

Independent Auditor's Report pursuant to the requirements of Rule 17(5) of the Foreign Contribution (Regulation) Rules, 2011 (as amended)

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

1. This Report is issued in accordance with the terms of our engagement with **SAMVAD** (the 'Trust') Registration no. under the FCRA 337800125.
2. We have audited the accompanying special purpose financial statements of the Trust which comprise the Balance Sheet as at 31 March 2025, the Income and Expenditure Statement and Receipts and Payment Account for the year ended 31 March 2025, and significant accounting policies and notes to the financial statements (hereinafter together referred to as 'Foreign Contribution Financial Statements') with respect to Foreign Contribution and accompanying notes to accounts in accordance with the basis of accounting to the Foreign Contribution Financial Statements, prepared by the management of the Trust pursuant to the requirement of section 19 of the Foreign Contribution (Regulation) Act, 2010 ('Act') read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 (as amended) ('Rules'). The accompanying Annexure have been initialed by us for identification purpose only.

Management's Responsibility for the Foreign Contribution Financial Statements and Annexure

3. The Management is responsible for preparation and presentation of the Foreign Contribution Financial Statements and notes in accordance with the basis of accounting including preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Foreign Contribution Financial Statements and Annexure and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring that the Trust complies with the requirements of the Act read with relevant Rules and providing all required information to the Ministry of Home Affairs.



Auditor's Responsibility

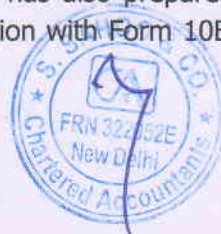
5. Pursuant to the requirement as stated in paragraph 2 above, it is our responsibility to provide a reasonable assurance in form of an opinion on these Foreign Contribution Financial Statements and Annexure based on our audit.
6. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Foreign Contribution Financial Statements and Annexure are free from material misstatement due to fraud or error.
7. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Foreign Contribution Financial Statements and Annexure. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Foreign Contribution Financial Statements and Annexure, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Trust's preparation of the Foreign Contribution Financial Statements and Annexure, in all material respects, in accordance with the basis of accounting described in notes to these Foreign Contribution Financial Statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Trust's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the Management of the Trust, as well as evaluating the overall presentation of the Foreign Contribution Financial Statements and Annexure.
8. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Foreign Contribution Financial Statements and Annexure.

Opinion

9. In our opinion, the accompanying Foreign Contribution Financial Statements and Annexure for the year ended 31st March 2025 are prepared, in all material respects, in accordance with the basis of accounting described in note to these Foreign Contribution Financial Statements.

Basis of accounting and restriction on distribution or use

10. Our work was performed solely to assist you in meeting your responsibilities in relation to submission of accompanying Foreign Contribution Financial Statements and Annexure with the Ministry of Home Affairs. The Management has also prepared complete set of financial statements for Trust for the purpose of submission with Form 10B of the Income Tax Rules, 1962.



11. The report is addressed to and provided to the Board Members of the Trust solely for the purpose of enabling them to comply with the requirements of Rule 17(5) of the Rules, which requires them to submit the report with the accompanying Foreign Contribution Financial Statements and Annexure to the Ministry of Home Affairs, and should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

For S. Sahoo & Co
Chartered Accountants

FR. No.: 322952E



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

Partner

M. No: - 057426

UDIN: 25057426BMICBT4730

Place: New Delhi

Date: 09.09.2025

SAMVAD**AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001****Balance Sheet as at 31st March 2025****FCRA Projects****(Amount in INR)**

	Particulars	Note	31 March 2025	31 March 2024
I	Sources of Funds			
1	NPO Funds	3		
(a)	Reserve Funds		11,26,086.21	6,17,678.91
(b)	Assets Funds		10,76,934.05	13,17,183.05
(c)	Project Funds		85,15,901.23	63,90,606.01
			1,07,18,921.49	83,25,467.97
2	Non-current liabilities			
(a)	Long-term borrowings	4	-	-
(b)	Other long-term liabilities	5	-	-
(c)	Long-term provisions	6	-	-
			-	-
3	Current liabilities			
(a)	Short-term borrowings	7	-	-
(b)	Payables	8	-	-
(c)	Other current liabilities	9	27,107.00	16,495.00
(d)	Short-term provisions	10	-	-
			27,107.00	16,495.00
	Total		1,07,46,028.49	83,41,962.97
II	Application of Funds			
1	Non-current assets			
(a)	Property, Plant and Equipment and Intangible assets	11	10,76,934.05	13,17,183.05
(i)	Property, Plant and Equipment			
(ii)	Intangible assets			
(iii)	Capital work in progress			
(iv)	Intangible asset under development			
(b)	Non-current investments	12	-	-
(c)	Long Term Loans and Advances	13	-	-
(d)	Other non-current assets	14	-	-
			10,76,934.05	13,17,183.05
2	Current assets			
(a)	Current investments	15	-	-
(b)	Inventories		-	-
(c)	Receivables	16	-	-
(d)	Cash and bank balances	17	96,66,557.43	70,22,242.91
(e)	Short Term Loans and Advances	18	2,537.00	2,537.00
(f)	Other current assets	19	-	-
			96,69,094.43	70,24,779.91
	Total		1,07,46,028.48	83,41,962.96

Brief about the Entity & Summary of significant accounting poli 1&2

The accompanying notes are an integral part of the financial statements.

