RURAL EDUCATION & DEVELOPMENT SOCIETY

AT/PO : DARBARI TOLI , DIST: JASHPURNAGAR (C.G.)

AUDIT REPORT

FOR THE YEAR ENDED ON 31ST MARCH 2026

AUDITED BY

GOVINDA *AGRAWAL & CO.*

CHARTERED ACCOUNTANTS

SHOP NO 26, 1ST FLOOR, KRISHNA COMPLEX

DHIMRAPUR ROAD

RAIGARH (C.G.) 496001

e-mail : agrawalgovinda007@gmail.com

GOVINDA AGRAWAL & CO
Chartered Accountant

SHOP NO 26 1 ST FLOOR,
DHIMRAPUR ROAD, KRISHNA COMPLEX,
RAIGARH CHHATTISGARH 496001
Ph. 9981599711
e-mail : agrawalgovinda007@gmail.com

FORM No. 10BB

[See rule 16CC and 17B]

Audit report under clause (b) of the tenth proviso to clause (23C) of section 10 and sub-clause (ii) of clause (b) of sub-section (1) of section 12A of the Income-tax Act, 1961, in the case of a fund or trust or institution or any university or other educational institution or any hospital or other medical institution which is required to be furnished under clause(b) of the tenth proviso to clause(23C) of section 10 or a trust or institution which is required to be furnished under sub-clause(ii) of clause(b) of section 12A

I have examined the balance sheet of **RURAL EDUCATION And DEVELOPMENT SOCIETY JASHPUR** [name of the fund or trust or institution or any university or other educational institution or any hospital or other medical institution] as at **31-Mar-2026** and the Income and Expenditure account or Profit and Loss account for the year ended on that date are in agreement with the books of account maintained by the said fund or trust or institution or university or other educational institution or hospital or other medical institution.

I have obtained all the information and explanations to the best of my knowledge and belief which are necessary for the purposes of the audit.

In my opinion, proper books of account have been maintained at the registered office of the above named fund or trust or institution or university or other educational institution or hospital or other medical institution at the address mentioned at row 11 of the Annexure:

In my opinion and to the best of my information and according to explanations given to me, the particulars given in the Annexure are true and correct subject to following observations or qualifications

In my opinion and to the best of my information, and according to information given to me, the said accounts give a true and fair view

(i) in the case of the balance sheet, of the state of affairs of the above named **Institution** as on **31-Mar-2026**

and

(ii) in the case of the Income and Expenditure account or Profit and Loss account, of the income and application or profit or loss of its accounting year ending on **31-Mar-2026**

subject to the following observations/qualifications

The prescribed particulars are annexed hereto.

For GOVINDA AGRAWAL & CO
Chartered Accountant
(Firm Regn No.: 030651C)

(GOVINDA AGRAWAL)
PROPRIETOR
Membership No: 448185

Place :RAIGARH
Date : 15-Sep-2026
UDIN : 26448185HHOZZY1661

ANNEXURE
Statement of particulars

Basic Details	1.	PAN of the auditee 01	**AABAR4213N**
	2.	Name of the auditee	**RURAL EDUCATION And DEVELOPMENT SOCIETY JASHPUR**
	3.	Assessment Year	**2026-27**
	4.	Previous Year	**1-APR-2025 to 31-Mar-2026**
	5.	Registered Address of the auditee	**C/O SURESH TIWARI,TIWARI COLONY,DARBARI TOLI, JASHPURNAGAR ,CG 496331**
	6.	Other addresses, if applicable	**No**
Legal	7.	Type of the auditee	**Society**
	8.	Whether the auditee is established under an instrument?	**Yes**

Management

9. *9(a) Details of all the Author (s)/ Founder (s)/ Settlor (s)/Trustee (s)/ Members of society/Members of the Governing Council/ Director (s)/ shareholders holding 5% or more of shareholding / Office Bearer (s) of the auditee at any time during the previous year*

