



Independent Auditor's Report

To
The Trustees of
SAMVAD
Urmila Enclave, Flat No. 301A, Peace Road
PO.: Lalpur, Ranchi, Jharkhand- 834001

Report on the Financial Statements

Opinion

1. We have audited the accompanying financial statements of SAMVAD [PAN: AADTS7279Q], which comprise the Balance Sheet as at 31 March 2023, 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 thereunder, 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 2023, 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 2023:

- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in Delhi 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 thereunder.
- b. Receipts and disbursements are properly and correctly shown in the accounts;
- c. The cash balance, vouchers, bank book etc. are in custody of Executive Director 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 Head-Finance 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
Firm Registration No.: 322952E

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

Place: New Delhi
Date: 25.09.2023
UDIN: 23057426BGTJTP3623



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

CONSOLIDATED PROJECTS

AMOUNT IN INR

BALANCE SHEET AS AT 31st MARCH 2023

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	6,99,384.84	3,85,217.30
b. Asset Fund	[02]	18,13,779.06	14,17,112.06
c. Project Fund	[03]	34,29,535.09	78,57,600.12
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	59,42,698.98	96,59,929.47
APPLICATION OF FUND			
I.FIXED ASSETS			
Opening Balance	[04]	33,66,629.05	32,12,782.05
Add: Addition during the year		7,34,673.00	1,53,847.00
Less: Accumulated Depreciation		22,87,523.00	19,49,517.00
Net Block		<u>18,13,779.05</u>	<u>14,17,112.05</u>
II. INVESTMENT			
		-	-
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Cash & Bank Balance	[05]	41,15,026.93	84,73,555.42
b. Loans and Advances	[06]	2,30,580.00	64,880.00
	A	<u>43,45,606.93</u>	<u>85,38,435.42</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[07]	2,16,687.00	2,95,618.00
	B	<u>2,16,687.00</u>	<u>2,95,618.00</u>
NET CURRENT ASSETS	[A - B]	<u>41,28,919.93</u>	<u>82,42,817.42</u>
TOTAL	[I+II+III]	59,42,698.98	96,59,929.47

Significant Accounting Policies and Notes to Accounts

[21]

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

For & on behalf :

S. SAHOO & CO.

Chartered Accountants

Firm No. 322952E

For:

SAMVAD



CA. (Dr.) Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place: New Delhi

Date:

Ghanshyam
Secretary

Shekhar
Treasurer



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

CONSOLIDATED PROJECTS

AMOUNT IN INR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
I. INCOME			
Grant In Aid	[08]	3,23,90,360.88	3,06,14,534.00
Donation		3,55,813.00	17,100.00
Bank Interest	[09]	2,52,078.00	2,73,926.00
Interest on IT Refund		-	389.00
TOTAL		3,29,98,251.88	3,09,05,949.00
II. EXPENDITURE			
FCRA PROJECTS			
BFTW Project Expenses	[10]	1,61,27,684.44	1,52,11,824.43
Christian Aid Expenses	[11]	6,08,700.68	2,96,756.00
OAK Foundation Project Expenses	[12]	99,92,651.55	60,96,585.65
Ford Foundation Project's Expenses	[13]	-	36,92,032.48
IM Sweden Project's Expenses	[14]	47,43,356.44	28,31,081.38
LOCAL PROJECTS			
PHIA/Strengthening Local Self Governance	[15]	8,01,788.00	25,35,443.00
PHIA/Addressing Immediate Vul. of most Vulnerable	[16]	-	23,40,256.00
Change Alliance	[17]	-	5,43,037.76
Asar Social Impact Advisors Private Limited	[18]	17,28,161.00	61,119.00
Azim Premji Philanthropic Initiative	[19]	29,60,630.00	-
General Expense	[20]	1,49,177.26	60,795.46
Depreciation	[04]	3,38,006.00	3,06,509.00
Less: Depreciation Transferred to Asset Fund		3,38,006.00	3,06,509.00
TOTAL		3,71,12,149.37	3,36,68,931.16
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(41,13,897.49)	(27,62,982.16)
IV. TRANSFERRED TO GENERAL FUND		3,20,994.74	93,522.30
TRANSFERRED TO PROJECT FUND		(44,34,892.23)	(28,56,504.46)

Significant Accounting Policies and Notes to Accounts [21]

