



AUDITOR'S REPORT

We have examined the balance sheet of GRAM JAGAT having it's office at Village: Chaitabaran, Po: Phaga, Bounsi, Banka, Bihar 813107 as at 31st March 2025 and the income & expenditure Account for the year ended on that date which are in agreement with the books of accounts maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of my knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of accounts have been kept by the institution so far as appears from our examination of the books.

In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true & fair view:-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust as at 31st March 2025.
- (ii) In case of income & expenditure account of the excess of income over expenditure of its accounting year ending 31st March 2025.

Place: Deoghar
Date: 06/06/2025

FOR & ON BEHALF OF
SHEKHAR GIGYASU & ASSOCIATES.
Chartered Accountants
FRN.: 027701C

(Ravi Shekhar, Partner)
Mem. No.: 304178



UDIN:25304178BMGLAE4911

GRAM JAGAT

Revd. Off. : Village: Chaitabaran, Po: Phoga, Bouns, Banka, Bihar 813104

BALANCE SHEET AS AT 31ST MARCH 2025

FUND & LIABILITIES	Amount (Rs)	Amount (Rs)	PROPERTIES & ASSETS	Amount (Rs)	Amount (Rs)
<u>Capital Fund:</u>			<u>Fixed Assets</u>		
Opening Balance	1,18,212.34		<u>Furniture & Fixtures</u>		
Add: Excess of Income over expenditure transferred from Income & Expenditure A/c	51,500.01		Bal. b/f	1,649.00	
		1,69,712.35	Less: Depreciation	165.00	1,484.00
			<u>Building & Civil Construction</u>		
			Bal. b/f	93,191.00	
			Less: Depreciation	9,319.00	83,872.00
			<u>Bicycle & Motorcycle</u>		
			Bal. b/f	86,746.00	
			Less: Depreciation	13,012.00	73,734.00
			<u>Plant & Machinery</u>		
			Bal. b/f	468.81	
			Less: Depreciation	70.00	398.81
			<u>Office Equipment</u>		
			Bal. b/f	306.83	
			Less: Depreciation	46.00	260.83
<u>Current Liabilities</u>			<u>Handpump</u>		
Audit fees		7,500.00	Bal. b/f	2,204.00	
Sundry Creditors		1,16,520.00	Less: Depreciation	331.00	1,873.00
			Land b/f		4,506.00
			<u>Cash & Bank Balances</u>		
			Bank of Baroda, Deoghar	1,19,828.41	
			SBI, New Delhi	-	
			JRGB, Rikhiya	1,061.00	
			Canara Bank, Bouns	3,143.00	
			Cash In Hand	3,571.30	
			(as Certified)		1,27,603.71
		2,93,732.35			2,93,732.35

in terms of our separate report of even date

Secretary

President

For SHEKHAR GIGYASU & COMPANY
Chartered Accountants
FRN: 027701C

UDIN: 25304178BMGLAE4911

Place: Deoghar

Date: The 6th day of June 2025

(Ravi Shekhar)
Partner
M.No.: 304178

GRAM JAGAT

Regd. Off.: Village: Chaitabaran, Po: Phoga, Bounsi, Banka, Bihar 813104

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

Expenditure	Amount (Rs)	Income	Amount (Rs)
To Programme Expenses		Voluntary Contribution	
Project Smile (Inga Health)	43,840.00	Donation & Subscription	
Financial Literacy Prog. Banka Distt.	18,25,560.00	Contribution From Members	11,000.00
Imparting Fin. Literacy to Rural Women in		Contribution From Public	2,20,300.00
Deoghar District	5,98,979.00	Avishkar Foundation, Mumbai	17,28,503.00
Mayurakshi Project	10,59,759.00	Aarohan Financial Services	8,99,400.00
Mahila Samman Samaroh	11,042.00	Inga Health Foundation	43,840.00
Tribal Sports Promotion	14,630.00	Bank interest	5,917.00
" Administrative Expenses		Unspent Bal. of Earlier Year	
Depreciation	22,943.00	Financial Literacy	2,14,896.00
Audit Fees	7,500.00	Mayurakshi Project	6,41,499.00
Mobile Expenses	1,650.00		8,56,395.00
Bank Charges	3,448.99		
Office Contingencies	6,024.00		
Travelling Exp.	7,063.00		
Honorarium to staff	1,08,000.00		
Printing & Stationary	3,416.00		
Excess of Income over Expenditure			
transferred to Capital Fund	51,500.01		
	37,65,355.00		37,65,355.00

in terms of our separate report of even date

For SHEKHAR GIGYASU & COMPANY

Chartered Accountants

FRN: 027701C

Secretary

President

UDIN: 25304178BMGLAE4911

Place: Deoghar

Date: The 6th day of June 2025

(Ravi Shekhar)

