



# S. Sahoo & Co.

Chartered Accountants

## Independent Auditor's Report

To the Trustees of  
**SAMARPAN**  
Sundernagar, Post + District-  
Koderma- 825410 Jharkhand

## Report on the Financial Statements

### Opinion

1. We have audited the accompanying financial statements of "Samarpan" (PAN: AAGTS8765G), 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 there under, to the extent relevant and applicable, and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Trust as at 31 March 2021, 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 Accountant of the Trust on regular basis. The books of accounts are maintained in Koderma location. In our opinion and accordingly information provided to us, proper books of accounts are maintained by the Trust and the same is maintained in accordance with the provisions of the Act and the rules made there under.
  - b. Receipts and disbursements are properly and correctly shown in the accounts;



- c. The cash balance, vouchers, bank book etc. are in custody of Accountant 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 Accountant 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. 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;
- h. In our opinion and according to the information provided to us, no trustees has any interest in the investment of the trust;
- i. 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



A handwritten signature in blue ink that reads 'S. Sahoo' with a horizontal line underneath.

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

Partner

M. No: - 057426

UDIN: 22057426AWCWNG1133

Place: New Delhi

Date: 28.09.2022

## SAMARPAN

SUNDERNAGAR, POST + DISTRICT- KODERMA- 825410 JHARKHAND

### SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31<sup>st</sup> MARCH 2022.

#### A. SIGNIFICANT NOTES ON ACTIVITIES

Samarpan is a child rights based organization of Jharkhand. Samarpan is an autonomous, private, voluntary, non-profit organization formed in 2006 by a group of development professionals with a common vision to ensure the rights of children and contribute to their optimum development. It is people's organization to serve people of the locality specially in mica mines area of district koderma which was famous as the capital of mica in British food. Its registered office is in Jharkhand.

Samarpan is a hindi word which means Devotion, Dedication and Commitment. Samarpan's motto is to create a Trust without any business and exclusion from basic rights by providing option for quality education, livelihood promotion, child right and other areas of development. Over the decade Samarpan's work is mainly focused on child and women who are still in deprivation from their right and dignity.

#### 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 Trust 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 Trust except stated otherwise.

2. **Fixed Assets:** Assets are stated at cost of acquisition including taxes, duties and other incidental expenses relating to acquisition and installation.
  - a) Assets purchased out of grant received are charged to Income & Expenditure Account under the concerned project expenses head. Simultaneously Asset Fund is created against the value of the Fixed Assets charged to the Income & Expenditure Account.
  - b) Fixed Assets are shown at Written Down Value (W.D.V) in the Balance Sheet
  - c) No revaluation of fixed assets was made during the year.
3. **Depreciation:** Depreciation on the depreciable assets is charged on written down value method as per the rates and manner prescribed under Appendix 1 to the Income Tax Rule 1962.

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

As the total value of the Assets acquired is claimed as utilization during the year of purchase, depreciation on such assets is adjusted against the Assets Fund for disclosure purpose in the Balance Sheet.

4. **Restricted Project Grant:** Restricted Project Grants received during the period were recognized as income, on the basis of grant approval letters received from the donors.
5. **Grant / Contribution Receivable:** Expenses incurred in excess of the grant received during the year, in accordance of the memorandum of the understanding or terms of reference



with the funder, has been recognized as grant receivable and these balances were disclosed under the head current assets in the Balance Sheet.

6. **Project Fund:** - The unutilized portion of the project grants are disclosed as part of Program Balances, for utilization as per the funders direction while sanctioning the grant. These balances were disclosed under the head Project Fund in the Balance Sheet.
7. **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.
8. **Income taxes:** Trust is registered under Section 12A of the Income tax Act, 1961 ('the Act') which exempts from taxes on income from property held under trust and voluntary contributions received. Accordingly, the income of Trust is exempt from tax, subject to the compliance of terms and conditions specified in the Income Tax Act, 1961.

#### B. NOTES TO ACCOUNTS

1. Income and expenses are generally disclosed as per budget of the funding/donor agencies.
2. There is no such income which is of a business nature as defined under Section 2(15) of the Income Tax Act, 1961
3. The organisation has duly complied with the new provision of FCRA 2010 while finalizing the accounts relating to the foreign funds.
4. Previous year figures to the extent possible has been regrouped and rearranged wherever required.
5. Bank Of Baroda Bank A/c No. 3033010003168 and Indian Overseas Bank A/c No. 234202000000018 has been inoperative. The balances of last year has been carried forward from last year.
6. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against Samarpan.