Name of person	Relation	Relation Other	Percentage of shareholding in case of shareholder	Unique Identification Number	Id Code	PAN Or Aadhar	Whether there is any change in relation during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
MANOJ KUMAR	**Office Bearer(s)**			**AXFPG3236L**	**PAN**	**Yes**	**No**		**VILLAGE POST PATRATOLI,DULDULA JASHPUR, Chhattisgarh,496334 INDIA**
RAJESHWAR SAHU	**Office Bearer(s)**			**AQVPG9749F**	**PAN**	**Yes**	**No**		**VILL - LULKIDIH, POST BALSAKARA,SUNDARGARH,Odisha,770001 INDIA**
RAJESH KUMAR GUPTA	**Office Bearer(s)**			**AQVPG9639C**	**PAN**	**Yes**	**No**		**VILLAGE POST PATRATOLI,DULDULA ,JASHPUR, Chhattisgarh,496334 INDIA**
RAVI SINGH	**Office Bearer(s)**			**BZYPK5336F**	**PAN**	**Yes**	**No**		**KALYAN ASHRAM, DULDULA JASHPURNAGAR, ,Chhattisgarh,496334 INDIA**
GOVERDHAN HOTA	**Office Bearer(s)**			**AGBPH0233R**	**PAN**	**Yes**	**No**		**VILLAGE-BAMHANI POST-PATRATOLI, JASHPUR, Chhattisgarh,496334 INDIA**
PRIYA ALI	**Office Bearer(s)**			**BEYPK7588E**	**PAN**	**Yes**	**No**		**HOUSING BOARD COLONY, RAMPUR KORBA,Chhattisgarh, 495677 INDIA**

PRESIDENT
Rural Education & Development Society
Jashpur (C.G.)

GOVINDA AGRAWAL & CO. INDIA M.NO. 448[illegible] Raigarh (C.G.) CHARTERED ACCOUNTANT

		ARSHI HANFI	Office Bearer(s)			AGGPH1588Q	PAN	Yes	No		BHANUPRATAP COLONY, RAIGARH, ,Chhattisgarh,496001 INDIA

9(b) In case if any of the persons [as mentioned in row 9(a)] is not an individual, then provide the following details of the natural persons who are beneficial owners (5% or more) of such person in serial number 9(a)

Name	Unique Identification Number	ID code	PAN Or Aadhar	Non-individual person [as mentioned in row no 9(a)] in which beneficial ownership held	Percentage of beneficial ownership	Whether there is any change during previous year of audit Yes/No	If yes, specify the change	Address/Foreign Address
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Commencement of activities	10.	(i)	Where the auditee has been granted provisional registration or provisional approval, whether activities have commenced during the previous year	No
		(ii)	If yes in 10 (i) , date of commencement of activities	
		(iii)	If the answer to 10(i) is yes, whether application for registration under [sub-clause (iii)] of clause (ac) of sub-section (1) of section 12A or application for approval under clause (iii) of the first proviso to clause (23C) of section 10 has been filed?	
		(iv)	If yes in 10(iii) above, the date of application for registration or approval.	
Details of Place where books of accounts and other documents have been maintained	11.	(i)	Whether the books of account and other documents have been kept and maintained in the form and manner and at such place as prescribed under rule 17AA by the auditee ?	Yes
		(ii)	If yes in (i) above, whether books of account maintained are maintained at registered office?	Yes
		(iii)	If No in (ii) above, provide the following details regarding any place other than the registered place where the books of account are maintained	
		(a)	Address of such place where the books are maintained	
		(b)	Date of decision by management to keep account at such place dd/mm/yyyy	
			Date of intimation to Assessing Officer	

