



Independent Auditor's Report

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

Report on the Financial Statements

Opinion

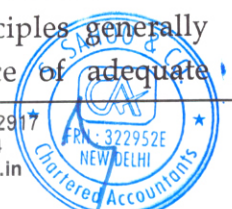
1. We have audited the accompanying financial statements of "Samarpan" (PAN: AAGTS8765G), which comprise the Balance Sheet as at 31 March 2023, the Income and Expenditure Account, Receipts & Payment Account for the year then ended, and significant accounting policies and notes to the financial statements.
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 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 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 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



CA. (Dr.) Subhajit Sahoo, FCA, LLB
Partner
M. No: - 057426
UDIN: 23057426BGTJVG3635

Place: New Delhi
Date: 30.09.2023

SAMARPAN
SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND- 825410
BALANCE SHEET AS AT 31ST MARCH 2023

<u>CONSOLIDATED PROJECTS</u>		<u>AMOUNT IN INR</u>	
<u>PARTICULARS</u>	<u>SCHEDULE</u>	<u>F.Y. 2022-23</u>	<u>F.Y. 2021-22</u>
<u>SOURCES OF FUND</u>			
I.FUND BALANCES:			
a. General Fund	[01]	5,69,259.54	8,00,151.18
b. Project Fund	[02]	13,81,179.72	18,21,381.13
c. Asset Fund	[03]	4,55,413.00	4,50,546.00
II.LOAN FUNDS:			
a. Secured Loans		-	-
b. Unsecured Loans		-	-
TOTAL	[I + II]	24,05,852.26	30,72,078.31
<u>APPLICATION OF FUND</u>			
I.FIXED ASSETS			
Written Down Value	[04]	4,50,546.00	4,95,562.00
Add: Addition during the year		1,17,400.00	69,950.00
Less: Depreciation during the year		1,12,533.00	1,14,966.00
Net Block		<u>4,55,413.00</u>	<u>4,50,546.00</u>
II. INVESTMENT			
III.CURRENT ASSETS, LOANS & ADVANCES:			
a. Cash & Bank Balance	[05]	19,37,331.02	22,75,146.45
b. Loans and Advances	[06]	21,00,250.24	24,12,483.86
c. TDS Receivable		42,028.00	18,816.00
	A	<u>40,79,609.26</u>	<u>47,06,446.31</u>
Less: CURRENT LIABILITIES & PROVISIONS:			
a. Current Liabilities	[07]	21,29,170.00	20,84,914.00
	B	<u>21,29,170.00</u>	<u>20,84,914.00</u>
NET CURRENT ASSETS	[A - B]	<u>19,50,439.26</u>	<u>26,21,532.31</u>
TOTAL	[I+II+III]	24,05,852.26	30,72,078.31

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: 30-09-2023

For:
SAMARPAN

Indramani Sahu
 30/09/2023
 Indramani Sahu
 Secretary



SAMARPAN
SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND- 825410
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

CONSOLIDATED PROJECTS		AMOUNT IN INR	
PARTICULARS	SCHEDULE	F.Y. 2022-23	F.Y. 2021-22
I. INCOME			
Grant In Aid (Indian & Foreign Project)	[08]	1,35,96,716.64	1,17,02,472.50
Grant In Aid (Govt. of Jharkhand & Others Org.)	[09]	17,48,591.00	15,29,824.00
Bank Interest		71,066.00	1,04,018.00
Interest on TDS		60.00	
Other Income		19,500.00	
Donation		-	2,000.00
Current Liabilities written off		-	19,932.00
TOTAL		1,54,35,933.64	1,33,58,246.50
II. EXPENDITURE			
Foreign Fund			
Enhancing Livelihood and Nutritional Status through Sustainable Agriculture & Water Conservation in Mica-Mines area of Koderma Dist.	[10]	4,04,642.00	37,46,148.66
RAKSHA Project	[12]	1,45,925.00	-
Addressing Trafficking Through Effective Prevention and Re Integration.	[11]	6,52,048.00	58,036.00
Empowerment of Women & Children of marginalized communities in Giridih & Koderma Districts, Jharkhand	[13]	47,63,651.75	38,40,820.46
Community Empowerment Project -2	[14]	53,21,445.92	16,35,265.00
Bank Charges		88.50	
Indian Fund			
Childline Project Expenses	[15]	14,36,684.38	14,38,368.00
SWADHAR Home Expenses	[16]	-	3,26,000.00
Ujjawala Yojna Expenses	[17]	-	3,70,200.00
Awareness Prog on Govt. Scheme through Nukkad Natak	[18]	20,07,702.42	5,40,352.36
Wel Swasthya and Wel Netrutva	[19]	13,22,932.00	-
Childline ECM		51,535.00	
Current Asset written off		371.72	
Depreciation	[04]	1,12,533.00	1,14,966.00
Less: Depreciation Transferred to Asset Fund		1,12,533.00	1,14,966.00
TOTAL		1,61,07,026.69	1,19,55,190.48
III. EXCESS OF INCOME OVER EXPENDITURE	[I - II]	(6,71,093.05)	14,03,056.02
IV. TRANSFERRED TO GENERAL FUND		(2,30,891.64)	3,13,471.64
TRANSFERRED TO PROJECT FUND		(4,40,201.41)	10,89,584.38

