Independent Auditor's Report

To
The Trustees
SRIJAN FOUNDATION
106, BIJOY ENCLAVE
HEERABAG CHOWK
HAZARIBAG

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **SRIJAN FOUNDATION [PAN: AACTS3064L]** which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.

2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and comply, in all material respects, with the conditions laid down in the Scheme for the management and administration of the Trust and the rules made there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2025, and its surplus for the year ended on that date

Basis of Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs).Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Trustee for the Financial Statements

4. The Trustee ('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 principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies;

making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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.

5. In preparing the financial statements, management is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

7. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

    - Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence including the utilization certificates submitted by the sub-recipients, that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

    - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

    - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

S. SAHOO & CO.
Chartered Accountants

- Conclude on the appropriateness of Trust's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

8. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Other Matter

9. We have also issued our audit report as per Form No. 10B pursuant to the requirements of section 12A(1)(b) of the Income-tax Act, 1961, on the financial statements prepared by the management as required by the provisions of the Income-Tax Act, 1961 covering the same period as these accompanying financial statements.

Report on Other Legal and Regulatory Requirements

10. As required under other regulatory requirements, we report as under for the year ended 31 March 2025:

    a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in Jharkhand location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made there under.

    b. Receipts and disbursements are properly and correctly shown in the accounts;

    c. The cash balance, vouchers, bank book etc. are in custody of Account Officer and the same are in agreement with Books of account on the date of our audit.

    d. All books, deeds, accounts, vouchers or other documents or records required by us were produced for audit;

    e. The Chief Manager and Account Officer of the Trust has furnished all information required for audit;

f. In our opinion and according to the information provided to us, no property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;

g. Trust has invested its surplus in fixed deposit in scheduled Bank as defined in Reserve Bank of India Act, 1934 as well as under the provisions of section 11(5) of the Income Tax Act.

h. In our opinion and according to the information provided to us, no cases of irregular, illegal or improper expenditure or failure or omission to recover moneys or other property belonging to the public trust or of loss, or waste of moneys or other property thereof, and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustee or any other person while in the management of the Trust were identified;

i. In our opinion and according to the information provided to us, no trustees has any interest in the investment of the trust;

j. In our opinion and according to the information provided to us, no material irregularities were pointed out in the books of accounts of previous year.

For S. Sahoo & Co
Chartered Accountants
FR NO.: 322952E

S. SAHOO & CO.
FRN: 322952E
NEW DELHI
Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: **25057426BMICGB1891**

Place: New Delhi
Date: 20.09.2025

SRIJAN FOUNDATION

106, Bijoy Enclave, Heerabag Chowk, Hazaribag

BALANCE SHEET AS AT 31ST,MARCH,2025

	SCHEDULE	F.Y. 2024-25	F.Y. 2023-24
SOURCES OF FUNDS			
I. FUND BALANCES:			
a. General Fund	[01]	80,05,049	72,77,950
b. Project Fund	[02]	2,54,50,963	2,53,84,018
c. Asset Fund	[03]	51,93,478	57,87,930
II.LOAN FUNDS:			
a. Secured Loans			
b. Unsecured Loans			
TOTAL Rs.	**[I + II]**	**3,86,49,490**	**3,84,49,898**
APPLICATION OF FUNDS			
I.FIXED ASSETS	[04]	51,93,478	57,87,930
II.INVESTMENT	[05]	15,000	15,000
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Cash & Bank Balance	[06]	3,39,06,181	3,33,53,373
b. Loans and Advances	[07]	16,71,466	19,93,039
c. Grant Receivable	[08]	1,87,43,104	1,85,46,945
	A	5,43,20,751	5,38,93,357
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[09]	2,08,79,739	2,12,46,389
	B	2,08,79,739	2,12,46,389
NET CURRENT ASSETS	**[A - B]**	3,34,41,012	3,26,46,968
TOTAL Rs.	**[I+II+III]**	**3,86,49,490**	**3,84,49,898**
		-	-

Significant Accounting Policies and Notes to Accounts **[15]**

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
FR No. 322952E

For & on behalf :
Srijan Foundation

S. SAHOO & CO. FRN 322952E NEW DELHI Chartered Accountants

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426

Place : New Delhi
Date : 20.09.2025

Pooja
Secretary
Secretary
Srijan Foundation
(Jharkhand)

Pushpa Sharma
Treasurer
Treasurer
Srijan Foundation
(Jharkhand)

SRIJAN FOUNDATION

106, Bijoy Enclave, Heerabag Chowk, Hazaribag

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

	SCHEDULE	F.Y. 2024-25	F.Y. 2023-24
I. INCOME			
Grants	[10]	68,92,609	3,91,89,779
Bank Interest		9,69,335	10,61,128
Donation		19,654	1,17,826
Other Income	[11]	20,97,975	6,52,386
Income from Project		-	-
Current Liabilities written off		-	-
TOTAL		99,79,573	4,10,21,119
II. EXPENDITURE			
Grant Related Expenses [Restricted Fund]	[12]	69,40,998	3,81,22,753
Local Projects			
Expenses not covered by Grant Fund		10,04,668	-
General Fund	[13]	12,39,864	17,69,028
Depreciation	[04]	5,94,452	7,61,611
Less: Depreciation transferred to Asset Fund	[04]	5,94,452	7,61,611
		-	-
TOTAL		91,85,530	3,98,91,780
III.EXCESS OF INCOME OVER EXPENDITURE	[I - II]	7,94,044	11,29,339
IV. TRANSFERRED TO GENERAL FUND		7,27,099	(1,84,643)
TRANSFERRED TO PROJECT FUND		66,945	13,13,982
		-	-

Significant Accounting Policies and Notes to Accounts [15]

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
FR No. 322952E

For & on behalf :
Srijan Foundation

S.Sahoo

S. SAHOO & CO. Chartered Accountants

Pooja
Secretary

Secretary
Srijan Foundation
(Jharkhand)

