



S. Sahoo & Co.

Chartered Accountants

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 [FCRA REG NO: 337800125], which comprise the Balance Sheet as at 31 March 2022, 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 2022, 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 2022:
- a. Trust has maintained its books of accounts in electronic mode. The books of accounts are updated and maintained by the finance department of the Trust on regular basis. The books of accounts are maintained in Jharkhand location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made 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
FR NO.: 322952E



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 22057426ASWJWA1824

Place: New Delhi
Date: 13.09.2022

SAMVAD

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

FOREIGN PROJECTS**BALANCE SHEET AS AT 31st MARCH 2022**

	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
SOURCES OF FUND			
I.FUND BALANCES:			
a. General Fund	[01]	540,183.90	431,936.64
b. Asset Fund	[02]	1,330,676.05	1,464,830.05
c. Project Fund	[03]	6,927,976.32	10,595,445.52
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	8,798,836.26	12,492,212.20
APPLICATION OF FUND			
I.FIXED ASSETS			
Opening Balance	[04]	2,870,832.05	2,870,832.05
Add: Addition during the year		153,847.00	-
Less:Accumulated Depreciation		1,694,003.00	1,406,002.00
Net Block		<u>1,330,676.05</u>	<u>1,464,830.05</u>
II. INVESTMENT			
		-	-
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Cash & Bank Balance	[05]	7,497,865.22	11,035,547.16
b. Loans and Advances	[06]	2,537.00	7,817.00
	A	<u>7,500,402.22</u>	<u>11,043,364.16</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[07]	32,242.00	15,982.00
	B	<u>32,242.00</u>	<u>15,982.00</u>
NET CURRENT ASSETS	[A - B]	<u>7,468,160.21</u>	<u>11,027,382.16</u>
TOTAL	[I+II+III]	8,798,836.26	12,492,212.21
Significant Accounting Policies and Notes to Accounts	[16]	-	-

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 Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place: New Delhi

Date:

For & on behalf :

SAMVAD

Ghanshyam
Secretary

Shekhar
Treasurer

SAMVAD

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

FOREIGN PROJECTS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
I. INCOME			
Grant In Aid	[08]	24,438,092.00	23,205,799.00
Bank Interest		130,966.00	196,985.00
TOTAL		24,569,058.00	23,402,784.00
II. EXPENDITURE			
Action Aid LRP	[09]	-	1,425,311.08
BFTW Project Expenses	[10]	15,211,824.43	13,658,265.02
Christian Aid Expenses	[11]	296,756.00	731,433.96
Centre for People Forestry's Expenses	[12]	-	462,073.00
OAK Foundation Project Expenses	[13]	6,096,585.65	8,169,446.86
Ford Foundation Project's Expenses	[14]	3,692,032.48	-
IM Sweden Project's Expenses	[15]	2,831,081.38	-
Depreciation	[04]	288,001.00	294,944.00
Less: Depreciation Transferred to Asset Fund		288,001.00	294,944.00
TOTAL		28,128,279.94	24,446,529.92
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(3,559,221.94)	(1,043,745.92)
IV. TRANSFERRED TO GENERAL FUND		105,858.52	143,551.00
TRANSFERRED TO PROJECT FUND		(3,665,080.46)	(1,187,296.92)

Significant Accounting Policies and Notes to Accounts [16]

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 Subhajit Sahoo, FCA, LLB

Partner

M No. 057426

Place: New Delhi

Date:

For & on behalf :

