



S. Sahoo & Co.

Chartered Accountants

Independent Auditor's Report

To
The Trustees
JAGO Foundation
At- Dhanaydih, PO-Senadoni,
Dist.- Giridih, Jharkhand-815316

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of **Jago Foundation** [PAN: AAATJ4771D], 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

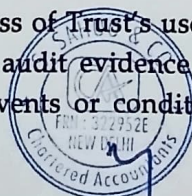
4. The Trustee ('management') is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally accepted in India. This responsibility also includes maintenance 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.
 - 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.

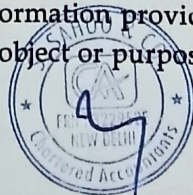
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
8. We communicate with the management regarding, among 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.

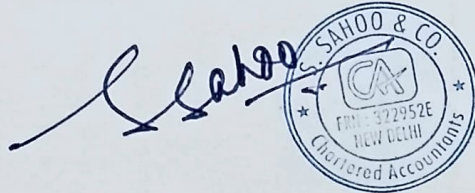
Report on Other Legal and Regulatory Requirements

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 Accountant of the Trust on regular basis. The books of accounts are maintained in Giridih 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 Finance 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 Secretary and Finance 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



CA. (Dr.) Subhajt Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 25057426BMICBX8969

Place: New Delhi
Date: 19.09.2025

JAGO FOUNDATION

Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316

Working Office:-At- Shitalpur, PO-Sirsia, Dist-Giridih, Jharkhand-815302

Balance Sheet as at 31st March 2025

(Amount in INR)

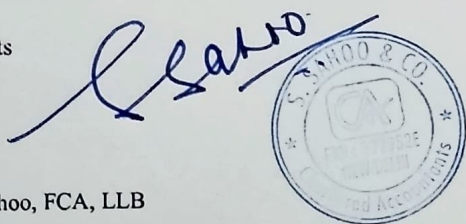
CONSOLIDATED PROJECTS

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) Reserve Funds		88,176	-3,35,200
(b) Assets Funds		8,78,512	9,83,765
(c) Project Funds		6,43,726	10,66,825
		16,10,415	17,15,391
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
3 Current liabilities			
(a) Short-term borrowings	4	1,00,000	-
(b) Unspent Grant Balance		-	-
(c) Other current liabilities	5	8,14,822	26,30,150
(d) Short-term provisions		-	-
		9,14,822	26,30,150
Total		25,25,237	43,45,541
II Application of Funds			
1 Non-current assets	6		
(a) Property, Plant and Equipment and Intangible assets		8,78,512	9,83,765
(i) Property, Plant and Equipment			
(ii) Intangible assets			
(iii) Capital work in progress			
(iv) Intangible asset under development			
(b) Non-current investments		-	-
(c) Long Term Loans and Advances		-	-
(d) Other non-current assets		-	-
		8,78,512	9,83,765
2 Current assets			
(a) Current investments	7	1,08,984	1,00,000
(b) Inventories		-	-
(c) Receivables	8	5,14,448	11,64,225
(d) Cash and bank balances	9	9,95,581	16,53,856
(e) Short Term Loans and Advances	10	24,810	4,39,550
(f) Other current assets	11	2,901	4,145
		16,46,724	33,61,776
Total		25,25,237	43,45,541

Brief about the Entity & Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements.

1&2

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



For & on behalf :
JAGO FOUNDATION

Baidyanath

Baidyanath
SECRETARY



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 25057426BMICBX8969
Place: New Delhi
Date: 19-09-2025

JAGO FOUNDATION

Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316

Working Office:-At- Shitalpur, PO-Sirsia, Dist-Giridih, Jharkhand-815302

Income and Expenditure for the year ended on 31st March 25

(Amount in INR)

CONSOLIDATED PROJECTS

Particulars	Note	31 March 2025	31 March 2024
I Income			
(a) Donations and Grants	12	79,99,987	1,73,86,353
(b) Other Income	13	4,56,739	20,053
II Total		84,56,726	1,74,06,406
III Expenses:			
(a) Expenditure on Objects of Organization-Program Expenses	14	81,80,662	1,69,12,818
(b) Donations/Contributions Paid- Amount Sub Grant		-	-
(c) Establishment Expenses	15	65,115	83,720
(f) Depreciation and amortization expense	16	-	-
Total		82,45,777	1,69,96,538
IV Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		2,10,949	4,09,868
V Exceptional items		-	-
VI Excess of Income over Expenditure for the year before extraordinary items (V- VI)		2,10,949	4,09,868
VII Extraordinary Items		-	-
VIII Excess of Income over Expenditure for the year (VII-VIII)		2,10,949	4,09,868
Appropriations Transfer to funds:			
Transfer to/(from) Project fund:		-1,02,618	4,18,530
Balance transferred to General Fund:		3,13,567	-8,662

Brief about the Entity & Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements

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For & on behalf :

S. Sahoo & Co
Chartered Accountants
Firm No. 322952E

CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN:25057426BMICBX8969

Place: New Delhi
Date: 19-09-2025

For & on behalf :