P. Sharma

Pushpa Sharma
Treasurer

Treasurer
Srijan Foundation
(Jharkhand)

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426

Place : New Delhi
Date : 20.09.2025

SRIJAN FOUNDATION

106, Bijoy Enclave, Heerabag Chowk, Hazaribag

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST,MARCH,2025

	SCHEDULE	F.Y. 2024-25	F.Y. 2023-24
RECEIPTS			
Cash & Bank Balance			
Cash in Hand		4,864	4,864
Cash at Bank		3,33,48,509	3,25,29,301
Investment		15,000	15,000
Grants	[14]	66,96,450	4,02,86,222
Other Income		20,97,975	6,52,386
Bank Interest		9,69,335	10,61,128
Donation		19,654	1,17,826
Increase or Decrease in CA/CL		(45,077)	(14,06,575)
TOTAL Rs.		**4,31,06,710**	**7,32,60,153**
PAYMENT			
Grant Related Expenses [Restricted Fund]			
Local Projects		69,40,998	3,81,22,753
General Fund		12,39,864	17,69,028
Expenses not covered by Grant Fund		10,04,668	-
Cash & Bank Balance			
Cash in Hand		4,864	4,864
Cash at Bank		3,39,01,317	3,33,48,509
Investment		15,000	15,000
TOTAL Rs.		**4,31,06,710**	**7,32,60,153**
		-	-

Significant Accounting Policies and Notes to Accounts [15]

The schedules referred to above form an Integral part of the Financial Statement.

For & on behalf :
S.Sahoo & Co.
Chartered Accountants
FR No. 322952E

For & on behalf :
Srijan Foundation

CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M No. 057426

Pooja
Secretary

Pushpa Sharma
Treasurer

Secretary
Srijan Foundation
(Jharkhand)

Treasurer
Srijan Foundation
(Jharkhand)

Place : New Delhi
Date : 20.09.2025

SRIJAN FOUNDATION

106, Bijoy Enclave, Heerabag Chowk, Hazaribag

SCHEDULE [04] : FIXED ASSETS [CONSOLIDATED PROJECTS]

AMOUNT IN INR

DESCRIPTION	NET BLOCK As At 01.04.24	ADDITIONS <180	ADDITIONS >180	As at 31.03.2025	DEPRECIATION UPTO 31.03.2023	FOR THE YEAR	UPTO 31.03.2025	WRITTEN DOWN VALUE AS AT 31.03.25	WRITTEN DOWN VALUE AS AT 31.03.24	RATE OF DEPRN
NATIONAL PROJECTS										
JSACS PROGRAMME, RANCHI										
Furniture and Fixtures	1,738.00	-	-	1,738.00	-	174.00	174.00	1,564.00	1,738.00	10%
Office Equipment	166.00	-	-	166.00	-	25.00	25.00	141.00	166.00	15%
GENERAL FUND										
Furniture and Fixtures	30,208.00	-	-	30,208.00	-	3,021.00	3,021.00	27,187.00	30,208.00	10%
Office Equipment	75,563.00	-	-	75,563.00	-	11,334.00	11,334.00	64,229.00	75,563.00	15%
Motor Vehicle	63,696.00	-	-	63,696.00	-	9,554.00	9,554.00	54,142.00	63,696.00	15%
Land	4,16,500.00	-	-	4,16,500.00	-	-	-	4,16,500.00	4,16,500.00	
Building under construction	15,10,210.00	-		15,10,210.00	-	-	-	15,10,210.00	15,10,210.00	
FVTF-LC Programme										
Office Equipment	2,593.00	-	-	2,593.00	-	389.00	389.00	2,204.00	2,593.00	15%
CAPART Sanitation Programme Account										
Office Equipment	928.00	-	-	928.00	-	139.00	139.00	789.00	928.00	15%
Furniture and Fixtures	3,811.00	-	-	3,811.00	-	381.00	381.00	3,430.00	3,811.00	10%
CAPART RYP Programme Account										
Computer and Printer	1.00	-	-	1.00	-	-	-	1.00	1.00	40%
Furniture and Fixtures	3,340.00	-	-	3,340.00	-	334.00	334.00	3,006.00	3,340.00	10%
Office Equipment	2,876.00	-	-	2,876.00	-	431.00	431.00	2,445.00	2,876.00	15%
CAPART NODAL NGO Programme Account										
Computer and Printer	1.00	-	-	1.00	-	-	-	1.00	1.00	40%
TI, GUMLA Programme										
Computer and Printer	3.00	-	-	3.00	-	1.00	1.00	2.00	3.00	40%
Furniture and Fixtures	4,531.00	-	-	4,531.00	-	453.00	453.00	4,078.00	4,531.00	10%
Office Equipment	7,556.00	-	-	7,556.00	-	1,133.00	1,133.00	6,423.00	7,556.00	15%
TI, Khelari Programme										
Computer and Printer	3.00	-	-	3.00	-	1.00	1.00	2.00	3.00	40%
Furniture and Fixtures	11,613.00	-	-	11,613.00	-	1,161.00	1,161.00	10,452.00	11,613.00	10%
CHILDLINE Programme										
Computer and Printer	6,694.00	-	-	6,694.00	-	2,678.00	2,678.00	4,016.00	6,694.00	40%
Furniture and Fixtures	29,803.00	-	-	29,803.00	-	2,980.00	2,980.00	26,823.00	29,803.00	10%
CHILDLINE GUMLA Programme										
Furniture and Fixtures	4,540.00	-	-	4,540.00	-	454.00	454.00	4,086.00	4,540.00	10%
MKSP Programme										
Computer and Printer	2,121.00	-	-	2,121.00	-	848.00	848.00	1,273.00	2,121.00	40%
Office Equipment	20,667.00	-	-	20,667.00	-	3,100.00	3,100.00	17,567.00	20,667.00	15%
CFT Programme										
Computer and Printer	651.00	-	-	651.00	-	260.00	260.00	391.00	651.00	40%
Furniture and Fixtures	35,109.00	-	-	35,109.00	-	3,511.00	3,511.00	31,598.00	35,109.00	10%
Office Equipment	33,430.00	-	-	33,430.00	-	5,015.00	5,015.00	28,415.00	33,430.00	15%
SAA Hazaribagh Programme										
Furniture and Fixtures	69,851.00	-	-	69,851.00	-	6,985.00	6,985.00	62,866.00	69,851.00	10%
Computer and Printer	1,437.00	-	-	1,437.00	-	575.00	575.00	862.00	1,437.00	40%
SAA Lohardaga Programme										
Computer and Printer	1,438.00	-	-	1,438.00	-	575.00	575.00	863.00	1,438.00	40%