For & on behalf :**S. Sahoo & Co**

Chartered Accountants

Firm No. 322952E


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

M No. 057426

UDIN: 25057426BMFCBT4730

Place: New Delhi

Date: 09-09-2025

For & on behalf :**SAMVAD**

Ghanshyam
Secretary

Shekhar
Treasurer

SAMVAD**AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001****Income and Expenditure for the year ended on 31st March 2025****FCRA Projects****(Amount in INR)**

	Particulars	Note	31 March 2025	31 March 2024
I	Income			
(a)	Donations and Grants	20	3,71,11,886.00	3,59,32,978.00
(b)	Other Income	21	1,98,052.00	1,89,158.00
II	Total		3,73,09,938.00	3,61,22,136.00
III	Expenses:			
(a)	Expenditure on Objects of Organization-Program Expense	22	3,46,74,494.78	3,08,16,314.08
(b)	Donations/Contributions Paid- Amount Sub Grant	23	-	-
(c)	Establishment Expenses	24	1,740.70	-
(f)	Depreciation and amortization expense	25	-	-
	Total		3,46,76,235.48	3,08,16,314.08
IV	Excess of Income over Expenditure before exceptional and extraordinary items (III- IV)		26,33,702.52	53,05,821.92
V	Exceptional items		-	-
VI	Excess of Income over Expenditure for the year before extraordinary items (V-VI)		26,33,702.52	53,05,821.92
VII	Extraordinary Items		-	-
VIII	Excess of Income over Expenditure for the year (VII-VIII)		26,33,702.52	53,05,821.92
	Appropriations Transfer to funds:			
	Transfer to/(from) Project fund:		21,25,295.22	53,31,770.92
	Balance transferred to General Fund:		5,08,407.30	-25,949.00

Brief about the Entity & Summary of significant accounting poli 1&2

The accompanying notes are an integral part of the financial statements

For & on behalf :**S. Sahoo & Co**

Chartered Accountants

Firm No. 322952E




CA (Dr.) Subhajit Sahoo, FCA, LLB


Partner

M No. 057426

UDIN: 25057426BNICBT4730

Place: New Delhi

Date: 09-09-2025

For & on behalf :**SAMVAD**


Ghanshyam
Secretary




Shekhar
Treasurer

SAMVAD

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

Receipts & Payment Account For The Year Ended 31st March 2025

FCRA Projects

(Amount in INR)

RECEIPTS	Note	31 March 2025	31 March 2024
Opening Balance :			
Cash and Bank Balances		70,22,242.91	17,16,420.99
Donation & Grants	20	3,71,11,886.00	3,59,32,978.00
Other Income	21	1,98,052.00	1,89,158.00
Net Increase/Decrease in CA/CL		10,612.00	-
Total		4,43,42,793.00	3,78,38,557.00
PAYMENT			
Expenditure on Objects of Organization-Program Expenses	22	3,46,74,494.78	3,08,16,314.08
Donations/Contributions Paid- Amount Sub Grant	23	-	-
Establishment Expenses	24	1,740.70	-
Net Decrease/Increase in CA/CL		-	-
Closing Balance			
Cash and Bank Balances		96,66,557.43	70,22,242.91
Investment			
Total		4,43,42,793.00	3,78,38,557.00

Brief about the Entity & Summary of significant accounting poli 1&2

The accompanying notes are an integral part of the financial statements

For & on behalf :

S. Sahoo & Co

Chartered Accountants

Firm No. 322952E

For & on behalf :

SAMVAD

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

M No. 057426

UDIN: 25057426BMYICBT4A30

Place: New Delhi

Date: 09-09-2025



Ghanshyam

Secretary

Shekhar
Treasurer

SAMVAD

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

3 Fund Details	31 March 2025	31 March 2024
A. Unrestricted Funds		
Corpus Fund		
Opening Balance	-	-
Add:- Amount Received During the Year	-	-
Less: Expenses out of Corpus Fund	-	-
	-	-
General Fund		
Opening balance	6,17,678.91	6,43,627.91
Add: Excess of Income Over Expenditure	5,08,407.30	-25,949.00
Less: Transfer to Project Fund	-	-
	11,26,086.210	6,17,678.910
Assets Funds		
Opening balance	13,17,183.05	16,36,294.05
Add: Purchased during the year	-	-
Less: Disposed off during the year	-	-
Less: Depreciation transferred to Assets fund	2,40,249.00	3,19,111.00
	10,76,934.05	13,17,183.050
B. Restricted Funds		
Opening balance	63,90,606.01	10,58,835.09
Add: Amount Received During The Year	3,65,88,812.00	3,59,32,978.00
Add: Bank Interest	1,18,578.00	1,01,976.00
Less: Amount Utilized During The Year	3,45,82,094.78	3,07,03,183.08
Add: Transfer from General Fund	-	-
	85,15,901.23	63,90,606.010
Total (A+B)	1,07,18,921.49	83,25,467.97