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: 30-09-2023

For & on behalf :
SAMARPAN



Indramani Sahu
 Secretary

SAMARPAN
SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND- 825410
RECEIPTS & PAYMENT ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2023

<u>CONSOLIDATED PROJECTS</u>		<u>AMOUNT IN INR</u>		
<u>RECEIPTS</u>	<u>PARTICULARS</u>	<u>SCHEDULE</u>	<u>F.Y. 2022-23</u>	<u>F.Y. 2021-22</u>
Opening Balance :				
Cash in Hand			9,063.00	35,504.00
Cash in Bank			22,66,083.45	16,89,256.21
Grant In Aid (Indian & Foreign)				
Bank Interest		[19]	1,39,38,992.26	1,29,14,551.72
Grant In Aid (Govt. of Jharkhand & Others)		[20]	71,066.00	1,04,018.00
Interest on TDS		[09]	17,48,591.00	8,33,624.00
Other Income			60.00	
Donation			19,500.00	
Increase in Current Liabilities			-	2,000.00
Loans and Advances Received			44,256.00	
			-	35,630.00
TOTAL Rs.			1,80,97,611.71	1,56,14,583.93
PAYMENT				
<i>Foreign Fund</i>				
Enhancing Livelihood and Nutritional Status through Sustainable Agriculture & Water Conservation in Mica-Mines area of Koderma Dist.			4,04,642.00	37,09,470.66
RAKSHA Project			1,45,925.00	-
Addressing Trafficking Through Effective Prevention and Re-Integration.			6,52,048.00	40,876.00
Empowerment of Women & Children of marginalized communities in Giridih & Koderma Districts, Jharkhand			47,63,651.75	38,40,820.46
Community Empowerment Project-2			53,21,445.92	15,93,277.00
Bank Charges			88.50	
<i>Indian Fund</i>				
Childline Project Expenses			14,36,684.38	12,92,499.00
SWADHAR Home Expenses		[16]	-	3,26,000.00
Ujjawala Yojna Expenses		[17]	-	3,70,200.00
Awareness Prog on Govt. Scheme Through Nukkad Natak			20,07,702.42	5,40,352.36
Wel Swasthya and Wel Netrutva		[19]	13,22,932.00	-
Childline ECM			51,535.00	
Increase in Advances			53,625.72	
Loan & Advances Paid			-	16,25,942.00
Closing Balance				
Cash in Hand		[05]	14,786.00	9,063.00
Cash in Bank		[05]	19,22,545.02	22,66,083.45
TOTAL Rs.			1,80,97,611.71	1,56,14,583.93

Significant Accounting Policies and Notes to Accounts [21]

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

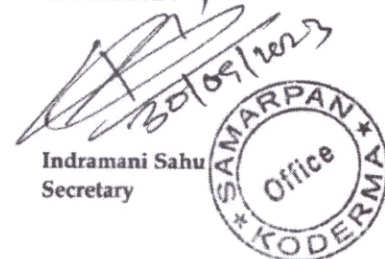
For & on behalf :
S. SAHOO & CO.
Chartered Accountants
Firm No. 322952E