SAMVAD

Ghanshyam
Secretary

Shekhar
Treasurer



SAMVAD

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

FOREIGN PROJECTS

AMOUNT IN INR

RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

<u>RECEIPTS</u>	<u>SCHEDULE</u>	<u>F.Y. 2021-22</u>	<u>F.Y. 2020-21</u>
Opening Balance :			
Cash in Hand		20,412.00	6,827.00
Cash in Bank		11,015,135.16	12,077,636.08
Fixed Deposit		-	
Grant Received	[16]	24,316,825.00	23,083,049.00
Bank Interest	[15]	252,233.00	319,735.00
Loans and Advances Received		5,280.00	-
TOTAL Rs.		35,609,885.16	35,487,247.08
PAYMENT			
Action Aid LRP	[09]	-	1,425,311.08
BFTW Project Expenses	[10]	15,203,324.43	13,658,265.02
Christian Aid Expenses	[11]	296,756.00	731,433.96
Centre for People Forestry's Expenses	[12]	-	462,073.00
OAK Foundation Project Expenses	[13]	6,090,225.65	8,169,446.86
Ford Foundation Project's Expenses	[14]	3,690,632.48	-
IM Sweden Project's Expenses	[15]	2,831,081.38	-
Loans and Advances Paid			5,170.00
Closing Balance			
Cash in Hand	[05]	23,165.00	20,412.00
Cash in Bank	[05]	7,474,700.22	11,015,135.16
TOTAL Rs.		35,609,885.16	35,487,247.08

Significant Accounting Policies and Notes to Accounts [16] - -
 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 Subhajit Sahoo, FCA, LLB
 Partner

M No. 057426

Place: New Delhi

Date:

For & on behalf :
SAMVAD

(Handwritten signature)

Ghanshyam
 Secretary

(Handwritten signature)

Shekhar
 Treasurer



SAMVAD

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

FOREIGN PROJECTS

Schedules forming part of Financial Statement		
	F.Y. 2021-22	F.Y. 2020-21
SCHEDULE [01] : GENERAL FUND		
Opening Balance	431,936.64	21,550.00
Less: Transfer to Assets Fund		565,254.28
Less: Transfer to OAK Foundation	11.26	
Add: Transfer from BFTW Project	2,400.00	166,478.20
Add: Transfer from Action Aid Thiland Fund	-	21,051.00
Add: Transfer from Siemenpuu Foundation	-	129.10
Add: Transfer from Can International Fund	-	3,648.00
Add: Transfer from Action Aid LRP	-	22,805.61
Add: Transfer from Christian Aid	-	4,615.00
Add: Transfer from Oak Foundation	-	613,363.00
Add: Transfer from Income & Expenditure Account	105,858.52	143,551.00
TOTAL	540,183.90	431,936.64
SCHEDULE [02] : ASSET FUND		
Opening Balance	1,464,830.05	1,194,519.78
Add: Transfer from General Fund		565,254.28
Add: Addition during the Year	153,847.00	-
Less: Depreciation during the Year	288,001.00	294,944.00
TOTAL	1,330,676.05	1,464,830.05
SCHEDULE [03] : PROJECT FUND BALANCE		
Centre for People Forestry's Expenses		
Opening Project Fund Balance	-	126,283.00
Grant received During the year	-	333,632.00
Add: Bank Interest	-	2,158.00
Less: Spent during the year	-	462,073.00
SUB TOTAL	-	-
Action Aid LRP		
Opening Project Fund Balance	-	214,404.69
Grant received During the year	-	1,232,752.00
Add: Bank Interest	-	960.00
Less: Spent during the year	-	1,425,311.08
Less: Transfer to General Fund	-	22,805.61
SUB TOTAL	-	0.00
Actionaid Thiland Fund		
Opening Project Fund Balance	-	21,051.00
Add: Bank Interest	-	-
Less: Tranfer to General Fund	-	21,051.00
SUB TOTAL	-	-
BFTW		
Opening Project Fund Balance	3,548,848.71	2,927,428.93
Add: Grant received During the year	17,292,134.00	14,326,531.00
Add: Bank Interest	113,680.00	119,632.00
Less: Transferred to General Fund	2,400.00	166,478.20
Less: Spent during the year	15,211,824.43	13,658,265.02
SUB TOTAL	5,740,438.28	3,548,848.71