JAGO FOUNDATION

Baidyanath
SECRETARY

JAGO FOUNDATION

Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316

Working Office:-At- Shitalpur, PO-Sirsia, Dist-Giridih, Jharkhand-815302

Receipts & Payment Account For The Year Ended 31st March 2025

(Amount in INR)

CONSOLIDATED PROJECTS

<u>RECEIPTS</u>	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		16,53,856	5,72,341
Investment		1,00,000	-
Donation & Grants		82,35,052	1,79,98,815
Other Income		67,183	65,558
Total		1,00,56,091	1,86,36,714
<u>PAYMENT</u>			
Expenditure on Objects of Organization-Program Expenses	14	80,03,451	1,69,12,818
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses		65,115	83,720
Increase or Decrease in CA/CL		8,82,961	-1,13,679
Closing Balance			
Cash and Bank Balances		9,95,581	16,53,856
Investment		1,08,984	1,00,000
Total		1,00,56,091	1,86,36,714

Brief about the Entity & Summary of significant accounting policies
The accompanying notes are an integral part of the financial statements

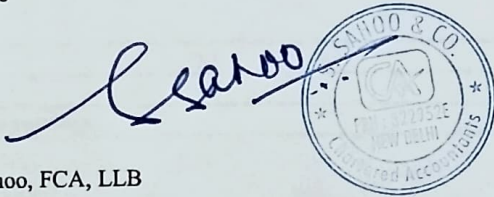
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For & on behalf :

S. Sahoo & Co

Chartered Accountants

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CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

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Working Office:-At- Shitalpur, PO-Sirsia, Dist-Giridih, Jharkhand-815302

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

CONSOLIDATED PROJECTS

(Amount in INR)

3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
<u>Corpus Fund</u>		
Opening Balance	-	-
Add:- Amount Received During the Year	-	-
Less: Expenses out of Corpus Fund	-	-
	-	-
<u>General Fund</u>		
Opening balance	-3,35,200	-3,26,538
Add: Excess of Income Over Expenditure	3,13,567	-8,662
Add: Transfer from Project Fund	1,09,809	-
	88,176	-3,35,200
<u>Assets Funds</u>		
Opening balance	9,83,765	9,42,030
Add: Addition during the year	14,500	1,90,000
Less: Deletion during the year	-	-
Less: Transfer from Income & Expenditure	1,19,753	1,48,265
	8,78,512	9,83,765
B. Restricted Funds		
<u>Project Fund</u>		
Opening balance	10,66,825	6,48,295
Add: Amount Received During The Year	80,37,328	1,79,98,815
Add: Bank Interest	28,494	49,650
Less: Amount Utilized During The Year	82,17,065	1,69,67,823
Less: Opening Grant Receivable	6,66,552	18,26,337
Add: Closing Grant Receivable	5,14,448	11,64,225
Less: Transfer to General Fund	1,19,753	-
	6,43,726	10,66,825
Total (A+B)	16,10,415	17,15,391
4 Short Term Borrowings		
<u>Secured</u>		
(a) Term loans		
(i) from banks	-	-
(ii) from other parties	-	-
(b) Loans repayable on demand		
(i) from banks	-	-
(ii) from other parties	-	-
(c) Loans and advances from related parties	-	-
(d) Other loans advances (specify nature)	-	-
Total (A)	-	-
<u>Unsecured</u>		
(a) Term loans		
(i) from banks	-	-
(ii) from other parties	-	-
(b) Loans repayable on demand		
(i) from banks	-	-
(ii) from other parties	1,00,000	-
(c) Loans and advances from related parties	-	-
(d) Other loans advances (specify nature)	-	-
Total (B)	1,00,000	-
Total (A) + (B)	1,00,000	-



(Amount in INR)

Other current liabilities	31 March 2025	31 March 2024
Statutory Liabilities Payable	1,30,276	-
(b) Other payables (specify nature)		
(b)(i) Audit Fees Payable	11,000	-
(b)(ii) Expenses Payable	-	26,30,150
(b)(iii) Salary Payable	3,99,500	-
(b)(iv) Travel Payable	1,18,464	-
(b)(v) Rent Payable	7,500	-
(b)(vi) Vendor Payable	1,38,082	-
(b)(vii) Volunteer Support Payable	10,000	-
Total	8,14,822	26,30,150

7 Current Investments		
(a) Investments in equity instruments	-	-
(b) Investments in preference shares	-	-
(c) Investments in government or trust securities	-	-
(d) Investments in debentures or bonds	-	-
(e) Investments in mutual funds	-	-
(f) Investments in partnership firms;	-	-
(g) Other Current investments -Fixed Deposits	1,08,984	1,00,000
Less: Aggregate provision for diminution in value of investments.		
Total Investments	1,08,984	1,00,000

Aggregate cost value as at the end of the year:

Investments -Quoted	-	-
Investments - Unquoted	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
	-	-

Aggregate market value as at the end of the year:

Investments -Quoted	-	-
Investments - Unquoted	-	-
Aggregate Provision for diminution in value of investments.	1,08,984	1,00,000
	1,08,984	1,00,000
Total	1,08,984	1,00,000

