

AUDITOR'S REPORT

We have examined the Balance Sheet, Receipt & Payment and Income & Expenditure of **GRAM SATHI** having its office at Village: Uper Chakmadhia, Via: Katoria, Banka, Bihar 813106 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.

UDIN: 25304178BMGLDX2559

Place: Deoghar
Date: 30/08/2025

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

Ravi Shekhar

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



GRAM SATHI

Regd. Office: Vill & Post: Upper Chakmandhiya, Via-Katoria, Dist: Banka, Bihar-813106

Admin Office: Bishanpur, Thadi, Via- Dahijore, Dist- Deoghar, Jharkhand-814157

CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH 2025

PARTICULARS	Schedule	As on 31.03.2025	As on 31.03.2024
		Amount (Rs.)	Amount (Rs.)
SOURCES OF FUNDS			
CAPITAL FUNDS	A	316,974.98	316,974.98
Unsecured Loans			839,800.00
CURRENT LAIBILITIES & PROVISIONS			
Assets Fund	B	320,816.35	176,741.25
Sundry Creditors	C	1,974,035.27	780,975.00
Others Payable	D	4,035,925.88	2,797,761.18
Unspent Grant	E	5,063,072.28	11,084,518.00
INCOME AND EXPENDITURE ACCOUNT		327,026.69	22,142.63
TOTAL		12,037,851.45	16,018,913.04
APPLICATION OF FUNDS			
FIXED ASSETS	F	462,964.96	341,504.42
CURRENT ASSETS, LOANS & ADVANCES RECEIVABLES			
Cash and Bank Balances	G	5,880,644.48	8,735,436.06
Loans, Advances Receivables and Deposits	H	1,408,213.29	4,032,201.04
Grant Receivables	I	4,286,028.72	2,909,771.52
TOTAL		12,037,851.45	16,018,913.04

Schedules referred above form an integral part of the Balance Sheet.

In terms of our separate report of even date

For SHEKHAR GIGYASU & ASSOCIATES

Chartered Accountants

Firm Registration Number: 027701C

Ravi Shekhar, Partner

Membership Number: 304178

UDIN:25304178BMGLDX2559

Place : Deoghar

Date: 30th August 2025



For GRAM SATHI

Devanand Kumar

Managing Trustee



GRAM SATHI

Regd. Office: Vill & Post: Upper Chakmandhiya, Via-Katoria, Dist: Banka, Bihar-813106

Admin Office: Bishanpur, Thadi, Via- Dahijore, Dist- Deoghar, Jharkhand-814157

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

PARTICULARS	Schedule	As on 31.03.2025	As on 31.03.2024
		Amount (Rs.)	Amount (Rs.)
INCOME			
Grants-in Aid	J	62,189,258.41	26,560,796.98
Donations & Subscriptions			
Members		78,000.00	21,500.00
Public		519,001.00	-
Institutional	K	417,585.97	12,350.00
Bank Interest	L	102,584.00	20,249.00
Other Income		172,904.00	-
TOTAL		63,479,333.38	26,614,895.98
EXPENDITURE			
Programme Expenses (National Project)			
Centre for Financial Literacy-RBI Jharkhand (BOI, Indian Bank and SBI)	M1	9,935,247.50	11,149,935.00
Centre for Financial Literacy-RBI Bihar (Canara, SBI, PNB, UCO)	M2	36,203,973.63	-
Water Conservation Project for Livelihood Development through Agriculture Promotion for Marginal farmers, Pakur-Linkey Foundation	M3	1,713,862.00	2,570,792.00
Environment promotion through -Environment sensitization Camp, Nutri-garden small orchard development and Organic Vegetable farming, Ghatshila-Linkey Foundation	M4	3,515,864.00	-
Mpowered Scale Up Cluster Program-Trickle Up India Foundation	M5	4,834,312.00	823,165.00
General health Check up Camps for 2000 people in Dumka District of Jharkhand- Arohan Financial Service Limited	M6	978,755.00	-
General Health Checkup Camps for 1000 People in Dumka District of Jharkhand-Avishkar Foundation	M7	651,000.00	-
Programme Expenses (Foreign Project)			
Covid 19 Relief to marginalized and under privileged-Jiv Daya Foundation	N1	-	1,174.50
Access to Justice Project Phase II-Kailash Satyarthi Children's Foundation of America	N2	1,067,160.00	2,190,867.89
Access to Justice_Akshay Tritiya Program-Kailash Satyarthi Children's Foundation of America	N3	200,929.00	-
Household Survey under Niti Aayog Program-Kailash Satyarthi Children's Foundation of America	N4	665,562.72	-
Bank Charges (FC)			
Organisational Expenses	O	955,402.36	12,380.62
Depreciation	P	22,614.55	22,030.60
Excess of Income Over Expenditure		2,734,650.62	9,844,550.37
TOTAL		63,479,333.38	26,614,895.98