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

- a) Indian Trust Act. 1882, Vide Regn. No. IV-1028, Dated 28<sup>th</sup> December, 2006.
- b) Under section 12A of the Income Tax Act, 1961. The organization has submitted the Income Tax Return for the year 2020-21 before the due date.
- c) Foreign Contribution Regulation Act, 2010 vide registration no. - **337760009** dated **30.08.2011** 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.
- d) PAN of the Organization is AAGTS8765G.
- e) TAN of the Organisation is RCHS04583F.

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



**CA.Subahjit Sahoo, FCA,LLB**  
Partner  
M. No. 057426

For:  
**SAMARPAN**



**Indramani Sahu**  
Secretary



Place :New Delhi  
Date : 28-09-2022

UDIN: 22057426AWCWNV1133

**SAMARPAN**  
**SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND- 825410**  
**BALANCE SHEET AS AT 31ST MARCH 2022**

CONSOLIDATED PROJECTS PARTICULARS	SCHEDULE	AMOUNT IN INR	
		F.Y. 2021-22	F.Y. 2020-21
<b>SOURCES OF FUND</b>			
<b>I.FUND BALANCES:</b>			
a. General Fund	[01]	800,151.18	486,679.54
b. Project Fund	[02]	1,821,381.13	731,796.75
c. Asset Fund	[03]	450,546.00	495,562.00
<b>II.LOAN FUNDS:</b>			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
<b>TOTAL</b>	<b>[ I + II ]</b>	<b>3,072,078.31</b>	<b>1,714,038.29</b>
<b>APPLICATION OF FUND</b>			
<b>I.FIXED ASSETS</b>			
Written Down Value	[04]	495,562.00	504,000.00
Add: Addition during the year		69,950.00	103,880.00
Less: Depreciation during the year		114,966.00	112,318.00
Net Block		<u>450,546.00</u>	<u>495,562.00</u>
<b>II. INVESTMENT</b>			
<b>III.CURRENT ASSETS, LOANS &amp; ADVANCES:</b>			
a. Cash & Bank Balance	[05]	2,275,146.45	1,724,760.21
b. Loans and Advances	[06]	2,412,483.86	3,045,071.08
c. TDS Receivable		18,816.00	18,816.00
	<b>A</b>	<u>4,706,446.31</u>	<u>4,788,647.29</u>
<b>Less: CURRENT LIABILITIES &amp; PROVISIONS:</b>			
a. Current Liabilities	[07]	2,084,914.00	3,570,171.00
	<b>B</b>	<u>2,084,914.00</u>	<u>3,570,171.00</u>
<b>NET CURRENT ASSETS</b>	<b>[ A - B ]</b>	<u>2,621,532.31</u>	<u>1,218,476.29</u>
<b>TOTAL</b>	<b>[I+II+III]</b>	<b>3,072,078.31</b>	<b>1,714,038.29</b>

Significant Accounting Policies and Notes to Accounts [21] (0.00) (0.00)

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

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



*S. Sahoo*

**CA Subhajit Sahoo, FCA, LLB**  
Partner  
M No. 057426

Place: New Delhi  
Date: 28-09-2022

UDIN: 22037426AWCWNAB1133

Audited Financial Statement for F.Y. 2021-22

For:  
**SAMARPAN**

*Indramani Sahu*  
28/9/2022  
Indramani Sahu  
Secretary



**SAMARPAN**  
**SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND- 825410**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

<u>CONSOLIDATED PROJECTS</u>	<u>AMOUNT IN INR</u>		
PARTICULARS	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
<b><u>I. INCOME</u></b>			
Grant In Aid (Indian & Foreign Project)	[08]	11,788,290.50	13,266,169.10
Grant In Aid (Govt. of Jharkhand & Others Org.)	[09]	1,529,824.00	3,504,937.00
Bank Interest (General Fund)		18,200.00	2,274.00
Donation		2,000.00	
Current Liabilities written off		19,932.00	
<b>TOTAL</b>		<b>13,358,246.50</b>	<b>16,773,380.10</b>
<b><u>II. EXPENDITURE</u></b>			
<b><i>Foreign Fund</i></b>			
Enhancing livelihood and nutritional status through sustainable agriculture & water conservation in mica mines area koderma dist.	[10]	3,746,148.66	3,233,719.13
PHF - Covid 19 Relief	[12]	-	2,345,000.00
Addressing Trafficking Through Effective Prevention and Re-Integration.	[11]	58,036.00	-
Right to Survival-Securing health, Nutrition and Education for children and safeguarding exp.	[13]	3,840,820.46	3,376,031.70
Community Empowerment Project	[14]	1,635,265.00	3,720,749.09
<b><i>Indian Fund</i></b>			
Childline Project Expenses	[15]	1,438,368.00	1,506,026.88
SWADHAR Home Expenses	[16]	326,000.00	1,327,513.00
Ujjawala Yojna Expenses	[17]	370,200.00	843,172.00
Awareness Prog on Govt. Scheme Through Nukkad Natak & other activities Expenses	[18]	540,352.36	1,102,555.50
Depreciation	[04]	114,966.00	112,318.00
Less: Depreciation Transferred to Asset Fund		114,966.00	112,318.00
<b>TOTAL</b>		<b>11,955,190.48</b>	<b>17,454,767.30</b>
<b>III. EXCESS OF INCOME OVER EXPENDITURE</b>	<b>[I - II]</b>	<b>1,403,056.02</b>	<b>(681,387.20)</b>
<b>IV. TRANSFERRED TO GENERAL FUND</b>		<b>313,471.64</b>	<b>233,970.50</b>
<b>TRANSFERRED TO PROJECT FUND</b>		<b>1,089,584.38</b>	<b>(915,357.70)</b>