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

For & on behalf :
S. SAHOO & CO.
 Chartered Accountants
 Firm No. 322952E

For:
SAMVAD



CA. (Dr.) Subhajit Sahoo, FCA, LLB
 Partner
 M No. 057426
 Place: New Delhi
 Date:

Ghanshyam
 Secretary

Shekhar
 Treasurer



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

CONSOLIDATED PROJECTS

AMOUNT IN INR

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
RECEIPTS			
Opening Balance :			
Cash in Hand		25,183.00	22,117.00
Cash in Bank		84,48,372.42	1,12,37,138.58
Fixed Deposit		-	-
Grant Received	[08]	3,23,90,360.88	3,06,14,534.00
Donation		3,55,813.00	17,100.00
Bank Interest	[09]	2,52,078.00	2,73,926.00
Interest on IT Refund		-	389.00
Loans and Advances Received		86,816.00	55,022.00
TOTAL Rs.		4,15,58,623.30	4,22,20,226.58
PAYMENT			
FCRA PROJECTS			
BFTW Project Expenses	[10]	1,61,36,184.44	1,52,03,324.43
Christian Aid Expenses	[11]	6,08,700.68	2,96,756.00
OAK Foundation Project Expenses	[13]	99,97,298.55	60,90,225.65
Ford Foundation Project's Expenses	[14]	-	36,90,632.48
IM Sweden Project's Expenses	[15]	47,43,356.44	28,31,081.38
LOCAL PROJECTS			
PHIA/Strengthening Local Self Governance	[16]	8,01,788.00	25,35,443.00
PHIA/ Addressing Immediate Vul. of most Vulnerable familie.	[17]	-	23,40,256.00
Change Alliance	[18]	-	5,43,037.76
Asar Social Impact Advisors Private Limited	[19]	17,28,161.00	61,119.00
Azim Premji Philanthropic Initiative	[19]	29,60,630.00	-
General Expenses	[20]	1,49,177.26	60,795.46
TDS Receivable		1,65,700.00	54,500.00
Loans & Advances Paid		1,52,600.00	39,500.00
Closing Balance			
Cash in Hand	[05]	13,074.00	25,183.00
Cash in Bank	[05]	41,01,952.93	84,48,372.42
TOTAL Rs.		4,15,58,623.30	4,22,20,226.58
Significant Accounting Policies and Notes to Accounts	[21]	-	-

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


For & on behalf :
S. SAHOO & CO.
Chartered Accountants
Firm No. 322952E



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

Place: New Delhi
Date:

For:
SAMVAD


Ghanshyam
Secretary


Shekhar
Treasurer



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedules forming part of Financial Statement

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
<u>SCHEDULE [01] : GENERAL FUND</u>		
Opening Balance	3,85,217.30	2,89,306.26
Less: Transfer to OAK Foundation	-	11.26
Add: Transfer from BFTW Project	-	2,400.00
Less: Transfer to Project Fund	6,827.20	-
Add: Transfer from Income & Expenditure Account	3,20,994.74	93,522.30
TOTAL	6,99,384.84	3,85,217.30

<u>SCHEDULE [02] : ASSET FUND</u>		
Opening Balance	14,17,112.06	15,69,774.06
Add: Addition during the Year	7,34,673.00	1,53,847.00
Less: Depreciation during the Year	3,38,006.00	3,06,509.00
TOTAL	18,13,779.06	14,17,112.06

<u>SCHEDULE [03] : PROJECT FUND BALANCE</u>		
<u>BFTW</u>		
Opening Project Fund Balance	57,40,438.28	35,48,848.71
Add: Grant received During the year	1,11,12,867.00	1,72,92,134.00
Add: Bank Interest	73,474.00	1,13,680.00
Less: Transferred to General Fund	-	2,400.00
Less: Spent during the year	1,61,27,684.44	1,52,11,824.43
SUB TOTAL	7,99,094.84	57,40,438.28

<u>Christian Aid</u>		
Opening Project Fund Balance	6,78,374.42	9,50,022.42
Add: Bank Interest	8,443.00	25,108.00
Less: Spent during the year	6,08,700.68	2,96,756.00
SUB TOTAL	78,116.74	6,78,374.42

<u>OAK Foundation</u>		
Opening Project Fund Balance	-	60,96,574.39
Add: Grant received During the year	1,00,80,848.00	-
Add: Transfer from General Fund	-	11.26
Less: Spent during the year	99,92,651.55	60,96,585.65
SUB TOTAL	88,196.45	-