Schedules referred above form an integral part of the Income and Expenditure Account.
In terms of our separate report of even date

For SHEKHAR GIGYASU & ASSOCIATES
Chartered Accountants
Firm Registration Number: 027701C

Ravi Shekhar, Partner
Membership Number: 304178
UDIN:25304178BMGLDX2559

Place : Deoghar
Date: 30th August' 2025



For GRAM SATHI



Devanand Kumar
Managing Trustee

GRAM SATHI

Regd. Office: Vill & Post: Upper Chakmandhiya, Via-Katoria, Dist: Banka, Bihar-813106

Admin Office: Bishanpur, Thadi, Via- Dahijore, Dist- Deoghar, Jharkhand-814157

Schedules forming part of Consolidated Financial Statement for the year ended 31st March' 2025

A. CAPITAL FUND	Group No.	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
(NATIONAL PROJECT)			
Opening Fund	A1	315,870.98	315,870.98
Add: Excess of Income Over Expenditure			
Sub Total (Rs.)		315,870.98	315,870.98
(FCRA PROJECT)			
Opening Fund	A2	1,104.00	1,104.00
Add: Excess of Income Over Expenditure			
Sub Total (Rs.)		1,104.00	1,104.00
Grand Total (Rs.)		316,974.98	316,974.98
B. ASSETS FUND	Group No.	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
(NATIONAL PROJECT)			
Opening Fund	B1	53,266.25	
Add: Addition during the year		184,100.00	56,425.00
Add: Deletion during the year			
Less: Depreciation transferred from Income & Expenditure Account		23,083.15	3,158.75
Sub Total (Rs.)		214,283.10	53,266.25
(FCRA PROJECT)			
Opening Fund	B2	123,475.00	
Add: Addition during the year			143,200.00
Add: Deletion during the year			
Less: Depreciation transferred from Income & Expenditure Account		16,941.75	19,725.00
Sub Total (Rs.)		106,533.25	123,475.00
Grand Total (Rs.)		320,816.35	176,741.25
C. SUNDRY CREDITORS	Group No.	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
(NATIONAL PROJECT)			
Sundry Creditors-RBI CFL Project		1,168,279.27	243,334.00
Sundry Creditors-Lindey Foundation Project		762,456.00	537,641.00
Sundry Creditors-General Fund		43,300.00	
Total (Rs.)		1,974,035.27	780,975.00
D. OTHERS PAYABLES	Group No.	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
(NATIONAL PROJECT)			
Payable to CFL Coordinators			665,160.80
Payable to Staffs		281,197.14	22,533.00
Honorarium & Salary Payable		2,274,594.22	724,580.32
Kedia Agrawal & Co. (Chartered Accountants)		73,387.00	32,491.00
Shekhar Gigyashu & Associates			4,800.00
Consultant Payables		769,870.04	21,085.30
Supna Devi (House Keeping)			3,500.00
Rent Payable		147,481.00	150,192.00
Legal & Statutory Payable		489,395.89	1,173,418.76
Total (Rs.)		4,035,925.29	2,797,761.18