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 Subhajit Sahoo, FCA, LLB  
Partner  
M No. 057426

For & on behalf :  
**SAMARPAN**

Indramani Sahu  
Secretary



Place: New Delhi  
Date: 28-09-2022

UDIN: 22057426AWCWNG1133

Audited Financial Statement for F.Y. 2021-22

**SAMARPAN**  
**SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND- 825410**  
**RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2022**

<u>CONSOLIDATED PROJECTS</u>		<u>AMOUNT IN INR</u>	
PARTICULARS	SCHEDULE	F.Y. 2021-22	F.Y. 2020-21
<b>RECEIPTS</b>			
<b>Opening Balance :</b>			
Cash in Hand		35,504.00	16,670.00
Cash in Bank		1,689,256.21	1,993,596.51
Grant In Aid ( Indian & Foreign)	[19]	12,914,551.72	10,889,842.00
Bank Interest	[20]	104,018.00	83,953.00
Grant In Aid (Govt. of Jharkhand & Others)	[09]	833,624.00	2,931,187.00
Donation		2,000.00	
Loans and Advances Received		35,630.00	50,000.00
<b>TOTAL Rs.</b>		<b>15,614,583.93</b>	<b>15,965,248.51</b>

**PAYMENT**

***Foreign Fund***

Ensuring Entitlements and Dignity for Marginzlied People in Mica-Mines area of Koderma		3,709,470.66	3,218,492.13
PHF - Covid 19 Relief		-	2,332,000.00
Addressing Trafficking Through Effective Prevention and Re- Integration.		40,876.00	-
Right to Survival-Securing health, Nutrition and Education for children and safeguarding exp.		3,840,820.46	2,182,705.70
Community Empowerment Project		1,593,277.00	3,351,469.09

***Indian Fund***

Childline Project Expenses		1,292,499.00	816,750.88
SWADHAR Home Expenses	[16]	326,000.00	634,983.00
Ujjawala Yojna Expenses & other activities Expenses	[17]	370,200.00 540,352.36	547,000.00 1,102,555.50
Loan & Advances Paid		1,625,942.00	54,532.00
<b>Closing Balance</b>			
Cash in Hand	[05]	9,063.00	35,504.00
Cash in Bank	[05]	2,266,083.45	1,689,256.21
<b>TOTAL Rs.</b>		<b>15,614,583.93</b>	<b>15,965,248.51</b>