Voluntary contributions	12.	Whether auditee has filed Form No. 10BD for the previous year < If No then skip to row 14 >		
	13.	Sum Total of donations reported in Form No. 10BD furnished by the auditee for the previous year		0
	14.	Donations not reported in Form No 10BD /Not required to fill Form No. 10BD		25517444
	15.	Total voluntary contributions received by the auditee during the previous year [13+14]		25517444
	16.	Total foreign contribution out of the total voluntary contributions stated in 15		0
	17.	Voluntary Contribution forming part of corpus (which are included in 15)		0
	18.	Anonymous donations taxable @30% under section 115BBC		0
	19.	Application outside India for which approval as per the proviso to clause (c) of sub-section (1) of section 11 has been obtained.		0
	20.	Voluntary Contributions required to be applied by the auditee during the previous year [15-(17+18+19)]		25517444
	21.	Income other than voluntary contributions derived from property held under trust referred to in section 11 or income of fund or institution or trust or any university or other educational institution or any hospital or other medical institution other than the contribution reported in serial number 15		0
	22.	Income required to be applied in India by the auditee during the previous year [20+21]		25517444
Application of Income	23.	Application of Income (excluding application not eligible and reported under serial number 27)		
		(i)	Total amount applied for charitable or religious purposes in India during the previous year	25563817
		(ii)	Amount which was not actually paid during the previous year [if included in (i)(c)]	0
		(iii)	Amount actually paid during the previous year which accrued during any earlier previous year but not claimed as application of income in earlier previous year	0
		(iv)	Total amount to be allowed as application [23(i)-23(ii)+23(iii)]	25563817
		(v)	Amount invested or deposited back in corpus which was applied during any preceding previous year and not claimed as application during that previous year.	0
		(vi)	Repayment of loan or borrowing during the previous year which was earlier applied and not claimed as application during that previous year.	0
			Amount to be disallowed from application	
		(vii)	Amount disallowable under thirteenth proviso to clause (23C) of section 10 or Explanation 3 to sub-section (1) of section 11 read with sub-clause (ia) of clause (a) of section 40	0
		(viii)	Amount disallowable under thirteenth proviso to section 10(23C) or Explanation 3 to sub-section (1) of section 11 read with sub-section (3) or (3A) of section 40A	0
		(A)	Sub Section (3) — No	0
		(B)	Sub Section (3A) — No	0
		(ix)	Donation to any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act towards Corpus	0

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GOVINDA AGRAWAL & CO. CHARTERED ACCOUNTANT INDIA M.NO. 448185 Raigarh (C.G.)

		(x)	Donation to Any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act not having same objects	0
		(xi)	Donation to any person other than any fund or institution or trust or any university or other educational institution or any hospital or other medical institution referred to in sub - clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 of the Act or any trust or institution referred to in sections 11 or 12 of the Act	0
		(xii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has *not been obtained*	0
		(xiii)	Application outside India for which approval under proviso to clause (c) of sub-section (1) of section 11 has been obtained	0
		(xiv)	Applied for any purpose beyond the objects of the auditee	0
		(xv)	Any other disallowance	0
		(xvi)	Total allowable application ((23(iv)+23(v)+23(vi))-(23(vii) to 23(xv))]	25563817
		(xvii)	Amount deemed to have been applied during the previous year under clause (2) of Explanation 1 to sub-section (1) of section 11	0
		(xviii)	Income accumulated under the provisions of Explanation 3 to the third proviso to clause (23C) of section 10 or sub-section (2) of section 11	0
		(xix)	Income accumulated or set apart for application to charitable or religious purposes or stated objects of trust or institution to the extent it does not exceed 15 % of the income	0
	24.	Taxable Income 22-[23(xvi) to 23(xix)]		-46373
	25.	Income taxable under section 115BBI		0
	26.	Anonymous donation which is chargeable to tax @ 30 % under section 115BBC		0
Application of income out of different sources	27.	Application of income out of the following sources during the previous year		
		(A)	Income accumulated under third proviso to clause (23C) of section 10 or under sub-section (2) of section 11 during any earlier previous year	0
		(B)	Income deemed to be applied in any preceding year under clause (2) of Explanation 1 to sub-section (1) of section 11 during any earlier previous year	0
		(C)	Income of earlier previous years up to 15% accumulated or set apart	46373
		(D)	(D). Corpus	0
		(E)	(E). Borrowed fund	0
		(F)	Any other	0

28. Details of specified person** as referred to in sub-section (3) of section 13

Person referred to in 13(3)