E. UNUTILIZED GRANT		Group	As on 31.03.2025	As on 31.03.2024
(NATIONAL PROJECT)		No.	Amount (Rs.)	Amount (Rs.)
Centre for Financial Literacy-RBI Bihar (Canara Bank, PNB and SBI)				
Opening Balance			-	-
Add: Grant Received During the Year			-	8,975,000.00
Less: Grant Utilised During the year			-	-
Sub Total (Rs.)			-	8,975,000.00
Water Conservation Project for Livelihood Development through Agriculture Promotion for Marginal farmers, Pakur-Lindeg Foundation				
Opening Balance			-	-
Add: Grant Received During the Year			1,713,862.00	2,570,792.00
Less: Grant Utilised During the year			1,713,862.00	2,570,792.00
Sub Total (Rs.)			-	-
Environment promotion through -Environment sensitization Camp, Nutri-garden small orchard development and Organic Vegetable farming, Ghatshila-Lindeg Foundation				
Opening Balance			2,109,518.00	-
Add: Grant Received During the Year			1,406,346.00	2,109,518.00
Less: Grant Utilised During the year			3,515,864.00	-
Sub Total (Rs.)			-	2,109,518.00
Water Conservation Project for Livelihood Development through Agriculture Promotion for Marginal farmers, Pakur-Lindeg India Limited				
Opening Balance			-	-
Add: Grant Received During the Year			5,015,650.00	-
Less: Grant Utilised During the year			-	-
Sub Total (Rs.)			5,015,650.00	-
General health Check up Camps for 2000 people in Dumka District of Jharkhand- Arohan Financial Service Limited				
Opening Balance			-	-
Add: Grant Received During the Year			978,755.00	-
Less: Grant Utilised During the year			978,755.00	-
Sub Total (Rs.)			-	-
General Health Checkup Camps for 1000 People in Dumka District of Jharkhand-Avishkar Foundation				
Opening Balance			-	-
Add: Grant Received During the Year			651,000.00	-
Less: Grant Utilised During the year			651,000.00	-
Sub Total (Rs.)			-	-
Mpowered Scale Up Cluster Program-Trickle Up India Foundation				
Opening Balance			-	-
Add: Grant Received During the Year			4,834,312.00	823,165.00
Less: Grant Utilised During the year			4,834,312.00	823,165.00
Sub Total (Rs.)			-	-
Total (Rs.)			5,015,650.00	11,084,518.00
(FCRA PROJECT)				
Covid 19 Relief to marginalized and under privileged-Jiv Daya Foundation				
Opening Balance			-	1,174.50
Add: Opening unutilized grant adjusted			-	-
Add: Grant Received During the Year			-	-
Less: Grant Utilised During the year			-	1,174.50
Sub Total (Rs.)			-	-
Access to Justice Project Phase II-Kailash Satyarthi Children's Foundation of America				
Opening Balance			-	-
Add: Grant Received During the Year			1,060,985.00	2,188,261.00
Add: Bank Interest			6,175.00	2,606.89
Less: Grant Utilised During the year			1,067,160.00	2,190,867.89
Sub Total (Rs.)			-	-



Particulars	Group No.	As on 31.03.2025	As on 31.03.2024
		Amount (Rs.)	Amount (Rs.)
Access to Justice_Akshay Tiritiya Program-Kailash Satyarthi Children's Foundation of America			
Opening Balance		-	
Add: Grant Received During the Year		199,930.00	
Add: Bank Interest		999.00	
Less: Grant Utilised During the year		200,929.00	
Sub Total (Rs.)		-	-
Niti Aayog Program-Kailash Satyarthi Children's Foundation of America			
Opening Balance		-	
Add: Grant Received During the Year		712,985.00	
Add: Bank Interest		-	
Less: Grant Utilised During the year		665,562.72	
Sub Total (Rs.)		47,422.28	-
Total (Rs.)		47,422.28	-
Grand Total (Rs.)		5,063,072.28	11,084,518.00