4 Long Term Borrowings	31 March 2025	31 March 2024
Secured		
(a) Term loans		
(i) from banks	-	-
(ii) from other parties	-	-
(b) Loans repayable on demand		
(i) from banks	-	-
(ii) from other parties	-	-
(c) Loans and advances from related parties	-	-
Total (A)	-	-
Unsecured		
(a) Term loans		
(i) from banks	-	-
(ii) from other parties	-	-
(b) Loans repayable on demand		
(i) from banks	-	-
(ii) from other parties	-	-
(c) Loans and advances from related parties	-	-
Total (B)	-	-
Total (A) + (B)	-	-



SAMVAD

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

5 Other long-term liabilities	31 March 2025	31 March 2024
(a) Advance from customers	-	-
(b) Others (please specify)	-	-
Total	-	-

6 Long Term Provisions	31 March 2025	31 March 2024
(a) Provision for employee benefits		
(i) Provision for gratuity	-	-
(ii) Provision for leave Encashment	-	-
(b) Other provisions	-	-
(Please Specify)	-	-
Total	-	-

7 Short Term Borrowings	31 March 2025	31 March 2024
Secured		
(a) Term loans		
(i) from banks	-	-
(ii) from other parties	-	-
(b) Loans repayable on demand		
(i) from banks	-	-
(ii) from other parties	-	-
(c) Loans and advances from related parties	-	-
(d) Other loans advances (specify nature)	-	-
Total (A)	-	-
Unsecured		
(a) Term loans		
(i) from banks	-	-
(ii) from other parties	-	-
(b) Loans repayable on demand		
(i) from banks	-	-
(ii) from other parties	-	-
(c) Loans and advances from related parties	-	-
(d) Other loans advances (specify nature)	-	-
Total (B)	-	-
Total (A) + (B)	-	-

8 Payables	31 March 2025	31 March 2024
(a) Total outstanding dues of micro, small and medium enterprises	-	-
(b) Total outstanding dues of creditors other than micro, small and me	-	-
Total	-	-



SAMVAD**AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001****Notes forming part of the Financial Statements for the year ended, 31st March, 2025****FCRA Projects****(Amount in INR)**

9 Other current liabilities	31 March 2025	31 March 2024
(a) Current maturities of finance lease obligations	-	-
(b) Interest accrued but not due on borrowings	-	-
(c) Interest accrued and due on borrowings	-	-
(d) Income received in advance	-	-
(e) Unearned revenue	-	-
(f) EPF Payable	-	-
(g) TDS payable	-	-
(h) Other payables (specify nature)	-	-
Expenses Payable	27,107.00	16,495.00
Total	27,107.00	16,495.00

10 Short term Provisions	31 March 2025	31 March 2024
(a) Provision for employee benefits		
(i) Provision for gratuity	-	-
(ii) Provision for leave Encashment	-	-
(b) Other provisions	-	-
Other (specify nature)	-	-
Total	-	-



SAMVAD**AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001****Notes forming part of the Financial Statements for the year ended, 31st March, 2025****FCRA Projects****(Amount in INR)**

12 Investments - Non Current	31 March 2025	31 March 2024
(valued at historical cost unless stated otherwise)		
(a) Investment property;		
(b) Investments in equity instruments		
(c) Investments in preference shares	-	-
(d) Investments in government or trust securities	-	-
(e) Investments in debentures or bonds	-	-
(f) Investments in mutual funds	-	-
(g) Investments in partnership firms;	-	-
(i) Other non-current investments (specify nature)	-	-
Less: Aggregate provision for diminution in value of investments.		
Total Investments	-	-
Aggregate cost value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
Aggregate market value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Aggregate Provision for diminution in value of investments.	-	-
Total	-	-

13 Long Term Loans and Advances	31 March 2025	31 March 2024
(a) Capital advances		
(b) Loans advances to related Party	-	-
(c) Other loans and advances (specify nature)	-	-
(i) Prepaid expenses	-	-
(ii) GST input credit receivable	-	-
(iii) Security Deposits	-	-
(iv) Balance with government authorities (TDS Receivable)	-	-
(v) Staff Advances	-	-
(v) Vendor Advance		
Sub-classification:		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
Total	-	-

14 Other non-current assets	31 March 2025	31 March 2024
(a) Security Deposits	-	-
(b) Prepaid expenses	-	-
(c) Others (Specify nature)	-	-
Total	-	-



SAMVAD**AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001****Notes forming part of the Financial Statements for the year ended, 31st March, 2025****FCRA Projects****(Amount in INR)**