Code of Person referred to in sub-section (3) of section 13	Name of such person	PAN of such person	Aadhar number of such person, if allotted	If code 2 selected in column (1) specify the amount of contribution made to the auditee	Address/Foreign Address
4-any trustee of the trust or manager (by whatever name called) of the institution	**PRIYA ALI**	**BEYPK7588E**			**HOUSING BOARD COLONY,RAMPUR, H.O, KORBA,Chhattisgarh, 495677 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**MANOJ KUMAR**	**AXFPG3236L**			**VILLAGE POST PATRATOLI,DULDULA, ,JASHPUR,Chhattisgarh, 496334 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**RAJESHWAR SAHU**	**AQVPG9749F**			**VILL - LULKIDIH, POST BALSAKRA,H.O, SUNDERGARH,Odisha,7 70001 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**RAVI SINGH**	**BZYPK5336F**			**KALYAN ASHRAM JASHPURNAGAR, DULDULA, JASHPUR,Chhattisgarh, 496334 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**RAJESH KUMAR GUPTA**	**AQVPG9639C**	**538221310218**		**VILLAGE POST-PATRATOLI,DULDULA JASHPUR,Chhattisgarh, 496334 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**RAJESHWAR SAHU**	**AQVPG9749F**	**865102717069**		**VILL.- LULKIDIH, POST-BALSAKRA,SUNDARGARH, Odisha,770001 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**ARSHI HANFI**	**AGGPH1588Q**	**578434421631**		**BHANUPRATAPCOLONY MADHUBAN PARA,RAIGARH, Chhattisgarh,496001 INDIA**
4-any trustee of the trust or manager (by whatever name called) of the institution	**GOVERDHAN HOTA**	**AGBPH0233R**			**VILLAGE- BAHAMANI POST-PATRATOLI,DULDULA, JASHPUR,Chhattisgarh, 496334 INDIA**

PRESIDENT
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Jashpur (C.G.)

GOVINDA AGRAWAL & CO. CHARTERED ACCOUNTANT INDIA M.NO. 448185 Raigarh (C.G.)

29.	Details of income/property referred to in section 13 (2)				
	(a)	Whether any part of the income or property of the auditee is, or continues to be, lent to any specified person for any period during the previous year without either adequate security or adequate interest or both		**No**	
	(b)	Whether any land, building or other property of the auditee is, or continues to be, made available for the use of any specified person, for any period during the previous year without charging adequate rent or other compensation;		**No**	
	(c)	Whether any amount is paid by way of salary, allowance or otherwise during the previous year to any specified person out of the resources of the auditee for services rendered by that person to such auditee and the amount so paid is in excess of what may be reasonably paid for such services;		**No**	
	(d)	Whether the services of the auditee are made available to any specified person during the previous year without adequate remuneration or other compensation;		**No**	
	(e)	Whether any share, security or other property is purchased by or on behalf of the auditee from any specified person during the previous year for consideration which is more than adequate;		**No**	
	(f)	Whether any share, security or other property is sold by or on behalf of the auditee to any specified person during the previous year for consideration which is less than adequate;		**No**	
	(g)	Whether any income or property of the auditee is diverted during the previous year in favour of any specified person		**No**	
	(h)	Whether any funds of the auditee are, or continue to remain, invested for any period during the previous year, in any concern in which any specified person has a substantial interest.		**No**	
30.	Whether the auditee has incurred any specified violation as referred to in Explanation 2 to the fifteenth proviso to clause (23C) of section 10 or Explanation to sub-section (4) of section 12AB and the amount of such violation				
	Income of the auditee has been applied, other than for the objects of the trust or institution.			**No**	
	(a)	Income of the auditee has been applied, other than for the objects of the trust or institution.		**No**	
	(b)	Whether the auditee has income from profits and gains of business which is not incidental to the attainment of its objectives or separate books of account are not maintained by auditee in respect of the business which is incidental to the attainment of its objectives.		**No**	
	(c)	Whether the auditee, referred to in clause (a) of sub-section (1) of section 13, has applied any part of its income from the property held under a trust for private religious purposes, which does not enure for the benefit of the public.		**No**	
	(d)	Whether the auditee, referred to in clause (b) of sub-section (1) of section 13, has applied any part of its income for the benefit of any particular religious community or caste.		**No**	
	(e)	Whether any activity being carried out by the auditee is not genuine or is not being carried out in accordance with all or any of the conditions subject to which it was registered.		**No**	
	(f)	Whether the auditee has not complied with the requirement of any other law, for the time being in force, and the order, direction or decree, by whatever name called, holding that such non-compliance has occurred, has either not been disputed or has attained finality.		**No**	
31.	Whether there is any claim of depreciation or otherwise has been made in terms of Explanation 1 to clause (23C) of section 10 or sub-section (6) of section 11 in respect of any asset, acquisition of which has been claimed as an application of income and the amount of such depreciation?			**No**	
32.	Whether the auditee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB?				**No**

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Jashpur (C.G.)

GOVINDA AGRAWAL & CO.
CHARTERED ACCOUNTANT
INDIA
M.NO. 448185
Raigarh (C.G.)