F. FIXED ASSETS			
(NATIONAL PROJECT)			
Gross Block	P	580,920.00	396,820.00
Less: Accumulated Depreciation		224,488.29	178,790.58
Net Block Total (Rs.)		356,431.71	218,029.42
(FCRA PROJECT)			
Gross Block	P	143,200.00	143,200.00
Less: Accumulated Depreciation		36,666.75	19,725.00
Sub Total (Rs.)		106,533.25	123,475.00
Grand Total (Rs.)		462,964.96	341,504.42

G. CASH AND BANK BALANCES	Group No.	As on 31.03.2025	As on 31.03.2024
		Amount (Rs.)	Amount (Rs.)
(NATIONAL PROJECT)			
Cash in Hand		6,990.00	5,000.00
Cash at Bank			
Vananchal Gramin Bank, Rikhiya		5,075,457.99	3,329.99
Indian Bank, Deoghar		391,650.70	15,020.32
UCO Bank, Jaipur		99,264.56	1,266.44
ICICI Bank		55,908.00	2,474,448.00
Axis Bank (RBI CFL-924010014852385)		122,153.00	6,222,103.00
Axis Bank (TUIF- 923010066507634)		27,492.64	3,991.00
Axis Bank (Legal Account-924020003584830)		53,195.00	9,167.00
Sub Total (Rs.)		5,832,111.89	8,734,325.75
(FCRA PROJECT)			
Cash in Hand			
Cash at Bank			
State Bank of India, New Delhi		2,675.00	1,015.00
Union Bank of India, Deoghar		45,857.59	95.31
Sub Total (Rs.)		48,532.59	1,110.31
Grand Total (Rs.)		5,880,644.48	8,735,436.06

H. LOANS, ADVANCES RECEIVABLES AND DEPOSITS	Group No.	As on 31.03.2025	As on 31.03.2024
		Amount (Rs.)	Amount (Rs.)
(NATIONAL PROJECT)			
Advance to Vendors & Others		194,222.00	2,729,160.00
Staff Advance		163,490.33	124,416.42
Legal & Statutory		-	716,253.04
Rent Security Deposit		13,000.00	13,000.00
TDS Receivables		825,653.30	297,729.00
Advance to CFL		211,847.66	151,642.58
Total (Rs.)		1,408,213.29	4,032,201.04



I. GRANT RECEIVABLES	Group	As on 31.03.2025	As on 31.03.2024
(NATIONAL PROJECT)	No.	Amount (Rs.)	Amount (Rs.)
Farmer Producers Organisation (FPO)-NABARD (Godda)			
Opening Balance (Grant Receivable)		772,834.00	772,834.00
Less: Receivable Grant Received During the Year		-	-
Add: Grant Received During the Year		-	-
Less: Grant Utilised During the Year		-	-
Sub Total (Rs.)		772,834.00	772,834.00

Particulars	Group	As on 31.03.2025	As on 31.03.2024
	No.	Amount (Rs.)	Amount (Rs.)
Farmer Producers Organisation (FPO)-NABARD (Dumka)			
Opening Balance (Grant Receivable)		824,949.00	824,949.00
Add: Grant Received During the Year		-	-
Less: Grant Utilised During the Year		-	-
Sub Total (Rs.)		824,949.00	824,949.00
Climate Change Fund-NABARD			
Opening Balance (Grant Receivable)		39,940.00	39,940.00
Add: Grant Received During the Year		-	-
Less: Grant Utilised During the Year		-	-
Sub Total (Rs.)		39,940.00	39,940.00
Group Level Training Program (GLTP)-NABARD			
Opening Balance (Grant Receivable)		15,000.00	15,000.00
Add: Grant Received During the Year		-	-
Less: Grant Utilised During the Year		-	-
Sub Total (Rs.)		15,000.00	15,000.00
Centre for Financial Literacy-RBI Jharkhand (BOI, Indian Bank and SBI)			
Opening Balance (Grant Receivable)		1,257,048.52	447,311.00
Less: Receivable Grant Received During the Year		1,165,437.56	447,311.00
Less: Previous Year Receivable grant adjusted		91,610.96	-
Add: Grant Received During the Year		8,492,341.41	9,892,886.48
Less: Grant Utilised During the Year		9,935,247.50	11,149,935.00
Sub Total (Rs.)		1,442,906.09	1,257,048.52
Centre for Financial Literacy-RBI Bihar (Canera Bank, PNB and SBI, UCO)			
Opening Balance (Unspent Grant)		8,975,000.00	-
Add: Grant Received During the Year		26,038,574.00	-
Less: Grant Utilised During the Year		36,203,973.63	-
Sub Total (Rs.)		1,190,399.63	-
Grand Total (Rs.)		4,286,028.72	2,909,771.52