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

*S. Sahoo*

CA Subhajit Sahoo, FCA, LLB  
 Partner  
 M No. 057426

For & on behalf :  
**SAMARPAN**

*Indramani Sahu*  
 28/09/2022  
 Indramani Sahu  
 Secretary



Place: New Delhi  
 Date: 28-09-2022

UDIN: 22057426AWCWN1671133

Audited Financial Statement for F.Y. 2021-22

**SAMARPAN**  
**SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND- 825410**

Schedules forming part of Financial Statement

**CONSOLIDATED PROJECTS**

**AMOUNT IN INR**

Schedules forming part of Financial Statement	F.Y. 2021-22	F.Y. 2020-21
<b>SCHEDULE [01] : GENERAL FUND</b>		
Opening Balance	486,679.54	252,709.04
Less: Transferred to Project Fund	-	-
Less: Transferred to Asset Fund	-	-
Add: Transfer from Income & Expenditure Account	313,471.64	233,970.50
<b>TOTAL</b>	<b>800,151.18</b>	<b>486,679.54</b>
<b>SCHEDULE [02] : PROJECT FUND BALANCE</b>		
<b>FCRA PROJECTS</b>		
<b><u>Enhancing livelihood and nutritional status through sustainable agriculture &amp; water conservation in mica mines area koderma dist.</u></b>		
Opening Project Fund Balance	726,796.75	231,279.88
Transferred from General Fund	-	-
Grant received During the year	3,681,370.00	3,681,370.00
Add: Bank Interest	31,010.00	47,866.00
Less: Spent during the year	3,746,148.66	3,233,719.13
	<b>693,028.09</b>	<b>726,796.75</b>
<b><u>Psycho-Social, Communication &amp; Behaviour Change of Adolescent Girls and Public Hearing Expenses</u></b>		
Opening Project Fund Balance	5,000.00	5,000.00
Add: Grant received During the year	-	-
Less: Spent during the year	-	-
	<b>5,000.00</b>	<b>5,000.00</b>
<b><u>Right to Survival-Securing health, Nutrition and Education for children and safeguarding exp.</u></b>		
Opening Project Fund Balance	-	980,269.24
Grant received During the year	5,024,957.96	1,154,558.00
Less: Opening Grant Receivable	1,226,485.46	-
Add: Grant receivable	-	1,226,485.46
Add: Current Liabilities written off	19,932.00	-
Add: Bank Interest	22,416.00	14,719.00
Less: Spent during the year	3,840,820.46	3,376,031.70
	<b>0.04</b>	<b>-</b>
<b>Community Empowerment Project</b>		
Opening Project Fund Balance	-	430,605.33
Add: Grant received During the year	2,908,859.76	2,925,610.00
Less: Opening Grant Receivable	348,167.76	-
Add: Grant receivable	-	348,167.76
Add: Bank Interest	30,734.00	16,366.00
Less: Spent during the year	1,635,265.00	3,720,749.09
	<b>956,161.00</b>	<b>-</b>
<b><u>Addressing Trafficking Through Effective Prevention and Re- Integration.</u></b>		
Opening Project Fund Balance	-	-
Add: Grant received During the year	225,228.00	-
Add: Grant receivable	-	-
Add: Bank Interest	-	-
Less: Spent during the year	58,036.00	-
	<b>167,192.00</b>	<b>-</b>
<b>TOTAL</b>	<b>1,821,381.12</b>	<b>731,796.75</b>



Audited Financial Statement for F.Y. 2021-22



**SAMARPAN**  
**SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND- 825410**  
**Schedules forming part of Financial Statement**

**CONSOLIDATED PROJECTS**

**AMOUNT IN INR**

Schedules forming part of Financial Statement		
	F.Y. 2021-22	F.Y. 2020-21
<b>SCHEDULE [03] : ASSET FUND</b>		
Opening Balance	495,562.00	504,000.00
Add: Transferred from General Fund		
Add: Addition during the Year	69,950.00	103,880.00
Less: Depreciation during the Year	114,966.00	112,318.00
<b>TOTAL</b>	<b>450,546.00</b>	<b>495,562.00</b>

**SCHEDULE [05] : CASH & BANK BALANCE**

**Cash in Hand**

**Foreing Projects**

Enhancing livelihood and nutritional status through sustainable agriculture & water conservation in mica mines area koderma dist.

1,456.00                      253.00

Right to Survival-Securing health, Nutrition and Education for children and safeguarding exp.

-                                      356.00

Community Empowerment Project

356.00                              27,516.00

**National Projects**

Childline

327.00                              455.00

General Fund

6,924.00                              6,924.00

**9,063.00                              35,504.00**

**Cash at Bank**

**Foreign Project**

**State Bank of India, New Delhi, A/c No.- 40192878522**

Community Empowerment Project

6,476.00                              -

FC General

2,000.00                              -

**State Bank of India, Koderma, A/c No.- 11429920226**

Enhancing livelihood and nutritional status through sustainable agriculture & water conservation in mica mines area koderma dist.

728,250.09                              741,543.75

Community Empowerment Project

984,023.00                              6,890.24

TDH Lausne

184,352.00                              -

PHF Covid-19

-    13,000.00

**Bank Account No.-486010110015318**

Right to Survival-Securing health, Nutrition and Education for children and safeguarding exp.

0.04                                      1,164.54

**National Project**

Childline

Indian Overseas Bank A/c No. 234301000000371

4,967.59                              1,113.59

General Fund

Bank Of Baroda Bank A/c No. 3033010003168

5.00    5.00

Bank Of India Bank A/c No. 486010110004032

343,886.01                              520,215.37

Indian Overseas Bank A/c No. 234202000000018

371.72                                      371.72

Swadhar Home

Bank Of India Bank A/c No. 486010110004032

780.00                                      108,780.00

Ujjawala Home

Bank Of India Bank A/c No. 486010110004032

10,972.00                              296,172.00

**2,266,083.45                              1,689,256.21**

**TOTAL**

**2,275,146.45                              1,724,760.21**

**SCHEDULE [06] : LOAN AND ADVANCES**



Audited Financial Statement for F.Y. 2021-22



**SAMARPAN**  
**SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND- 825410**  
**Schedules forming part of Financial Statement**