RURAL EDUCATION & DEVELOPMENT SOCIETY

AT/PO: DARBARI TOLI , DIST: JASHPURNAGAR (C.G.)

BALANCE SHEET

As on 31st March 2026

FUNDS & LIABLITIES		AMOUNT	PROPERTIES & ASSETS		AMOUNT
General Fund Account			**Fixed Assets**		
Opening Balance	1,252,962		As per Schedule "C" Attached		448,557
Less : Deficits during the yr.	(101,106)	1,151,856			
			Cash & Bank Balance:		
			Cash in hand	-	
Loans & Advance Received			PNB, Jashpurnagar	330,999	330,999
Rural Haat (Sapghara & Bharda)		191,850			
			Loans & Advances Given :		
			As per Schedule "D" Attached		564,150
Total		**1,343,706**	Total		**1,343,706**

SCHEDULE " E ": - **NOTES ON ACCOUNT & SIGNIFICANT ACCOUNTING POLICY ATTACHED.**

For, RURAL EDU. & DEVELOPMENT SOOCITY
JASHPURNAGAR

PRESIDENT
Rural Education & Development Society
Jashpur (C.G.)

PLACE : RAIGARH (C.G.) (President / Secretary)
DATE : 15.09.2026

As per our Annexed Report of Even Date
FOR, **GOVINDA AGRAWAL & CO.**
Chartered Accountants
Firm Reg. No. 030651C

GOVINDA AGRAWAL & CO. CHARTERED ACCOUNTANT INDIA M.NO. 448185 Raigarh (C.G.)

(CA. GOVINDA AGRAWAL)
Proprietor
Membership No.448185
UDIN : 26448185HHOZZY1661

RURAL EDUCATION & DEVELOPMENT SOCIETY

AT/PO: DARBARI TOLI , DIST: JASHPURNAGAR (C.G.)

INCOME & EXPENDITURE ACCOUNT

FOR THE YEAR ENDED ON 31.03.2026

EXPENDITURE		AMOUNT	INCOME	AMOUNT
To **GRANT IN AID EXP. :**			By **GRANT IN AID INCOME :**	
As per Schedule "B" Attached		24,228,954	As per Schedule "A" Attached	25,517,444
To **PROGRAMME & ADMINISTRATIVE EXP. :**				
GIZ Training Exp.	643,050		By **Deficits (Excess of Expenditure over Income)**	101,106
Audit Fees	30,000			
Bank Charges	606			
Mobile & Internet Exp.	3,493			
Office Rent Exp.	27,000			
Misc. Office Exp.	31,883			
Printing & Stationary Exp.	16,420			
Travelling & Conveyance Exp.	10,000			
FPO Registration & Training Exp.	145,151			
Jiva Project Exp.	401,000			
Training Programme Exp.	26,260			
Depreciation A/c	54,733	1,389,596		
Total		**25,618,550**	Total	**25,618,550**

For, RURAL EDU. & DEVELOPMENT SOOCITY
JASHPURNAGAR

PRESIDENT
Rural Education & Development Society
Jashpur (C.G.)

(President / Secretary)

As per our Annexed Report of Even Date
FOR, GOVINDA AGRAWAL & CO.
Chartered Accountants
Firm Reg. No. 030651C

GOVINDA AGRAWAL & CO. CHARTERED ACCOUNTANT ★ ICAI INDIA M.NO. 448185 Raigarh (C.G.)

(CA. GOVINDA AGRAWAL)
Proprietor
Membership No . 448185
UDIN : 26448185HHOZZY1661

PLACE : RAIGARH (C.G.)
DATE : 15.09.2026

RURAL EDUCATION & DEVELOPMENT SOCIETY

AT/PO: DARBARI TOLI , DIST: JASHPURNAGAR (C.G.)