8 Receivables	31 March 2025	31 March 2024
(a) Donations/grants receivable	5,14,448	11,64,225
Total	5,14,448	11,64,225

9 Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On current accounts/saving account	9,83,583	16,43,812
(e) Cash on hand	11,998	10,044
Total	9,95,581	16,53,856

(Amount in INR)

10 Short Term Loans and advances	31 March 2025	31 March 2024
(a) Capital advances		
(i) Vendor Advances	22,514	4,38,362
(ii) Balance with government authorities (TDS Receivable)	2,296	1,188
Total	24,810	4,39,550
Sub-classification:		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
Total	-	-



Current assets	-	-
Interest accrued but not due on deposits	-	-
Interest accrued and due on deposits	2,901	4,145
Total	2,901	4,145

12 Donations and Grants	31 March 2025	31 March 2024
(a) Grants	79,96,487	1,73,31,353
(b) Donations	3,500	55,000
Total	79,99,987	1,73,86,353

13 Other income	31 March 2025	31 March 2024
(a) Interest income	46,297	20,053
(b) Current Liabilities Written Off	3,90,799	-
(c) Interest on IT Refund	42	-
(D) Student Fee	19,600	-
Total	4,56,739	20,053

14 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
Childline (Annex-1)	-	5,13,296
Childline ECM (Annex-2)	-	87,033
PHD Expenses (Annex-3)	-	19,91,121
ECS Expenses (Annex-4)	-	70,055
JSLPS Expenses (Annex-5)	7,400	1,32,000
DSW Expenses (Annex-6)	-	36,460
NABARD Expenses (Annex-7)	11,02,290	2,54,708
BAT (Annex-8)	1,86,872	2,96,990
Rebuild India Fund (Annex-9)	10,35,410	10,27,805
ILO (Annex-10)	-	26,06,743
Child Right and Awareness Programme (Annex-11)	-	12,71,440
Child Right and You (Annex-12)	35,294	27,26,979
Terre des hommes (TDH) (Annex-13)	56,98,988	58,98,188
DASRA (Annex-14)	1,03,048	-
Earthon Foundation (Annex-15)	11,362	-
Total	81,80,662	1,69,12,818

(Amount in INR)

16 Depreciation and amortization expense	31 March 2025	31 March 2024
on tangible assets (Refer note 11)	1,19,753	1,48,265
on intangible assets (Refer note 11)	-	-
Less: Transferred to Assets Fund	1,19,753	1,48,265
Total	-	-



Annexure-1: Childline	31 March 2025	31 March 2024
One Coordinator	-	70,000
One Counselor Part Time	-	40,000
One Volunteer	-	30,000
Six Team Members	-	2,40,000
Auditors Fee	-	5,000
Communication	-	6,713
Computer Mentenance	-	1,250
Stationery	-	2,450
Training and Orientation	-	7,710
Postage	-	120
Open House	-	1,725
Part Time Accountant	-	12,500
Rent & Office Maintenance	-	10,000
Travel / Convayence	-	1,800
Medical	-	5,927
Restoration	-	11,120
Shelter	-	19,323
Bank Charges	-	118
Travel	-	47,540
Total	-	5,13,296

Annexure-2: Chidline ECM	31 March 2025	31 March 2024
Case Management Interventions	-	64,800
Communication Support to the Case Worker	-	5,400
Communication Support for supportive Supervisor	-	1,498
Field Travel of Dist. Level Facilitators	-	6,302
Office & Admin Support	-	9,000
Bank Charges	-	33
Total	-	87,033

Annexure-3: PHD Expenses	31 March 2025	31 March 2024
Construction Material for Gobar Gas Plant	-	16,15,475
Labour Work (Phd)	-	3,60,866
Painting Work (Phd)	-	14,780
Total	-	19,91,121

Annexure-4: ECS Expenses	31 March 2025	31 March 2024
Stationary ECS	-	18,695
Training & Orientation (ECS)	-	51,360
Total	-	70,055

Annexure-5: JSLPS Expenses	31 March 2025	31 March 2024
Programme Expenses	7,400	1,32,000
Total	7,400	1,32,000

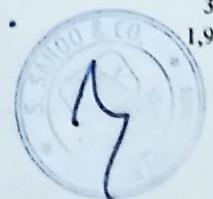
Annexure-6: DSW Expenses	31 March 2025	31 March 2024
Stationary & Printing (DSWD)	-	36,460
Total	-	36,460



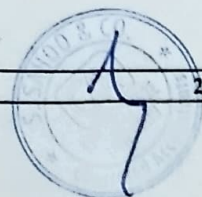
Annexure-7: NABARD Expenses	31 March 2025	31 March 2024
Bank Charges (Bank of Baroda)	-	3,927
Computer,Printer Maintenance (Nabard)	-	5,700
Internet Charges	3,536	3,536
Stationary,Photocopy & Postage (Nabard)	1,180	26,184
Trainer Fees and Training Cost	1,07,490	31,000
Training Centre Painting (LEDP)	-	10,000
Training Material (LEDP)	-	21,000
Training & Orientation (LEDP)Nabard	3,84,194	85,531
Travel Cost (Nabard)	6,352	5,580
Travel of Trainee (Nabard)	84,000	62,250
Consultancy Fees	25,000	-
Honorarium	97,900	-
Training Material Cost	93,350	-
Fooding & Refreshment Cost	2,22,895	-
SHGs Support	76,393	-
Total	11,02,290	2,54,708