<u>IM, Sweden</u>		
Opening Project Fund Balance	5,09,163.62	-
Add: Grant received During the year	43,10,479.88	33,32,658.00
Add: Bank Interest	17,140.00	7,587.00
Less: Spent during the year	47,43,356.44	28,31,081.38



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedules forming part of Financial Statement

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
SUB TOTAL	93,427.06	5,09,163.62
Partnering Hope into Action Foundation		
Opening Project Fund Balance	5,05,742.80	1,21,047.80
Grant received During the year	2,81,166.00	52,40,629.00
Add: Bank Interest	8,052.00	19,765.00
Add: Transfer to General Fund	6,827.20	-
Less: Spent during the year	8,01,788.00	48,75,699.00
SUB TOTAL	-	5,05,742.80
Asar Social Impact Advisors Private Limited		
Opening Project Fund Balance	4,23,881.00	-
Add: Grant received During the year	16,57,000.00	4,85,000.00
Less: Spent during the year	17,28,161.00	61,119.00
SUB TOTAL	3,52,720.00	4,23,881.00
Azim Premji Philanthropic Initiative		
Opening Project Fund Balance	-	-
Grant received During the year	49,48,000.00	-
Add: Bank Interest	30,610.00	-
Less: Spent during the year	29,60,630.00	-
SUB-TOTAL	20,17,980.00	-
TOTAL	34,29,535.09	78,57,600.12

SCHEDULE [05] : CLOSING CASH & BANK BALANCE

Cash in Hand	13,074.00	25,183.00
Cash at Bank		
State Bank of India, New Delhi A/C No-40053944132	6,047.00	6,696.00
Indian Bank , Circular Road, Ranchi A/C No-20238986752	8,19,349.43	65,17,313.74
State Bank of India A/C No-32055189799	8,86,726.56	9,50,690.48
Punjab National Bank A/C- 21661132000755	10,000.00	10,000.00
State Bank of India A/C- 37293201108	53,543.14	38,826.50
Indian Bank A/C- 20238996646	2,34,701.00	4,12,252.90
HDFC Bank A/C-50100221850713	20,91,585.80	5,12,592.80
TOTAL	41,15,026.93	84,73,555.42

SCHEDULE [06] : LOAN AND ADVANCES

Receivable from PHIA for Travel and Others		-
TDS Receivable	2,30,580.00	64,880.00



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedules forming part of Financial Statement

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
TOTAL	2,30,580.00	64,880.00

SCHEDULE [07] : CURRENT LIABILITIES

Expenses Payable	81,765.00	2,31,352.00
PF Payable	54,921.00	-
TDS Payable	2,384.00	-
Payable to PHIA	64,266.00	64,266.00
ASAR Payable	13,351.00	-
TOTAL	2,16,687.00	2,95,618.00

SCHEDULE [08] : GRANT RECEIVED

BFTW	1,11,12,867.00	1,72,92,134.00
OAK Foundation	1,00,80,848.00	-
IM, Sweden	43,10,479.88	33,32,658.00
Ford Foundation	-	36,92,033.00
Asar Social Impact Private Limited	2,81,166.00	52,40,629.00
Change Alliance, New Delhi	-	5,72,080.00
Asar Social Impact Private Limited	16,57,000.00	4,85,000.00
Azim Premji Philanthropic Initiative	49,48,000.00	-
TOTAL	3,23,90,360.88	3,06,14,534.00

SCHEDULE [09] : BANK INTEREST

BFTW	73,474.00	1,13,680.00
Christian Aid	8,443.00	25,108.00
IM, Sweden	17,140.00	7,587.00
General Fund- FCRA	1,03,444.00	1,05,858.00
Partnering Hope into Action Foundation, New Delhi	8,052.00	19,765.00
Azim Premji Philanthropic Initiative	30,610.00	-
General Fund- Local	10,915.00	1,928.00
TOTAL	2,52,078.00	2,73,926.00

SCHEDULE [10] : BFTW PROJECT EXPENSES

Project.No.N-IND-2019-0200

Programme Expenses

Covid Relief Activities	-	36,78,925.00
Support for Sustainable Agriculture	3,43,406.00	2,37,263.00
Travel cost	2,92,922.00	3,83,600.00
Regional and state-level advocacy by Gram Sabha Federations	6,84,637.00	31,993.00
Govt. flagship programs related to livelihood access	6,46,078.00	65,029.00
Monitoring, planning, capacity building and communication	3,75,480.00	4,21,620.00