15 Current Investments	31 March 2025	31 March 2024
(a) Investments in equity instruments	-	-
(b) Investments in preference shares	-	-
(c) Investments in government or trust securities	-	-
(d) Investments in debentures or bonds	-	-
(e) Investments in mutual funds	-	-
(f) Investments in partnership firms;	-	-
(g) Other non-current investments -Fixed Deposits	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
Total Investments	-	-
Aggregate cost value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Less: Aggregate provision for diminution in value of investments.	-	-
Aggregate market value as at the end of the year:		
Investments -Quoted	-	-
Investments - Unquoted	-	-
Aggregate Provision for diminution in value of investments.	-	-
Total	-	-
16 Receivables	31 March 2025	31 March 2024
(a) Donations/grants receivable	-	-
(b) Others (specify nature)	-	-
Outstanding for a period exceeding 6 months from the date they are due for receipt	-	-
(a) Secured Considered good	-	-
(b) Unsecured Considered good	-	-
(c) Doubtful	-	-
Less: Provision for doubtful receivables	-	-
Total	-	-
17 Cash and Bank Balances	31 March 2025	31 March 2024
A Cash and cash equivalents		
(a) On current/ Saving accounts		
State Bank of India, New Delhi A/C No-40053944132	65,81,709.00	50,05,413.00
State Bank of India A/C No-32055189799	6,56,350.62	6,17,093.36
State Bank of India A/C No-42541515626	18,412.96	-
Indian Bank, Circular Road, Ranchi A/C No-20238986752	24,05,781.85	13,92,800.55
(b) Cash credit account (Debit balance)	-	-
(c) Fixed Deposits		
Deposits with original maturity of less than three months	-	-
(d) Cheques, drafts on hand	-	-
(e) Cash on hand	4,303.00	6,936.00
Sub-Total	96,66,557.43	70,22,242.91
B Other bank balances		
(a) Bank Deposits		
(i) Earmarked Bank Deposits	-	-
(ii) Deposits with original maturity for more than 3 months to 12 month	-	-
(iii) Margin money or deposits under lien	-	-
Sub-Total	-	-
Total	96,66,557.43	70,22,242.91



SAMVAD**AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001****Notes forming part of the Financial Statements for the year ended, 31st March, 2025****FCRA Projects****(Amount in INR)**

18 Short Term Loans and advances	31 March 2025	31 March 2024
(a) Capital advances	-	-
(b) Loans advances to related Party	-	-
(c) Other loans and advances (specify nature)	-	-
(i) Prepaid expenses	-	-
(ii) GST input credit receivable	-	-
(iii) Security Deposits	-	-
(iv) Balance with government authorities (TDS Receivable)	-	-
(v) Staff Advances	-	-
(v) Inter Project Advance	2,537.00	2,537.00
Total	2,537.00	2,537.00
Sub-classification:		
Secured, considered good;	-	-
Unsecured, considered good;	-	-
Doubtful	-	-
Total	2,537.00	2,537.00

19 Other current assets	31 March 2025	31 March 2024
(a) Interest accrued but not due on deposits	-	-
(b) Interest accrued and due on deposits	-	-
Total	-	-

20 Donations and Grants	31 March 2025	31 March 2024
(a) Grants		
BFTW	2,06,05,115.00	2,38,87,131.00
OAK Foundation	75,83,048.00	84,19,048.00
IM Sweden	84,00,649.00	36,26,799.00
BFTW	5,23,074.00	-
(b) Donation	-	-
Total	3,71,11,886.00	3,59,32,978.00

21 Other income	31 March 2025	31 March 2024
(a) Interest income (Bank Interest)	1,98,052.00	1,89,158.00
(b) Dividend income	-	-
(c) Net gain on sale of investments	-	-
(d) Other non-operating income (if any)	-	-
Total	1,98,052.00	1,89,158.00

22 Charitable Expenses-Program Expenses	31 March 2025	31 March 2024
BFTW Project Expenses	2,04,14,350.41	1,84,34,189.50
Christian Aid Expenses	17,970.00	56,255.00
OAK Foundation Project Expenses	75,98,423.80	84,83,099.08
IM Sweden Project Expenses	65,51,350.57	37,29,639.50
Other Programme Expenses	92,400.00	1,13,131.00
Total	3,46,74,494.78	3,08,16,314.08



SAMVAD

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

23 Donations/Contributions Paid-Sub Grant	31 March 2025	31 March 2024
Sub-Granting to Partner	-	-
Total	-	-

24 Establishment Expenses	31 March 2025	31 March 2024
Bank charges	1,740.70	-
Total	1,740.70	-

25 Depreciation and amortization expense	31 March 2025	31 March 2024
on tangible assets (Refer note 11)		
on intangible assets (Refer note 11)	2,40,249.00	3,19,111.00
Less: Transferred to Assets Fund	2,40,249.00	3,19,111.00
Total	-	-

