



H.O. : 1st Floor, Grand Chandra Premises, Near C.P. Thakur Mkt. Complex, Frazer Road, Patna-1 (Bihar)
Phone-0612-4021337, Mob. : 9431072261, 9973206359,
E-mail : jharajivranjan33@yahoo.com / rrapatna@yahoo.com

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

CERTIFICATE

We have audited the account of **GRAM SWARAJYA SAMITI GHOSHI (GSSG) : At.+P.O.- Bandhuganj: Distt. Jehanabad (Bihar)** Registration No. 031090040 dt. 25.6.1999, for the financial year ending the 31st March, 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the financial year 2024-25 was **Rs. 35,175.03.**
- (ii) Foreign contribution of / worth **Rs. 65,32,328.00** was received by the Association during the financial year 2024-25;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs. 46,179.00** was received by the Association during the financial year 2024-25;
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year 2024-25 was **Rs. 4,27,425.01.**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

For **RAJIV RANJAN & ASSOCIATES**

Chartered Accountants

FRN-007225C



Kishlay Anand

[KISHLAY ANAND]

PARTNER

Membership No. 464282

UDIN:- 25464282BMJPIC4245

PLACE: PATNA

DATE : 10/09/2025



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

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AUDITORS REPORT :

We have audited the attached Balance Sheet of (Foreign Contribution) of "GRAM SWARAJYA SAMITI GHOSHI (GSSG) : AT.+P.O. – BANDHUGANJ : DISTT. JEHANABAD [BIHAR]" as at 31st March, 2025 and Income & Expenditure Account (Foreign Contribution) as well as Receipts & Payments Account (Foreign Contribution) 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. Some of the items of Income & Expenditure are on cash basis.
2. Physical execution of the projects could not verified by us. However the same have been evaluated by respective funders.
3. During the year Depreciation has been charged on Fixed Assets/Dead Stock.
4. In our opinion and to the best of our information and according to the explanations given to us the said account gives 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 Surplus/ Deficit for the year ended on that date.

For RAJIV RANJAN & ASSOCIATES
CHARTERED ACCOUNTANTS



Kishlay Anand

[KISHLAY ANAND]
PARTNER

Membership No. 464282
UDIN:- 25464282BMJPIC4245

PLACE: PATNA

DATE : 10/09/2025

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

ACCOUNT - FOREIGN CONTRIBUTION

Balance Sheet as at 31st March,2025

FUND & LIABILITIES :	RS. P.	ASSETS & PROPERTIES :	RS. P.
Capital Fund (As per last account)	1,528.20	Property, Plant & Equipment (As per Schedule-II)	359,102.00
Fixed Assets Fund (As per last account)	126,971.00	Closing Balance	
Add: During the year	325,057.00	Cash in hand	
	452,028.00	AKF (SHG) Training Programme	6,000.00
Less: Depreciation	92,926.00	Andheri Project	176.00
	359,102.00	Water Aid Project	7,473.00
Unutilised amount of grant		Access to Justice	283.00
(As per last account)	33,646.83		13,932.00
Add: During the year	387,746.81	With DBGB, Bandhuganj, A/c No. 26208	
	421,393.64	Andheri Project	338,992.82
Less: Transferred to Income & Expenditure Account	33,646.83	Global Health Strategies	1,871.66
	387,746.81	Head Office	1,528.20
Liability for Expenses		AKF SHG training Program	23.00
Andheri Project		Modern Architect for Rural India	65.56
Nitis Nitish Kumar	6,150.00	Access to Justice	35,107.99
Aud Audit Fee (Incl. Access to Justice Project Rs.7,000/-)	32,000.00		377,589.23
	38,150.00	With SBI, Main Branch, New Delhi	
		A/c No. 40098512428	
		Andheri Project	34,248.90
		Access to Justice	1,654.88
			35,903.78
			427,425.01
		TOTAL RS.	786,527.01
	786,527.01	TOTAL RS.	786,527.01