Program Staff Cost



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedules forming part of Financial Statement

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
Remuneration to Field Supervisors	8,71,638.00	16,64,028.00
Remuneration to Program Assistant	1,67,268.00	3,19,332.00
Remuneration to Program Coordinator	2,02,482.00	3,75,670.00
Staff Welfare	1,77,990.00	3,29,064.00
Volunteers	17,81,582.00	34,37,876.00
<u>Administration cost</u>		
Audit Fees	1,00,000.00	1,50,000.00
Office Running and Maintenance	2,67,408.00	5,19,668.00
Media, Stationary and Communication	52,031.22	1,11,059.27
Salary to Accountants	3,04,920.00	5,82,120.00
Salary to Computer Operators	1,78,596.00	3,40,956.00
Salary to Documentation officers	2,28,690.00	4,36,590.00
Salary to Librarian	-	-
Salary to Office Assistant	1,91,664.00	3,65,904.00
Salary to Office Coordinator	2,13,444.00	4,07,484.00
Salary to Project Director	3,08,550.00	5,89,050.00
Staff Welfare	1,28,805.00	2,39,125.00
Evaluation Cost	1,93,519.16	3,97,454.00
Reserve Fund	-	1,28,014.16
<u>Project No. N-IND-2022-0214</u>		
<u>Project activities</u>		
Functional Secretaries in 250 village assemblies	7,83,447.00	-
State/ regional village assembly federations	75,563.00	-
Sustainable livelihoods (4000 farmers)	2,02,167.00	-
Maintaining cultural practices	66,467.00	-
Staff capacity building, PME	2,83,282.00	-
Project Travel	2,90,986.00	-
<u>Personnel</u>		
Adivasi Education Facilitator	1,20,000.00	-
Chief Community Mobilisor	2,22,732.00	-
Community Data Collector	1,96,464.00	-
Community Mobilisor	19,95,381.00	-
Community Trainer	2,34,792.00	-
Programme Facilitator	1,83,996.00	-
Regional Community Mobilisor	9,58,824.00	-
Programme Personnel Staff Welfare	5,36,116.00	-
<u>Administration</u>		
Salary to Accountants	3,35,412.00	-
Salary to Documentation Coordinator	2,51,562.00	-
Salary to Project Director	3,39,408.00	-
Salary to Office Assistant	2,10,834.00	-



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedules forming part of Financial Statement

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
Admin Personnel Staff Welfare	83,111.00	-
Audit and Other Service Cost	35,310.00	-
Office Running and Maintenance	2,95,770.84	-
Stationary, Communication and Media	99,883.22	-
<u>Procurement</u>		
Computer & Accessories	1,25,200.00	-
Laptops	1,18,300.00	-
Printers	56,800.00	-
Display Screens	46,000.00	-
Furniture	23,984.00	-
Camera	59,000.00	-
Motorbikes	1,85,782.00	-
TOTAL	1,61,27,684.44	1,52,11,824.43

SCHEDULE [11]: CHRISTIAN AID EXPENSES

Programme Expenses

Strengthening the process of Eastern India Dialogue	92,218.00	97,536.00
One Day Half Yearly State Level	53,166.00	39,800.00
One Day Half Yearly 4 reg GSF	92,932.00	1,38,920.00
2 Days Annual State Level G.S.F. Convention	3,70,354.00	-
Stationary & Postage	30.68	-

Support for sustainable agriculture:

Covid -19, Land levelling	-	20,500.00
---------------------------	---	-----------

TOTAL

6,08,700.68

2,96,756.00

SCHEDULE [12]: OAK Foundation Project Expenses

Programme Expenses

Consultant and other contracted services	-	1,30,408.00
Staff Salaries and related charges	51,93,088.00	33,04,903.00
Travel and conference	3,49,383.00	2,62,090.00
Indirect Overhead	5,94,209.55	3,34,635.65
Other Direct Cost	38,55,971.00	20,64,549.00

TOTAL

99,92,651.55

60,96,585.65

SCHEDULE [13]: Ford Foundation Expenses

Project Supplies	-	33,45,664.44
Administrative Expenses	-	3,46,368.04

TOTAL

-

36,92,032.48



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedules forming part of Financial Statement