Secretary
Srijan Foundation
(Jharkhand)

SRIJAN FOUNDATION

106, Bijoy Enclave, Heerabag Chowk, Hazaribag

SCHEDULE [04] : FIXED ASSETS [CONSOLIDATED PROJECTS]

AMOUNT IN INR

DESCRIPTION	NET BLOCK As At 01.04.24	ADDITIONS <180	ADDITIONS >180	As at 31.03.2025	DEPRECIATION UPTO 31.03.2023	DEPRECIATION FOR THE YEAR	DEPRECIATION UPTO 31.03.2025	WRITTEN DOWN VALUE AS AT 31.03.25	WRITTEN DOWN VALUE AS AT 31.03.24	RATE OF DEPRN
Furniture and Fixtures	1,08,641.00	-	-	1,08,641.00	-	10,864.00	10,864.00	97,777.00	1,08,641.00	10%
SAA Chatra Programme										
Computer and Printer	1,438.00	-	-	1,438.00	-	575.00	575.00	863.00	1,438.00	40%
Furniture and Fixtures	1,08,913.00	-	-	1,08,913.00	-	10,891.00	10,891.00	98,022.00	1,08,913.00	10%
CCI Lohardaga										
Computer and Printer	6,895.00	-	-	6,895.00	-	2,758.00	2,758.00	4,137.00	6,895.00	40%
Office Equipment	1,35,379.00	-	-	1,35,379.00	-	20,307.00	20,307.00	1,15,072.00	1,35,379.00	15%
Furniture and Fixtures	2,31,698.00	-	-	2,31,698.00	-	23,170.00	23,170.00	2,08,528.00	2,31,698.00	10%
CCI Chatra										
Computer and Printer	6,259.00	-	-	6,259.00	-	2,504.00	2,504.00	3,755.00	6,259.00	40%
Office Equipment	1,08,569.00	-	-	1,08,569.00	-	16,285.00	16,285.00	92,284.00	1,08,569.00	15%
Furniture and Fixtures	2,64,436.00	-	-	2,64,436.00	-	26,444.00	26,444.00	2,37,992.00	2,64,436.00	10%
ONGC Programme										
Office Equipment	1,81,571.00	-	-	1,81,571.00	-	27,236.00	27,236.00	1,54,335.00	1,81,571.00	15%
Childline palkot (Gumla)										
Furniture and Fixtures	7,565.00	-	-	7,565.00	-	757.00	757.00	6,808.00	7,565.00	10%
HCL										
Battery	9,211.00	-	-	9,211.00	-	1,382.00	1,382.00	7,829.00	9,211.00	15%
Camera Cannon M-50	28,708.00	-	-	28,708.00	-	4,306.00	4,306.00	24,402.00	28,708.00	15%
Childline										
Office Table	7,022.00	-	-	7,022.00	-	1,053.00	1,053.00	5,969.00	7,022.00	15%
Office Almirah	6,811.00	-	-	6,811.00	-	1,022.00	1,022.00	5,789.00	6,811.00	15%
Lenovo Dekstop	22,708.00	-	-	22,708.00	-	3,406.00	3,406.00	19,302.00	22,708.00	15%
ILFAT										
Desktop SO1-AF1106IN	11,014.00	-	-	11,014.00	-	1,652.00	1,652.00	9,362.00	11,014.00	15%
HP TFT 19.5"	2,923.00	-	-	2,923.00	-	438.00	438.00	2,485.00	2,923.00	15%
128GB SSD ARVEX NVME	939.00	-	-	939.00	-	141.00	141.00	798.00	939.00	15%
MICROTEK UPS 650VA	1,096.00	-	-	1,096.00	-	164.00	164.00	932.00	1,096.00	15%
LOGITECH WEB CAM C270	1,357.00	-	-	1,357.00	-	204.00	204.00	1,153.00	1,357.00	15%
SANGRAM- SSR										
Laptop & Printer	49,500.00	-	-	49,500.00	-	19,800.00	19,800.00	29,700.00	49,500.00	40%
TOTAL	36,43,731.00	-	-	36,43,731.00	-	2,30,871.00	2,30,871.00	34,12,860.00	36,43,731.00	
FCRA PROJECTS										
FVTF PROJECT										
SWE & Embroidery Machines	20,051.00	-	-	20,051.00	19,365.00	103.00	19,468.00	583.00	686.00	15%
PHF PROJECT										
Vehicle (Motorcycle)	44,814.00	-	-	44,814.00	41,736.00	462.00	42,198.00	2,616.00	3,078.00	15%
TARA AKSHAR PROJECT										
Laptop, Computer & Peripherals	41,880.00	-	-	41,880.00	41,879.00	-	41,879.00	1.00	1.00	40%
CINI (CP) PROJECT										
Laptop, Computer & Peripherals	23,500.00	-	-	23,500.00	23,499.00		23,499.00	1.00	1.00	40%
DVD Sound System	5,550.00	-	-	5,550.00	5,169.00	57.00	5,226.00	324.00	381.00	15%
IGSSS PROJECT										

Secretary
Srijan Foundation
(Jharkhand)

SRIJAN FOUNDATION

106, Bijoy Enclave, Heerabag Chowk, Hazaribag

SCHEDULE [04] : FIXED ASSETS [CONSOLIDATED PROJECTS]