R. Sharma



PLACE: PATNA
DATE : 10/09/2025

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



Kishlay Anand

[KISHLAY ANAND]
PARTNER

M. No. 464282

UDIN : 25464282BMJPIC4245

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

ACCOUNT - FOREIGN CONTRIBUTION

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

EXPENDITURE :	RS.	P.	INCOME :	RS.	P.
To, Expenses under different project : (As per Schedule-I)			By, Grant-in-Aid		
I. Andheri Hilfe, Germany			Received from Andheri Hilfe, Germany		
Project -Raising Quality of Life of Mahadalit/Musahars in 12 Villages of Modanganj Block in Jehanabad District	4,523,435.89		20.06.2024	4,262,543.00	
			10.03.2025	872,949.00	5,135,492.00
II. Project - Access to Justice	1,375,914.13	5,899,350.02	Received from Kailash Satyarthi Childrens Foundation of America Inc.		
" Creation of Fixed Assets transferred to Fixed Assets Fund Account		325,057.00	Through NIFT		
			Dt. 05.08.2024	646,436.00	
			Dt. 02.12.2024	487,271.00	
			Dt. 05.03.2025	263,129.00	1,396,836.00
" Depreciation	92,926.00		" Interest from Bank		
Less: write off	92,926.00	-	State Bank of India, New Delhi (FC)	31,447.00	
			MBGB	14,732.00	46,179.00
" Unutilised amount of grant transferred to Balance Sheet		387,746.81	" Unutilised amount of grant transferred from Balance Sheet		33,646.83
	TOTAL RS.	6,612,153.83		TOTAL RS.	6,612,153.83

Ranjan



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

Kishlay Anand

[KISHLAY ANAND]
PARTNER

M. No. 464282

UDIN : 25464282BMJPIC4245

PLACE: PATNA
DATE : 10/09/2025


RECEIPTS : B/F 6,613,682.03 PAYMENTS : B/F 6,651,832.03

To, Liability for Expenses
Andheri Hilfe Project
Nitish Kumar 6,150.00
Audit Fee (Incl. Access to Justice Project Rs.7,000/-) 32,000.00 38,150.00

TOTAL RS. 6,651,832.03 TOTAL RS. 6,651,832.03

PLACE: PATNA
DATE : 10/09/2025

Bharmas


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

Kishlay Anand
[KISHLAY ANAND]
PARTNER
M. No. 464282
UDIN : 25464282BMJPIC4245

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

FC Account

Schedule of Expenditure for the year 2024-25

Sl. No.	PARTICULARS	AMOUNT
I.	<u>Andheri Hilfe, Germany</u>	
	<u>Project -Raising Quality of Life of Mahadalit/Musahars in</u>	
	<u>Nine Villages of Modanganj Block in Jehanabad District</u>	
	<u>Expenses of Andheri Program:</u>	
	<u>1. Non-Formal Education</u>	
	1.1 One Day Bal Manch Training	24,850.00
	1.2 Two days techers training	10,030.00
	1.3 Debates and Writing competitions	13,980.00
	1.4 Annual Games & Sports	24,950.00
	1.5 Celebration of Children's Day, Teacher's Day, Republic Day, Independence Day	37,893.00
	1.6 Orientation & Quarterly Meeting of CPC	20,100.00
	1.7 Orientation & Quarterly meeting of SMC and parents	24,375.00
	1.8 Monthly Staff Review and Planning Meeting	24,539.00
	1.9 One Day Training on hand washing, personnel health & Hygeine	9,700.00
	1.10 Educational Material	165,235.00
	1.11 Honorarium to Teachers	584,599.00
	1.12 Rent of Education Center	210,000.00
	1.13 School Uniforms, Sweates, Shoes & Socks	275,629.00
	1.14 Educational Tour of BEC	67,605.00
	<u>1.15 Furniture, Fan and Study Tables</u>	
	Bed/ Table	36,108.00
	Dari	5,492.00
	Fan	16,600.00
	Net Chair	2,500.00
	Office Table	16,284.00
	Visitor Chair	5,310.00
	Freight	3,304.00
	1.16 Teaching Aid and Sports Material	85,598.00
		31,893.00
		1,610,976.00
	<u>2. Promotion of Health & Hygiene</u>	
	2.1 Village Health Camp	73,764.00
	<u>3. Women's Empowerment</u>	
	3.1 Celebration of International Women's Day	60,039.00
	3.3 Two Days Training on Capacity Buidling of SHG	59,235.00
	3.4 Supply of Books of Records of SHG	47,208.00
		166,482.00
	<u>4. Livelihood Promotion</u>	
	4.1 Honorarium to Trainer Cutting and Tailoring	90,000.00
	4.2 Rent of Training Centre	30,000.00
	4.3 Raw Material	57,115.00
	4.4 Kitchen Gardening and Vegitable Cultivatlon	5,680.00
		182,795.00



5. Government Entitlements and Benefits

5.1 Government Welfare Schemes and Programms	104,920.00	
5.2 Consultation Workshop with PRI	<u>26,790.00</u>	131,710.00

6. Staff Development and Capacity Building

6.2 Two Days Training & Orientation of Staff	9,342.00	
6.3 Staff Welfare and Social Security	87,400.00	
6.4 Formation and Quarterly Meeting of VDC	<u>61,640.00</u>	158,382.00