RECIEPTS & PAYMENTS ACCOUNT

FOR THE YEAR ENDED ON 31.03.2026

RECEIPTS		AMOUNT	PAYMENTS		AMOUNT
To **Opening Balance:**			By **Grants in AID Transfer to Projects:**		
Cash in Hand	-		As per Schedule "B" Attached		24,228,954
Balance with PNB, Jashpur	408,370	408,370			
			By **Programme & Administrative Payment. :**		
To **Grant in Aid Reciepts :**			GIZ Training Exp.	643,050	
As per Schedule "A" Attached		25,517,444	Audit Fees	30,000	
			Bank Charges	606	
			Mobile & Internet Exp.	3,493	
To **Loans & Advances Returned :**			Office Rent Exp.	27,000	
Premnagar Wadi Project		40,452	Misc. Office Exp.	31,883	
			Printing & Stationary Exp.	16,420	
			Travelling & Conveyance Exp.	10,000	
			FPO Registration & Training Exp.	145,151	
			Jiva Project Exp.	401,000	
			Training Programme Exp.	26,260	1,334,863
			By Income Tax TDS Deducted (26-27)		71,450
			By **Closing Balance**		
			Cash in Hand	-	
			Balance with PNB, Jashpur	330,999	330,999
Total		**25,966,266**	**Total**		**25,966,266**

For, RURAL EDU. & DEVELOPMENT SOOCITY

JASHPURNAGAR

PRESIDENT
Rural Education & Development Society
Jashpur (C.G.)

(President / Secretary)

PLACE : RAIGARH (C.G.)
DATE : 15.09.2026

As per our Annexed Report of Even Date

FOR, **GOVINDA AGRAWAL & CO.**
Chartered Accountants
Firm Reg. No. 030651C

(CA. GOVINDA AGRAWAL)
Proprietor
Membership No . 448185
UDIN : 26448185HHOZZY1661

RURAL EDUCATION & DEVELOPMENT SOCIETY

AT/PO: DARBARI TOLI , DIST: JASHPURNAGAR (C.G.)

SCHEDULE - ' A '

DETAILS OF GRANT IN AID RECEIVED ANNEXED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH, 2026

Sl. No.	PARTICULARS	AMOUNT (IN RS.)
1	NABARD Raipur (Wadi Pratappur)	1,859,303
2	NABARD Raipur (Wadi MGM Pratappur)	372,058
3	NABARD Raipur (Wadi Premnagar)	1,464,984
4	NABARD Raipur (Wadi MGM Premnagar)	722,200
5	NABARD Raipur (Wadi Jashpur and Manora)	1,782,432
6	NABARD Raipur (Wadi MGM Jashpur and Manora)	805,000
7	NABARD Raipur (Wadi Bagicha and Manora)	7,475,952
8	NABARD Raipur (Wadi MGM Bagicha and Manora)	506,430
9	NABARD Raipur (Watershed Devsara Jamhati)	4,473,745
10	NABARD Raipur (Watershed MGM Devsara Jamhati)	729,126
11	NABARD Raipur (Watershed Mainalaranga)	1,697,826
12	NABARD Raipur (Watershed MGM Mainalaranga)	611,948
13	NABARD Raipur (Jiva Project)	707,950
14	NABARD Raipur (FPO, Pratappur)	330,000
15	NABARD Raipur (FPO, Premnagar)	330,000
16	NABARD Raipur (FPO, Jashpur)	360,000
17	NABARD Raipur & others	573,990
18	GIZ GMBH, Delhi	714,500
	TOTAL	**25,517,444**

SCHEDULE - ' B '

DETAILS OF GRANT IN AID TRANSFER TO PROJECTS ANNEXED TO AND FORMING PART OF THE INCOME & EXPENDITURE ACCOUNT AS ON 31ST MARCH, 2026

Sl. No.	PARTICULARS	AMOUNT (IN RS.)
1	NABARD Raipur (Wadi Pratappur)	1,859,303
2	NABARD Raipur (Wadi MGM Pratappur)	372,058
3	NABARD Raipur (Wadi Premnagar)	1,464,984
4	NABARD Raipur (Wadi MGM Premnagar)	722,200
5	NABARD Raipur (Wadi Jashpur and Manora)	1,782,432
6	NABARD Raipur (Wadi MGM Jashpur and Manora)	805,000
7	NABARD Raipur (Wadi Bagicha and Manora)	7,475,952
8	NABARD Raipur (Wadi MGM Bagicha and Manora)	506,430
9	NABARD Raipur (Watershed Devsara Jamhati)	4,473,745
10	NABARD Raipur (Watershed MGM Devsara Jamhati)	729,126
11	NABARD Raipur (Watershed Mainalaranga)	1,697,826
12	NABARD Raipur (Watershed MGM Mainalaranga)	611,948
13	NABARD Raipur (Jiva Project)	707,950
14	NABARD Raipur (FPO, Pratappur)	330,000
15	NABARD Raipur (FPO, Premnagar)	330,000
16	NABARD Raipur (FPO, Jashpur)	360,000
	TOTAL	**24,228,954**

GOVINDA AGRAWAL & CO. CHARTERED ACCOUNTANT INDIA M.NO. 448185 Raigarh (C.G.)