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

Place: New Delhi
Date: 30-09-2023

For & on behalf :
SAMARPAN



Indramani Sahu
Secretary

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

CONSOLIDATED PROJECTS	AMOUNT IN INR	
	Schedules forming part of Financial Statement	Schedules forming part of Financial Statement
	F.Y. 2022-23	F.Y. 2021-22
SCHEDULE [01] : GENERAL FUND		
Opening Balance	8,00,151.18	4,86,679.54
Less: Transferred to Project Fund	-	-
Less: Transferred to Asset Fund	-	-
Add: Transfer from Income & Expenditure Account	(2,30,891.64)	3,13,471.64
TOTAL	5,69,259.54	8,00,151.18
SCHEDULE [02] : PROJECT FUND BALANCE		
FCRA PROJECTS		
Enhancing Livelihood and Nutritional Status through Sustainable Agriculture & Water Conservation in Mica-Mines area of Koderma Dist.	3,06,852.09	6,93,028.09
Psycho- Social, Communication and Behaviour Change of Adolescent Girls and Public Hearing Cases	5,000.00	5,000.00
Empowerment of Women & Children of marginalized communities in Giridih & Koderma Districts, Jharkhand	3,68,233.55	0.04
Community Empowerment Project -2	98,594.08	9,56,161.00
Addressing Trafficking Through Effective Prevention and Re Integration.	1,79,960.00	1,67,192.00
RAKSHA Project	1,83,009.00	-
NATIONAL PROJECTS		
Wel Swasthya and Wel Netrutva	2,39,531.00	-
TOTAL	13,81,179.72	18,21,381.13
SCHEDULE [03] : ASSET FUND		
Opening Balance	4,50,546.00	4,95,562.00
Add: Transferred from General Fund	-	-
Add: Addition during the Year	1,17,400.00	69,950.00
Less: Depreciation during the Year	1,12,533.00	1,14,966.00
TOTAL	4,55,413.00	4,50,546.00
SCHEDULE [05] : CASH & BANK BALANCE		
Cash in Hand		
Foreing Projects		
Enhancing Livelihood and Nutritional Status through Sustainable Agriculture & Water Conservation in Mica-Mines area of Koderma Dist.	1,446.00	1,456.00
Empowerment of Women & Children of marginalized communities in Giridih & Koderma Districts, Jharkhand	5,990.00	-
Community Empowerment Project-2	220.00	356.00
National Projects		
Childline	206.00	327.00
General Fund	6,924.00	6,924.00
TOTAL	14,786.00	9,063.00
Cash at Bank		
Foreign Project		
State Bank of India, New Delhi, A/c No.- 40192878522	1,57,660.50	8,476.00
State Bank of India, Koderma, A/c No.- 11429920226		
Enhancing Livelihood and Nutritional Status through Sustainable Agriculture & Water Conservation in Mica-Mines area of Koderma Dist.	3,34,346.09	7,28,250.09
Community Empowerment Project -2	1,42,417.08	9,84,023.00
Addressing Trafficking Through Effective Prevention and Re Integration.	31,500.00	1,84,352.00
RAKSHA Project	1,85,839.00	-
Bank Account No.-486010110015318		
Empowerment of Women & Children of marginalized communities in Giridih & Koderma Districts, Jharkhand	3,84,510.55	0.04
National Project		
Childline		
Indian Overseas Bank A/c No. 234301000000371	1,14,335.21	4,967.59
General Fund		
Bank Of Baroda Bank A/c No. 3033010003168	5.00	5.00
Bank Of India Bank A/c No. 486010110004032	1,34,563.59	3,43,886.01
Indian Overseas Bank A/c No. 234202000000018	-	371.72
Wel Swasthya and Wel Netrutva		
Bank Of India Bank A/c No. 486010110004032	4,25,616.00	-
Swadhar Home		
Bank Of India Bank A/c No. 486010110004032	780.00	780.00



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. 2022-23	F.Y. 2021-22
Ujjawala Home		
Bank Of India Bank A/c No. 486010110004032	10,972.00	10,972.00
	19,22,545.02	22,66,083.45
TOTAL	19,37,331.02	22,75,146.45

