

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, 2026 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 2025-26 was **Rs. 4,27,425.01.**
- (ii) Foreign contribution of / worth **Rs. 83,73,038.00** was received by the Association during the financial year 2025-26;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs. 56,391.00** was received by the Association during the financial year 2025-26;
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year 2025-26 was **Rs. 26,41,413.51.**
- (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

PLACE: PATNA

DATE : 01/09/2026

For **RAJIV RANJAN & ASSOCIATES**
Chartered Accountants
FRN-007225C



Kishlay Anand

[KISHLAY ANAND]
PARTNER

Membership No. 464282
UDIN: 26464282MKIRPA3799

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, 2026 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, 2026 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]
PARTNER

Membership No. 464282

UDIN:- 26464282MKIRPA3799

PLACE: PATNA

DATE : 01/09/2026

GRAM SWARAJYA SAMITI GHOSHI (GSSG) : At.+P.O. BANDHUGANJ: Distt. JEHANABAD (BIHAR)
ACCOUNT - FOREIGN CONTRIBUTION
Balance Sheet as at 31st March,2026

FUND & LIABILITIES :	RS.	P.	ASSETS & PROPERTIES :	RS.	P.
Capital Fund (As per last account)		1,528.20	Property, Plant & Equipment (As per Schedule-II)		292,652.00
Fixed Assets Fund (As per last account)	359,102.00		Closing Balance		
Less: Depreciation	<u>66,450.00</u>	292,652.00	Cash in hand		
			AKF (SHG) Training Programme	6,000.00	
Unutilised amount of grant (As per last account)	387,746.81		Andheri Project	22,433.18	
Add: During the year	<u>2,554,882.31</u>		Water Aid Project	7,473.00	
	2,942,629.12		Access to Justice	<u>566.00</u>	36,472.18
Less: Transferred to Income & Expenditure Account	<u>387,746.81</u>	2,554,882.31	With DBGB, Bandhuganj, A/c No. 26208		
			Andheri Project	824,065.30	
Liability for Expenses (As per last account)	38,150.00		Global Health Strategies	1,871.66	
Add: During the year	<u>85,003.00</u>		Head Office	1,528.20	
	123,153.00		AKF SHG training Program	23.00	
Less: Paid during the year	<u>38,150.00</u>	85,003.00	Modern Architect for Rural India	65.56	
			Access to Justice	<u>32,627.23</u>	860,180.95
			With SBI, Main Branch, New Delhi		
			A/c No. 40098512428		
			Andheri Project	1,738,487.04	
			Access to Justice	<u>6,273.34</u>	1,744,760.38
					2,641,413.51
TOTAL RS.	2,934,065.51		TOTAL RS.	2,934,065.51	

PLACE: PATNA
DATE : 01/09/2026



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

[KISHLAY ANAND]
PARTNER

M. No. 464282

UDIN: 26464282MKIRPA3799

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,2026

EXPENDITURE :		INCOME :	
RS.	P.	RS.	P.
To, <u>Expenses under different project :</u> (As per Schedule-I)		By, <u>Grant-in-Aid</u>	
I. <u>Andheri Hilfe, Germany</u>		<u>Received from Andheri Hilfe, Germany</u>	
<u>Project :-Raising Quality of Life of Mahadalit/Musahars in</u>		through NEFT transfer	
<u>12 Villages of Modanganj Block in Jehanabad District</u>		dt. 30.6.2025	4,431,299.00
	4,959,163.20	dt. 09.02.2026	<u>2,639,904.00</u>
			7,071,203.00
II. <u>Project - Access to Justice</u>		<u>Received from Kailash Satyarthi Childrens</u>	
	<u>1,303,130.30</u>	<u>Foundation of America Inc.</u>	
	6,262,293.50	Through NIFT	
		Dt. 13.05.2025	116,140.00
		Dt. 23.06.2025	466,808.00
		Dt. 27.10.2025	354,322.00
		Dt. 11.02.2026	<u>364,565.00</u>
			1,301,835.00
* Depreciation	66,450.00		
Less: write off	<u>66,450.00</u>		
	-		
			8,373,038.00
* Unutilised amount of grant transferred to Balance Sheet	2,554,882.31	<u>Interest from Bank</u>	
		Access to Justice Project	
		Andheri	
			3,716.00
			<u>52,675.00</u>
			56,391.00
		* Unutilised amount of grant transferred from	
		Balance Sheet	
			387,746.81
TOTAL RS.		TOTAL RS.	
8,817,175.81		8,817,175.81	

