			7,844,875.73
					CF	CF	



[3]

RECEIPTS :	B/F	PAYMENTS :	B/F
6,034,839.94		7,793,425.73	7,844,675.73
To, Liabilities for Expenses (Non-FC)			
Rama Shankar Sharma (Asthma Project)	13,100.00		
Liability for Expenses (FC)			
Andheri Hille Project			
Nitish Kumar	6,150.00		
Audit Fee (Incl. Access to Justice Rs.7,000/-)	32,000.00	51,250.00	
1.00 * Miscellaneous Receipts			
6,034,840.94	TOTAL RS.	7,844,675.73	TOTAL RS.
		6,034,840.94	7,844,675.73

PLACE: PATNA
DATE : 10/09/2025

As per our report of even date
For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS



Sesway Juaid.
[RAJIV ANAND]
PARTNER
M.No. 464282
UDIN : 25464282MJPID2104

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GRAM SWARAJYA SAMITI GHOSHI (GSSG) : At.+P.O. BANDHUGANJ: Distt. JEHANABAD [BIHAR]

Annexure - (A)

Property, Plant & Equipment for the year 2024-25

NON- FC

Particulars	% of Depn.	Amount	Addition during the year	Total	Dep. During the year	Total
Land	-	506,329.00	-	506,329.00	-	506,329.00
Office Equipment	10%	3,993.00	-	3,993.00	399.00	3,594.00
Musical equipment	10%	7,318.00	-	7,318.00	732.00	6,586.00
Balwadi equipment	10%	1,913.00	-	1,913.00	191.00	1,722.00
Craft Equipment	15%	6,025.00	-	6,025.00	603.00	5,422.00
Machine & Tools	15%	2,382.00	-	2,382.00	357.00	2,025.00
Motorcycle	10%	16,640.00	-	16,640.00	2,496.00	14,144.00
Electric Installation	10%	439.00	-	439.00	44.00	395.00
Agricultural Installation	15%	418.00	-	418.00	42.00	376.00
Television	10%	5,831.00	-	5,831.00	875.00	4,956.00
Creche Equipment	10%	2,128.00	-	2,128.00	213.00	1,915.00
Training Equipment	10%	2,989.00	-	2,989.00	299.00	2,690.00
VCD	10%	1,388.00	-	1,388.00	139.00	1,249.00
Sewing Machine	10%	4,862.20	-	4,862.20	486.00	4,376.20
Furniture & Fixture	15%	8,435.65	-	8,435.65	844.00	7,591.65
Typewriter Machine	10%	9,598.00	-	9,598.00	1,440.00	8,158.00
Almirah	10%	2,592.00	-	2,592.00	259.00	2,333.00
Notice Board	10%	238.00	-	238.00	24.00	214.00
Electric Fan	10%	526.00	-	526.00	53.00	473.00
Educational Equipment	40%	872.00	-	872.00	87.00	785.00
Computer	10%	2,517.00	-	2,517.00	1,007.00	1,510.00
TVS Dot Matrix Printer	15%	3,827.00	-	3,827.00	383.00	3,444.00
Ambulance	10%	136,030.00	-	136,030.00	20,405.00	115,625.00
Furniture & Fixture	15%	33,817.00	-	33,817.00	3,382.00	30,435.00
Digital Camera	15%	3,634.00	-	3,634.00	545.00	3,089.00
Utensils	10%	1,518.00	-	1,518.00	228.00	1,290.00
Fan	10%	4,709.00	-	4,709.00	471.00	4,238.00
Bed Mattress/Pillo/Bed Sheet	10%	12,064.00	-	12,064.00	1,206.00	10,858.00
Invertor & Battery	15%	15,835.00	-	15,835.00	1,584.00	14,251.00
Camera	10%	10,579.00	-	10,579.00	1,587.00	8,992.00
Motorbikes	15%	49,193.00	-	49,193.00	4,919.00	44,274.00
UPS	15%	6,090.00	-	6,090.00	914.00	5,176.00
TOTAL (A)		864,729.85	-	864,729.85	46,214.00	818,515.85