J. GRANT RECEIVED DURING THE YEAR	Group	As on 31.03.2025	As on 31.03.2024
(NATIONAL PROJECT)	No.	Amount (Rs.)	Amount (Rs.)
Centre for Financial Literacy-RBI Jharkhand (BOI, Indian Bank and SBI)		8,492,341.41	9,892,886.48
Centre for Financial Literacy-RBI Bihar (Canera Bank, PNB, SBI and UCO)		26,038,574.00	8,975,000.00
Water Conservation Project for Livelihood Development through Agriculture Promotion for Marginal farmers, Pakur-Lindey Foundation		1,713,862.00	2,570,792.00
Environment promotion through -Environment sensitization Camp, Nutri-garden small orchard development and Organic Vegetable farming, Ghatshila-Lindey Foundation	J1	1,406,346.00	2,109,518.00
Water Conservation Project for Livelihood Development through Agriculture Promotion for Marginal farmers, Pakur-Lindey India Limited		5,015,650.00	-
Mpowered Scale Up Cluster Program-Trickle Up India Foundation		4,834,312.00	823,165.00
General health Check up Camps for 2000 people in Dumka District of Jharkhand- Arohan Financial Service Limited		978,755.00	-
General Health Checkup Camps for 1000 People in Dumka District of Jharkhand-Avishkar Foundation		651,000.00	-
Total (Rs.)		49,130,840.41	24,371,361.48

(FCRA PROJECT) Access to Justice Project Phase II-Kailash Satyarthi Children's Foundation of America Access to Justice_Akshay Tritiya Program-Kailash Satyarthi Children's Foundation of America Household Survey under Niti Aayog Program-Kailash Satyarthi Children's Foundation of America Add: Previous Year Unspent Grant- Covid 19 Relief to marginalized and under privileged-Jiv Daya Foundation	J2	1,060,985.00	2,188,261.00
		199,930.00	-
		712,985.00	-
		-	1,174.50
	Total (Rs.)	1,973,900.00	2,189,435.50
Grand Total (Rs.)		51,104,740.41	26,560,796.98

K. INSTITUTIONAL DONATIONS	Group No.	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
(NATIONAL PROJECT)			
Give Do		29,585.97	4,850.00
The Global Fund		-	7,500.00
Dhwani Foundation		260,000.00	-
Rotary India Literacy Mission		128,000.00	-
Sub Total (Rs.)		417,585.97	12,350.00
L. INTEREST RECEIVED	Group No.	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
(NATIONAL PROJECT)			
Vananchal Gramin Bank, Rikhiya	L1	5,494.00	6,673.00
Indian Bank, Deoghar		10,598.00	6,932.00
ICICI Bank		14,760.00	-
Axis Bank (RBI)		26,242.00	-
UCO Bank, Jaipur		795.00	31.00
Axis Bank (TUIF)		25,610.00	3,991.00
Interest on TDS Refund		11,911.00	-
Sub Total (Rs.)			95,410.00
(FCRA PROJECT)			
Access to Justice Project Phase II-Kailash Satyarthi Children's Foundation of America	L2	6,175.00	2,606.89
Access to Justice_Akshay Tritiya Program-Kailash Satyarthi Children's Foundation of America		999.00	-
Unallocated Interest		-	15.11
Sub Total (Rs.)		7,174.00	2,622.00
Grand Total (Rs.)		102,584.00	20,249.00