Annex-1 BFTW Project (Project No. N-IND-2022-0214)	31 March 2025	31 March 2024
Deepening Indigenocracy and Promoting Sustainable Livelihood in Jharkhand Continuation		
Project activities		
Functional Secretaries in 250 village assemblies	3,59,169.00	93,147.00
State/ regional village assembly federations	7,16,699.00	9,79,472.00
Sustainable livelihoods (4000 farmers)	8,17,970.00	4,95,886.00
Capacity building of women farmers organisations (2000)	4,47,373.00	8,60,053.00
Traditional Health	3,02,140.00	2,69,992.00
Maintaining cultural practices	8,24,761.00	6,05,787.00
Staff capacity building, PME	5,89,790.50	9,60,669.00
Project Travel	7,88,973.00	8,42,274.00
Personnel		
Adivasi Education Facilitator	2,77,200.00	2,52,000.00
Community Mobilisor for Adivasi Model Project	1,27,290.00	1,15,716.00
Chief Community Mobilisor	5,14,506.00	4,67,736.00
Community Data Collector	4,53,828.00	4,12,572.00
Community Mobilisor	46,35,199.00	41,56,422.00
Community Trainer	5,42,364.00	4,56,825.00
Programme Facilitator	4,25,028.00	3,86,388.00
Regional Community Mobilisor	30,06,888.00	20,13,534.00
Programme Personnel Staff Welfare	16,85,562.00	14,48,900.00
Administration		
Salary to Accountants	7,74,798.00	7,04,364.00
Salary to Documentation Coordinator	5,81,112.00	5,28,282.00
Salary to Project Director	7,84,032.00	7,12,758.00
Salary to Office Assistant	4,87,032.00	4,42,752.00
Admin Personnel Staff Welfare	2,43,162.00	2,23,533.00
Audit and Other Service Cost	1,50,000.00	1,57,200.00
Internal Auditor cum Legal Advisor	1,20,000.00	1,20,000.00
Office Running and Maintenance	6,19,444.00	5,56,058.50
Stationary, Communication and Media	1,40,029.91	1,71,869.00
Total	2,04,14,350.41	1,84,34,189.50



SAMVAD**AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001****Notes forming part of the Financial Statements for the year ended, 31st March, 2025****FCRA Projects****(Amount in INR)**

Annex-2 CHRISTIAN AID EXPENSES	31 March 2025	31 March 2024
Deepening Indigenocracy and Promoting Sustainable Livelihood in Jharkhand Cont.		
One day half yearly meeting of 4 Regional G.S. Fed. Committee	17,970.00	56,255.00
Total	17,970.00	56,255.00

Annex-3 OAK Foundation Project Expenses	31 March 2025	31 March 2024
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Promote inclusive governance and sustainable - livelihood initiatives among resource - poor women -and other marginalized communities**Staff salaries and related charges**

Community Mobilisers - 14	19,98,811.00	19,20,500.00
Block Community Mobilisor -4	8,73,396.00	8,06,143.00
Trainer -1	3,59,696.00	3,27,646.00
Chef Community Mobilisor -1	3,46,437.00	5,45,072.00
Community Data collector	2,80,632.00	2,58,167.00
Regional Livelihood Mobilisor	3,99,952.00	3,70,065.00
Office Assistant - 2	3,23,616.00	2,93,743.00
Accountant -1	3,99,216.00	3,66,869.00

Travel and conferences

Tavel of Chef Community Mobilisor	5,558.00	15,957.00
Tavel of Trainer	45,170.00	31,941.00
Tavel of Block Community Mobilisor	64,219.00	80,483.00
Tavel of Community Mobilisers	1,29,382.00	1,02,211.00
Tavel of Out Station	18,245.00	20,039.00

Other Direct Costs

One day Motivation and Ref.camp with 35 selected G.S & Trad.lea	1,59,115.00	1,94,014.00
Formation of green clubs for youth to improve clarity of ecological	1,64,731.00	2,16,501.00
Two days cultural gathering in selected Indigeneous Akhras	1,57,256.00	2,53,425.00
One day women leadership training	1,32,363.00	1,68,121.00
One day Follow-up workshop in 16 Gram Panchayat	16,510.00	14,652.00
Participation of Gram Sabha members in half yearly G.S fed. meel	47,906.00	84,042.00
Quarterly review and planning meeting with G.S at Panchayat lev	1,76,118.00	2,02,671.00
Integrated collective farming units by women farmers	17,503.00	29,767.00
Follow up support to existing 5 Demo Centres inclu.Lalpur	3,32,424.00	2,99,863.00
Two Days Leadership Training of 35 selected women farmers	1,28,435.00	2,30,483.00
Five days Block level awareness campaign	54,962.00	57,767.00
Quarterly review and planning meeting of project staff	1,41,609.00	1,32,024.00
Quarterly planning meeting of Trustee members/ Advisory commit	30,941.00	33,703.00
2 Days training on fund raising and resource mobilisation	2,22,679.00	1,15,991.00
One week Exposure visit for 20 participants	-	1,05,898.00
Support 160 women farmers	-	5,16,000.00
Two Days Women Farmers Fair	-	2,32,981.00

Indirect overhead

Office Rent & electricity	1,06,555.00	63,000.00
Programme management and Monitoring by Senior management	1,91,611.00	1,69,251.00
Internal Auditor cum legal advisor	60,000.00	55,000.00
Repairs & maintainance	25,797.00	28,330.60
Office maintainance cost	30,670.00	29,862.00
Staionary, Postage	31,394.80	17,519.48
Phone, Internet etc.	33,528.00	17,424.00
News Paper and Periodicals	15,975.00	3,492.00
Hospitality	3,146.00	7,297.00
Travel for office	22,865.00	15,184.00
Audit & related cost	50,000.00	50,000.00