SCHEDULE [06] : LOAN AND ADVANCES

<i>Foreing Projects</i>		
Loans and Advances	10,399.00	7,294.00
Grant Receivable	-	-
<i>National Projects</i>		
Grant Receivable	20,57,914.24	24,00,189.86
Advance to Ritesh	26,937.00	-
Advance to Khusboo Kumari	5,000.00	5,000.00
TOTAL	21,00,250.24	24,12,483.86

SCHEDULE [07] : CURRENT LIABILITIES

<i>Foreing Projects</i>		
Audit Fees Payable	16,000.00	16,000.00
EPF Payable	16,892.00	20,678.00
ESI Payable	5,480.00	-
Expenses Payable	24,834.00	30,415.00
Community Empowerment Project-EPF	18,641.00	11,395.00
Staff benefits against EPF	17,338.00	17,338.00
<i>National Projects</i>		
Honorarium Payable	8,000.00	8,000.00
Payable to Mukesh	-	28,880.00
EPF Payable	163.00	3,700.00
Expenses Payable	20,21,822.00	19,48,508.00
TOTAL	21,29,170.00	20,84,914.00

SCHEDULE [08] : GRANT IN AID

<i>Foreign Project</i>		
PHF, UK		36,81,370.00
TDH, Germany	51,22,291.26	37,98,472.50
RMI, France	44,40,421.00	25,60,692.00
TDH Foundation Lausanne	6,61,339.00	2,25,228.00
TDH Foundation (RAKSHA)	3,23,202.00	
<i>National Project</i>		
Childline India Foundation (Childline)	14,35,465.38	14,36,710.00
WELSPUN Foundation	15,62,463.00	
Childline India Foundation (ECM)	51,535.00	
TOTAL	1,35,96,716.64	1,17,02,472.50

SCHEDULE [09] : Grant In Aid

<i>Grant In Aid From Govt. of Jharkhand</i>		
Central and State Government (MWCD)	-	6,96,200.00
DWSC Koderma	10,87,431.00	14,500.00
IPRD Chatra	2,25,960.00	-
IPRD Hazaribagh	-	1,61,000.00
IPRD Koderma	3,92,000.00	1,68,000.00
<i>Other -Grant In Aid</i>		
Individual Donation	38,700.00	33,474.00
Shakti Info.	4,500.00	-
Nabard Ranchi	-	4,50,104.00
Pratham Education Foundation	-	6,546.00
TOTAL	17,48,591.00	15,29,824.00

SCHEDULE [10] : Enhancing Livelihood and Nutritional Status through Sustainable Agriculture & Water Conservation in Mica-Mines area of Koderma Dist.

ACTIVITY COST		
Programme Expenses		
Capacity Building	-	1,05,000.00
Travel cost of Social Work	-	1,39,400.00
Livelihood Promotion	-	1,97,275.00
Field Cost of Travel	12,250.00	-
Successing Entitlements	-	25,037.00
Water Quality Testing	-	1,60,000.00
Evaluation Cost	-	1,93,051.00



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

CONSOLIDATED PROJECTS	Schedules forming part of Financial Statement		AMOUNT IN INR
	F.Y. 2022-23	F.Y. 2021-22	
Water Harvesting Activities	-	1,52,120.00	
Program Staff Cost			
Remuneration of Field Activist	-	9,48,000.00	
Remuneration of Program Supervisor	60,000.00	2,24,400.00	
Remuneration of Program Coordinator	1,80,000.00	3,96,000.00	
Livelihood Facilitator	60,000.00	2,34,000.00	
Admin Staff Cost			
Salary of Documentation & Computer operator	-	1,89,600.00	
Salary of Accountant	-	2,53,440.00	
Overhead Cost			
Tally Software/ Web Renewal/ Computer Maintenance	-	15,562.00	
Office Rent	36,000.00	1,08,000.00	
Office Maintenance and Hospitality	33,954.00	1,25,999.66	
Phone, Fax and Internet	1,438.00	39,878.00	
Printing and Stationary	5,000.00	59,997.00	
Bank Charges	-	-	
Employer EPF	-	1,24,762.00	
Medical Insurance & Premium	-	38,627.00	
Audit Fees	16,000.00	16,000.00	
Non-Recurring Expenditure	-	-	
TOTAL	4,04,642.00	37,46,148.66	

SCHEDULE [11] : Addressing Trafficking Through Effective Prevention and Re Integration.