AMOUNT IN INR

DESCRIPTION	NET BLOCK				DEPRECIATION			WRITTEN DOWN VALUE	WRITTEN DOWN VALUE	RATE OF DEPRN
	As At 01.04.24	ADDITIONS <180	ADDITIONS >180	As at 31.03.2025	UPTO 31.03.2023	FOR THE YEAR	UPTO 31.03.2025	AS AT 31.03.25	AS AT 31.03.24	
Vehicle (Motorcycle)	43,387.00	-	-	43,387.00	41,805.00	237.00	42,042.00	1,345.00	1,582.00	15%
Vehicle (Bi-Cycle)	4,000.00	-	-	4,000.00	3,854.00	22.00	3,876.00	124.00	146.00	15%
Furniture & Fixtures (Notice Board)	1,350.00	-	-	1,350.00	1,194.00	16.00	1,210.00	140.00	156.00	10%
Furniture & Fixtures (Steel Almirah)	2,882.00	-	-	2,882.00	2,551.00	33.00	2,584.00	298.00	331.00	10%
Furniture & Fixtures (Table with Draw	1,537.00	-	-	1,537.00	1,362.00	18.00	1,380.00	157.00	175.00	10%
Furniture & Fixtures (Chair Moulded)	372.00	-	-	372.00	330.00	4.00	334.00	38.00	42.00	10%
Furniture & Fixtures (Steel Almirah)	3,859.00	-	-	3,859.00	3,378.00	48.00	3,426.00	433.00	481.00	10%
PACS PROJECT										
Laptop, Computer & Peripherals	40,000.00	-	-	40,000.00	39,999.00	-	39,999.00	1.00	1.00	40%
Vehicle (Motorcycle)	44,934.00	-	-	44,934.00	42,524.00	362.00	42,886.00	2,048.00	2,410.00	15%
Vehicle (Bi-Cycle)	8,000.00	-	-	8,000.00	7,572.00	64.00	7,636.00	364.00	428.00	15%
TCIF PROJECT										
Laptop, Computer & Peripherals	40,000.00	-	-	40,000.00	40,000.00	-	40,000.00	-	-	40%
Clinic Equipment	19,509.00	-	-	19,509.00	18,541.00	145.00	18,686.00	823.00	968.00	15%
Fan	2,200.00	-	-	2,200.00	2,125.00	11.00	2,136.00	64.00	75.00	15%
Furniture & Fixtures (Steel Almirah)	7,800.00	-	-	7,800.00	6,905.00	90.00	6,995.00	805.00	895.00	10%
Furniture & Fixtures (Table Steel)	5,800.00	-	-	5,800.00	5,134.00	67.00	5,201.00	599.00	666.00	10%
Furniture & Fixtures (Computer Table)	1,050.00	-	-	1,050.00	928.50	12.00	940.50	109.50	121.50	10%
Furniture & Fixtures (Computer Chair)	850.00	-	-	850.00	752.50	10.00	762.50	87.50	97.50	10%
Furniture & Fixtures (Chair Steel)	1,100.00	-	-	1,100.00	973.00	13.00	986.00	114.00	127.00	10%
Furniture & Fixtures (Chair Plastic)	1,200.00	-	-	1,200.00	1,063.00	14.00	1,077.00	123.00	137.00	10%
SKN CLPP PROJECT										
Laptop, Computer & Peripherals	96,750.00	-	-	96,750.00	96,652.00	39.00	96,691.00	59.00	98.00	40%
Vehicle (Motorcycle)	2,88,036.00	-		2,88,036.00	1,71,981.00	17,408.00	1,89,389.00	98,647.00	1,16,055.00	15%
Furniture & Fixtures	68,512.00	-	-	68,512.00	40,349.00	2,816.00	43,165.00	25,347.00	28,163.00	10%
AWC PROJECT										
Laptop, Computer & Peripherals	2,58,050.00	-	-	2,58,050.00	2,54,666.00	1,354.00	2,56,020.00	2,030.00	3,384.00	40%
Vehicle (Motorcycle)	16,16,570.00	-	-	16,16,570.00	12,44,711.00	55,779.00	13,00,490.00	3,16,080.00	3,71,859.00	15%
Air Conditioner	35,950.00	-	-	35,950.00	26,155.00	1,469.00	27,624.00	8,326.00	9,795.00	15%
LCD TV	1,05,250.00	-	-	1,05,250.00	71,126.00	5,120.00	76,246.00	29,004.00	34,124.00	15%
Agri Gasoline weeder	50,800.00	-	-	50,800.00	21,943.00	4,329.00	26,272.00	24,528.00	28,857.00	15%
Power Backup	35,900.00	-	-	35,900.00	26,117.00	1,467.00	27,584.00	8,316.00	9,783.00	15%
Xerox Machine	64,906.00	-	-	64,906.00	47,219.00	2,653.00	49,872.00	15,034.00	17,687.00	15%
Camera	57,690.00	-	-	57,690.00	40,820.00	2,531.00	43,351.00	14,339.00	16,870.00	15%
Furniture & Fixtures	1,17,145.00	-	-	1,17,145.00	66,719.00	5,043.00	71,762.00	45,383.00	50,426.00	10%
DKA AUSTRIA PROJECT										
Laptop, Computer & Peripherals	41,425.00	-	-	41,425.00	41,240.00	74.00	41,314.00	111.00	185.00	40%
Photocopier Machine	65,000.00	-	-	65,000.00	21,560.00	6,516.00	28,076.00	36,924.00	43,440.00	15%
Vehicle (Motorcycle)	67,944.00	-	-	67,944.00	49,430.00	2,777.00	52,207.00	15,737.00	18,514.00	15%
OAK PROJECT										
Camera	27,000.00	-	-	27,000.00	15,919.00	1,662.00	17,581.00	9,419.00	11,081.00	15%
Furniture & Fixtures	1,33,627.00	-	-	1,33,627.00	77,613.00	5,601.00	83,214.00	50,413.00	56,014.00	10%
TDH PROJECT										
LCD Projector	62,000.00	-	-	62,000.00	61,722.00	111.00	61,833.00	167.00	278.00	40%
SKN TASKFORCE PROJECT										
Furniture & Fixtures	5,200.00			5,200.00	3,185.00	202.00	3,387.00	1,813.00	2,015.00	10%