M. PROGRAM EXPENSES (NATIONAL PROJECTS)	Group No.	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
Centre for Financial Literacy-RBI Jharkhand (BOI, Indian Bank and SBI)	M1		
Capital Expenditure for CFL (CAPEX)		-	232,980.00
Operational Expenditure for CFL (OPEX)		9,935,247.50	10,916,955.00
Sub Total (Rs.)		9,935,247.50	11,149,935.00
Centre for Financial Literacy-RBI Bihar (Canara Bank, PNB, SBI and UCO)	M2		
Capital Expenditure for CFL (CAPEX)		12,603,575.00	-
Operational Expenditure for CFL (OPEX)		23,600,398.63	-
Sub Total (Rs.)		36,203,973.63	-
Water Conservation Project for Livelihood Development through Agriculture Promotion for Marginal farmers, Pakur-Lindey Foundation	M3		
Personnel Cost		393,289.00	182,711.00
Administration Cost		151,067.00	83,407.00
Program Cost		1,169,506.00	1,915,160.00
Admin Cost 10%		-	389,514.00
Sub Total (Rs.)		1,713,862.00	2,570,792.00



Environment promotion through -Environment sensitization Camp, Nutri-garden small orchard development and Organic Vegetable farming, Ghatshila-Lindley Foundation			
Personnel Cost	M4	694,065.00	-
Administration Cost		244,343.00	-
Program Cost		2,258,152.00	-
Admin Cost 10%		319,304.00	-
Sub Total (Rs.)		3,515,864.00	-
Mpowered Scale Up Cluster Program-Trickle Up India Foundation			
Program Cost	M5	2,508,008.00	108,992.00
Program Support Cost		2,034,000.00	577,418.00
Travel & Equipment		48,140.00	21,808.00
Administration Cost		244,164.00	114,947.00
Sub Total (Rs.)		4,834,312.00	823,165.00

Particulars	Group No.	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
General health Check up Camps for 2000 people in Dumka District of Jharkhand- Arohan Financial Service Limited			
Human Resource	M6	242,454.00	-
Implementation		689,694.00	-
Administration Cost		46,607.00	-
Sub Total (Rs.)		978,755.00	-
General Health Checkup Camps for 1000 People in Dumka District of Jharkhand-Avishkar Foundation			
Human Resource	M7	205,000.00	-
Implementation		414,100.00	-
Administration Cost		31,900.00	-
Sub Total (Rs.)		651,000.00	-
Grand Total (Rs.)		57,833,014.13	14,543,892.00

N. PROGRAM EXPENSES (FOREIGN PROJECTS)	Group No.	As on 31.03.2025 Amount (Rs.)	As on 31.03.2024 Amount (Rs.)
Covid 19 Relief to marginalized and under privileged-Jiv Daya Foundation			
Administrative Cost	N1	-	1,174.50
Sub Total (Rs.)		-	1,174.50
Access to Justice Project Phase II-Kailash Satyarthi Children's Foundation of America			
Honorarium	N2	705,500.00	1,091,091.00
Case Intervention		34,967.00	737,603.00
Project Administration		137,445.00	173,000.00
Admin Cost		189,248.00	189,173.89
Sub Total (Rs.)		1,067,160.00	2,190,867.89
Access to Justice_Akshay Tritiya Program-Kailash Satyarthi Children's Foundation of America			
Honorarium	N3	82,500.00	-
Program Management Cost		33,054.00	-
Program Travelling		53,925.00	-
Admin Cost		31,450.00	-
Sub Total (Rs.)		200,929.00	-
Household Survey under Niti Aayog Program-Kailash Satyarthi Children's Foundation of America			
Honorarium	N4	351,000.00	-
Program Cost		310,430.00	-
Admin Cost		4,132.72	-
Sub Total (Rs.)		665,562.72	-
Grand Total (Rs.)		1,933,651.72	2,192,042.39