PROGRAM COST

Programme Expenses

Awareness Session in the Communities /school	-	20,950.00
District Level Advocacy Meeting with Multi Stake Ho	16,720.00	3,600.00
Monthly Meeting with Members	16,250.00	1,000.00
Organising Gender Talk with Steholder with CBOs	15,100.00	2,050.00
Organising Safeguarding Worrkshop with Stakeholders	16,450.00	700.00
Quarterly Youth Led Joint Collective Action on	24,886.00	20,750.00
Safegurding Workshop	7,001.00	2,986.00
Training on Gender and Sexuality for the CYP Leader	66,801.00	3,000.00
Training on MHPSS for the CYP Leaders	68,300.00	3,000.00
Community Mobilisation	1,34,400.00	-
District Level Resource Pool Meeting	6,225.00	-
Media Advocacy	2,184.00	-
Monthly awareness session in the comm./school	24,800.00	-
Monthly Session with Adolescents and Gen. with Girls	42,023.00	-
Monthly Session Young People Gender with Boys	41,985.00	-
Quarterly Meeting with Community Influencers	32,398.00	-
Tool Application	8,350.00	-

Support Cost

Finance and Administration	19,110.00	-
Office Rent, Electricity and Maintenance	29,400.00	-
Printing and Stationary	24,050.00	-
Travel and Communication	49,939.00	-
Bank Charges	5,676.00	-

TOTAL

6,52,048.00 **58,036.00**

SCHEDULE [12] : RAKSHA

Stakeholder Consultation	37,996.00	-
Training of Beneficiaries	91,204.00	-
Bank Charges	2,830.00	-
Training of Partners	13,895.00	-
TOTAL	1,45,925.00	-

SCHEDULE [13]: Empowerment of Women & Children of marginalized communities in Giridih & Koderma Districts,

Jharkhand

Programme Expenses

Objective-1

Food Suppliment	-	2,54,987.00
Recurring Non-Food Supplies	-	97,780.00
One Time Supplies	84,283.00	-
Honorarium for Anganwadi Workers	-	5,86,133.00
Printing of Formats & Stationeries for Baseline and Data Collection	-	21,265.00



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

CONSOLIDATED PROJECTS	Schedules forming part of Financial Statement		AMOUNT IN INR
	F.Y. 2022-23	F.Y. 2021-22	
Participatory Learning & Action	-	69,140.00	
Training on Home Visit Counselling	-	15,790.00	
Training on Evaluation Baseline and End line	-	4,10,000.00	
Training on Strengthening VHND	-	40,432.00	
Training of Chreche worker including ECCD	-	54,753.00	
Kitchen Garden Set	1,18,500.00	-	
Training of Trainer on Mother Committee on ECCD	42,565.00	-	
Staff Development:Orientation and Training to Staffs	-	2,64,600.00	
<u>Objective-2</u>			
School Enrolment Drive	-	75,000.00	
Strengthening of SMCs	-	42,282.00	
Children's Group Meetings & Input Sessions	-	50,010.00	
Vocational Training	77,008.00	-	
Participation in youth network activities	98,383.00	-	
Supplementary education centre	5,02,147.00	-	
Children's Group	2,68,190.00	-	
Mental Health Counselling, Life Skills Training	1,75,133.00	-	
Govt. Teacher Engagement Program	1,91,300.00	-	
Organization Event	-	24,366.00	
Organizing Sports and Games	-	90,000.00	
Printing and Formats	-	67,500.00	
Counselling & Remedial Classes for Dropout Children's	-	1,77,000.00	
<u>Objective-3</u>			
Advocay Workshop District Level	-	80,560.00	
Promoting economic enterprises with womens group	1,93,915.00	-	
IEC Material	34,100.00	-	
Facilitating Linkage to Govt. Entitlement	4,485.00	-	
Stock traking exercise on key Govt. entitlement	37,270.00	-	
<u>Objective-4</u>			
Staff Development:Orientation and Training to Staffs	-	20,000.00	
<u>Administrative Expenses</u>			
Travel and Conveyance	1,80,462.00	1,21,344.00	
Office Rent	72,000.00	60,000.00	
Office Running Cost	57,225.00	49,548.46	
Bank Charges	75.75	-	
<u>Program Staff Cost</u>			
Salary to Project Coordinator	3,49,338.00	2,34,450.00	
Salary to PLA Coordinator	2,34,000.00	1,76,400.00	
Salary to Creche Coordinator	-	1,96,400.00	
Salary to Field Associates	-	3,48,680.00	
Salary to Project Director	1,56,000.00	-	
Salary to PLA Facilitator	4,01,132.00	-	
Salary to Creche Worker	6,73,708.00	-	
Salary to Field Animator	4,61,032.00	-	
<u>Admin Staff Cost</u>			
Salary to Accountant	2,34,000.00	2,12,400.00	
Non Recurring Expenses	1,17,400.00	-	
TOTAL	47,63,651.75	38,40,820.46	