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

FOREIGN PROJECTS

Schedules forming part of Financial Statement		
	F.Y. 2021-22	F.Y. 2020-21
<u>Christian Aid</u>		
Opening Project Fund Balance	950,022.42	1,632,637.38
Add: Bank Interest	25,108.00	53,434.00
Less: Transfer to General Fund	-	4,615.00
Less: Spent during the year	296,756.00	731,433.96
SUB TOTAL	678,374.42	950,022.42
<u>OAK Foundation</u>		
Opening Project Fund Balance	6,096,574.39	7,689,250.25
Add: Grant received During the year	-	7,190,134.00
Add: Transfer from General Fund	11.26	-
Less: Transfer to General Fund	-	613,363.00
Less: Spent during the year	6,096,585.65	8,169,446.86
SUB TOTAL	-	6,096,574.39
<u>IM, Sweden</u>		
Opening Project Fund Balance	-	-
Add: Grant received During the year	3,332,658.00	-
Add: Bank Interest	7,587.00	-
Less: Transfer to General Fund	-	-
Less: Spent during the year	2,831,081.38	-
SUB TOTAL	509,163.62	-
<u>Siemenpuu Foundation</u>		
Opening Project Fund Balance	-	129.10
Grant received During the year	-	-
Less: Grant Receivable in the beginning of the year	-	-
Less: Transfer to General Fund	-	129.10
SUB TOTAL	-	-
<u>Can International Fund</u>		
Opening Project Fund Balance	-	3,648.00
Less: Transfer to General Fund	-	3,648.00
SUB TOTAL	-	-
TOTAL	6,927,976.32	10,595,445.52
SCHEDULE [05] : CLOSING CASH & BANK BALANCE		
Cash in Hand	23,165.00	20,412.00
Cash at Bank		
State Bank of India, New Delhi A/C No-40053944132	6,696.00	-
Indian Bank , Circular Road, Ranchi A/C No-20238986752	6,517,313.74	10,931,006.88
State Bank of India A/C No-32055189799	950,690.48	84,128.28
TOTAL	7,497,865.22	11,035,547.16



SAMVAD

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

FOREIGN PROJECTS

Schedules forming part of Financial Statement		
	F.Y. 2021-22	F.Y. 2020-21
SCHEDULE [06] : LOAN AND ADVANCES		
TDS Receivable	-	4,271.00
Inter Project Advance	2,537.00	3,546.00
TOTAL	2,537.00	7,817.00
SCHEDULE [07] : CURRENT LIABILITIES		
Audit Fees Payable	-	-
Expenses Payable	32,242.00	15,982.00
TDS Payable	-	-
TOTAL	32,242.00	15,982.00
SCHEDULE [08] : GRANT IN AID		
ACTION AID LRP		
Grant received during the year	-	1,232,752.00
Add: Bank Interest	-	960.00
SUB TOTAL	-	1,233,712.00
Bread for the world		
Grant received during the year	17,292,134.00	14,326,531.00
Add: Bank Interest	113,680.00	119,632.00
SUB TOTAL	17,405,814.00	14,446,163.00
IM, Sweden		
Grant received during the year	3,332,658.00	-
Add: Bank Interest	7,587.00	-
SUB TOTAL	3,340,245.00	-
Centre for People Forestry		
Grant received during the year	-	333,632.00
Add: Bank Interest	-	2,158.00
SUB TOTAL	-	335,790.00
OAK Foundation		
Grant received during the year	-	7,190,134.00
Add: Bank Interest	-	-
SUB TOTAL	-	7,190,134.00
Ford Foundation		
Grant received during the year	3,692,033.00	-
Less: Grant Receivable in the beginning	-	-
SUB TOTAL	3,692,033.00	-
TOTAL	24,438,092.00	23,205,799.00