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
<u>SCHEDULE [14]: IM Sweden Project Expenses</u>		
Capacity Building	1,03,362.00	44,989.00
Direct Project Cost	15,56,547.00	5,45,039.00
Direct Project Travel Cost	1,39,266.00	1,26,513.00
Project Evaluation Assessment Baseline Study Cost	-	80,216.00
Project Staff Cost	22,64,029.00	14,66,084.00
Project Support Cost	6,32,300.44	4,14,393.38
Non Recurring Expenses	-	1,53,847.00
IT Security	47,852.00	-
TOTAL	47,43,356.44	28,31,081.38
<u>SCHEDULE [15]: PHIA/Strengthening Local Self Governance</u>		
<u>Salary and Benefits:</u>		
Accountant	1,08,840.00	3,20,474.00
Chief Functionary (Part time -5days a month)	40,000.00	1,65,582.00
Staff Health & Accidental Insurance	-	66,519.00
Assistant Project Coordinator	1,08,837.00	1,60,627.00
Panchayat Facilitator	4,24,246.00	13,22,600.00
<u>Office Administrative Expenses:</u>		
Project Office Rent	28,000.00	84,000.00
Printing & Stationary	2,495.00	17,146.00
Communication	8,792.00	25,108.00
Consumables and maintenance (including support staff)	22,780.00	38,508.00
<u>Travel and Related Expenses:</u>		
Travel of Chief Functionary	12,914.00	33,876.00
Travel of Assistant Project Coordinator	7,739.00	11,469.00
Travel of Panchayat Facilitator	24,320.00	78,698.00
Development & Printing of IEC Materials	-	28,857.00
Facilitate Pre-Election voter Awareness campaign	-	22,910.00
Monthly Block Level Review & Planning Meeting	12,675.00	28,555.00
Monthly Interface Meeting with Block Level service	150.00	1,310.00
Orientation of Selected Health Committee Members	-	22,600.00
Support Village Health committee Members with Hygiene	-	1,01,984.00
Formation of Gram Sabha Parishad	-	480.00
Interface Meeting at Block level	-	720.00
Organise Monthly Review & Planning Meeting	-	3,420.00
TOTAL	8,01,788.00	25,35,443.00

SCHEDULE [16]: PHIA/Addressing Immediate Vulnerabilities of most Vulnerable families



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedules forming part of Financial Statement

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
Facilitate Reaching of Food Essentials	-	23,40,256.00
TOTAL	-	23,40,256.00

SCHEDULE [17]: Change Alliance

Block Coordinator	-	3,52,000.00
District Coordinator	-	88,000.00
Part time Accountant	-	20,000.00
Project Lead	-	40,000.00
Computer Designing & Printing Charge	-	43,000.00
Programme Overhead	-	37.76
TOTAL	-	5,43,037.76

SCHEDULE [18]: Asar Social Impact Advisors Private Limited

Strengthening Mothers' initiative for combating Air Pollution in Bokaro and Dhanbad Districts of Jharkhand

Honorarium	1,80,000.00	18,000.00
Travel cost	10,400.00	5,222.00
Jointly meeting of Warrior Moms- Bokaro, Lohardaga	22,455.00	-
Children day celebration	9,609.00	-
Review and planning meeting	8,120.00	-
Training on Air Quality monitor	19,214.00	-
Community meeting	7,260.00	-
Mapping of Health Facility	70,024.00	-
16 Days activism programme	6,720.00	-
3 Days staff orientation cum strategic planning workshop	38,305.00	-
Awareness programme on Environment	12,465.00	-
Develop & Disemination of IEC materials	8,732.00	-
Incentive of 10 Warrior Moms	7,63,000.00	-
Overhead cost	46,092.00	-
USAID		
Honorarium	3,85,000.00	35,000.00
Overhead cost	30,089.00	2,897.00
Travel	32,816.00	-
Develop & Disemination of IEC materials	40,060.00	-
<u>Development Solutions Programme Expenses:</u>		
Study Expenses	37,800.00	-
TOTAL	17,28,161.00	61,119.00

SCHEDULE [19]: Azim Premji Philanthropic Initiative

Programme Activity

Refresher Training of Programme Implementer Panchayat Local Democracy & Governance	13,870.00
---	-----------



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedules forming part of Financial Statement