PRESIDENT
Rural Education & Development Society
Jashpur (C.G.)

RURAL EDUCATION & DEVELOPMENT SOCIETY

AT/PO: DARBARI TOLI , DIST: JASHPURNAGAR (C.G.)

SCHEDULE - ' C '

DETAILS OF FIXED ASSETS ANNEXED TO AND FORMING PART OF THE BALANCE SHEET AS ON 31ST MARCH, 2026

Sl. No.	PARTICULARS	W.D.V. AS ON 01.04.2025	ADDITTIONS		TOTAL Amount (Rs.)	SOLD DURING THE YEAR	DEPRECIA-TION FOR THE YEAR	W.D.V. AS ON 31.03.2026
			Up to 180 Days	After 180 days				
1	Camera	35,748	-	-	35,748	-	5,362	30,386
2	Computer & Printer A/c	967	-	-	967	-	387	580
3	Furniture & Fixtures	420,032	-	-	420,032	-	42,003	378,029
4	Solar Panel	46,543	-	-	46,543	-	6,981	39,562
	TOTAL :-	**503,290**	**-**	**-**	**503,290**	**-**	**54,733**	**448,557**

SCHEDULE - ' D '

DETAILS OF LOAN & ADVANCES GIVEN ANNEXED TO AND FORMING PART OF THE BALANCE SHEETS AS ON 31ST MARCH, 2026

Sl. No.	PARTICULARS		AMOUNT (IN RS.)
	Deposite :		
1	TDS Receivable A.Y. 26-27	71,450	71,450
	Loan & Advances :		
1	Harit Kranti Samiti (FPO) Bagicha Jashpur	467,700	
2	Farsabahar FPO, Farsabahar	25,000	492,700
	TOTAL		**564,150**

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Jashpur (C.G.)

GOVINDA AGRAWAL & CO. CHARTERED ACCOUNTANT
INDIA
M.NO. 448185
Raigarh (C.G.)

RURAL EDUCATION & DEVELOPMENT SOCIETY

AT/PO: DARBARI TOLI , DIST: JASHPURNAGAR (C.G.)

SCHEDULE " E"

SIGNIFICANT ACCOUNTING POLICIES AND NOTES THEREON FORMING PART OF FINANCIAL STATEMENTS AS ON 31.03.2026.

1. Cash system of Accounting has been followed by the samiti for the year under view.

2. Accounting policy not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

3. Depreciation has been provided on Fixed Assets as per the rates prescribed in Income Tax Act, 1961 . They are stated in the Balance Sheet at WDV.

4. Cash in hand & work executed by Samiti has not been physically verified by us. Cash Balance as on 31.03.2026 has been taken as certified by the management.

5. Bank balances, loans & advances given/ accepted , if any , are subject to confirmation.

6. Fund received from the NABARD Raipur for WADI Projects, WATERSHED Projects and other projects has been transferred to separate account for which separate set of books of accounts have been maintained by the respective Project Incharge. In the books of the Samiti, whatever fund transferred to such projects by the Samiti is treated as expenditure made by the Samiti. However certificate for utilization of fund and balances in hand project wise is subject to audit before the respective auditors.

SIGNATURES TO SCHEDULE 'A' TO 'E'

For, RURAL EDU. & DEVELOPMENT SOOCITY
JASHPURNAGAR

PRESIDENT
Rural Education & Development Society
Jashpur (C.G.)

PLACE : RAIGARH (C.G.) (President / Secretary)
DATE : 15.09.2026

FOR, **GOVINDA AGRAWAL & CO.**
Chartered Accountants
Firm Reg. No. 030651C

GOVINDA AGRAWAL & CO. CHARTERED ACCOUNTANT INDIA M.NO. 448185 Raigarh (C.G.)

(GOVINDA AGRAWAL)
Proprietor
Membership No . 448185
UDIN : 26448185HHOZZY1661