SAMVAD

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

FOREIGN PROJECTS

Schedules forming part of Financial Statement

SCHEDULE [09] : ACTION AID LRP	F.Y. 2021-22	F.Y. 2020-21
<u>Programme Expenses</u>		
Child Message collection	-	4,630.00
Training and Formation of collective	-	15,930.00
Two days training on Mahuwa and others	-	-
Establishment of Anandshala	-	40,500.00
East of Children Dream Creation	-	-
Monthly staff plan and review meeting	-	19,315.00
Refreshment of Child Message collection	-	1,520.00
Revival of Indigenopathy	-	12,420.00
Sawraj Library	-	2,861.00
Plan and Budget Meeting	-	-
Pani Panchayat	-	16,835.00
Migrants Support Hub	-	207,556.00
Nursery and Plantation of Ind. Spices	-	41,422.00
Campaign with Jal Sathi	-	15,157.00
Emergency Support for Sponsord Chindren	-	4,215.00
Relief Work	-	273,159.00
<u>Program Staff Cost</u>		
Remuneration of Program Coordinator	-	101,500.00
Remuneration of Program Director	-	56,000.00
Remuneration of Sponsorship Coordinator	-	105,000.00
Gram Sathi (Part time)	-	384,000.00
<u>Overhead Cost</u>		
Salary of Accountant	-	28,000.00
Local and outstation travel	-	21,569.00
Office Rent	-	30,000.00
Office Maintenance and Hospitality	-	4,480.00
Staff Welfare	-	27,895.00
Stationary and Newspaper	-	5,051.36
Telephone, Fax , Courier and Postage	-	6,295.72
TOTAL	-	1,425,311.08



SAMVAD

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

FOREIGN PROJECTS

Schedules forming part of Financial Statement

F.Y. 2021-22

F.Y. 2020-21

SCHEDULE [10] : BFTW PROJECT EXPENSES

Programme Expenses

Establishment of Local standing committee		786,446.00
Food security and Climate Resilient Agriculture		-
Internal Monitoring Planning		-
Monitoring, Planning and Capacity Building		-
Regional and State Level Advocacy		-
Covid Relief Activities		-
Support for Sustainable Agriculture	3,678,925.00	-
Travel cost	237,263.00	842,670.00
Establishment of sachivalaya-secretaries	383,600.00	356,633.00
Regional and state- level advocacy by Gram Sabha Federations		178,078.00
Govt. flagship programs related to livelihood access	31,993.00	749,833.00
Monitoring, planning, capacity building and communication	65,029.00	640,038.00
	421,620.00	467,071.00
<u>Program Staff Cost</u>		
Remuneration to Field Supervisors	1,664,028.00	1,632,810.00
Remuneration to Program Assistant	319,332.00	313,344.00
Remuneration to Program Coordinator	375,670.00	379,304.00
Staff Welfare	329,064.00	298,388.00
Volunteers	3,437,876.00	3,378,240.00
<u>Administration cost</u>		
Audit Fees	150,000.00	50,666.84
Office Running and Maintenance	519,668.00	540,017.15
Media, Stationary and Communication	111,059.27	114,322.03
Salary to Accountants	582,120.00	571,200.00
Salary to Computer Operators	340,956.00	334,560.00
Salary to Documentation officers	436,590.00	428,400.00
Salary to Librarian		-
Salary to Office Assistant	365,904.00	359,040.00
Salary to Office Coordinator	407,484.00	399,840.00
Salary to Project Director	589,050.00	578,000.00
Staff Welfare	239,125.00	259,364.00
Evaluation Cost	397,454.00	
Reserve Fund	128,014.16	

TOTAL

15,211,824.43

13,658,265.02



SAMVAD

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

FOREIGN PROJECTS

Schedules forming part of Financial Statement

	F.Y. 2021-22	F.Y. 2020-21
<u>SCHEDULE [11] : CHRISTIAN AID EXPENSES</u>		
<u>Programme Expenses</u>		
Strengthening the process of Eastern India Dialogue	97,536.00	12,720.00
One Day Half Yearly State Level	39,800.00	-
One Day Half Yearly 4 reg GSF	138,920.00	-
Meeting Expenses		-
Website Hosting and Maintenance		-
<u>Support for sustainable agriculture:</u>		
Covid -19, Excavation of Backyard Ponds		339,513.56
Covid -19, Land levelling	20,500.00	161,935.40
Covid -19, Plantation		217,265.00
TOTAL	296,756.00	731,433.96
<u>SCHEDULE [12]: Centre for People Forestry's Project Expenses</u>		
<u>Programme Expenses</u>		
Meeting with Gram Sabha		8,702.00
Quarterly Review meeting		5,120.00
Staff Orientation and capacitation		-
Community Facilitator		-
Field Visit		3,287.00
Outstation Travel		-
Project Coordinator		162,000.00
Support to School & AWC		11,984.00
Training of SMC Members, GS & PRIs		21,110.00
Training of Teachers		18,875.00
Training on AWW and Assistants		15,160.00
Wall Writing on Traditional Culture & Education		7,920.00
Established and Gfacilitate of SKRC & BMRC		31,395.00
IEC Materials Preparation and Printing		39,424.00
Interface Meeting with Akhera		6,500.00
Community Facilitator		65,000.00
<u>Administration Cost</u>		
Part Time Accountant		30,000.00
SKRC + BMRC Recurring Expenditure		9,956.00
Admin and overhead 5%		15,640.00
Audit		10,000.00
TOTAL	-	462,073.00