Annexure-8: BAT	31 March 2025	31 March 2024
Community Mobilizer	-	1,39,000
Village Level Training at migrant Forum	-	36,252
Block Level Training/ Workshop Hlaf yearly	-	9,420
Panchayat Level Workshop	-	24,642
Case Work Support	-	11,000
Travel for Program Implementation	-	22,690
Office Expense	-	16,618
District Level Training / Workshop	-	29,448
Audit Fees	-	2,200
Exchange Visit Within the Network	-	5,720
Program Staff Salary	60,000	-
Program Cost	1,15,027	-
Overhead Cost	9,820	-
Current Assets Written Off	2,025	-
Total	1,86,872	2,96,990

Annexure-9: Rebuild India Fund	31 March 2025	31 March 2024
Bank Charges	-	2,172
Office Rent	-	1,26,000
Office Stationary	-	10,081
Salary For Office Staff	-	20,500
District Awareness Program	-	63,340
Family Empowerment Workshop of Children	-	83,830
Flex & Printing	-	93,612
International Girl Child Day	-	14,240
International Women's Day	-	63,000
Mega Conference for Empowering the leaders	-	39,070
Salary for Remedial Teacher	-	15,000
Staff Capacity Building	-	5,000
Staff Conference- Cum -Get Together	-	57,260
Youth Leadership Development workshop	-	1,06,210
Tiles Purchased	-	29,500
Institutional Strategy Development Workshop	-	55,345
Professional Fee	-	5,900
Review Meet	-	13,025
Website Development	-	34,220
Non-Recurring Expenditure	-	1,90,500
Amdin Cost	1,59,458	-
Programme Cost	7,95,532	-
Miscellaneous & Other Cost	47,812	-
Office Battery	13,500	-
Play Material Support for Youth	19,108	-
Total	10,35,410	10,27,805



Part-10: ILO	31 March 2025	31 March 2024
Training of Government Pre School	-	4,589
Development/Adaption and Printing	-	12,000
Participatory Assessment of Institutional Home	-	15,400
Organising Project Level Events	-	14,090
Training to Dist Level Balmanch	-	46,757
Consultative Session with Dist Balmanch 0405	-	1,10,981
Training of Lead Balmanch Children	-	4,968
Workshop with Dist Level Balmanch	-	52,500
Support of Edu Balmanch 0405	-	2,67,340
Block Level Consult Among Balmanch 0405	-	45,000
Handholding Support to SMC	-	14,970
Capacity Building of VLCC	-	6,000
Development of Annual Action Plan	-	7,875
District & Block Level Consultation	-	28,030
Travel Cost Pro Coordinator 0405	-	12,743
Travel Cost of Proj. Director 0405	-	23,700
Travel Cost of Cluster Coord. 0405	-	4,000
Travel Cost Field Officer 0405	-	26,955
Convergence of Gov. Services 0405	-	50,000
Handholding Support to Panch. Authorities	-	18,370
Conductive Extensive OSH Session	-	10,500
Status Report on all kinds	-	45,000
Training of Village Level VLCPS 0405	-	28,324
Handholding support to village level	-	11,300
Conducting Special campaign to Govt Depa	-	7,800
Development Community Level OSH	-	2,300
Status Assessment of OSH	-	41,595
Workshop Cum Sharing Session OSH	-	18,040
Training of Trainers OSH	-	71,250
Conductive Extensive OSH	-	31,024
Salary Field Officer- 0405	-	96,000
Awareness Campaign on the Significance	-	36,444
Salary to Project Coordinator	-	1,74,000
Salary to Project Director	-	1,85,000
Salary for Community Facilitator	-	3,75,375
Salary for Cluster Coordinator	-	93,000
Salary to Livelihood Coordinator	-	84,000
Travel Cost for Project Coordinator	-	4,050
Travel Cost for Project Director	-	19,900
Travel Cost for Cluster Coordinator	-	2,200
Travel Cost for Livelihood Coordinator	-	6,240
Capacity building of Panchayat Auth 0405	-	10,528
Support for Vocational Training ILO	-	52,500
Orientation of VLCPC Members ILO	-	29,150
Accountant Salary	-	76,000
Bank Charges	-	4,775
Communication	-	17,982
Monthly/ Quarterly Prog. Review 0405	-	18,059
Stationary and Printing	-	11,200
Monthly Review Meeting	-	9,598
Venue Related Logistics Charges 0405	-	67,375
Children Led Advocacy Campaigns ILO	-	6,448
Awareness on Child Labour Issues ILO	-	2,100
Income Generation Training for Vulnerable ILO	-	3,760
Workshop-Cum-Consultative Session with Dhibra Mazdoor .ILO	-	1,14,415
Organising Exchange-Cum-Learning ILO	-	73,243
Total	-	26,06,743