7. Office and Training Equipments

7.1 Motorcycle	95,315.00	
7.2 Desktop and Printer	64,050.00	
7.3 Laptop	52,500.00	
7.4 Almirah	13,970.00	
7.5 Computer Table with Chair	5,428.00	
Projector	<u>11,500.00</u>	242,763.00

8. Human Resource

8.1 Honorarium to Project Coordinator	430,500.00	
8.2 Honorarium to Master Trainer (Part Time)	184,500.00	
8.3 Honorarium to MIS Officer	226,000.00	
8.4 Honorarium to Account Officer	307,500.00	
8.5 Honorarium to Community Mobilizer	492,000.00	
8.6 Honorarium to Project Director	<u>184,500.00</u>	1,825,000.00

9. Travel to Staff for Field Visit

9.1 Travel to Project Coordinator	47,999.00	
9.2 Travel to Community Mobilizer	93,665.00	
9.3 Travel of Project Director	35,993.00	
9.4 Travel of Master Trainer	36,000.00	
9.5 Travel of Accountant	<u>6,672.00</u>	220,329.00

10. Admin Cost/ Local Office Expenses

10.1 Project office Rent	96,000.00	
10.2 Communication	25,352.00	
10.3 Stationary	25,727.00	
10.4 Repaire /General Maintainace	57,492.00	
10.5 Audit Cost	<u>25,000.00</u>	229,571.00

Bank Charges

DBGB	1,908.19	
SBI	<u>4,812.70</u>	<u>6,720.89</u>
		4,848,492.89

II. Project - Access to Justice (2024-25)**I. Expenses under Child Trafficking Project (CT):****A. Personnel (Human Resources)**

1. District Coordinator	200,000.00	
2. Counselor	141,500.00	
3. Community Mobilizer	<u>188,000.00</u>	529,500.00



B. Programme Expenses :

2. Consultation with PRIs/CBOs/PTA	20,521.00	
3. Travel Cost	55,881.00	76,402.00

C. Administrative Expenses :

1. Part time accountant	22,500.00	
2. Office Boy	12,000.00	
3. Contingency	26,845.00	
4. Bank charges (DBGB)	263.01	
5. Bank charges (SBI)	5,067.12	66,675.13
		672,577.13

II. Expenses under Child Marriage (CM) :**A. Personnel :**

1. Team Leader	150,000.00	
2. Community Mobilizer	282,999.00	432,999.00

B. Programme Expenses :

1. International Day Celebration (Women Day, Labour Day, Child Marriage free day, children day ei	55,346.00	
2. Consultation/ Coordination meeting with CBOs/ PRIs/ SHG Member	17,646.00	
3. Orientation of religious leaders	4,470.00	
4. Travel cost of Chief Functionary, Team Leader Community Mobilizer (incl. Travelling Chief Functionary to De	90,962.00	
5. Wall Writing	19,800.00	188,224.00

C. Administrative Expenses :

1. Postage & Stationery	4,614.00	
2. Part Time Accountant	22,500.00	
3. Office Boy	12,000.00	
3. Office Rent	36,000.00	
4. Audit Fee	7,000.00	82,114.00
		703,337.00
		1,375,914.13

TOTAL RS.

6,224,407.02

Gram Swarajya Samiti Ghoshi (GSSG)

FC Account

Fixed Assets Schedule forming part of Balance Sheet as on 31.03.2025

SCHEDULE - II

Particulars	%	WDV on 01.04.2024	Additions	Trfr	Total	Dep. for the year	WDV 31.03.2025
Furniture	10%	27,108.00		-	27,108.00	2,711.00	24,397.00
Computer with Printer	40%	5,599.00	64,050.00	-	69,649.00	27,860.00	41,789.00
Sewing Machine	15%	57,234.00		-	57,234.00	8,585.00	48,649.00
Carpet (Big)/ Dari	10%	5,265.00	5,492.00		10,757.00	1,076.00	9,681.00
Chair	10%	4,050.00	7,810.00		11,860.00	1,186.00	10,674.00
Cutting Table	10%	24,070.00			24,070.00	2,407.00	21,663.00
Bed Table/ Office Table	10%		52,392.00		52,392.00	5,239.00	47,153.00
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	10%		16,600.00		16,600.00	1,660.00	14,940.00
Motorcycle	15%	-	95,315.00		95,315.00	14,297.00	81,018.00
Laptop	40%	-	52,500.00		52,500.00	21,000.00	31,500.00
Almirah	10%	-	13,970.00		13,970.00	1,397.00	12,573.00
Computer Table with Chair	10%	-	5,428.00		5,428.00	543.00	4,885.00
Projector	40%	-	11,500.00		11,500.00	4,600.00	6,900.00
TOTAL		126,971.00	325,057.00	-	452,028.00	92,926.00	359,102.00

Bisharma

