INDEPENDENT AUDITOR'S REPORT

To the Members of **RASHTRIYA JHARKHAND SEVA SANSTHAN**

Report on the Financial Statements

We have audited the accompanying financial statements of RASHTRIYA JHARKHAND SEVA SANSTHAN, VILL. SIHAS, P.O. SATGAWAN, KODERMA ("the Trust") NON-FOREIGN FUNDS, 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 Trust 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 Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. 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:

(b) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2025; and

(b) in the case of Income and Expenditure Account, of the excess of expenditure over income for the year ended on that date.

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

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 Trust 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 Vinish Kumar & Co.
Chartered Accountants
Firm's Registration Number: 013401C



Vinish Kumar
Partner
Membership Number: 405925
UDIN : **25405925BMLGUI9169**

Place: Hazaribag
Date : 19.09.2025

RASHTRIYA JHARKHAND SEVA SANSTHAN
VILL. - SIHAS, P.O. SATGAWAN
DIST. - KODERMA, JHARKHAND
CONSOLIDATED NON FC PROJECTS

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To Opening Balance			By Revenue Expenses		
Cash in Hand	511.00		APPI 23-24	1342386.24	
Cash at Bank	1533758.21	1534269.21	APPI 24-25	1725640.58	
			Dhwani Foundation	207156.00	
To Grant-in-Aid			RILM	144336.00	
APPI 24-25	2967000.00		CRY- Concor	0.00	
NABARD LEDP	157472.00		General Fund	245113.02	3664631.84
Dhwani Foundation	260000.00	3384472.00			
			By Outstanding Liabilities Paid		
To Bank Interest - SB Account			NABARD LEDP	110119.00	
APPI 23-24	12362.00		CRY-Mica 23-24	9000.00	
APPI 24-25	28814.00		General Fund	42701.00	161820.00
General Fund	3180.00	44356.00			
			By Fixed Deposit & Accrued Interest		
To Bank Interest - FD Account			APPI 24-25		779555.00
APPI 24-25		29555.00			
			By Refund of Grant		
To Other Income			CRY-Mica 22-23	5274.00	
General Fund			CRY-Mica 23-24	25950.00	31224.00
Membership Fees	21084.00				
Donation	32900.00		By Purchase of Fixed Asset		
Miscellaneous Income	11.00		General Fund		1190.00
Interst on ITD Refund	40.00	54035.00			
			By Closing Balance		
To Income Tax Refund			Cash in Hand	123.00	
General Fund		600.00	Cash at Bank	732593.37	732716.37
To Refund from Farmers Revolving Fund					
General Fund		323850.00			
		5371137.21			5371137.21

PLACE : HAZARIBAG
DATE : 19.09.2025

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No.:013401C

Vinish Kumar
Partner
Membership No.:405925

RASHTRIYA JHARKHAND SEVA SANSTHAN
VILL. - SIHAS, P.O. SATGAWAN
DIST. - KODERMA, JHARKHAND
CONSOLIDATED NON FC PROJECTS

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025

EXPENDITURE		AMOUNT	INCOME		AMOUNT
To Revenue Expenses			By Grant-in-Aid Less Unspent Grant		
APPI 23-24	1342386.24		APPI 24-25	1607147.83	
APPI 24-25	1725640.58		NABARD LEDP	157472.00	
Dhwani Foundation	207156.00		Dhwani Foundation	207156.00	1971775.83
RILM	144336.00				
CRY- Concor	685512.00		By Bank Interest - SB Account		
General Fund	263899.02	4368929.84	APPI 23-24	12362.00	
			APPI 24-25	28814.00	
To Depreciation			General Fund	3180.00	44356.00
APPI 23-24	27453.00				
Childline	610.00		By Bank Interest - FD Account		
General Fund	38803.00	66866.00	APPI 24-25		29555.00
To Refund of Grant			By Other Income		
CRY-Mica 22-23	5274.00		**General Fund**		
CRY-Mica 23-24	25950.00	31224.00	Membership Fees	21084.00	
			Donation	32900.00	
			Miscellaneous Income	11.00	
			Interst on ITD Refund	40.00	54035.00
			By Excess of Expenditure over Income		2367298.01
		4467019.84			4467019.84

PLACE : HAZARIBAG
DATE : 19.09.2025

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No. 013401C

Vinish Kumar
Partner
Membership No. 405925

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

RASHTRIYA JHARKHAND SEVA SANSTHAN
VILL. - SIHAS, P.O. SATGAWAN
DIST. - KODERMA, JHARKHAND
CONSOLIDATED NON FC PROJECTS

BALANCE SHEET AS ON 31.03.2025

LIABILITIES		AMOUNT	ASSETS		AMOUNT
CAPITAL FUND			**FIXED ASSETS**		
General Fund		135370.00	**General Fund**		
			As per Schedule A Annexed	339740.00	
LOAN					
Loan from Individual			**Childline**		
General Fund		197956.00	As per Schedule A Annexed	3456.00	
CURRENT LIABILITIES			**APPI 23-24**		
Outstanding Expenses			As per Schedule A Annexed	105438.00	448634.00
NABARD LEDP	18235.00				
CRY- Concor	685512.00		**CURRENT INVESTMENT - APPI 24-25**		
nexus Chatra	7000.00		Investment in FD	750000.00	
CRY- Dishari	0.00		Accrued Interest on FD	29555.00	779555.00
Childline	214469.00				
Surva Shiksha Abhiyan	305304.00		**CURRENT ASSETS**		
General Fund	148252.00	1378772.00	Cash in Hand	123.00	
			Bank Balance		
Restricted Fund			(SBI - A/c No. 38386361444)	57665.61	
Unspent Grant		0.00	(PNB - A/c No. 1903002100001274)	6745.00	
APPI 24-25	1359852.17		(BOI - A/c No. 483010100004793)	8083.52	
DHWANI FOUNDATION	52844.00	1412696.17	(BOI - A/c No. 483010100006868)	12257.65	
			(SBI - A/c No. 30309118658)	34301.42	
			(BOI - A/c No. 486010110017035	613540.17	732716.37
			LOANS & ADVANCES		
			General Fund		
			Loan to Ajeevika Sangh	6000.00	
			Loan to Karyakarta Kalyan Kos	6000.00	
			Farmers Revolving Fund	379784.00	391784.00
			GENERAL FUND		
			Excess of Expenditure over Income	2367298.01	
			Less : Opening Balance	1595193.21	772104.80
		3124794.17			3124794.17

PLACE : HAZARIBAG
DATE : 19.09.2025

VINISH KUMAR & CO. HAZARIBAG Chartered Accountants

For Vinish Kumar & Co.
Chartered Accountants
Firm's Reg. No. 013401C

Vinish Kumar
Partner
Membership No. 405925