Annexure-11: Child Right and Awareness Programme	31 March 2025	31 March 2024
Salary & Statutory Benefits for Project Coordinator	-	2,29,857
Salary & Statutory Benefits to Field Worker	-	2,70,000
Salary & Statutory Benefits to Nutrition Volun.CRY	-	45,000
Salary & Statutory Benefits Data Entry Operator	-	61,425
E-Enrollment Campaign CRY	-	6,900
P-Awareness Drive against child labour CRY	-	12,000
P-Organize Monthly Poshan Day CRY	-	15,135
H-Regular Meeting with VHSNC CRY	-	7,760
N-Village Level Nutrition Mela	-	20,954
PR- Children Parliament CRY	-	17,000
Capacity Building Mata Samiti CRY	-	9,897
Capacity Building of SMC Members CRY	-	11,975
Capacity Building of Bal Sansad CRY	-	24,000
Sensitisation of Adolescent Group Members on RCH	-	24,992
P-CB of VCPC Members on Roles CRY	-	9,930
G-Quarterly Review Meeting CRY	-	29,880
E-Remedial Support for Students CRY	-	17,000
MGNREGA Advocacy Camp	-	10,850
Mobile Health Camps CRY Mica	-	54,948
G-Conducting Survey to Identification CRY	-	6,000
Programme Travel CRY	-	1,51,111
Salary & Statutory Benefits to Project Holder	-	63,000
Salary & Statutory Benefits of Accountant	-	59,400
Monthly Staff Meeting	-	4,500
Stationary	-	8,339
Bank Charges	-	1,656
Audit Fees	-	6,500
Office Internet	-	9,000
Office Rent	-	45,000
Staff Insurance Cost	-	7,434
Cost of Top Up for Mobile	-	23,697
Electricity	-	6,300
Total	-	12,71,440

Annexure-12: Child Right and You	31 March 2025	31 March 2024
Developing Kitchen Garden by Mata Samitis	-	19,995
Initiation of Library in villages - Cluster	-	16,520
Multi Stakeholder Conveyance	-	25,000
Campaign on Girl Child	-	15,000
Sensitisation & Collective Action Plan	-	35,000
Equiping of Adolsent Resource Center(Add Budget)	-	76,400
School Based Activities	-	20,000
IEC Materials	-	10,095
Community Kitchen Garden -Small Scale	-	5,000
Meeting with Bar Council To Reduce	-	8,495
Capacity Building of Adolescent on Life Skill	-	15,998
Capacity Building of Project Staff	-	6,000
Training of Parents on Parents Module	-	9,995
Exposure Visit of Project Staff	-	18,018
Orientation of Frontlier Workers	-	9,910
Training of SMC Members to for Increasing	-	39,995
Capacity Building Training of VLCPC	-	17,992
Developing Yearly Plan By Adol Girls	-	9,960
Signature Campaign	-	14,990
Capacity Building of PRI Members on Child Righ	-	7,943
Block Level SMC Mela	-	30,000
Capacity Building of Adolescent Girls on Education	-	8,000
Junior Consultant Fees	-	8,79,228
Sports for Development for Girls CRY	-	33,392
Junior Consultant- Remedial Teacher CRY	-	1,13,352
Capacity Building on VLCPC and Plan CRY	-	9,950
Education Support to Vulnerable Childrens CRY	-	24,830
Quarterly Staff Meeting CRY	-	7,500



Senior Consultant Fees-Trainer	-	2,81,760
Senior Consultant Fees- Remedial Teacher CRY	-	4,79,880
Advocacy Consultation/Meeting at Block Level	-	9,940
Annual Review and Planning Meeting	-	10,800
Strengthening of Adolescent Resource Center	-	40,000
Audit Fees	-	10,500
Office Rent at Giridih	-	66,000
Office Electricity	-	4,000
Phone, Fax, Internet	-	2,399
Salary and Statutory benefit of Accountant	-	1,21,968
Printing & Stationary	-	18,890
Salary and Statutory benefit of Project holder	-	1,59,600
Monthly Meeting with Staff	-	17,600
Accidental & Health Insurance	-	7,018
Bank Charges	-	4,466
Local Conveyance for Office / Admin Team CRY	-	3,600
Current Assets Written Off	35,294	-
Total	35,294	27,26,979