PLACE: PATNA
DATE : 01/09/2026



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

Kishlay Anand

[KISHLAY ANAND]
PARTNER

M. No. 464282

UDIN: 26464282MKIRPA3799

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

ACCOUNT - FOREIGN CONTRIBUTION

Receipts & Payments Account for the year ended on 31st March, 2026

[illegible]

RECEIPTS :		B/F	8,800,463.01	PAYMENTS :	B/F	8,941,857.01
To, <u>Interest from Bank</u>						
Access to Justice Project		3,716.00				
Andheri		52,675.00	56,391.00			
" <u>Liability for Expenses</u>						
Andheri Hilfe Project		78,003.00				
Access to Justice Project		7,000.00	85,003.00			
TOTAL RS.			8,941,857.01	TOTAL RS.		8,941,857.01

PLACE: PATNA
DATE : 01/09/2026



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

Kishlay Anand

[KISHLAY ANAND]
PARTNER

M. No. 464282

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5. Government Entitlements and Benefits
5.1 Government Welfare Schemes and Programms
5.2 Consultation Workshop with PRI

6. Staff Develop

55,240.00

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

Schedule of Expenditure for the year 2025-26

Sl. No.	PARTICULARS	AMOUNT
I.	Expenses of Andheri Program:	
	1. Non-Formal Education	
1.1	One Day Bal Manch Training	40,415.00
1.2	Two days techers training	19,945.00
1.3	Debates and Writing competitions	13,435.00
1.4	Annual Games & Sports	24,950.00
1.5	Celebration of Children's Day, Teacher's Day, Republic Day, Independence Day	39,985.00
1.6	Orientation & Quarterly Meeting of CPC	9,600.00
1.7	Orientation & Quarterly meeting of SMC and parents	49,350.00
1.8	Monthly Staff Review and Planning Meeting	21,485.00
1.9	One Day Training on hand washing, personnel health & Hygeine	9,835.00
1.10	Educational Material	160,375.00
1.11	Honorarium to Teachers	676,500.00
1.12	Rent of Education Center	240,000.00
1.13	School Uniforms, Sweates, Shoes & Socks	314,469.00
1.14	Educational Tour of BEC	73,400.00
1.16	Teaching Aid and Sports Material	-
		1,693,744.00
	2. Promotion of Health & Hygiene	
2.1	Village Health Camp	99,812.00
	3. Women's Empowerment	
3.1	Celebration of International Women's Day	58,275.00
3.3	Two Days Training on Capacity Buidling of SHG	22,757.00
		81,032.00
	4. Livelihood Promotion	
4.1	Honorarium to Trainer Cutting and Tailoring	99,000.00
4.2	Rent of Training Centre	30,000.00
4.3	Raw Material	87,095.00
4.4	Kitchen Gardening and Vegetable Cultivation	6,022.00
4.7	Training on Goat Roaring	5,180.00
4.8	Startup Grant for Group Enterprises	30,000.00
		257,297.00
	5. Government Entitelments and Benefits	
5.1	Government Welfare Schemes and Programms	55,240.00
5.2	Consultation Workshop with PRI	-
	6. Staff Development and Capacity Building	
6.1	Exposure visit	63,663.00
6.2	Two Days Training & Orientation of Staff	19,525.00
6.3	Staff Welare and Social Security	101,478.00
6.4	Formation and Quarterly Meeting of VDC	109,240.00
		293,906.00



7. Office and Training Equipments**8. Human Resource**

8.1 Honorarium to Project Coordinator	473,550.00	
8.2 Honorarium to Master Trainer (Part Time)	200,450.00	
8.3 Honorarium to MIS Officer	270,600.00	
8.4 Honorarium to Account Officer	338,250.00	
8.5 Honorarium to Community Mobilizer	541,200.00	
8.6 Honorarium to Project Director	<u>202,950.00</u>	2,027,000.00