SCHEDULE [14]: Communtiy Empowerment Project -2

Livelihood	18,33,809.00	82,073.00
Health and Nutrition	1,86,430.00	21,522.00
Education	11,74,167.00	81,980.00
Right and Entitlement	12,580.00	-
Partners Travel	1,68,581.00	-
Audit Fees	10,000.00	-
Staff Salaries and Benefit	18,35,481.00	12,61,590.00
Admin Cost	1,00,397.92	1,38,000.00
Non Recurring Expenses	-	50,100.00
TOTAL	53,21,445.92	16,35,265.00

SCHEDULE [15]: Childline Project Expenses

Staff Salary		
Coordinator	1,68,000.00	1,68,000.00
Team Members	5,76,000.00	5,76,000.00
Part time Counsellor	96,000.00	96,000.00
Volunteers	72,000.00	72,000.00
Client Related Expenses		



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. 2022-23	F.Y. 2021-22
Medical	170.00	7,772.00
Nutrition	34,650.00	85,705.00
Shelter	30,700.00	29,600.00
Restoration	1,35,319.00	76,923.00
Travel (Outreach)	1,43,779.00	1,44,000.00
Administrative Expenses		
Staff Welfare	5,310.00	17,122.00
Miscellaneous	6,131.38	6,036.00
Training & Orientation	47,467.00	36,000.00
Rent/Office Rent	30,000.00	30,000.00
Communication, Telephone/Mobile	14,810.00	14,391.00
Computer Maintenance	3,600.00	6,350.00
Stationery	6,000.00	7,000.00
Accountant Honorarium	30,000.00	30,000.00
Auditor's Fee	5,000.00	5,000.00
Awareness Material	17,992.00	15,469.00
Postage	88.00	2,000.00
Travel/Conveyance	7,608.00	7,200.00
Non Recurring	-	-
Open House	6,060.00	5,800.00
TOTAL	14,36,684.38	14,38,368.00

SCHEDULE [16] : SWADHAR PROJECT EXPENSES

Programme Staff		
Councillor	-	70,000.00
Guard/Watchman	-	35,000.00
Office Assistant	-	56,000.00
Establishment Expenses		
Office Rent	-	1,65,000.00
TOTAL	-	3,26,000.00

SCHEDULE [17] : Ujjwala Yojana Expenses

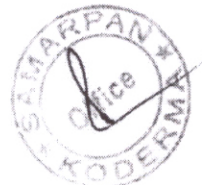
Activities & Programme Expenses		
Component 4 Re Integration	-	1,80,000.00
Component 5 Repatriation	-	37,200.00
Staff Cost	-	1,53,000.00
TOTAL	-	3,70,200.00