**CONSOLIDATED PROJECTS**

**AMOUNT IN INR**

Schedules forming part of Financial Statement	F.Y. 2021-22	F.Y. 2020-21
<b>Foreing Projects</b>		
Advance to Mukesh	7,294.00	29,902.00
Grant Receivable	-	1,574,653.22
<b>National Projects</b>		
Grant Receivable	2,400,189.86	1,428,765.86
Advance to Mukesh	-	1,750.00
Advance to Khusboo Kumari	5,000.00	5,000.00
Advance to Pinki Devi	-	5,000.00
<b>TOTAL</b>	<b>2,412,483.86</b>	<b>3,045,071.08</b>

**SCHEDULE [07] : CURRENT LIABILITIES**

<b>Foreing Projects</b>		
Audit Fees Payable	16,000.00	28,000.00
EPF Payable	20,678.00	33,110.00
Salary Payable	-	969,887.00
Jan Vikas Kendra	-	-
Expenses Payable	-	241,995.00
Jayca Hotel	-	-
<b>Foreign Project</b>		
Expenses Payable	30,415.00	382,574.00
Community Empowerment Project-EPF	11,395.00	12,916.00
Staff benefits against EPF	17,338.00	-
<b>National Projects</b>		
Mahtab Ali	-	96,411.00
Honorarium Payable	8,000.00	8,000.00
Poonam Sahu	-	50,000.00
Auditor Fee Payable	-	5,000.00
Payable to Mukesh	28,880.00	-
Payable to Rajesh Kumar	-	98,249.00
EPF Payable	3,700.00	1,750.00
Expenses Payable	1,948,508.00	1,642,279.00
<b>TOTAL</b>	<b>2,084,914.00</b>	<b>3,570,171.00</b>

**SCHEDULE [08] : GRANT IN AID**

<b>Foreign Project</b>		
<b>PHF, UK</b>		
Grant received during the year	3,681,370.00	3,681,370.00
Add: Bank Interest	31,010.00	47,866.00
	<b>3,712,380.00</b>	<b>3,729,236.00</b>

**PHF, UK COVID-19**

Grant received during the year	-	2,345,000.00
Add: Bank Interest	-	-
	-	<b>2,345,000.00</b>

**TDH, Germany**

Grant received during the year (BFTW)	3,815,527.89	879,542.00
Grant received during the year (TDH)	1,209,430.07	275,016.00
Less: Opening Grant Receivable	1,226,485.46	-
Add: Grant Receivable	-	1,226,485.46
Add: Bank Interest	22,416.00	14,719.00



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**SAMARPAN**  
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**Schedules forming part of Financial Statement**

**CONSOLIDATED PROJECTS**

**AMOUNT IN INR**

Schedules forming part of Financial Statement		
	F.Y. 2021-22	F.Y. 2020-21
	3,820,888.50	2,395,762.46
<b>RMI CEP-2</b>		
Grant received during the year	2,908,859.76	2,925,610.00
Less: Opening Grant Receivable	348,167.76	
Add: Grant Receivable	-	348,167.76
Add: Bank Interest	30,734.00	16,366.00
	2,591,426.00	3,290,143.76
<b>TDH, Laussane</b>		
Grant received during the year	225,228.00	-
Add: Bank Interest	-	-
	225,228.00	-
<b>National Project</b>		
<b>CHILDLINE</b>		
Grant Received	1,074,136.00	783,304.00
Add:- Bank Interest	1,658.00	2,728.00
Less:- Opening Grant Receivable	767,665.86	47,670.98
Add:- Closing Grant Receivable	1,130,239.86	767,665.86
	1,438,368.00	1,506,026.88
<b>TOTAL</b>	11,788,290.50	13,266,169.10

**SCHEDULE [09] : Grant In Aid**

Grant In Aid From Govt. of Jharkhand

Central and State Government	696,200.00	2,170,685.00
Dswo Koderma	-	-
DWSC Koderma	14,500.00	-
IPRD Giridih	-	176,000.00
IPRD Hazaribagh	161,000.00	780,420.00
IPRD Koderma	168,000.00	
<u>Other -Grant In Aid</u>		
Individual Donation	33,474.00	2,000.00
Nabard Ranchi	450,104.00	363,150.00
Pratham Education Foundation	6,546.00	
Adventure by Ranchi	-	960.00
Inga Health Foundation		
Pratigya	-	11,722.00
Student Partnership		
<b>TOTAL</b>	1,529,824.00	3,504,937.00

**SCHEDULE [10] : Ensuring Entitlements and Dignity for Marginalized People in Mica-Mines area of Koderma, Funded by**

**ACTIVITY COST**

**Programme Expenses**

Capacity Building	105,000.00	48,285.00
Travel cost of Social Work	139,400.00	126,047.00
Livelihood Promotion	197,275.00	305,909.00
Nutrition	-	40,000.00
Successing Entitlements	25,037.00	25,010.00
Water Quality Testing	160,000.00	10,751.00
Evaluation Cost	193,051.00	-
Water Harvesting Activities	152,120.00	160,103.00