Annexure-13: Terre des hommes (TDH)	31 March 2025	31 March 2024
Constituting, Capacity Building of Balmanch	-	1,479
Life Skill Training to Adolescent	-	10,832
Bank Charges	13,645	1,583
Participatory Assessment of Functional Block & Dist	-	18,290
Participatory Assessment Home Based ECE	-	38,605
Participatory need assessment and Scoping	-	29,540
Skill building training to SHGs	-	7,510
Conducting Awareness on identified	-	30,891
Salary to Project Coordinator	-	2,11,100
Salary for Community Extension Worker	-	2,35,160
Salary for Community Facilitator	-	54,000
Project Director Honorarium	-	2,34,000
Salary for Cluster Coordinators	-	1,38,327
Salary to Prog. Manag. Officer	-	2,53,320
Travel Cost for Project Coordinator	-	38,980
Travel Cost for Project Staff	-	9,100
Travel Cost of Project Director	-	1,04,766
Travel Cost of Cluster Coordinator	-	1,450
Travel Cost of Program Management Officer	-	3,440
Travel Cost of Extension worker	-	2,150
Training of School Teacher L&U Primary School	-	40,550
Promotion of Age Specific Teaching & Learning	-	78,513
Supporting Adolescent to Continue Their Education	-	1,05,400
Orientation of SMC Members About Roles	-	12,606
Travel Cost of Cluster Coordinator	-	18,650
Travel Cost for Program Manag. Officer	-	57,296
Travel Cost for Extension Worker	-	22,400
Salary for Community Facilitator	-	10,39,440
Capacity Building of VLCC	-	19,595
Constituting, Capacity Building of Balmanch	-	32,813
Development of Annual Action Plan by VLCCPC	-	41,450
Training to Children Group Members	-	32,116
Support to Strengthen Additional Livelihood	-	8,02,500
Income Generation Training	-	61,927
Observation of WDA CL	-	26,132
Constituting and Strengthening SHGs	-	35,350
Training of Govt Pre-School Teachers	-	61,735
State Level Counselling session with Pvt Sector	-	1,64,216
State Level Consultation on Laws	-	93,676
Consultative Sess Among Dist. & Block Level	-	29,830
Interface Contact-Cum-Dissemination Meeting	-	50,000
Block Level Workshop on early childhood	-	27,880
Development participatory OSH	-	11,175
Training of ToTs staff & PRI Members	-	4,016



Part for Safety Gears	-	1,29,812
Community level Sess on Promotion OSH	-	62,500
Life Skill Training to Adolescent	-	3,458
Promotion of Appropriate MHM	-	31,599
Development and Promotion of Education	-	39,600
Community Level Part Safeguard rights	-	1,00,290
Handholding support to SMC	-	2,040
Support for Vocational training Adolescent Girl	-	1,92,500
Workshop Cum Counselling- Dhibra Labour	-	45,680
Child Right Situation Assessment by Children Group	-	17,143
Workshop Cum Consultation GMC Study	-	43,200
Accountant Salary	-	1,68,880
Communication	-	18,088
Monthly/Quality Review Meeting	-	80,651
Office Cleaning including Tea & Coffee	-	7,000
Bank Charges	-	8,357
Quarterly Program Quality Review Meeting	-	38,195
Stationery and Printing	-	16,044
Office Rent and Maintenance	-	68,250
Cost of Community Mobilisation	-	1,19,700
Finance and Administration	-	16,730
District Level Advocacy Meeting	-	10,975
District Level Resource Pool Meeting	-	800
Safeguarding Workshop	-	11,536
Leadership Training of CYP	-	19,267
Organising Gender Talk VLCPC Block & Dist Level	-	6,065
Tool Application	-	13,504
Media Advocacy	-	8,730
Monthly Awareness with Gender with Boys	-	22,494
Monthly Session with Adloce. Young Girls	-	21,840
Monthly Awareness Session in the Comm/Sch	-	31,393
Office Rent Elec. & Maintenance	-	23,350
Bank Charges	-	1,605
Organising safeguard W/S with VLCPC	-	5,697
Printing & Stationery	-	14,212
Quarterly Meetings with Community Influence	-	17,934
Quarterly Youth Led Joint Collective Action	-	74,762
Travel and Communication Tdh S L	-	48,718
Training on CYP Leaders	-	27,019
Training on MHPSS for CYP Leader	-	34,781
Grant Receivable Written Off	1,73,948	-
Operational Cost	1,65,840	-
Office Running Cost	2,16,565	-
Children Trained As Agents of Change	3,66,058	-
Young Children 3-6 Access to Quality	1,29,555	-
Children Participate Awareness Sessio	61,481	-
Children Access Formal Mainstream	3,26,928	-
Children Acquire Skill Sets Through	1,74,820	-
Improvrd Functional Capacities VLCPC	69,670	-
Communities Members Participated in	79,816	-
Families of Exploited and Vulnerable	1,03,665	-
Families with Children Practice Gainf	3,61,778	-
Families Learn and Easy to Adapt OSH	1,37,080	-
The Project Has Improved Coordination	1,77,835	-
Private Sector Dicision Makers	1,01,076	-
Direct Project Operational Cost	23,61,688	-
Direct Program Costs	68,430	-
Children and Thier Mica Dependent	36,340	-
Mica Dependent Families	42,577	-
Direct Project Operatoinal Cost	2,83,200	-
Direct Support Cost	45,884	-
Direct Cost	1,70,888	-
Support Cost	21,594	-
Current Assets Written Off	8,627	-