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement

	F.Y. 2022-23	F.Y. 2021-22
Training of Programme Implementer Panchayat on Public Health	15,414.00	-
Refresher Training of Traditional Leaders on Constitutional Provisions	2,39,079.00	-
Panchayat Level Training of Potential Youth Leaders on Civic Literacy	58,001.00	-
Review Meeting at Block Level	16,780.00	-
External Resource Person Consultancy Fee	13,000.00	-
<u>Salary, Honorarium & Staff Benefits</u>		
Chief Functionary (Part time)	1,60,000.00	-
Accountant	2,57,120.00	-
Block Lead	4,23,616.00	-
Programme Implementer Block	2,57,112.00	-
Programme Implementer Panchayat	10,55,952.00	-
<u>Travel & Related Expenses</u>		
Travel of Chief Functionary	48,145.00	-
Travel of Block Lead	70,704.00	-
Travel of Accountant	5,100.00	-
Travel of Programme Implementer Block	14,384.00	-
Travel of Programme Implementer Panchayat	87,556.00	-
<u>Adminstration Cost</u>		
Block Office Rent	60,200.00	-
Printing & Stationary, Communication, Consumable etc.	44,900.00	-
<u>Non-Recurring Cost</u>		
Laptop	50,650.00	-
Pico-Projector	19,990.00	-
Invertor with Battery	24,100.00	-
Furniture & Almira	24,957.00	-
TOTAL	29,60,630.00	-

SCHEDULE [20]: General Expenses

Organizing 25 Cluster Level Cap. Workshop	22,453.00	-
Organizing 25 Cluster Level Women WMP. Workshop	78,477.00	-
Learning Material	6,048.00	-
Develop five year stategic plan	15,000.00	-
Miscellaneous Expenses	4,792.00	696.00
Office Expenses	6,038.00	1,750.00
Consultancy	10,000.00	35,405.00
Project writing charge	-	17,705.00
Staff welfare	5,862.00	3,890.00
Bank Charges	384.26	299.46



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedules forming part of Financial Statement

CONSOLIDATED PROJECTS

AMOUNT IN INR

Schedules forming part of Financial Statement		
	F.Y. 2022-23	F.Y. 2021-22
Books and Periodicals	-	1,050.00
Stationary & Postage	123.00	-
TOTAL	1,49,177.26	60,795.46



SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001

Schedule: 04 FIXED ASSETS (CONSOLIDATED PROJECTS)