O. ORGANISATIONAL EXPENSES	Group No.	As on 31.03.2025	As on 31.03.2024
		Amount (Rs.)	Amount (Rs.)
PROGRAM			
Natural Resource Management Activity	01	-	26,980.00
Promotion of Agriculture		-	38,920.00
Sadak Suraksha Abhiyan		51,287.00	-
Tobacco Control Program		85,053.00	-
Nirathara Clasic Program		142,500.00	-
Forest Right Act Program		-	36,850.00
Sub Total (Rs.)		278,840.00	102,750.00

Particulars	Group No.	As on 31.03.2025	As on 31.03.2024
		Amount (Rs.)	Amount (Rs.)
ADMINISTRATIVE			
Travelling & Conveyance	02	98,783.00	20,775.00
Bank Charges		15,529.36	12,309.62
Repair & Maintanance Expenses		55,416.00	6,300.00
Hospitality & Fooding Charges		20,740.00	7,700.00
News Paper & Periodicals		6,574.00	12,866.00
Documentations & Video Development		17,000.00	16,700.00
Website & Portal Development		17,700.00	33,038.00
Insurance		8,011.00	-
Honorarium to Volunteers & Resource Person		25,100.00	70,756.00
Staff Cost		192,000.00	-
Consultancy		-	47,800.00
Legal & professional fees		6,020.00	3,690.00
Telephone, Postage, Internet		13,701.00	-
EPF Administrative & Other Cost		40,035.00	-
Plantation		15,000.00	-
Training Materials & Course Fee		3,000.00	7,760.00
Transporartion		2,900.00	-
Sports Materials & Games		24,780.00	-
Printing, Stationary & Consumables		60,000.00	-
Round Off & Miscellaneous Expenses		231,073.00	59,450.00
Sub Total (Rs.)		853,362.36	299,144.62
Grand Total (Rs.)		1,132,202.36	401,894.62
Less: NGO Management Cost		176,800.00	389,514.00
Net Organisation Expenses		955,402.36	12,380.62



GRAM SATHI

Regd. Office: VIII & Post: Upper Chakmandhiya, Via-Katoria, Dist: Banka, Bihar-813106
Admin Office: Bishanpur, Thadi, Via- Dahjore, Dist- Deoghar, Jharkhand-814157