Partner

M.No.: 304178

GRAM JAGAT

Regd. Off.: Village: Chaitabaran, Po: Phaga, Bounsi, Banka, Bihar 813104

RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2025

Receipt	Amount (Rs)	Payment	Amount (Rs)
Opening Balance		Programme Expenses	
Cash In Hand	32,732.30	Project Smile (Inga Health)	43,840.00
Bank of Baroda, Deoghar	2,17,340.40	Financial Literacy Prog. Banka Distt.	12,75,560.00
JRGB, Rikhiya	1,340.00	Imparting Fin. Literacy to Rural Women in	
SBI, New Delhi	-	Deoghar District	5,98,979.00
Canara Bank, Bounsi	3,143.00	Mayurakshi Project	8,94,759.00
	2,54,555.70	Mahila Samman Samaroh	11,942.00
		Tribal Sports Promotion	14,630.00
		Administrative Expenses	
Donation & Subscription		Honorarium to staff	1,00,000.00
Contribution From Members	11,000.00	Mobile Expenses	1,650.00
Contribution From Public	2,20,300.00	Printing & Stationary	3,416.00
Avishkar Foundation, Mumbai	16,68,503.00	Audit Fees	7,500.00
Aarohan Financial Services	8,99,400.00	Travelling Exp.	7,063.00
Inga Foundation	43,840.00	Office Contingencies	6,024.00
Bank Interest	5,917.00	Bank Charges	3,448.99
		Closing Balance	
		Bank of Baroda, Deoghar	1,19,828.41
		JRGB, Rikhiya	1,061.00
		SBI, New Delhi	-
		Canara Bank, Bounsi	3,143.00
		Cash In Hand	3,571.30
			1,27,603.71
	31,03,515.70		31,03,515.70

in terms of our separate report of even date

For SHEKHAR GIGYASU & COMPANY

Chartered Accountants

FRN: 027701C

Secretary

President

UDIN: 25304178BMGLAE4911

Place: Deoghar

Date: The 6th day of June 2025



(Signature)

(Ravi Shekhar)

Partner

M.No.: 304178



GRAM JAGAT

REGD. OFF.: Village: Chaitabaran, Po: Phaga, Bounsi, Banka, Bihar 813107

Accounting Year Ended 31st March, 2025

NOTES ON ACCOUNTS

DISCLOSURE OF SIGNIFICANT ACCOUNTING POLICIES

FOLLOWED FOR PREPARATION OF ACCOUNTS

a) Method of accounting

The Organisation is maintaining its accounts on Cash basis.

b) Recognition of Income & Expenditure

The Entity follows the mercantile system of accounting and recognizes income & expenditure on Cash & Accrual Basis both.

c) Fixed Assets & Depreciation

Depreciation on tangible fixed Assets has been provided on Written down Value at the rates prescribed under section 32 of income tax act, 1961.

d) Events occurring after Balance sheet date

No significant events which could affect the financial position as on 31/03/2025 to material extent have been reported by the assessee, after the balance sheet date till the signing of report.

e) Prior period & extraordinary items

There are no material changes or credits which arise in the current period on accounts of errors and omission in the preparation of the financial statement for one or more period.

f) Over all Valuation Policy

The accounts have been prepared on historical cost basis and on going concern presumption.

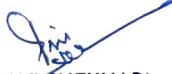
g) Foreign Contribution

There are no foreign Contribution during the year.

For Shekhar Gigyasu & Associates.

Chartered Accountants

FRN:-027701C


(RAVI SHEKHAR)

Partner

Membership No.304178



Place: Deoghar

Date: 06/06/2025