9. Travel to Staff for Field Visit

9.1 Travel to Project Coordinator	47,946.00	
9.2 Travel to Community Mobilizer	75,668.00	
9.3 Travel of Project Director	44,438.00	
9.4 Travel of Master Trainer	35,500.00	
9.5 Travel of Accountant	<u>11,427.00</u>	214,979.00

10. Admin Cost/ Local Office Expenses

10.1 Project office Rent	96,000.00	
10.2 Communication	28,397.82	
10.3 Stationary	23,551.00	
10.4 Repair /General Maintainace	55,575.00	
10.5 Audit Cost	<u>25,000.00</u>	228,523.82

Bank Charges

DBGB	2,376.38		
SBI	<u>5,253.00</u>	<u>7,629.38</u>	4,959,163.20



II.

Project - Access to Justice (2025-26)I. Expenses under Child Trafficking Project (CT):A. Personnel (Human Resources)

1. Councillor-01 200,000.00

B. Programme Expenses :

1. Coordination Meeting with PRIs/CBO	24,980.00		
2. Postage & Stationery	5,450.00		
3. Travel Cost (Team Leader)	19,981.00		
4. Travel Cost (Cuncellor)	19,999.00	70,410.00	270,410.00

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

1. Team Leader	180,000.00		
2. District Coordinator	230,000.00		
3. Community Mobilizer	130,000.00	540,000.00	

B. Programme Expenses :

1. Notice Board against child marriage	25,200.00		
2. Travel Cost (District Coordinator)	20,000.00		
3. Survivor Network	24,905.00		
4. Linking of Vulnerable Families (Hon. Facilitators)	100,000.00		
5. Travel Cost (Facilitators for Liasining with Govt. Deptt.)	5,995.00		
6. Campaign	116,559.00		
7. Travel Cost (Community Mobilizer)	8,906.00	301,565.00	

C. Administrative Expenses :

1. Office Rent	48,000.00		
2. Postage & Stationery	1,970.00		
3. Office Boy	30,000.00		
4. Part Time Accountant	55,000.00		
5. Contingencies	15,529.00		
6. Audit Fee	7,000.00	157,499.00	

Bank Charges

DBGB	438.50		
SBI	6,251.80	6,690.30	1,005,754.30

Travel to Delhi

26,966.00 1,303,130.30

TOTAL RS.

6,262,293.50



Gram Swarajya Samiti Ghoshi (GSSG)

FC Account

Fixed Assets Schedule forming part of Balance Sheet as on 31.03.2026

SCHEDULE - II

Particulars	%	WDV on 01.04.2025	Additions	Trfr	Total	Dep. for the year	WDV 31.03.2026
Furniture	10%	24,397.00	-	-	24,397.00	2,440.00	21,957.00
Computer with Printer	40%	41,789.00	-	-	41,789.00	16,716.00	25,073.00
Sewing Machine	15%	48,649.00	-	-	48,649.00	7,297.00	41,352.00
Carpet (Big)/ Dari	10%	9,681.00	-	-	9,681.00	968.00	8,713.00
Chair	10%	10,674.00	-	-	10,674.00	1,067.00	9,607.00
Cutting Table	10%	21,663.00	-	-	21,663.00	2,166.00	19,497.00
Bed Table/ Office Table	10%	47,153.00	-	-	47,153.00	4,715.00	42,438.00
Knife/ Cutter	10%	1,822.00	-	-	1,822.00	182.00	1,640.00
Tape	10%	1,458.00	-	-	1,458.00	146.00	1,312.00
Fan	10%	14,940.00	-	-	14,940.00	1,494.00	13,446.00
Motorcycle	15%	81,018.00	-	-	81,018.00	12,153.00	68,865.00
Laptop	40%	31,500.00	-	-	31,500.00	12,600.00	18,900.00
Almirah	10%	12,573.00	-	-	12,573.00	1,257.00	11,316.00
Computer Table with Chair	10%	4,885.00	-	-	4,885.00	489.00	4,396.00
Projector	40%	6,900.00	-	-	6,900.00	2,760.00	4,140.00
TOTAL		359,102.00	-	-	359,102.00	66,450.00	292,652.00