SCHEDULE [P]- FIXED ASSETS

SCHEDULE 1(F)- FIXED ASSETS												
PARTICULARS	Date of Purchase	GROSS BLOCK		ADD.	DEL.	AS AT 31.03.2025	DEPRECIATION			NET BLOCK		
		AS AT 01.04.2024					RATE OF DEP.	AS AT 01.04.2024	DURING THE YEAR	AS AT 31.03.2025	AS AT 31.03.2025	AS AT 31.03.2024
A. ASSETS OUT OF GENERAL FUND												
Furniture & Fixture		74,255.00	-	-	-	74,255.00	10%	34,793.42	3,946.16	38,739.58	35,515.42	39,461.58
Motor Cycle		135,746.00	-	-	-	135,746.00	15%	84,549.65	7,679.45	92,229.10	43,516.90	51,196.35
Electronic Equipments		44,394.00	-	-	-	44,394.00	15%	27,650.79	2,511.48	30,162.27	14,231.73	16,743.72
Electricals Equipments		6,000.00	-	-	-	6,000.00	10%	3,463.08	253.69	3,716.77	2,283.23	2,536.92
Bicycles		5,000.00	-	-	-	5,000.00	15%	3,114.25	282.86	3,397.12	1,602.88	1,885.75
Computer		30,000.00	-	-	-	30,000.00	15%	18,685.65	1,697.15	20,382.80	9,617.20	11,314.35
Digital Camera	30.07.2024	45,000.00	-	-	-	45,000.00	15%	3,375.00	6,243.75	9,618.75	35,381.25	41,625.00
Sub Total		340,395.00	-	-	-	340,395.00		175,631.84	22,614.55	198,246.39	142,148.61	164,763.16
B. ASSETS OUT OF TUFI FUND												
Office Table	24.12.2023	13,000.00	-	-	-	13,000.00	10%	650.00	1,235.00	1,885.00	11,115.00	12,350.00
Office Table	24.12.2023	6,600.00	-	-	-	6,600.00	10%	330.00	627.00	957.00	5,643.00	6,270.00
Office Steel Almirah	07.03.2024	13,000.00	-	-	-	13,000.00	10%	650.00	1,235.00	1,885.00	11,115.00	12,350.00
Armless Chair	07.03.2024	10,325.00	-	-	-	10,325.00	10%	516.25	980.88	1,497.13	8,827.88	9,808.75
HP Printer Smart Tank 525	08.01.2024	13,500.00	-	-	-	13,500.00	15%	1,012.50	1,873.13	2,885.63	10,614.38	12,487.50
Sub Total		56,425.00	-	-	-	56,425.00		3,156.75	5,951.00	9,107.75	47,317.25	53,266.25
C. ASSETS OUT OF LINDE FOUNDATION												
GHTI FUND												
Laptop	22.06.2024	-	37,000.00	-	-	37,000.00	15%	-	5,550.00	5,550.00	31,450.00	-
Furniture & Fixture	15.08.2024	-	68,593.00	-	-	68,593.00	10%	-	6,859.30	6,859.30	61,733.70	-
Sub Total			105,593.00	-	-	105,593.00		-	12,409.30	12,409.30	93,183.70	-
D. ASSETS OUT OF AROHAN FIN. SERVICE LTD. FUND												
Furniture & Fixture	15.10.2024	-	46,607.00	0.00	0.00	46,607.00	10%	-	2,330.35	2,330.35	44,276.65	-
Sub Total			46,607.00	0.00		46,607.00			2,330.35	2,330.35	44,276.65	-
E. ASSETS OUT OF AVISHKAR FOUNDATION FUND												
Desktop		-	31,900.00	0.00	0.00	31,900.00	15%	-	2,392.50	2,392.50	29,507.50	-
Sub Total			31,900.00	0.00	0.00	31,900.00		-	2,392.50	2,392.50	29,507.50	-
Total National		396,820.00	184,100.00	0.00		580,920.00		178,790.59	45,697.70	224,488.29	356,431.71	218,029.41
A. ASSETS OUT OF KSCF US FCRA FUND												
Redmi 12C Mobile	15.08.2023	63,000.00	-	-	-	63,000.00	15%	9,450.00	8,032.50	17,482.50	45,517.50	53,550.00
HP Laptop 15S	13.07.2023	45,100.00	-	-	-	45,100.00	15%	6,765.00	5,750.25	12,515.25	32,584.75	38,335.00
Smriti Office Locker (Almirah)	17.07.2023	18,600.00	-	-	-	18,600.00	10%	1,860.00	1,674.00	3,534.00	15,066.00	16,740.00
Office Book Shelf (Almirah)	17.07.2023	16,500.00	-	-	-	16,500.00	10%	1,650.00	1,485.00	3,135.00	13,365.00	14,850.00
Sub Total		143,200.00	-	-	-	143,200.00		19,725.00	16,941.75	36,666.75	106,533.25	123,475.00
Total FCRA		143,200.00	-	-	-	143,200.00		19,725.00	16,941.75	36,666.75	106,533.25	123,475.00
GRAND TOTAL		540,020.00	184,100.00	-	-	724,120.00		198,515.59	62,639.45	261,155.04	462,964.96	341,504.41
Less: Depreciation transferred to Asset Fund (NFC)												
									23,083.15			
Less: Depreciation transferred to Asset Fund (FCRA)												
									16,941.75			
Total Depreciation transferred to Assets Fund												
									40,024.90			





GRAM SATHI

REGD. OFF.: Village: Uper chakmadhia, Via: Katoria, Banka, Bihar 813106

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 Accrual 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.

For Shekhar Gigyasu & Associates.

Chartered Accountants

FRN:-027701C

(RAVI SHEKHAR)

Partner

Membership No.304178



Place: Deoghar

Date: 30/08/2025