	31 March 2025	31 March 2024
Annexure-14: DASRA	56,98,988	58,98,188
Bank Charge	1,728	-
Admin Cost	6,820	-
Programme Cost	94,500	-
Total	1,03,048	-
Annexure-15: Earthon Foundation	31 March 2025	31 March 2024
Bank Charge	1,362	-
Direct Operational Cost	10,000	-
Total	11,362	-
13: Establishment Expenses	31 March 2025	31 March 2024
Grant Receivable Written Off	3,261	-
Honorarium Stitching Teacher	9,100	2,000
Income Tax Dept	-	3,013
Misc Expense	-	4,645
Phd Project Draft	-	5,000
Volunteer Payment	-	50,000
Audit Expenses	-	10,800
Bank Charges	5,644	705
Office Expenses	-	7,557
Consultancy Expenses	15,000	-
Training & Orientation	2,735	-
Stationary, Photocopy, Postage	320	-
Interest on TDS	2,362	-
Trainer Fees Gen.	19,000	-
Unutilised Grant Refunded to Cry-Michi	7,693	-
Total	65,115	83,720



JAGO FOUNDATION

Regd. Office:- At-Dhanaydih, PO-Senadoni, Dist-Giridih, Jharkhand-815316

Working Office:-At- Shitalpur, PO-Sirsia, Dist-Giridih, Jharkhand-815302

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

NOTE NO. 6

FOREIGN PROJECTS

AMOUNT IN INR

DESCRIPTION	Gross Block					DEPRECIATION					Net Block		
	As at 01.04.2024	Addition		Deletion	As at 31.03.2025	Rate DEPRN	Upto 01.04.2024	During the Year		Upto 31.03.2025	As on 31.03.2025	As on 31.03.2024	
		<180	>180	During the Year				Addition	Deletion				
Child Right and You													
1	FURNITURE & FIXTURE	2,084	-	-	-	2,084	0	1,088	100	-	1,188	896	996
2	BICYCLE	1,623	-	-	-	1,623	0	1,103	78	-	1,181	442	520
3	MOTORCYCLE	3,484	-	-	-	3,484	0	2,368	167	-	2,535	949	1,116
4	MUSICAL INSTRUMENT	4,236	-	-	-	4,236	0	2,878	204	-	3,082	1,154	1,358
5	COMPUTER & PRINTER	339	-	-	-	339	0	329	4	-	333	6	10
DFID/PACS													
6	BICYCLE	431	-	-	-	431	0	294	21	-	315	116	137
7	MOTORCYCLE	1,851	-	-	-	1,851	0	1,258	89	-	1,347	504	593
REBUILD INDIA													
8	COMPUTER & PRINTER	23,500	-	-	-	23,500	0	9,400	2,115	-	11,515	11,985	14,100
9	LAPTOP	36,000	-	-	-	36,000	0	14,400	3,240	-	17,640	18,360	21,600
10	FURNITURE & FIXTURE	54,500	-	-	-	54,500	0	5,450	7,358	-	12,808	41,692	49,050
11	PROJECTOR AND CAMERA	76,000	-	-	-	76,000	0	11,400	9,690	-	21,090	54,910	64,600
CWS													
12	BICYCLE	189	-	-	-	189	0	129	9	-	138	51	60
TDH													
13	MOTORCYCLE	3,27,339	-	-	-	3,27,339	0	2,04,071	18,490	-	2,22,561	1,04,778	1,23,268
14	FURNITURE & FIXTURE	19,961	-	-	-	19,961	0	9,883	1,008	-	10,891	9,070	10,078
15	COMPUTER & PRINTER	60,000	-	-	-	60,000	0	57,760	896	-	58,656	1,344	2,240
16	INVERTER	25,000	-	-	-	25,000	0	14,739	1,539	-	16,278	8,722	10,261
17	MOBILE	75,000	-	-	-	75,000	0	46,715	4,243	-	50,958	24,042	28,285
18	CAMERA	40,800	-	-	-	40,800	0	25,412	2,308	-	27,720	13,080	15,388
RMI													
19	MOTORCYCLE	70,088	-	-	-	70,088	0	41,322	11,506	-	52,828	17,260	28,766
20	FURNITURE & FIXTURE	20,000	-	-	-	20,000	0	8,781	4,488	-	13,269	6,731	11,219
21	INVERTER	22,800	-	-	-	22,800	0	13,443	1,404	-	14,847	7,953	9,357
In Kind Donation													
22	MOBILE TAB	1,59,050	-	-	-	1,59,050	0	1,46,682	1,855	-	1,48,537	10,513	12,368
Own Fund													
23	PRINTER	-	-	14,500	-	14,500	0	-	1,088	-	1,088	13,412	-
	Total	10,24,275	-	14,500	-	10,38,775		6,18,905	71,900		6,90,805	3,47,970	4,05,370



Notes forming part of the Financial Statements for the year ended, 31st March, 2025