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**Schedules forming part of Financial Statement**

**CONSOLIDATED PROJECTS** **AMOUNT IN INR**

Schedules forming part of Financial Statement	F.Y. 2021-22	F.Y. 2020-21
<b>Program Staff Cost</b>		
Remuneration of Field Activist	948,000.00	840,000.00
Remuneration of Program Supervisor	224,400.00	204,000.00
Remuneration of Program Coordinator	396,000.00	360,000.00
Livelihood Facilitator	234,000.00	228,000.00
<b>Admin Staff Cost</b>		
Salary of Documentation & Computer operator	189,600.00	168,000.00
Salary of Accountant	253,440.00	230,400.00
<b>Overhead Cost</b>		
Tally Software/ Web Renewal/ Computer Maintenance	15,562.00	21,192.00
Office Rent	108,000.00	102,000.00
Office Maintenance and Hospitality	125,999.66	120,000.13
Phone, Fax and Internet	39,878.00	38,122.00
Printing and Stationary	59,997.00	60,003.00
Bank Charges	-	-
Employer EPF	124,762.00	71,035.00
Medical Insurance & Premium	38,627.00	34,862.00
Audit Fees	16,000.00	15,000.00
Non-Recurring Expenditure	-	25,000.00
<b>TOTAL</b>	<b>3,746,148.66</b>	<b>3,233,719.13</b>

**SCHEDULE [11] : TDH Lausnne**

**PROGRAM COST**

**Programme Expenses**

Awareness Session in the Communities / school	20,950.00	-
District Level Advocacy Meeting with Multi Stake Ho	3,600.00	-
Monthly Meeting with Members	1,000.00	-
Organising Gender Talk with Steholder with CBOs	2,050.00	-
Organising Safeguarding Worrkshop with Stakeholders	700.00	-
Quarterly Youth Led Joint Collective Action on	20,750.00	-
Safegurding Workshop	2,986.00	-
Training on Gender and Sexuality for the CYP Leader	3,000.00	-
Training on MHPSS for the CYP Leaders	3,000.00	-
<b>TOTAL</b>	<b>58,036.00</b>	<b>-</b>

**SCHEDULE [12] : PHF COVID-19**

**Programme Expenses**

Asset Building Startup Support Fund	-	260,000.00
Awareness Compaigh Through Wall Painting	-	120,000.00
Field Work Travel Cost	-	27,000.00
Printing IEC Materials and Distribution	-	25,000.00
Provide Study Materials	-	200,000.00
Support Insecured Families	-	1,500,000.00
Kambal, Mosquito Net and Health Support	-	200,000.00
<b>Administrative Expenses</b>		
Audit Fees	-	13,000.00
<b>TOTAL</b>	<b>-</b>	<b>2,345,000.00</b>



Audited Financial Statement for F.Y. 2021-22



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**Schedules forming part of Financial Statement**

**CONSOLIDATED PROJECTS**

**AMOUNT IN INR**

Schedules forming part of Financial Statement		
	F.Y. 2021-22	F.Y. 2020-21
<b><u>SCHEDULE [13]: Right to Survival-Securing health, Nutrition and Education for children and safeguarding exp. Funded by TDH Germany</u></b>		
<b><u>Programme Expenses</u></b>		
<b><u>Objective-1</u></b>		
Food Suppliment	254,987.00	179,669.00
Recurring Non-Food Supplies	97,780.00	42,804.00
One Time Supplies	-	-
Honorarium for Anganwadi Workers	586,133.00	621,330.00
Printing of Formats & Stationeries for Baseline and Data Collection	21,265.00	-
Participatory Learning & Action	69,140.00	4,799.00
Training on Home Visit Counselling	15,790.00	-
Training on Evaluation Baseline and End line	410,000.00	541,305.00
Training on Strengthening VHND	40,432.00	-
Training of Chreche worker including ECCD	54,753.00	50,629.00
Honorarium for the CBAs	-	331,380.00
Staff Development:Orientation and Training to Staffs	264,600.00	-
<b><u>Objective-2</u></b>		
School Enrolment Drive	75,000.00	54,900.00
Strengthening of SMCs	42,282.00	-
Children's Group Meetings & Input Sessions	50,010.00	65,070.00
Organization Event	24,366.00	4,023.00
Organizing Sports and Games	90,000.00	-
Printing and Formats	67,500.00	-
Counselling & Remedial Classes for Dropout Children's	177,000.00	69,000.00
<b><u>Objective-3</u></b>		
Advocay Workshop District Level	80,560.00	-
IEC Material	-	5,000.00
<b><u>Objective-4</u></b>		
Staff Development:Orientation and Training to Staffs	20,000.00	-
<b><u>Administrative Expenses</u></b>		
Travel and Conveyance	121,344.00	80,734.00
Office Rent	60,000.00	75,000.00
Office Running Cost	49,548.46	43,678.08
Bank Charges	-	46.62
<b><u>Program Staff Cost</u></b>		
Salary to Project Coordinator	234,450.00	208,626.00
Salary to PLA Coordinator	176,400.00	220,920.00
Salary to Creche Coordinator	196,400.00	183,400.00
Salary to Field Associates	348,680.00	372,798.00
<b><u>Admin Staff Cost</u></b>		
Salary to Accountant	212,400.00	220,920.00
Non Recurring Expenses	-	-
<b>TOTAL</b>	<b>3,840,820.46</b>	<b>3,376,031.70</b>