Total**75,98,423.80****84,83,099.08**

SAMVAD

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

FCRA Projects

(Amount in INR)

Annex-4 IM Sweden Project Expenses**31 March 2025****31 March 2024****851031: For Deepening Indigenocracy and Indigeneity through strengthening Gram sabha and improving livelihood in Jharkhand****Project Staff Cost (Project Personnel Excluding Admin Staff)**

Community Mobilisor	-	6,73,728.00
Regional Community Facilitator	-	3,15,810.00
Community Trainer	-	2,72,250.00
Chief Community Facilitator	-	3,59,370.00
Staff welfare 20% (EPF, Gratuity Insurance, medical etc.)	-	3,01,985.00

Direct Project Costs (Non- Personnel Project inputs)

Consultation program on PESA and JAPRA	-	67,588.00
Half Yearly Reflections and strategy meeting of regional Women	-	35,395.00
Half Yearly Reflections and strategy meeting of State federation	-	77,405.00
Annual State level convention with 70 women leaders	-	1,36,299.00
Issue based campaign on on Climate crisis and livelihood.	-	36,775.00
Capacitation program of Gram Sabha Leaders on role, responsibi	-	12,893.00
Gram Sabha/ PRI information & resource centre (in 2 region)	-	41,246.00
Awareness and linkage camp for different Social protection schem	-	35,426.00
Establishment of Green School	-	1,48,639.00
Training of the farmers on organic farming in 7 clusters	-	68,691.00
Resource materials development on climate resilient agriculture p	-	32,450.00
Parivartanshala : Preparation of Parivartanshala curriculum and co	-	2,17,308.00
Women Leadership training programme	-	1,67,840.00

Direct Project Travel cost

Travel of Community Mobilisor	-	38,535.00
Travel of Regional Community Facilitator	-	21,871.00
Travel of Community Trainer	-	18,825.00
Travel of Chief Community Facilitator	-	25,704.00
Travel for Annual partners meet 3 persons to Varanasi	-	8,750.00

Capacity building

Staff Capacitation training	-	22,407.00
Half yearly reflection and strategy meeting of staff	-	54,602.00
Assessment , Reflection and stretegy meeting of IM programme	-	32,479.00

Project Support Costs / Admn.Cost

Accountant	-	1,85,130.00
Support to Senior management person for project monitoring	-	1,30,680.00
Travel of Senior management person for project monitoring	-	8,932.00
Office Rent & elcectricity (partly)	-	36,000.00
Travel for office	-	10,845.00
Phone, Internet etc.	-	30,654.00
Stationary, Postage etc.	-	13,542.22
Office maintainance cost	-	11,974.28
Hospitality	-	9,170.00
Staff welfare	-	33,441.00
Audit and income tax related cost	-	35,000.00



SAMVAD**AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001****Notes forming part of the Financial Statements for the year ended, 31st March, 2025****FCRA Projects****(Amount in INR)****Project No. 851016 For Empowering Youth for a Green and Sustainable Future of Jharkhand****Project Staff Cost (Project Personnel Excluding Admin Staff)**

Community Mobilisor (100% allocation)	13,92,406.00	-
Regional Community Mobilisor (100% allocation)	6,40,052.00	-
Community Trainer (100% allocation)	4,35,680.00	-
Chief Community Mobilisor (100% allocation)	7,19,290.00	-

Direct Project Costs (Non- Personnel Project inputs)

Formation of Green youth Clubs in 70 villages. 70 Nos.	42,686.00	-
Training of selected youth leaders and office bearers of Gram Sab	99,150.00	-
Enrich and activate Gram Sabha information & resource Centre to	19,918.00	-
Organize Camp on different social security and welfare schemes; i	38,725.00	-
Half Yearly reflection and strategy meeting of regional women fede	89,048.00	-
Half Yearly reflection and strategy meeting of state women federal	1,79,479.00	-
Meeting with traditional leaders and members of Mahila Kisaan Sa	50,963.00	-
Two days Regional level workshop on women land rights and iden	75,557.00	-
FGD on FRA at cluster level (One day program for 35 participants	30,293.00	-
Capacity building on green and sustainable development perspect	31,527.00	-
Training of youth entrepreneurs on different Green enterprises anc	61,205.00	-
Enrichment of 2 Green Schools focused on demonstration plots, o	42,634.00	-
Farmers Field School (FFS) 70 unit @ Rs. 3000	2,21,543.00	-
Training Support to Women Group of Bindhani on Tailoring 25000.	26,204.00	-
Regional level convention on identity of women farmers and wom	75,116.00	-
Organize Camp on different ongoing Govt. schemes; like Birsa Ha	36,618.00	-

Direct Project Travel cost

Travel of Community Mobilisor	82,282.00	-
Travel of Regional Community Mobilisor	16,885.00	-
Travel of Community Trainer	22,725.00	-
Travel of Chief Community Mobilisor	36,117.00	-

Project Evaluation*Assesment*Baseline study cost

Survey to identify forest dwellers and mapping of cultivation of fore	10,465.00	-
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Capacity building