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SRIJAN FOUNDATION

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SCHEDULE [04] : FIXED ASSETS [CONSOLIDATED PROJECTS]

AMOUNT IN INR

DESCRIPTION	NET BLOCK				DEPRECIATION			WRITTEN DOWN VALUE	WRITTEN DOWN VALUE	RATE OF DEPRN
	As At	ADDITIONS		As at	UPTO	FOR THE	UPTO			
	01.04.24	<180	>180	31.03.2025	31.03.2023	YEAR	31.03.2025	AS AT 31.03.25	AS AT 31.03.24	
SWAT PROJECT										
Furniture & Fixtures	33,199.00	-	-	33,199.00	20,849.00	1,235.00	22,084.00	11,115.00	12,350.00	10%
SKN ACC PROJECT										
Laptop, Computer & Peripherals	2,10,000.00	-	-	2,10,000.00	1,82,504.00	10,998.00	1,93,502.00	16,498.00	27,496.00	40%
TV & Sound System	1,74,650.00	-		1,74,650.00	99,445.00	11,281.00	1,10,726.00	63,924.00	75,205.00	15%
Furniture & Fixtures	90,369.00	-	-	90,369.00	39,676.00	5,069.00	44,745.00	45,624.00	50,693.00	10%
GLOBAL FUND PROJECT										
Laptop, Computer & Peripherals	1,31,588.00	-	-	1,31,588.00	1,26,639.00	1,980.00	1,28,619.00	2,969.00	4,949.00	40%
TTS PROJECT										
Laptop, Computer & Peripherals	50,850.00	-	-	50,850.00	48,478.00	949.00	49,427.00	1,423.00	2,372.00	40%
Equipments	35,000.00	-	-	35,000.00	20,635.00	2,155.00	22,790.00	12,210.00	14,365.00	15%
Furniture & Fixtures	29,400.00	-	-	29,400.00	13,074.00	1,633.00	14,707.00	14,693.00	16,326.00	10%
GIRLS FIRST FUND										
Laptop, Computer & Peripherals	1,62,000.00	-	-	1,62,000.00	1,39,882.00	8,847.00	1,48,729.00	13,271.00	22,118.00	40%
ECHIDNA										
Laptop, Computer & Peripherals	4,11,000.00	-	-	4,11,000.00	2,53,896.00	62,842.00	3,16,738.00	94,262.00	1,57,104.00	40%
Furniture and Fixtures	3,67,884.00	-	-	3,67,884.00	53,343.00	31,454.00	84,797.00	2,83,087.00	3,14,541.00	10%
Bikes and Mopeds	5,74,553.00	-	-	5,74,553.00	1,22,810.00	67,761.00	1,90,571.00	3,83,982.00	4,51,743.00	15%
Two Step Aheads										
Laptop, Computer & Peripherals	1,54,900.00	-	-	1,54,900.00	80,548.00	29,741.00	1,10,289.00	44,611.00	74,352.00	40%
Furniture and Fixtures	1,04,060.00	-	-	1,04,060.00	15,089.00	8,897.00	23,986.00	80,074.00	88,971.00	10%
TOTAL	60,92,833.00	-	-	60,92,833.00	39,48,634.00	3,63,581.00	43,12,215.00	17,80,618.00	21,44,199.00	

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Schedules forming part of Financial Statement

SCHEDULE [01] : GENERAL FUND	F.Y. 2024-25	F.Y. 2023-24
Opening Balance	63,74,239	72,05,185
Add:- Excess of Income over Expenditure	65,947	(8,30,946)
FOREIGN		
Opening Balance	9,03,712	2,57,409
Add:- Excess of Income over Expenditure	6,61,152	6,46,303
TOTAL	**80,05,049**	**72,77,950**

SCHEDULE [02] : PROJECT FUND	F.Y. 2024-25	F.Y. 2023-24
Childline Program-Swach Bharat Abhiyan	1,000	1,000
SAA Lohardaga	2,22,162	2,22,162
Tejaswini	22,26,312	21,38,864
PRIA	4,497	25,000
NPEGEL Prog. A/c	3,232	3,232
NRBS Prog. A/c, Dumka	2	2
NSLR Prog. A/c	9,823	9,823
TCDR Prog. A/c, Ranchi	157	157
Chaganlal Dayaljee Sons Pvt. Ltd.	0	0
World Health Partner	73,260	73,260
Disability Right Prog. A/c	12,000	12,000
Oxfam Prog. A/c	7,500	7,500
Foreign Funds		
AWC New Programme	1,14,902	1,14,902
ACC II	3,50,008	3,50,008
Girls First Fund	2,05,935	2,05,935
DKA Austria	24,84,990	24,84,990
Two Step Ahead (SKN)	51,52,604	51,52,604
SAA Adoption Fees	5,70,587	5,70,587
OAK Foundation	2,34,750	2,34,750
Inception Phase (SKN)	0	0
Echidna Giving Fund	1,33,81,456	1,33,81,456
PHF Programme	1,500	1,500
Trickle Up	554	554
Sangram (Old)	2,000	2,000
TDH Training Prog	48,768	48,768
Girls Not Bride	1,02,834	1,02,834
IM	2,40,129	2,40,129
TOTAL	**2,54,50,963**	**2,53,84,018**

SCHEDULE [03] : ASSET FUND	F.Y. 2024-25	F.Y. 2023-24
National Projects		
Opening Balance	36,43,731	38,13,350
Add: Addition during the year	-	1,11,000
Less: Depreciation Charged out of Grant asset	2,30,871	2,80,619
	34,12,860	36,43,731
Foreign Projects		
Opening Balance	21,44,199	26,25,191
Add: Addition during the year	-	-
Less: Depreciation Charged out of Grant asset	3,63,581	4,80,992
	17,80,618	21,44,199
TOTAL	**51,93,478**	**57,87,930**