**SCHEDULE [14]: Communtiy Empowerment Project Funded by BJUP, Bihar**

**Livelihood**

Asset Building Fund for Start Up Support	-	232,000.00
Animal Health Camp	-	27,030.00
Livelihood Analysis and Technical Support	-	-
Vocational Training Courses	40,010.00	100,018.00
Kitchen Garden Support	4,500.00	-
Setting Up Common Facility Centre	-	200,000.00
Financial Literacy Sessions	37,563.00	-



Audited Financial Statement for F.Y. 2021-22



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**Schedules forming part of Financial Statement**

<b>CONSOLIDATED PROJECTS</b>	<b>AMOUNT IN INR</b>	
<b>Schedules forming part of Financial Statement</b>	<b>F.Y. 2021-22</b>	<b>F.Y. 2020-21</b>
<b><u>Health and Nutrition</u></b>		
Modelling of Angnawadi Centres	-	45,000.00
Household for Support for Kitchen Garden & Health Camps at Cluster Level	-	75,000.00
Preventive Measures to support Basic Health	12,522.00	50,000.00
Organising Social Entitlement Camp	4,000.00	-
Community Based Safe Drinking Water Services	5,000.00	-
Community Nutrition Camps for Malnutrition	-	150,000.00
	-	12,020.00
<b><u>Right and Entitlement</u></b>		
Linking Beneficiaries to Entitlements and Serv Cluster Level Community Fair	-	8,000.00
District Level Mica Festival and Advocacy Ev Resource Centre	-	30,000.00
	-	-
	-	12,395.00
<b><u>Education</u></b>		
Create Grade Appropriate Print Rich Env.	-	24,300.00
Organising Residential Training of Teacher	-	95,116.00
Org. Workshop to Build Pers. and Skill of Sch	-	47,900.00
Creating/ Setting Up Community Libraries	-	50,000.00
Organizing Block Level Program Rev. and Plan	-	4,600.00
Scholarship support to Needy Children	18,000.00	-
Balwadi in Non Existing Villages	-	192,000.00
Promotional Support to Bal Manch	24,000.00	-
Training of Peer Educators on Lifeskills	-	50,020.00
Scholarship for Continuing Education	-	90,000.00
PRA	14,980.00	-
Provision of Teaching Learning Material	-	25,000.00
Provision of Sport Materials to Support Sch	-	35,000.00
Visual Learning Activities and IEC	25,000.00	20,000.00
Empowering Community and Schools	-	110,624.00
<b><u>Staff Salaries and Benefit</u></b>		
Project Director	151,548.00	216,000.00
Salary of Accountant-Cum-MIS Person	130,108.00	180,000.00
Education Trainer	151,638.00	-
Salary of Community Facilitators	446,646.00	329,226.00
Salary of Project Coordinators	50,000.00	300,000.00
School Improvement Coordinator	35,000.00	210,000.00
Community Volunteer	296,650.00	440,000.00
Employee Insurance	-	7,080.00
Employer PF & Admin Charges	-	49,069.00
<b><u>Admin Cost</u></b>		
Postage, Printing, Photocopy and Stationary	4,500.00	12,888.00
Telephone & Internet	7,226.00	6,614.00
Office Rent and Maintenance	24,000.00	123,000.00
Water & Electricity	-	6,000.00
Bank Charge	1,473.00	384.09
Contingency	11,098.00	11,840.00
Travel for Pro. Pur. and Fuel for Motor Bike	85,203.00	130,625.00
Vehicle Maintenance	4,500.00	12,000.00
Audit Fee	-	-
Non-Recurring Cost (Asset)	50,100.00	-
<b>TOTAL</b>	<b>1,635,265.00</b>	<b>3,720,749.09</b>



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**Schedules forming part of Financial Statement**