Project staff orientation on the project (Two days program for 15 p	26,956.00	-
Quarterly reflection and strategy meeting of project staff. (Two day	1,38,719.00	-
Staff capacitation program on MIS and PME (Two days program f	24,533.00	-
PARIWARTANSHALA Capacitation of 30 youth form different peo	8,05,028.00	-
Communication Workshop on Visual Story story telling at Jamshe	70,323.00	-
Interaction with IM team on project result at Ranchi Office on 29th	28,166.00	-
Travel for Meeting with IM Secretary General and Global Operatio	53,802.00	-
Travel for Partners Meet at Puri, Odisha on 17- 20 December, 202	12,917.00	-
Capacity Building of FRC and Staff on CFR claim submission and	31,100.00	-
Training of staff on report writing and storytelling/ story writing (Tw	26,425.00	-

Project Support Costs (Organisation Management Support cost- Including Admin Staff Costs)

Accountant (100% allocation)	3,74,391.00	-
Support to Senior management person for project monitoring	2,23,608.00	-
Travel of Senior management person for project monitoring	31,775.00	-
Office Rent & elcectricity (partly)	67,467.00	-
Travel for office	20,359.00	-
Phone, Internet etc.	43,009.00	-
Stationary, Postage etc.	20,806.57	-
Office maintainance cost	16,633.00	-
Hospitality	18,132.00	-
Audit and income tax related cost	40,633.00	-

Total**65,51,350.57****37,29,639.50****Annex-5 Other Programme Expenses****31 March 2025****31 March 2024**

One Day Annual Farmers Festival (Kisan Mela)
Quarterly review & planning meeting of Core staff

-
92,400.00

1,13,131.00

Total**92,400.00****1,13,131.00**

SAMVAD

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

Notes forming part of the Financial Statements for the year ended, 31st March, 2025

11 Non-current assets

FCRA Projects

(Amount in INR)

S. No	Particulars	GROSS BLOCK				Rate of Dep.	DEPRECIATION				NET BLOCK		
		As at 01.04.2024	Addition		Deletion		As at 31.03.2025	Upto 01.04.2024	During the year		Upto 31.03.2025	As on 31.03.2025	As on 31.03.2024
			More than 180 days	Less than 180 days					Addition	Deletion			
	OAK FOUNDATION PROJECT												
1	Furniture & Fixtures	35,030.00	-	-	-	10%	15,380.00	1,965.00	-	17,345.00	17,685.00	19,650.00	
2	Motor Cycle	2,90,634.00	-	-	-	15%	1,71,350.00	17,893.00	-	1,89,243.00	1,01,391.00	1,19,284.00	
3	Computer and Accessories	49,199.00	-	-	-	40%	46,138.00	1,224.00	-	47,362.00	1,837.00	3,061.00	
4	Laptop	1,00,000.00	-	-	-	40%	93,779.00	2,488.00	-	96,267.00	3,733.00	6,221.00	
5	Digital camera	14,700.00	-	-	-	15%	8,668.00	905.00	-	9,573.00	5,127.00	6,032.00	
6	LCD Projector	40,000.00	-	-	-	15%	23,583.00	2,463.00	-	26,046.00	13,954.00	16,417.00	
7	Inverter	22,950.00	-	-	-	15%	13,531.00	1,413.00	-	14,944.00	8,006.00	9,419.00	
	BFTW PROJECT												
8	Furniture & Fixtures	1,13,580.00	-	-	-	10%	56,417.00	5,716.00	-	62,133.00	51,447.00	57,163.00	
9	Motor Cycle	3,37,282.00	-	-	-	15%	1,70,075.00	25,081.00	-	1,95,156.00	1,42,126.00	1,67,207.00	
10	Car	11,61,503.00	-	-	-	15%	6,00,665.00	84,126.00	-	6,84,791.00	4,76,712.00	5,60,838.00	
11	Computer, Laptop, Printer and Accessories	6,61,665.00	-	-	-	40%	5,09,847.00	60,727.00	-	5,70,574.00	91,091.00	1,51,818.00	
12	LCD Projector & Display Screen	98,000.00	-	-	-	15%	54,579.00	6,513.00	-	61,092.00	36,908.00	43,421.00	
13	Digital camera	70,600.00	-	-	-	15%	22,593.00	7,201.00	-	29,794.00	40,806.00	48,007.00	
	EED PROJECT												
14	Furniture & Fixtures	41,200.00	-	-	-	10%	31,679.00	952.00	-	32,631.00	8,569.00	9,521.00	
15	Motor Cycle	1,49,000.00	-	-	-	15%	1,38,357.00	1,596.00	-	1,39,953.00	9,047.00	10,643.00	
16	Computer and Accessories	1,32,228.00	-	-	-	40%	1,32,205.00	9.00	-	1,32,214.00	14.00	23.00	
	CHRISTIAN AID PROJECT												
17	Laptop	28,890.00	-	-	-	40%	28,884.00	2.00	-	28,886.00	4.00	6.00	
18	Digital camera	5,990.00	-	-	-	15%	5,455.00	80.00	-	5,535.00	455.00	535.00	
	IM SWEDEN PROJECT												
19	Furniture & Fixtures	7,400.00	-	-	-	10%	2,005.00	540.00	-	2,545.00	4,855.00	5,395.00	
20	Camera	25,000.00	-	-	-	15%	8,292.00	2,506.00	-	10,798.00	14,202.00	16,708.00	
21	Laptop & Printer	1,21,447.00	-	-	-	40%	95,214.00	10,493.00	-	1,05,707.00	15,740.00	26,233.00	
	ACTION AID ASSOCIATION PROJECT												
22	Laptop	44,850.00	-	-	-	40%	43,176.00	670.00	-	43,846.00	1,004.00	1,674.00	
23	Motor Cycle	73,800.00	-	-	-	15%	41,055.00	4,912.00	-	45,967.00	27,833.00	32,745.00	
24	Digital camera	14,797.05	-	-	-	15%	9,635.00	774.00	-	10,409.00	4,388.05	5,162.05	
	Total	36,39,745.05	-	-	-		23,22,562.00	2,40,249.00	-	25,62,811.00	10,76,934.05	13,17,183.05	