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Schedules forming part of Financial Statement

SCHEDULE [05] : INVESTMENT	F.Y. 2024-25	F.Y. 2023-24
Investment (UTI)	15,000	15,000
TOTAL	15,000	15,000

SCHEDULE [06] : CASH & BANK BALANCE	F.Y. 2024-25	F.Y. 2023-24
Cash in hand	920	920
Cash at Bank		
Indian Overseas Bank A/c No.-15607	-	
State Bank of India A/c No. 11071866135	15,001	14,650
AXIS Bank A/c No. 915010021888704	55,32,102	64,74,612
B.O.I. Hazaribag A/c No. 20399	2,32,103	21,898
S.B.I. A/c 11071865585	54,808	53,322
Bandhan Bank A/c 50200000478723	7,47,135	2,90,321
AXIS Bank A/c No. 915010049653856	21,51,336	20,50,888
B.O.I. A/c No. 5344	4,269	4,143
Allahabad Bank A/c No. 20264839897 (Indian Bank- A/c 20264839897)	3,218	3,131
S.B.I. A/c No. 30596208643	6,836	6,606
S.P.G. Bank A/c No. 2925 (JRG Bank - A/c 14055018807)	-	-
Bank of India A/c 31824	16,557	16,126
J.G. Bank A/c No. 2958 (JRG Bank - A/c 20020338555)	63,199	2,301
J.G. Bank A/c No. 3984 (JRG Bank - A/c 22020345143)	1,16,710	1,13,742
	4,706	4,583
	89,48,899	90,57,243
Foreign Funds		
Cash in hand	3,944	3,944
Cash at Bank		
State Bank of India (A/C No: 40086155730)	6,166	6,002
State Bank of India (A/C No: 11071865574)	2,49,47,171	2,42,86,183
	2,49,57,281	2,42,96,129
TOTAL	3,39,06,181	3,33,53,373

SCHEDULE [07] : LOANS AND ADVANCES	F.Y. 2024-25	F.Y. 2023-24
Rent Advance	-	15,000
Loans and Advances- JSACS, Gumla	4,000	4,000
Loans and Advances-General Fund	10,79,762	12,92,448
Chunnu Kumari -SAA (HZB)	36,742	478
Loans and Advances-SSR Sangram	-	2,400
TDS Receivable	5,50,962	6,78,713
TOTAL	16,71,466	19,93,039

SCHEDULE [08] : GRANT RECEIVABLE	F.Y. 2024-25	F.Y. 2023-24
Grant Receivable- JSACS, Khelari	19,92,841	19,92,841
Grant Receivable- CCI Chatra	13,11,583	13,11,583
Grant Receivable- CCI Lohardaga	10,39,302	10,39,302
Grant Receivable-Childline, Hazaribagh	-	2,09,428
Grant Receivable-HCL Program	46,04,872	46,04,872
Grant Receivable-Childline, Ramgarh	26,196	86,118
Grant Receivable-NABARD-LEDP	1,82,841	1,82,841
Grant Receivable- MKSP Program	19,97,727	19,97,727
Grant Receivable- SAA Chatra	16,87,585	16,87,585
Grant Receivable- SAA Hazaribagh	18,27,818	11,39,210
Grant Receivable- Tejaswini	-	-
Grant Receivable- Childline, Gumla	55,362	55,362
Grant Receivable- JSACS, Gumla	13,26,417	13,26,417
Grant Receivable- NCLP	15,79,692	15,79,692
Grant Receivable- IMB (CR) Prog. A/c	1,15,835	1,15,835
Grant Receivable- TCDR Programme	157	157
Grant Receivable- HCL COVID SUPPORT	9,61,000	9,61,000
Grant Receivable- Sangram SSR	-	2,23,099
	1,87,09,229	1,85,13,070

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Schedules forming part of Financial Statement

	F.Y. 2024-25	F.Y. 2023-24
Foreign		
TDH Survey	33,875	33,875
	33,875	33,875
TOTAL	**1,87,43,104**	**1,85,46,945**

SCHEDULE [09] : CURRENT LIABILITIES

Expenses Payable- JSACS, Khelari	16,98,064	16,98,064
Expenses Payable- Aangan Project	37,057	37,057
Expenses Payable- CCI Chatra	12,38,591	12,38,591
Expenses Payable- CCI Lohardaga	18,21,704	18,21,704
Expenses Payable- Child Line Program	1,44,055	1,44,055
Expenses Payable- Child Line Program(Ramgarh)	88,413	88,413
Expenses Payable- HCL	40,50,935	40,50,935
Expenses Payable- NABARD LEDP	3,32,841	3,32,841
Expenses Payable- MKSP Program	19,91,969	19,91,969
Expenses Payable- SSA Chatra	1,50,241	1,50,241
Expenses Payable- SSA Hazaribagh	45,883	1,48,699
Expenses Payable- SSA Lohardaga	2,11,400	2,11,400
Expenses Payable- Jute Bag Training	3,990	3,990
Expenses Payable- Tejaswini	57,23,981	57,83,981
Expenses Payable- Child Line Palkot	9,681	9,681
Expenses Payable- HCL COVID SUPPORT	8,36,185	8,36,185
Expenses Payable- D4GX	-	-
Expenses Payable- JSACS, Gumla	8,44,235	8,44,235
Expenses Payable- NCLP	9,62,700	9,62,700
Expenses Payable-General Fund	80,545	43,380
Expenses Payable- Trickle UP	5,101	8,300
Expenses Payable- KSCF	-	10,000
Expenses Payable- Sangram SSR	-	2,27,800
	2,02,77,571	2,06,44,221
Foreign Funds		
SKN ACC Project	65,572	65,572
SKN CLPP Project	43,825	43,825
SKN Taskforce	82,565	82,565
Girls First Fund	1,02,750	1,02,750
DKA Project	32,120	32,120
Echidna Giving Fund	20,185	20,185
IM Project	40,509	40,509
Inception Phase SKN	5,000	5,000
ACC-2	1,790	1,790
Two Step Ahead SKN	2,02,915	2,02,915
FEM Project	1,890	1,890
General Fund	3,047	3,047
	6,02,168	6,02,168
TOTAL	**2,08,79,739**	**2,12,46,389**

