



S. Sahoo & Co.

Chartered Accountants

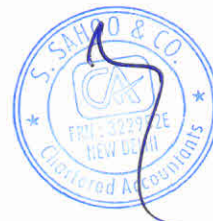
Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

To
The Trustees
Jago Foundation
At- Dhanaydih, PO-Sendaoni,
Dist.- Giridih, Jharkhand- 815316

1. This Report is issued in accordance with the terms of our engagement with **Jago Foundation** (the 'Trust') Registration no. under the **FCRA 337730008**.
2. We have audited the accompanying special purpose financial statements of the Trust which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2025, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Trust pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and notes in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Trust complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.



Auditor's Responsibility

5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Trust's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Trust, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2025 are prepared, in all material respects, in accordance with the basis of accounting described in note to these Foreign Contribution Financial Statements.

Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Trust for the purpose of submission with Form FC-4 of the FCRR, 2011.
11. The report is addressed to and provided to the trustee of Trust solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of



Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

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




CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 25057426BMICEL3420

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

FOREIGN PROJECTS

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Sources of Funds			
1 NPO Funds	3		
(a) Reserve Funds		28,093	20,972
(b) Assets Funds		3,47,970	4,05,370
(c) Project Funds		5,64,259	5,26,248
		9,40,322	9,52,590
2 Non-current liabilities			
(a) Long-term borrowings		-	-
(b) Other long-term liabilities		-	-
(c) Long-term provisions		-	-
3 Current liabilities			
(a) Short-term borrowings		-	-
(b) Unspent Grant Balance		-	-
(c) Other current liabilities	4	2,30,253	5,58,593
(d) Short-term provisions		-	-
		2,30,253	5,58,593
Total		11,70,575	15,11,183
II Application of Funds			
1 Non-current assets			
(a) Property, Plant and Equipment and Intangible assets	5	3,47,970	4,05,370
(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		-	-
		3,47,970	4,05,370
2 Current assets			
(a) Current investments	6	-	-
(b) Inventories		-	-
(c) Receivables	7	-	5,50,349
(d) Cash and bank balances	8	8,08,708	3,50,962
(e) Short Term Loans and Advances	9	13,897	2,04,502
(f) Other current assets	10	-	-
		8,22,605	11,05,813
Total		11,70,575	15,11,183

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 :

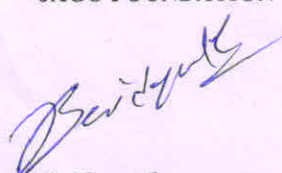
S. Sahoo & Co
Chartered Accountants
Firm No. 322952E




CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 250579268m1LEL3420
Place: New Delhi
Date: 19-09-2025

For & on behalf :

JAGO FOUNDATION



Baidyanath
SECRETARY


R.N.
5599/IV-36
Dhanaydih, Giridih, Jharkhand

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

FOREIGN PROJECTS

(Amount in INR)

Particulars	Note	31 March 2025	31 March 2024
I Income			
(a) Donations and Grants	11	71,46,215	1,25,21,195
(b) Other Income	12	1,83,822	12,577
II Total		73,30,037	1,25,33,772
III Expenses:			
(a) Expenditure on Objects of Organization-Program Expenses	13	70,70,972	1,25,56,705
(b) Donations/Contributions Paid- Amount Sub Grant		-	-
(c) Establishment Expenses	14	3,261	7,557
(f) Depreciation and amortization expense	15	-	-
Total		70,74,233	1,25,64,262
IV Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		2,55,804	-30,490
V Exceptional items		-	-
VI Excess of Income over Expenditure for the year before extraordinary items (V-VI)		2,55,804	-30,490
VII Extraordinary Items		-	-
VIII Excess of Income over Expenditure for the year (VII-VIII)		2,55,804	-30,490
Appropriations Transfer to funds:			
Transfer to/(from) Project fund:		2,79,700	-35,510
Balance transferred to General Fund:		-23,896	5,020

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

S. Sahoo


CA (Dr.) Subhajit Sahoo, FCA, LLB

Partner

MM No. 057426

UDIN: 25057426B MZLCL3420

Place: New Delhi

Date: 19-09-2025

For & on behalf :

JAGO FOUNDATION

Baidyanath
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)