FC

Furniture	10%	31,158.00	65,630.00	96,788.00	9,679.00	87,109.00
Computer & Laptop	40%	5,599.00	116,550.00	122,149.00	48,860.00	73,289.00
Sewing Machine	15%	57,234.00		57,234.00	8,585.00	48,649.00
Carpet	10%	5,265.00	5,492.00	10,757.00	1,076.00	9,681.00
Cutting Table	10%	24,070.00		24,070.00	2,407.00	21,663.00
Knife/ Cutter	10%	2,025.00	-	2,025.00	203.00	1,822.00
Tape	10%	1,620.00	-	1,620.00	162.00	1,458.00
Fan	15%		16,600.00	16,600.00	1,660.00	14,940.00
Motorcycle	10%		95,315.00	95,315.00	14,297.00	81,018.00
Almirah	40%		13,970.00	13,970.00	1,397.00	12,573.00
Projector			11,500.00	11,500.00	4,600.00	6,900.00
TOTAL (B)		126,971.00	325,057.00	452,028.00	92,926.00	359,102.00
GRAND TOTAL (A+B)		991,700.85	325,057.00	1,316,757.85	139,140.00	1,177,617.85



GRAM SWARAJYA SAMITI GHOSHI (GSSG) : At.+P.O. BANDHUGANJ: Distt. JEHANABAD [BIHAR]

NON FC

Receipts & Payments Account for the year ended on 31st March, 2025

RECEIPTS :		RS.	P.	PAYMENTS :		RS.	P.
To. <u>Opening Balance</u>				By. <u>Expenses under different Project</u>			
(As per book)				Operation and Maintenance of			
<u>Cash in hand</u>				Two Ambulance Service	556,493.00		
Head Office	58.44			Base Line Survey Expenses	71,000.00		
Short Stay home	444.00			Resource Person Fee & Water			
GSF	4,810.00			source assessment	43,120.00		670,613.00
Azim Premji	640.00	5,952.44					
				<u>Expenses under Head Office</u>			
<u>Cash at Bank</u>				Honorarium	102,747.00		
<u>Non-FC</u>				Legal Fee	4,000.00		
PNB Modanganj A/c No. 05397				Consultancy Fee	130,750.00		
Population Council	1,271.63			Audit Fee	25,000.00		
UNICEF	459.10			Website Renewal	7,400.00		
H.O.	700.93	2,431.66		Bank charges	1,627.27		
				Communication	840.00		
PNB Modanganj A/c No. 0849	104,386.60			Office Expenses	5,000.00		
CBI Chirantand, Patna A/c No. 7523	7,000.00	119,770.70		Office Rent	80,000.00		
				Printing & Stationery	1,560.00		
<u>Grant-in-Aid</u>				Travelling & Conveyance	2,555.00		
(Received from Arisma Charitable				World Environment Day	4,302.00		
Trust, Andheri West Mumbai)				TDS Filing Fee	1,972.00		367,753.27
through NEFT							
1st Installment dt 10:	479,360.00			TDS			9,460.00
2nd Installment dt 26	66,689.00	546,049.00					
				<u>Closing Balance</u>			
Received from Jal Seva Charitable Foundation				(As per book)			
through NEFT dt. 04.04.2024	43,120.00			<u>Cash in hand</u>			
				Head Office	2,681.44		
Received form AGA Khan Foundation				Short Stay home	444.00		
through NEFT dt. 12.12.2024				GSF	4,810.00		
(For Baseline Survey)	94,600.00	683,769.00		Azim Premji	640.00		
				Ambulance Suport	315.00	8,890.44	
<u>Liabilities for Expenses</u>				<u>Cash at Bank</u>			
Rama Shankar Sharma (Arishma Project)	13,100.00			<u>Non-FC</u>			
				PNB Modanganj A/c No. 05397			
TDS Refund	107,640.00			Population Council	1,271.63		
				UNICEF	459.10		
<u>Interest from Bank</u>	2,699.00			H.O. (Incl.Rs.2341/- of			
				Ambulance service and			
<u>Donation & Subscription</u>				Rs.14140/- is Base Line			
(As certified)	240,865.00			Survey Programme)	126,252.62	127,983.35	
Members & Other Contribution	25,000.00			PNB Modanganj A/c No. 0849	1,143.64		
				CBI Chirantand, Patna A/c No. 7523	7,000.00		145,017.43
TOTAL RS.		1,192,843.70		TOTAL RS.		1,192,843.70	