SCHEDULE [10] : GRANTS

PRIA	-	40,000
SAA Hazaribagh	7,13,073	10,23,097
Add: Closing Grant Receivable SAA HZB	18,27,818	11,39,210
Less: Opening Grant Receivable SAA HZB	(11,39,210)	(6,07,375)
Tejaswani	-	3,37,36,897
Less: Grant Receivable Tejaswani	-	(18,51,377)
Trickle Up	25,80,000	38,37,419
Childline Hazaribagh	2,09,474	-
Less: Opening Grant Receivable	(2,09,428)	
Childline Ramgarh	59,922	
Less: Opening Grant Receivable	(59,922)	
Sangram SSR	31,33,981	16,48,809
Add: Closing Grant Receivable Sangram SSR	-	2,23,099
Less:Opening Grant Receivable	(2,23,099)	
TOTAL	**68,92,609**	**3,91,89,779**

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Schedules forming part of Financial Statement

	F.Y. 2024-25	F.Y. 2023-24
SCHEDULE [11] : Grant related expenses (restricted fund)		
Local Projects		
SCHEDULE [11.1] : Jute Bag Training	-	2,49,883
SCHEDULE [11.2] : SAA Hazaribagh	14,01,681	15,54,932
SCHEDULE [11.3] : Tejaswini Project	13,000	2,99,89,160
SCHEDULE [11.4] : D4GX	-	5,99,999
SCHEDULE [11.5] : CCL Lohardaga	12,228	5
SCHEDULE [11.6] : Childline Ramgarh	-	10
SCHEDULE [11.7] : PRIA	20,503	15,000
SCHEDULE [11.8] :Trickle UP	25,80,000	38,37,419
SCHEDULE [11.9]Sangram Project	29,13,586	18,76,345
TOTAL	69,40,998	3,81,22,753

SCHEDULE [11.1] : Jute Bag Training		
Skill Training	-	1,49,964
Travel Cost	-	48,691
Identification of women	-	24,838
Training of women	-	26,370
Bank Charges	-	20
TOTAL	-	2,49,883

SCHEDULE [11.2] : SAA Hazaribagh		
Capacity Building		
Maintenance of 10 Children	1,61,407	2,54,697
Rent, Electricity & Water Supply	1,95,000	1,80,000
Staff Cost		
Ayah	4,26,000	4,55,992
Chowkidaar	72,000	77,832
Coordinator	2,10,000	2,27,010
Nurse	1,08,000	1,16,748
Social Workers	1,68,000	1,81,608
Administrative Cost		
Contingencies	61,115	60,812
Bank Charges	159	233
TOTAL	14,01,681	15,54,932

SCHEDULE [11.3] : Tejaswini Project		
Staff Cost		
Bridge Educator	-	66,10,268
Coordinator	-	90,42,356
Counsellor	-	71,77,219
M & E Specialist	-	2,25,200
Program Manager	-	1,31,000
Training & Youth Development Specialist	-	71,800
Youth Facilitator	-	65,99,346
Administrative Cost		
Communication	-	12,706
Office Rent	13,000	1,04,000
Stationary	-	8,970
Travel of Admin	-	6,295
TOTAL	13,000	2,99,89,160

SCHEDULE [11.4] : D4GX		
Bank Charges	-	25
Honorarium	-	5,24,380
Admin Expenses	-	66,594
Audit Fees	-	9,000
TOTAL	-	5,99,999

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Schedules forming part of Financial Statement

SCHEDULE [11.5] : CCL Lohardaga	F.Y. 2024-25	F.Y. 2023-24
Administrative Cost		
Bank Charges		
Contingencies	-	5
	12,228	
TOTAL	**12,228**	**5**

SCHEDULE [11.6] : Childline Ramgarh		
Reccuring Exp.		
Admin cost	-	10
TOTAL	**-**	**10**

SCHEDULE [11.7] : PRIA		
Survey Work	20,503	15,000
TOTAL	**20,503**	**15,000**

SCHEDULE [11.8] : Trickle UP		
Program Cost		
Hon. To Block Coordinator	1,44,129	4,11,305
Travel for Block Coordinator	3,96,000	3,96,000
Hon. To Field Coordinator	36,000	36,000
Travel for Field Coordinator	10,20,000	16,32,000
Hon. To Smart Sakhi	90,000	1,42,751
Cost to Organisation	6,48,000	9,61,100
Travel Cost Management Team	-	
Rent, Stationary ,etc	30,007	30,016
Contingency	2,14,669	2,21,970
Bank Charges	500	5,000
	695	1,277
TOTAL	**25,80,000**	**38,37,419**

SCHEDULE [11.9] : SANGRAM- SSR		
Incentives-community based including CHW and OW		
Project Coordinator	25,02,400	12,68,800
Accountant	1,60,000	1,94,700
Honorarium for Project oversight	1,20,000	1,45,500
Project Coordinator Travel	48,000	58,200
Bank Charges	25,960	43,500
Office internet and staff internet and mobile	-	227
Office Rent	-	2,787
Office Supplies and Utilities	46,000	51,750
Postage/courier for CVs	10,146	9,111
Laptop	1,080	770
Multi Function Printer	-	60,000
Tally Software of SSRs	-	22,500
	-	18,500
TOTAL	**29,13,586**	**18,76,345**