AMOUNT IN INR

DESCRIPTION	GROSS BLOCK		DELETION	As at 31.03.2023	DEPRECIATION		WRITTEN DOWN		RATE OF DEPRN	
	As At 01.04.2022	ADDITIONS <180			As at 31.03.2023	UPTO 31.03.2022	FOR THE YEAR	UPTO 31.03.2023		VALUE AS AT 31.03.2023
FOREIGN PROJECTS										
OAK FOUNDATION										
Furniture & Fixtures	35,030.00	-	-	35,030.00	10,771.00	2,426.00	13,197.00	21,833.00	24,259.00	10%
Motor Cycle	2,90,634.00	-	-	2,90,634.00	1,25,535.00	24,765.00	1,50,300.00	1,40,334.00	1,65,099.00	15%
Computer and Accessories	49,199.00	-	-	49,199.00	40,698.00	3,400.00	44,098.00	5,101.00	8,501.00	40%
Laptop	1,00,000.00	-	-	1,00,000.00	82,720.00	6,912.00	89,632.00	10,368.00	17,280.00	40%
Digital camera	14,700.00	-	-	14,700.00	6,350.00	1,253.00	7,603.00	7,097.00	8,350.00	15%
LCD Projector	40,000.00	-	-	40,000.00	17,278.00	3,408.00	20,686.00	19,314.00	22,722.00	15%
Inverter	22,950.00	-	-	22,950.00	9,913.00	1,956.00	11,869.00	11,081.00	13,037.00	15%
BFTW										
Furniture & Fixtures	89,596.00	-	23,984.00	-	44,340.00	5,725.00	50,065.00	63,515.00	45,256.00	10%
Motor Cycle	1,51,500.00	-	1,85,782.00	-	3,37,282.00	18,322.00	1,40,568.00	1,96,714.00	29,254.00	15%
Car	11,61,503.00	-	-	11,61,503.00	3,85,257.00	1,16,437.00	5,01,694.00	6,59,809.00	7,76,246.00	15%
Computer, Laptop, Printer and Accessories	3,61,365.00	-	3,00,300.00	-	6,61,665.00	3,40,049.00	4,08,635.00	2,53,030.00	21,316.00	40%
LCD Projector & Display Screen	52,000.00	-	46,000.00	-	98,000.00	41,960.00	4,956.00	51,084.00	10,040.00	15%
Digital camera	11,600.00	-	59,000.00	-	70,600.00	9,360.00	14,121.00	56,479.00	2,240.00	15%
IED PROJECT										
Furniture & Fixtures	41,200.00	-	-	41,200.00	29,445.00	1,176.00	30,621.00	10,579.00	11,755.00	10%
Motor Cycle	1,49,000.00	-	-	1,49,000.00	1,34,269.00	2,210.00	1,36,479.00	12,521.00	14,731.00	15%
Computer and Accessories	1,32,228.00	-	-	1,32,228.00	1,32,164.00	26.00	1,32,190.00	38.00	64.00	40%
CHRISTIAN AID										
Laptop	28,890.00	-	-	28,890.00	28,874.00	6.00	28,880.00	10.00	16.00	40%
Digital camera	5,990.00	-	-	5,990.00	5,250.00	111.00	5,361.00	629.00	740.00	15%
IM SWEDEN PROJECT										
Furniture & Fixtures	7,400.00	-	-	7,400.00	740.00	666.00	1,406.00	5,994.00	6,660.00	10%
Camera	25,000.00	-	-	25,000.00	1,875.00	3,469.00	5,344.00	19,656.00	23,125.00	15%
Laptop & Printer	1,21,447.00	-	-	1,21,447.00	48,579.00	29,147.00	77,726.00	43,721.00	72,868.00	40%
ACTION AID ASSOCIATION										
Laptop	44,850.00	-	-	44,850.00	40,200.00	1,860.00	42,060.00	2,790.00	4,650.00	40%
Motor Cycle	73,800.00	-	-	73,800.00	28,478.00	6,798.00	35,276.00	38,524.00	45,322.00	15%
Digital camera	14,797.05	-	-	14,797.05	7,652.00	1,072.00	8,724.00	6,073.05	7,145.05	15%
Total (A)	30,24,679.05	-	6,15,066.00	36,39,745.05	16,94,003.00	3,09,448.00	20,03,451.00	16,36,294.05	13,30,676.05	
LOCAL PROJECTS										
PHIA Foundation										
Furniture & Fixtures	39,939.00	-	-	39,939.00	15,045.00	2,489.00	17,534.00	22,405.00	24,894.00	10%
Battery	15,200.00	-	-	15,200.00	7,861.00	1,101.00	8,962.00	6,238.00	7,339.00	15%
Laptop	1,02,000.00	-	-	1,02,000.00	90,090.00	4,764.00	94,854.00	7,146.00	11,910.00	40%
Digital camera	14,800.00	-	-	14,800.00	7,654.00	1,072.00	8,726.00	6,074.00	7,146.00	15%
Printer	10,000.00	-	-	10,000.00	7,052.00	442.00	7,494.00	2,506.00	2,948.00	15%
APPI Project										
Furniture & Fixtures	-	-	24,957.00	-	24,957.00	1,248.00	1,248.00	23,709.00	-	10%
Laptop and Accessories	-	-	50,560.00	-	50,560.00	10,112.00	10,112.00	40,448.00	-	40%
Inverter with Battery	-	-	24,100.00	-	24,100.00	1,808.00	1,808.00	22,292.00	-	15%
Pico Projector	-	-	19,990.00	-	19,990.00	1,499.50	1,499.50	18,491.00	-	15%
General Fund										
Furniture & Fixtures	40,386.00	-	-	40,386.00	21,226.00	1,916.00	23,142.00	17,244.00	19,160.00	10%
Office Equipments	27,175.00	-	-	27,175.00	19,374.00	1,170.00	20,544.00	6,631.00	7,801.00	15%
Computer and Accessories	79,950.00	-	-	79,950.00	79,348.00	241.00	79,589.00	361.00	602.00	40%
Inverter	4,500.00	-	-	4,500.00	3,414.00	163.00	3,577.00	923.00	1,086.00	15%
Battery	8,000.00	-	-	8,000.00	4,450.00	533.00	4,983.00	3,017.00	3,550.00	15%
Total (B)	3,41,950.00	-	1,19,607.00	4,61,557.00	2,55,514.00	28,558.00	2,84,072.00	1,77,485.00	86,436.00	
GRAND TOTAL (A+B)	33,66,629.05	-	7,34,673.00	41,01,302.05	19,49,517.00	3,38,006.00	22,87,523.00	18,13,779.05	14,17,112.05	



Schedule-21

SAMVAD

AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI,
JHARKHAND-834001

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023.