FOREIGN PROJECTS

<u>RECEIPTS</u>	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		3,50,962	4,42,711
Donation & Grants		73,08,680	1,28,03,745
Other Receipts		32,965	56,925
Loan and Advance			750
Total		76,92,607	1,33,04,131
<u>PAYMENT</u>			
Expenditure on Objects of Organization-Program Expenses		68,47,816	1,25,56,705
Donations/Contributions Paid- Amount Sub Grant		-	-
Establishment Expenses		-	7,557
Liabilities Paid		36,083	3,88,907
Closing Balance			
Cash and Bank Balances		8,08,708	3,50,962
Investment		-	-
Total		76,92,607	1,33,04,131

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
SECRETARY



CA (Dr.) Subhajit Sahoo, FCA, LLB
Partner
MM No. 057426
UDIN: 25057426BMZCEL3420

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

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

FOREIGN PROJECTS	(Amount in INR)	
3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
Corpus Fund		
Opening Balance	-	-
Add:- Amount Received During the Year	-	-
Less: Expenses out of Corpus Fund	-	-
	-	-
General Fund		
Opening balance	20,972	15,952
Add: Excess of Income Over Expenditure	(23,896)	5,020
Add: Transfer from Project Fund	31,017	-
	28,093	20,972
Assets Funds		
Opening balance	4,05,370	3,06,909
Add: Addition during the year	14,500	1,90,000
Less: Transfer from Income & Expenditure	71,900	91,539
	3,47,970	4,05,370
B. Restricted Funds		
Project Fund		
Opening balance	5,26,248	5,61,758
Add: Amount Received During The Year	72,02,556	1,01,51,319
Add: Bank Interest	28,494	40,555
Less: Amount Utilized During The Year	70,72,575	99,49,963
Less: Opening Grant Receivable	89,447	3,66,869
Less: Transfer to General Fund	31,017	-
Add: Closing Grant Receivable	-	89,447
	5,64,259	5,26,247.85
Total (A+B)	9,40,322	9,52,590

	(Amount in INR)	
4 Other current liabilities	31 March 2025	31 March 2024
(a) Statutory Liabilities Payable	1,23,863	-
(b) Other payables (specify nature)		
(b)(i) Audit Fees Payable	6,000	-
(b)(ii) Expenses Payable		5,58,593
(b)(iii) Volunteer Support Payable	10,000	-
(b)(iv) Vendor Payable	90,390	-
Total	2,30,253	5,58,593

6 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	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
Total Investments	-	-

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.	-	-
Total	-	-

7 Receivables	31 March 2025	31 March 2024
(a) Donations/grants receivable	-	5,50,349
Total	-	5,50,349

8 Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On current accounts/saving account	7,99,385	3,41,639
(e) Cash on hand	9,323	9,323
Total	8,08,708	3,50,962

(Amount in INR)

9 Short Term Loans and advances	31 March 2025	31 March 2024
(a) Capital advances		
(i) Vendor Advances	-	2,04,502
(ii) Receivable from Local A/c	13,897	
Total	13,897	2,04,502

Sub-classification:

Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
Total	-	-

10 Other current assets		
(a) Interest accrued but not due on deposits	-	-
(b) Interest accrued and due on deposits	-	-
Total	-	-

11 Donations and Grants	31 March 2025	31 March 2024
(a) Grants	71,46,215	1,25,21,195
(b) Donations	-	-
Total	71,46,215.24	1,25,21,195.07

12 Other income	31 March 2025	31 March 2024
(a) Interest income on		
(a)(i) Bank Interest	32,965	12,577
(b) Other non-operating income		
(d)(i) Current Liabilities Written Off	1,50,857	-
Total	1,83,821.88	12,577.00



13 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
BAT (Annex-1)	1,86,872	2,96,990
Rebuild India Fund (Annex-2)	10,35,410	10,27,805
ILO (Annex-3)	-	26,06,743
Child Right and You (Annex-4)	35,294	27,26,979
Terre des hommes (TDH) (Annex-5)	56,98,988	58,98,188
DASRA (Annex-6)	1,03,048	-
Earthon Foundation (Annex-7)	11,362	-
Total	70,70,972	1,25,56,705

14: Establishment Expenses	31 March 2025	31 March 2024
Office Expenses		7,557
Grant Receivable Written Off	3,261	-
Total	3,261	7,557