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

Activities & Programme Expenses		
Aser Program & Survey		
Awareness Program on Govt. Schemes & Policy	3,14,990.00	4,37,299.00
DD Preparation	1,55,000.00	
ODF Verification	7,04,300.00	
LEDP Program	-	63,000.00
Ujjwala Home	-	-
Establishment Expenses		
Office Maintenance	39,161.00	
Accountant Honorarium	3,182.00	
Asset Insurance	4,70,000.00	
Honorarium of staffs	8,136.00	
Office Maintenance	3,03,000.00	20,000.00
Office Rent	9,933.42	203.36
Bank Charges	-	19,850.00
Non Recurring Expenses	-	-
TOTAL	20,07,702.42	5,40,352.36

SCHEDULE [19] Wel Swasthya and Wel Netrutva

Awareness Drive	1,18,605.00
Curative Care Measure	4,66,572.00
Health Initiative	91,000.00
Livelihood Initiative	60,374.00
Human Resource and Admin Cost	5,15,575.00
Admin Cost	70,806.00



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. 2022-23	F.Y. 2021-22
TOTAL	13,22,932.00	-

SCHEDULE [19] : GRANT RECEIVED

<i>Foreign Projects</i>		
PHF, UK	-	36,81,370.00
TDH Foundation, Lausanne (RAKSHA Project)	3,23,202.00	-
TDH, Germany	-	12,09,430.07
TDH, Germany	51,22,291.26	38,15,527.89
RMI, France	44,40,421.00	29,08,859.76
TDH Foundation Lausanne	6,61,339.00	2,25,228.00
<i>National Projects</i>		
Childline India Foundation (Childline)	17,77,741.00	10,74,136.00
WELSPUN Foundation	15,62,463.00	-
Childline India Foundation (ECM)	51,535.00	-
TOTAL	1,39,38,992.26	1,29,14,551.72

SCHEDULE [20] : BANK INTEREST

<i>Foreign Projects</i>		
PHF, UK	18,466.00	31,010.00
TDH, Germany	9,594.00	22,416.00
RMI, France	23,458.00	30,734.00
General Fund	3,643.00	-
TDH Foundation Lausanne	3,477.00	-
TDH Foundation, Lausanne (RAKSHA)	5,732.00	-
<i>National Projects</i>		
Childline India Foundation (Childline)	1,219.00	1,658.00
General Fund	5,477.00	18,200.00
TOTAL	71,066.00	1,04,018.00

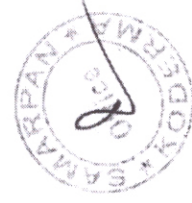


SAMARPAN

SUNDERNAGAR, POST + DISTRICT- KODERMA, JHARKHAND - 825410

SCHEDULE [04]: FIXED ASSETS [CONSOLIDATED PROJECTS]

DESCRIPTION	GROSS BLOCK				AMOUNT IN INR		
	As At	ADDITIONS	Deletion	As at	FOR THE	WRITTEN DOWN	RATE OF
	01.04.21	<180	During the Year	31.03.2022	YEAR	VALUE	DEPRN
		>180				AS AT 31.03.23	
NATIONAL PROJECT							
A. TYPE I ASSETS							
Almirah & Box	12,986.00	-	-	12,986.00	1,299.00	11,687.00	10%
Bike	9,550.00	-	-	9,550.00	1,433.00	8,117.00	15%
Computer Set	29,564.00	-	-	29,564.00	-	17,738.00	40%
Emergency Light	708.00	-	-	708.00	106.00	602.00	15%
Fan	2,043.00	-	-	2,043.00	306.00	1,737.00	15%
Furniture & Fixture	65,366.00	-	-	65,366.00	6,537.00	58,829.00	10%
Library Book	7,271.00	-	-	7,271.00	2,908.00	4,363.00	40%
Inverter & Battery	18,361.00	-	-	18,361.00	2,754.00	15,607.00	15%
Mobile Set	1,042.00	-	-	1,042.00	417.00	625.00	40%
Printer	3,514.00	-	-	3,514.00	527.00	2,987.00	15%
Projector	18,646.00	-	-	18,646.00	2,797.00	15,849.00	15%
Sound System	2,944.00	-	-	2,944.00	442.00	2,502.00	15%
Inverter	6,826.00	-	-	6,826.00	1,024.00	5,802.00	15%
B. TYPE II ASSETS							
Projector	2,140.00	-	-	2,140.00	321.00	1,819.00	15%
Sound System	26,350.00	-	-	26,350.00	2,635.00	23,715.00	10%
Inverter	3,629.00	-	-	3,629.00	1,452.00	2,177.00	40%
TOTAL [A]	2,10,940.00	-	-	2,10,940.00	36,784.00	1,74,156.00	