A. SIGNIFICANT NOTES ON ACTIVITIES

SAMVAD is a group of people who rely more on collective efforts. It is committed to promote sustainable community-based resource management and is involved in participatory action and research for Self-Rule and Self-reliant society. 'SAMVAD' provides collective platform to the Identity, Art and Culture. It is an initiative for collectivity, gender equality, community rights on Natural Resources and establishment of a people's democracy through collective action.

Vision: SAMVAD envisions a society where relations between human beings and nature is balanced for preservation of the indigenous social values and creation of sustainable livelihood for people towards establishment of a society on a communitarian lifestyle, labour-oriented and egalitarianism which accepts the diversity and differences among human beings. This is the society of Indigenocracy.

Mission: SAMVAD strives for self-reliant and self-respectful society based on equality, gender-equity, labour-oriented universe and self-governance by strengthening the communitarian lifestyle of the indigenous and downtrodden people. Efforts are on to empower Gram Sabhas and traditional governance systems in the villages of Adivasis, Dalits, Minorities and the poor as a whole. It ensures equal representation and participation of women and men in community level decision-making and development processes.



B. SIGNIFICANT ACCOUNTING POLICIES

1. **Basis of Accounting:** The Accounting Standards issued by the Institute of Chartered Accountants of India are applicable to non-profit entities, only if any part of the activities of the entity is considered to be commercial, industrial or business in nature.

The Society is not carrying on any activity in nature of commercial, industrial or business therefore the Accounting Standards are not mandatory and have been followed to the extent practicable or relevant.

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) In case of Assets created out of own fund is shown under the head Fixed Assets.
- c) Fixed Assets are shown at cost less accumulated depreciation in the Balance Sheet.
- d) 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%
Vehicle	15%



As the total value of the Assets acquired out of the Grant fund is charged to revenue during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Revenue Recognition:** Grants and Donations were recognized on the basis of receipts in accordance to the guidelines on "Not for Profit Organization" issued by The Institute of Chartered Accountants of India.
5. **Project Fund:** The Project Fund was recognized on the basis of unspent balance of Grant Recognized as income over the grant utilized during the period. Grant Income of the year, to the extent unutilized has transferred to Project Fund vide schedule -No.-03 of the Balance Sheet.
6. **Bank Interest:** Interest earned on saving bank account as well as on the amount held under Fixed Deposit is reflected under the Income & Expenditure Account after allocating such interest derived on unutilized donor funds. The interest is accounted under the Receipts & Payment Account as the total interest received during the period from 01.04.2022 to 31.03.2023 in the savings bank account and fixed deposits.
7. **Expenditure:** Expenses are recorded on accrual basis.
8. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

B. NOTES TO ACCOUNTS

1. Income & 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. Previous year figures to the extent possible has been regrouped and rearranged wherever required.



4. **Pending Legal Case/Contingent Liabilities:** It was informed to us by the management that there are no legal cases pending or initiated during the year either by any individual or organization against SAMVAD.

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

- a) Indian Trust Act, 1882 in the state of Jharkhand Vide Registration No IV-278 dated 21.03.2001.
- b) The Provisions of Section 12A and 80G of the Income Tax Act,1961 vide registration No. AADTS7279QE20038 and AADTS7279Q23PT01 respectively Valid upto AY 2026-27. The organization has submitted the Income Tax Return for the year 2021-22 before the due date.
- c) Foreign Contribution Regulation Act, 2010 vide registration no. - 337800125 with the Ministry of Home Affairs to receive foreign contribution Valid upto 31.03.2027. The organization has submitted the information through FC-4 Return for the year 2021-22 before the due date.
- d) PAN of the Organization is **AADTS7279Q**.
- e) TAN of the organization is **RCHS03187C** All the TDS returns were duly filed within the due dates.

For & On behalf of

S. SAHOO & CO

Chartered Accountants

FR No: 322952E



CA. Subhajit Sahoo, FCA, LLB

Partner

M No: 057426

Place: New Delhi

Date:

For & On behalf of

SAMVAD

Ghanshyam

Secretary

Shekhar

Treasurer