SAMVAD

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FOREIGN PROJECTS

Schedules forming part of Financial Statement

	F.Y. 2021-22	F.Y. 2020-21
SCHEDULE [13]: OAK Foundation Project Expenses		
Programme Expenses		2,147,241.72
Support for COVID 19 Pandemic		825,339.28
Consultant and other contracted services	130,408.00	90,336.00
Staff Salaries and related charges	3,304,903.00	4,488,785.00
Travel and conference	262,090.00	267,423.00
Indirect Overhead	334,635.65	350,321.86
Other Direct Cost	2,064,549.00	-
TOTAL	6,096,585.65	8,169,446.86
SCHEDULE [14]: Ford Foundation Expenses		
Project Supplies	3,345,664.44	-
Administrative Expenses	346,368.04	-
TOTAL	3,692,032.48	-
SCHEDULE [15]: IM Sweden Project Expenses		
Capacity Building	44,989.00	-
Direct Project Cost	545,039.00	-
Travel Cost	126,513.00	-
Project Evaluation Assessment Baseline Study Cost	80,216.00	-
Staff Cost	1,466,084.00	-
Project Support Cost	414,393.38	-
Non Recurring Expenses	153,847.00	-
TOTAL	2,831,081.38	-
SCHEDULE [16] : GRANT RECEIVED		
Action Aid LRP	-	1,232,752.00
BFTW	17,292,134.00	14,326,531.00
Ford Foundation	3,692,033.00	-
OAK Foundation	-	7,190,134.00
Centre for People Forestry	-	333,632.00
IM Sweden	3,332,658.00	-
TOTAL	24,316,825.00	23,083,049.00
SCHEDULE [15] : BANK INTEREST		
Action Aid LRP	-	960.00
BFTW	113,680.00	119,632.00
OAK Foundation	-	-
Centre for People Forestry	-	2,158.00
Christian Aid	25,108.00	53,434.00
IM Sweden	7,587.00	-
General Fund	105,858.00	143,551.00
TOTAL	252,233.00	319,735.00



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

SCHEDULE [04] : FIXED ASSETS [FCRA PROJECTS]