**CONSOLIDATED PROJECTS**

**AMOUNT IN INR**

Schedules forming part of Financial Statement		
	F.Y. 2021-22	F.Y. 2020-21
<b>SCHEDULE [15] : Childline Project Expenses</b>		
<b>Staff Salary</b>		
Coordinator	168,000.00	168,000.00
Team Members	576,000.00	576,000.00
Part time Counsellor	96,000.00	96,000.00
Volunteers	72,000.00	72,000.00
<b>Client Related Expenses</b>		
Medical	7,772.00	17,959.00
Nutrition	85,705.00	71,990.00
Shelter	29,600.00	28,300.00
Restoration	76,923.00	81,755.00
Travel (Outreach)	144,000.00	144,004.00
<b>Administrative Expenses</b>		
Staff Welfare	17,122.00	5,346.00
Miscellaneous	6,036.00	7,220.88
Training & Orientation	36,000.00	48,007.00
Rent/Office Rent	30,000.00	24,000.00
Communication, Telephone/Mobile	14,391.00	18,097.00
Computer Maintenance	6,350.00	4,000.00
Stationery	7,000.00	6,080.00
Accountant Honorarium	30,000.00	30,000.00
Auditor's Fee	5,000.00	5,000.00
Awareness Material	15,469.00	18,000.00
Postage	2,000.00	1,270.00
Travel/Conveyance	7,200.00	6,996.00
Non Recurring	-	70,000.00
Open House	5,800.00	6,002.00
<b>TOTAL</b>	<b>1,438,368.00</b>	<b>1,506,026.88</b>

**SCHEDULE [16] : SWADHAR PROJECT EXPENSES**

**Activities & Programme Expenses**

Contingency Including Telephone Charges	-	51,810.00
Expenditure towards clothing	-	32,500.00
Expenditure towards Food	-	428,469.00
Expenditure towards Medicines, Personal Hygiene Act	-	57,800.00
Expenses for recreational activities	-	11,934.00
Expenditure towards Vocational Training	-	8,000.00
Pocket money	-	33,000.00
<b>Programme Staff</b>		
Councillor	70,000.00	110,000.00
Guard/Watchman	35,000.00	110,000.00
Medical Doctor (Part time)	-	66,000.00
Office Assistant	56,000.00	88,000.00
Resident Superintendent	-	132,000.00
<b>Establishment Expenses</b>		
Office Rent	165,000.00	198,000.00
<b>TOTAL</b>	<b>326,000.00</b>	<b>1,327,513.00</b>

**SCHEDULE [17] : Ujjawala Yojana Expenses**

**Activities & Programme Expenses**



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**CONSOLIDATED PROJECTS** **AMOUNT IN INR**

Schedules forming part of Financial Statement		
	F.Y. 2021-22	F.Y. 2020-21
Component 1 Prevention	-	14,900.00
Component 2 Rescue	-	15,115.00
Component 3 Rehabilitation	-	218,492.00
Component 4 Re Integration	180,000.00	249,714.00
Component 5 Repatriation	37,200.00	14,951.00
Staff Cost	153,000.00	330,000.00
<b>TOTAL</b>	<b>370,200.00</b>	<b>843,172.00</b>

**SCHEDULE [18] Awareness Prog on Govt. Scheme Through Nukkad Natak & other activities Expenses, Funded by Govt. of Jharkhand & others**

**Activities & Programme Expenses**

Aser Program & Survey	437,299.00	640,111.00
Awarness Program on Govt. Schemes & Policy	63,000.00	363,150.00
LEDP Program	-	84,382.00
Ujjawala Home	-	5,372.00
<b>Establishment Expenses</b>		
Office Maintenance	-	5,372.00
Office Rent	20,000.00	
Bank Charges	203.36	660.50
Non Recuring Expenses	19,850.00	8,880.00
<b>TOTAL</b>	<b>540,352.36</b>	<b>1,102,555.50</b>

**SCHEDULE [19] : GRANT RECEIVED**

<b>Foreign Projects</b>		
PHF, UK	3,681,370.00	3,681,370.00
PHF, COVID-19	-	2,345,000.00
TDH, Germany	1,209,430.07	275,016.00
TDH, Germany	3,815,527.89	879,542.00
RMI CEP-2	2,908,859.76	2,925,610.00
TDH, Laussane	225,228.00	-
<b>National Projects</b>		
Childline	1,074,136.00	783,304.00
<b>TOTAL</b>	<b>12,914,551.72</b>	<b>10,889,842.00</b>

**SCHEDULE [20] : BANK INTEREST**

<b>Foreign Projects</b>		
PHF, UK	31,010.00	47,866.00
TDH, Germany	22,416.00	14,719.00
RMI CEP-2	30,734.00	16,366.00
<b>National Projects</b>		
Childline	1,658.00	2,728.00
General Fund	18,200.00	2,274.00
<b>TOTAL</b>	<b>104,018.00</b>	<b>83,953.00</b>



Audited Financial Statement for F.Y. 2021-22