SCHEDULE [12] : General Fund		
SAA Adoption Fees	2,43,787	1,24,850
SAA Home Visit	36,280	19,270
Website Development	33,468	-
Biometric	18,880	-
Social Welfare, Ranchi	1,200	-
Other Expenses	50,001	-
Bank Charges	5,400	5,545
Training Expenses	-	14,380
Salary	97,300	6,98,917
Admin Charges	4,234	3,500
Printing & Stationary	3,382	8,665
Audit Fees	98,867	1,81,969
Electricity Charges	-	56,301
Fooding & Lodging Exps.	-	10,633

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Srijan Foundation
(Jharkhand)

SRIJAN FOUNDATION
106, Bijoy Enclave, Heerabag Chowk, Hazaribag

Schedules forming part of Financial Statement

	F.Y. 2024-25	F.Y. 2023-24
GST Deposit	-	27,966
Insurance	23,568	36,690
Non-Recurring Expenses	-	28,500
Office Running Exps.	4,63,007	1,13,442
Phone/Fax/ Internet	35,509	18,145
Postage & Telephone	1,584	1,652
Proposal Writing	10,000	10,000
Rent	39,000	25,000
Repair & Maintenance	11,220	16,182
Travelling & Conveyance	63,177	1,47,644
CCL Bokaro Expenses	-	1,64,400
PIF Training Expenses	-	55,377
TOTAL	12,39,864	17,69,028

SCHEDULE [13] : Grant Received

SAA Hazaribagh	7,13,073	10,23,097
PRIA	-	40,000
Sangram SSR	31,33,981	16,48,809
Tejaswini Project	-	3,37,36,897
Childline Project Hazaribagh	2,09,474	-
Childline, Ramgarh	59,922	-
TRICKLE UP	25,80,000	38,37,419
TOTAL	66,96,450	4,02,86,222

SCHEDULE [14] : Other Income

Consultancy Income	12,29,660	-
Interest on TDS	24,795	8,792
TDS Refund	1,53,368	-
SAA Home visit	1,26,006	94,001
SAA Adoption Fees	5,64,146	2,00,000
CCL Bokaro	-	1,95,574
PIF Training	-	61,005
Misc. Receipt	-	93,014
TOTAL	20,97,975	6,52,386

S. SAHOO & CO.
Chartered Accountants
NEW DELHI

Secretary
Srijan Foundation
(Jharkhand)

Schedule-15

SRIJAN FOUNDATION

106, BIJOY ENCLAVE , HEERABAG CHOWK, HAZARIBAGH

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31st MARCH 2025.

A. SIGNIFICANT NOTES ON ACTIVITIES

Srijan Foundation is a Jharkhand based non-profit NGO formed by a group of socially committed young professionals in 1995 and formally registered in 7th February 2001 under the Indian Trust Act, 1882. Since inception, SF has been working directly with the community, particularly with women and children, struggling with poverty, social exclusion and gender injustice. Keeping them in the focus SF is working for all the round development by ensuring their rights within the human rights approach.

B. SIGNIFICANT ACCOUNTING POLICIES

1. *Basis of Accounting*: The financial statements have been prepared under the historical cost convention and on accrual basis except stated otherwise. The accounting policies have been consistently applied by the Trust except stated otherwise.

2. *Fixed Assets:* Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.

   a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
   b) Fixed Assets are shown at Gross Block in the Balance Sheet
   c) No revaluation of fixed assets was made during the year.

3. *Depreciation:* Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

Item	Rate of Depreciation
Furniture and Fixtures	10%
Office Equipment	15%
Computer and Equipment	40%

As the total value of the Assets acquired is claimed as utilization during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. *Restricted Project Grant:* Restricted Project Grants received during the period were recognized as income, on the basis of grant approval letters received from the donors.

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5. *Grant / Contribution Receivable:* Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets in the Balance Sheet.

6. *Project Fund:* - The unutilized portion of the project grants are disclosed as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Project Fund in the Balance Sheet.

7. ***Foreign Contribution***: Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

8. ***Income taxes:*** Trust is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Trust is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

B. <u>NOTES TO ACCOUNTS</u>

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.

2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act,1961

3. The FCRA Registration renewal has been denied by the Ministry of Home Affairs by the order dated 15.03.2023.

4. The bank statements for the following accounts were not available for the financial year due to pending Know Your Customer (KYC) compliance:
   Indian Bank – A/c No. 20264839897
   Indian Overseas Bank – A/c No. 15607
   However, the **closing balances as on 31st March 2025** have been duly confirmed by the respective banks.
   In the absence of detailed transaction statements, the **net difference between the opening balance (as on 01-04-2024)** and the **closing balance (as on 31-03-2025)** has been recorded under **Bank Interest** in the financial statements.

5. The **supporting documents for investments** have **not been presented** for our verification. Accordingly, the **value of investments** as reflected in the financial statements has been **taken as provided by the management**.

6. The **GST Input Credit** and **Cash Ledger balances** as per the books of accounts have **not been reconciled with the figures available on the GST portal** as of 31st March 2025. Consequently, the accuracy of the reported balances remains subject to such reconciliation.

7. Previous year figures to the extent possible has been regrouped and rearranged wherever required.

8. **The Organization is registered under :**

   a) Indian Trust Act. 1882, Dated 07th February, 2001.

   b) Under section 12A of the Income Tax Act, 1961. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.

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c) Foreign Contribution Regulation Act, 2010 vide registration no. - **337750013 dated 13.06.2002** with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2023-24 before the due date.

d) PAN of the Organization is AACTS3064L.

e) TAN of the Organization is RCHS03614C.

For & on behalf :
S.SAHOO & CO.
Chartered Accountants

[CA.Subhajit Sahoo, FCA,LLB]
Partner
MM No. 057426
Firm Regn No. - 322952E
UDIN-

Place : New Delhi
Date : 20-09-2025

For:
SRIJAN FOUNDATION

Pooja
Secretary
Secretary
Srijan Foundation
(Jharkhand)

Pushpa Sharma
Treasurer
Treasurer
Srijan Foundation
(Jharkhand)