DESCRIPTION	GROSS BLOCK		ADDITIONS		DELETION	DEPRECIATION			WRITTEN DOWN		AMOUNT IN INR		
	As At					As at	UPTO	FOR THE	UPTO	VALUE	DEPRN	UPTO	AS AT
	01.04.2021	>180	<180	>180		31.03.2022	31.03.2021	YEAR	31.03.2022	AS AT 31.03.22	AS AT 31.03.21		
OAK FOUNDATION PROJECT													
Furniture & Fixtures	35,030.00	-	-	-	-	8,075.00	2,696.00	10,771.00	24,259.00	26,955.00	10%		
Motor Cycle	290,634.00	-	-	-	-	96,400.00	29,135.00	125,535.00	165,099.00	194,234.00	15%		
Computer and Accessories	49,199.00	-	-	-	-	35,030.00	5,668.00	40,698.00	8,501.00	14,169.00	40%		
Laptop	100,000.00	-	-	-	-	71,200.00	11,520.00	82,720.00	17,280.00	28,800.00	40%		
Digital camera	14,700.00	-	-	-	-	4,876.00	1,474.00	6,350.00	8,350.00	9,824.00	15%		
LCD Projector	40,000.00	-	-	-	-	13,268.00	4,010.00	17,278.00	22,722.00	26,732.00	15%		
Inverter	22,950.00	-	-	-	-	7,612.00	2,301.00	9,913.00	13,037.00	15,338.00	15%		
BFW PROJECT													
Furniture & Fixtures	89,596.00	-	-	-	-	39,312.00	5,028.00	44,340.00	45,256.00	50,284.00	10%		
Motor Cycle	151,500.00	-	-	-	-	117,083.00	5,163.00	122,246.00	29,254.00	34,417.00	15%		
Car	1,161,503.00	-	-	-	-	248,272.00	136,985.00	385,257.00	776,246.00	913,231.00	15%		
Computer and Accessories	361,365.00	-	-	-	-	325,838.00	14,211.00	340,049.00	21,316.00	35,527.00	40%		
LCD Projector	52,000.00	-	-	-	-	40,188.00	1,772.00	41,960.00	10,040.00	11,812.00	15%		
Digital camera	11,600.00	-	-	-	-	8,965.00	395.00	9,360.00	2,240.00	2,635.00	15%		
EED PROJECT													
Furniture & Fixtures	41,200.00	-	-	-	-	28,139.00	1,306.00	29,445.00	11,755.00	13,061.00	10%		
Motor Cycle	149,000.00	-	-	-	-	131,669.00	2,600.00	134,269.00	14,731.00	17,331.00	15%		
Computer and Accessories	132,228.00	-	-	-	-	132,121.00	43.00	132,164.00	64.00	107.00	40%		
CHRISTIAN AID PROJECT													
Laptop	28,890.00	-	-	-	-	28,864.00	10.00	28,874.00	16.00	26.00	40%		
Digital camera	5,990.00	-	-	-	-	5,119.00	131.00	5,250.00	740.00	871.00	15%		
IM SWEDEN PROJECT													
Furniture & Fixtures	-	7,400.00	-	-	-	-	740.00	740.00	6,660.00	-	10%		
Camera	-	-	25,000.00	-	-	-	1,875.00	1,875.00	23,125.00	-	15%		
Laptop & Printer	-	121,447.00	-	-	-	-	48,579.00	48,579.00	72,868.00	-	40%		
ACTION AID ASSOCIATION PROJECT													
Laptop	44,850.00	-	-	-	-	37,100.00	3,100.00	40,200.00	4,650.00	7,750.00	40%		
Motor Cycle	73,800.00	-	-	-	-	20,480.00	7,998.00	28,478.00	45,322.00	53,320.00	15%		
Digital camera	14,797.05	-	-	-	-	6,391.00	1,261.00	7,652.00	7,145.05	8,406.05	15%		
TOTAL	2,870,832.05	128,847.00	25,000.00	25,000.00	-	1,406,002.00	288,001.00	1,694,003.00	1,330,676.05	1,464,830.05			



Schedule-16

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 2022.

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 01.04.2021 to 31.03.2022 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 Accounts relating to Foreign Funds are in Conformity with the provision of FCRA 2010. Specific care was taken the applicability of Rule 4 & Rule 5 of the FCRR,2011.
6. **The Organization is registered under:**
- Indian Trust Act, 1882 in the state of Jharkhand vide Registration No IV-278 dated 21.03.2001.
 - The Provisions of Section 12A of the Income Tax Act, 1961 vide registration number VIII-48/124/03/04 / dated 18.06.2004 and renewed vide Registration No AADTS7279QE20038. The organization has submitted the Income Tax Return for the year 2020-21 before the due date.
 - Foreign Contribution Regulation Act, 2010 vide registration no. -337800125 with the Ministry of Home Affairs to receive foreign contribution. The organization has submitted the information through FC-4 Return for the year 2020-21 before the due date.
 - PAN of the Organization is AADTS7279Q.
 - 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

FRNo: 322952E



CA.Subhajit Sahoo, FCA, LLB

Partner

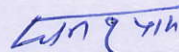
M No: 057426

Place: New Delhi

Date:

For & On behalf of

SAMVAD



Ghanshyam

Secretary



Shekhar

Treasurer