AMOUNT IN INR

NATIONAL PROJECT

DESCRIPTION	Gross Block					DEPRECIATION					Net Block		
	As at	Addition		Deletion	As at	Rate	Upto	During the Year		Upto	As on	As on	
	01.04.2024	<180	>180	During the Year	31.03.2025	DEPRN	01.04.2024	Addition	Deletion	31.03.2025	31.03.2025	31.03.2024	
Jamshedjee Trust													
1	FURNITURE & FIXTURE	12,616	-	-	-	12,616	0	6,582	603	-	7,185	5,431	6,034
2	BICYCLE	2,454	-	-	-	2,454	0	1,667	118	-	1,785	669	787
3	MOTORCYCLE	23,695	-	-	-	23,695	0	16,099	1,139	-	17,238	6,457	7,596
4	MUSICAL INSTRUMENT	1,712	-	-	-	1,712	0	1,164	82	-	1,246	466	548
5	COMPUTER	385	-	-	-	385	0	374	4	-	378	7	11
Campaign For Right to Education													
6	COMPUTER & PRINTER	37,464	-	-	-	37,464	0	31,347	2,447	-	33,794	3,670	6,117
7	CAMERA	4,213	-	-	-	4,213	0	2,862	203	-	3,065	1,148	1,351
8	WEIGH MACHINE	1,757	-	-	-	1,757	0	1,194	84	-	1,278	479	563
9	FURNITURE & FIXTURE	15,000	-	-	-	15,000	0	4,612	1,039	-	5,651	9,349	10,388
Family Counseling Centre													
10	COMPUTER & PRINTER	90,000	-	-	-	90,000	0	81,343	3,463	-	84,806	5,194	8,657
11	FURNITURE & FIXTURE	49,750	-	-	-	49,750	0	21,191	2,856	-	24,047	25,703	28,559
General Fund													
12	LAND	1,57,773	-	-	-	1,57,773	-	-	-	-	-	1,57,773	1,57,773
13	BUILDING	6,22,850	-	-	-	6,22,850	0	2,91,843	33,101	-	3,24,944	2,97,906	3,31,007
14	FURNITURE & FIXTURE	1,225	-	-	-	1,225	0	638	59	-	697	528	587
15	ALMIRAH	295	-	-	-	295	0	154	14	-	168	127	141
16	OFFICE UTENCILS	151	-	-	-	151	0	79	7	-	86	65	72
17	BICYCLE	281	-	-	-	281	0	191	13	-	204	77	90
18	MOTORCYCLE	639	-	-	-	639	0	434	31	-	465	174	205
19	OFFICE EQUIPMENTS	4,215	-	-	-	4,215	0	2,199	202	-	2,401	1,814	2,016
20	BATTERY	25,997	-	-	-	25,997	0	11,723	2,141	-	13,864	12,133	14,274
21	COMPUTER	620	-	-	-	620	0	603	7	-	610	10	17
22	CAMERA	5,000	-	-	-	5,000	0	3,398	240	-	3,638	1,362	1,602
	Total	10,58,092	-	-	-	10,58,092		4,79,697	47,853	-	5,27,550	5,30,542	5,78,395



JAGO FOUNDATION

Regd. Office: - At- Dhanaydih, PO- Senadoni, Dist- Giridih, Jharkhand-815316
Working Office:-At- Shitalpur, PO-Sirsia, Dist-Giridih, Jharkhand-815302

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

A. SIGNIFICANT NOTES ON ACTIVITIES

JAGO Foundation is motivated by the Gandhi's thought and it follows the endogenous theory of development. JAGO Foundation's team believes in the inherent values and bottom up planning for the development of the marginalized sections of the society. This requires active involvement of local communities in the participatory process for development. JAGO Foundation is an autonomous, private, voluntary, non-profit organization formed in 1997 by a group of development professionals with a common vision- to develop an equitable, self-reliant society based on justice, fraternity and equality. The organization focuses its work in Giridih district, Jharkhand. Its registered office is in Jharkhand.

JAGO's mission is to mobilize & aware community and liaison with Govt. departments- for ensuring that every one especially the children are free from violence and exploitation, every person is keeping good health and every household's livelihood is secured.

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 society 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 Written Down Value (W.D.V) 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.

<u>Item</u>	<u>Rate of Depreciation</u>
Computer Equipment & Accessories	40%
Office & electrical Equipment	15%
Furniture & Fixture	10%
Vehicles	15%
Building	10%
Land	0%

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.
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. NOTES TO ACCOUNTS

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 Organization has written off Current Liabilities of Rs. 3,90,799.36, Current Asset of Rs. 45,944.88 and Grant Receivable of Rs. 1,77,208.96 as no longer receivable/payable to the vendor.
4. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
5. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against JAGO Foundation.
6. **The Organization is registered under :**
 - a) Indian Trust Act. 1882, Vide Regn. No. 5599 / IV-36, Dated 2nd September, 1997.
 - 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.
 - c) Foreign Contribution Regulation Act, 2010 vide registration no. - **337730008R** dated 21.03.2003 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 AAATJ4771D.

e) TAN of the Organization is RCHJ00942E.

For & on behalf :

S.SAHOO & CO.

Chartered Accountants



**[CA.(Dr.) Subhajit Sahoo, FCA,LLB]
Partner**

MM No. 057426

Firm Regn No. - 322952E

For:

JAGO FOUNDATION

**Baidyanath
Secretary**

Place :New Delhi

Date : 19-09-2025