		<i>(Amount in INR)</i>
15 Depreciation and amortization expense	31 March 2025	31 March 2024
on tangible assets (Refer note 11)	71,900	91,539
on intangible assets (Refer note 11)	-	-
Less: Transferred to Assets Fund	71,900	91,539
Total	-	-

Annexure-1: 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-2: 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

Annexure-3: 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
Convergance 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 VLCPCs 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
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Annexure-4: 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
Equipping of Adolcent 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 Consutant 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-5: 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 Bloack & Dist	-	18,290
Participatory Assessment Home Based ECE	-	38,605
Participatory need assessment and Scoping	-	29,540
Skill building training to SHGs	-	7,510



Consucting 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 VLCPC	-	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
Support 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 & Stationary	-	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 Decision 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	-
Total	56,98,988	58,98,188
Annexure-6: DASRA	31 March 2025	31 March 2024
Bank Charge	1,728	-
Admin Cost	6,820	-
Programme Cost	94,500	-
Total	1,03,048	-
Annexure-7: Earthon Foundation	31 March 2025	31 March 2024
Bank Charge	1,362	-
Direct Operational Cost	10,000	-
Total	11,362	-



JAGO FOUNDATION
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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

NOTE NO. 6

FOREIGN PROJECTS

AMOUNT IN INR

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	<150	>150	During the Year	31.03.2025	DEPRN	01.04.2024	Addition	Deletion	31.03.2025	31.03.2025	31.03.2024
Child Right and Von												
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
3 MUSICAL INSTRUMENT	4,236	-	-	-	4,236	0	2,878	204	-	3,082	1,154	1,358
3 COMPUTER & PRINTER	339	-	-	-	339	0	329	4	-	333	6	10
DFID/PACS												
4 BICYCLE	431	-	-	-	431	0	294	21	-	315	116	137
5 MOTORCYCLE	1,851	-	-	-	1,851	0	1,258	89	-	1,347	504	593
REBUILD INDIA												
6 COMPUTER & PRINTER	23,500	-	-	-	23,500	0	9,400	2,115	-	11,515	11,985	14,100
6 LAPTOP	36,000	-	-	-	36,000	0	14,400	3,240	-	17,640	18,360	21,600
6 FURNITURE & FIXTURE	54,500	-	-	-	54,500	0	5,450	7,358	-	12,808	41,692	49,050
6 PROJECTOR AND CAMERA	76,000	-	-	-	76,000	0	11,400	9,690	-	21,090	54,910	64,600
CWS												
7 BICYCLE	189	-	-	-	189	0	129	9	-	138	51	60
TDH												
9 MOTORCYCLE	3,27,339	-	-	-	3,27,339	0	2,04,071	18,490	-	2,22,561	1,04,778	1,23,268
10 FURNITURE & FIXTURE	19,961	-	-	-	19,961	0	9,883	1,008	-	10,891	9,070	10,078
COMPUTER & PRINTER	60,000	-	-	-	60,000	0	57,760	896	-	58,656	1,344	2,240
INVERTER	25,000	-	-	-	25,000	0	14,739	1,539	-	16,278	8,722	10,261
MOBILE	75,000	-	-	-	75,000	0	46,715	4,243	-	50,958	24,042	28,285
11 CAMERA	40,800	-	-	-	40,800	0	25,412	2,308	-	27,720	13,080	15,388
RMI												
12 MOTORCYCLE	70,088	-	-	-	70,088	0	41,322	11,506	-	52,828	17,260	28,766
13 FURNITURE & FIXTURE	20,000	-	-	-	20,000	0	8,781	4,488	-	13,269	6,731	11,219
14 INVERTER	22,800	-	-	-	22,800	0	13,443	1,404	-	14,847	7,953	9,357
In Kind Donation												
15 MOBILE TAB	1,59,050	-	-	-	1,59,050	0	1,46,682	1,855	-	1,48,537	10,513	12,368
Own Fund												
15 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



JAGO FOUNDATION

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SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF FC 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
1. The Organization has written off Current Liabilities of Rs. 1,50,856.88, Current Asset of Rs. 45,944.88 and Grant Receivable of Rs. 1,77,208.96 as no longer receivable/payable to the vendor.
3. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
4. **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.
5. **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

Place :New Delhi
Date : 19-09-2025

For:
JAGO FOUNDATION

Baidyanath
Secretary