SAMVAD
AT:- URMILA ENCLAVE, FLAT NO-301-A, PEACE ROAD, PO:- LALPUR, RANCHI, JHARKHAND-834001
DETAIL OF PROJECT FUND

Sr. No.	Name of the Funder/ Name of the Project	Opening Unspent Grant Fund as on 01.04.2024	Grant Received / Receivable during the year	Bank Interest	Transfer from GF	Total	Utilised During the Year	Grant Refunded	Interest Transferred to GF	Total	Surplus/ Deficit during the year	Less: Inter Head Adjustments	Closing Project Fund Balance as at 31.03.2025
		A	B	C		D= B+C	E	F	G	H=E+F+G	I=D-H	J	K= D+G-K
1	Bfw (N-IND-2022-0214, Deepening Indigenocracy and Promoting Sustainable Livelihood in Jharkhand Continuation)	63,43,216.34	2,06,05,115.00	89,347.00	-	2,06,94,462.00	2,04,14,350.41	-	-	2,04,14,350.41	2,80,111.59	-	66,23,327.93
2	Christian Aid (Deepening Indigenocracy and Promoting Sustainable Livelihood in Jharkhand Cont.)	23,137.74	-	631.00	-	631.00	17,970.00	-	-	17,970.00	(17,339.00)	-	5,798.74
3	Oak Foundation (Promote inclusive governance and sustainable - livelihood initiatives among resource - poor women -and other marginalized communities)	24,145.37	75,83,048.00	-	-	75,83,048.00	75,98,423.80	-	-	75,98,423.80	(15,375.80)	-	8,769.57
4	IM Project (851016 For Empowering Youth for a Green and Sustainable Future of Jharkhand)	106.56	84,00,649.00	28,600.00	-	84,29,249.00	65,51,350.57	-	-	65,51,350.57	18,77,898.43	-	18,78,004.99
		63,90,606.01	3,65,88,812.00	1,18,578.00	-	3,67,07,390.00	3,45,82,094.78	-	-	3,46,82,094.78	21,25,295.22	-	85,15,901.23



SAMVAD

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

SIGNIFICANT ACCOUNTING POLICIES AND NOTES FORMING PART OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025.

1. 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.



A. SIGNIFICANT ACCOUNTING POLICIES

- a) **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.

- b) **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.

- c) **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.

- d) **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.
- e) **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 Note No.-03 of the Balance Sheet.
- f) **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 01.04.2024 to 31.03.2025 in the savings bank account and fixed deposits.
- g) **Expenditure:** Expenses are recorded on accrual basis.
- h) **Foreign Contribution:** Foreign Contributions (Foreign Grants/Donation) are accounted for on the basis of the credit advice received from Bank.

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 and 80G of the Income Tax Act, 1961 vide registration No. AADTS7279QE20038 and AADTS7279Q23PT01 respectively Valid upto AY 2026-27. The organization has submitted the Income Tax Return for the year 2023-24 before the due date.
 - Foreign Contribution Regulation Act, 2010 vide registration no. – **337800125** with the Ministry of Home Affairs to receive foreign contribution Valid upto 31.03.2027. The organization has submitted the information through FC-4 Return for the year 2023-24 before the due date.
 - The balance of unutilized foreign contribution with the association at the end of the financial year 31.03.2025:

FCRA Registration No.: 337800125

Particulars	Amount in INR
Cash in Hand	4,303.00
Cash at Designated Bank Account (NDMB)	65,81,709.00
Cash at Utilization Bank Account	30,80,545.43
Advances	2,537.00
Total	96,69,094.43



e) PAN of the Organization is **AADTS7279Q**.

f) TAN of the organization is **RCHS03187C** All the TDS returns were duly filed within the due dates.

For & On behalf of

S. SAHOO & CO

Chartered Accountants

FR No: 322952E



CA. Subhajit Sahoo, FCA, LLB

Partner

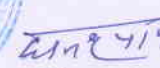
M No: 057426

Place: New Delhi

Date: 09.09.2025

For & On behalf of

SAMVAD



Ghanshyam

Secretary



Shekhar

Treasurer