SAMARPAN

SUNDERNAGAR, POST + DISTRICT-KODERMA, JHARKHAND - 825410

SCHEDULE [04]: FIXED ASSETS [CONSOLIDATED PROJECTS]

DESCRIPTION	GROSS BLOCK				AMOUNT IN INR		
	As At 01.04.21	ADDITIONS <180	Deletion During the Year	As at 31.03.2022	FOR THE YEAR	WRITTEN DOWN VALUE AS AT 31.03.23	RATE OF DEPRN
FOREIGN PROJECTS							
<i>Ensuring Livelihood and nutritional status through sustainable agriculture & water conservation in Mica-Mines area of Koderma dist.</i>							
Computer	4,103.00	-	-	4,103.00	1,641.00	2,462.00	40%
Camera	26,754.50	-	-	26,754.50	4,013.00	22,741.50	15%
Fan	1,535.00	-	-	1,535.00	230.00	1,305.00	15%
Water Purifier	11,361.00	-	-	11,361.00	1,704.00	9,657.00	15%
<i>Right to Survival-Securing health, Nutrition and Education for children and safeguarding exp.</i>							
Motor Bike	36,185.50	-	-	36,185.50	5,428.00	30,757.50	15%
Bicycle	-	25,200.00	-	25,200.00	3,780.00	21,420.00	15%
Laptop	-	45,400.00	-	45,400.00	18,160.00	27,240.00	40%
Projector	-	22,000.00	-	22,000.00	3,300.00	18,700.00	15%
Furniture and Fixtures	-	24,800.00	-	24,800.00	2,480.00	22,320.00	10%
Computer	8,648.00	-	-	8,648.00	3,459.00	5,189.00	40%
Baby Standimeter	24,351.00	-	-	24,351.00	3,653.00	20,698.00	15%
Baby Weighing Machines	31,008.00	-	-	31,008.00	4,651.00	26,357.00	15%
Infentometer	14,110.00	-	-	14,110.00	2,117.00	11,993.00	15%
Mobile Phone	5,681.00	-	-	5,681.00	852.00	4,829.00	15%
BJUP/RMI							
Desktop with UPS & Printer	35,604.00	-	-	35,604.00	14,242.00	21,362.00	40%
Digital Camera	11,361.00	-	-	11,361.00	1,704.00	9,657.00	15%
Piko Projector	14,702.00	-	-	14,702.00	2,205.00	12,497.00	15%
Inverter with Battery	14,202.00	-	-	14,202.00	2,130.00	12,072.00	15%
TOTAL [B]	2,39,606.00	1,17,400.00	-	3,57,006.00	75,749.00	2,81,257.00	
TOTAL [A+B]	4,50,546.00	1,17,400.00	-	5,67,946.00	1,12,533.00	4,55,413.00	



Audited Financial Statement for F. Y. 2022-23



SAMARPAN

SUNDERNAGAR, POST + DISTRICT- KODERMA- 825410 JHARKHAND

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

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.
5. **Grant / Contribution Receivable:** Expenses incurred in excess of the grant received during the year 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 has been inoperative. The balances of last year has been carried forward from last year.
6. Bank Balance of Rs.' 371.72 of Indian Overseas Bank A/c No. 234202000000018 has been written off during the year.
7. **Pending Legal Case/Contingent Liabilities:** There are no legal cases pending or initiated during the year either by any individual or organization against Samarpan.



8. The Organization is registered under :

- a) Indian Trust Act. 1882, Vide Regn. No. IV-1028, Dated 28th December, 2006.
- b) Under section 12A of the Income Tax Act, 1961. 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. - **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 2021-22 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. (Dr.)Subhajit Sahoo, FCA, LLB
Partner
M. No. 057426

Place :New Delhi
Date : 30-09-2023

For:
SAMARPAN


30/09/2023
Indramani Sahu
Secretary

