

**INDEPENDENT AUDIT REPORT**

To,  
The Member,  
SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT,  
BHOPAL

**Report on the audit of the financial statements****Opinion**

We have audited the financial statements of **SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL** which comprises the **Balance Sheet as at 31st March 2022, the Income & Expenditure Account and Receipts & Payments Account** for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanation given to us, the said financial statements gives true and fair view.

- (a) in the case of the Balance sheet, of the state of affairs of the Trust as at 31<sup>st</sup> March, 2022;
- (b) in the case of the Income and Expenditure Account, **Excess of Income over Expenditure** of the Trust, for the year ended on that date.
- (c) in the case of the Receipts & Payments Account, Receipts and Payments of Trust for the year ended on that date.

**Basis for Opinion**

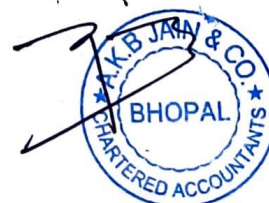
We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with 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 Management and those charged with Governance for the financial statements**

Management is responsible for the preparation of the financial statements in accordance with the applicable laws and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity'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 entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.





### **Auditor's Responsibility for audit of the financial statements**

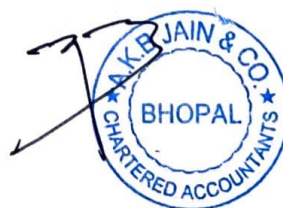
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs 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.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 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 management.
- Conclude on the appropriateness of management'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.

We communicate with those charged with governance 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with the mall relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



**Others**

We further report that-

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion, proper books of accounts as required by law have been kept by the trust so far as appears from our examinations of those books.
- (iii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

**PLACE : BHOPAL**  
**DATE : 26.09.2022**



**For A K B JAIN & CO.**  
**Chartered Accountants.**  
**FRN - 003904C**

**SALIL JAIN**  
**(Partner)**  
**M. NO.077266**  
**UDIN: 22077266AVBPME1845**

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## **CONSOLIDATED FINANCIAL STATEMENTS**

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**Financial Year 2021-22**

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**31-Mar-2022**

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**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**

**36, Green Avenue, Chuna Bhatti,  
Kolar Road, Bhopal (MP) - 462016**

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**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT****BALANCE SHEET  
AS ON 31ST MARCH 2022**

AS ON 31.03.2021 AMOUNT (RS.)	LIABILITIES	SCHEDULE	AS ON 31.03.2022 AMOUNT (RS.)	AS ON 31.03.2021 AMOUNT (RS.)	ASSETS	SCHEDULE	AS ON 31.03.2022 AMOUNT (RS.)	
13,07,80,835	CAPITAL & RESERVE FUND	1	13,39,99,654	3,71,09,941	<b><u>FIXED ASSETS - GROSS BLOCK</u></b>	4	3,88,20,668	
				1,31,46,876	Less : Accumulated Depreciation		<u>1,43,56,399</u>	
				2,39,63,065	Net Block			2,44,64,269
25,59,139	CAPITAL GRANTS	2	24,99,433	37,52,055	Capital Work in Progress			50,34,835
	<b><u>CURRENT LIABILITIES</u></b>				<b><u>CURRENT ASSETS</u></b>			
1,09,62,140	Unspent Balances of Project Funds	3	2,98,60,745	73,28,725	Recoverable from Projects	3		51,89,174
91,200	Security Deposits		76,000	25,74,472	Tax Deducted at Sources			32,15,602
				1,26,51,915	Accrued Interest on Fixed Deposits			1,71,07,393
	<b><u>Current Liabilities &amp; Provisions</u></b>			3,88,064	Earnest Money Deposits			3,94,350
11,51,292	Provision for Expenses & Other Payable	5	7,46,455					
					<b><u>Cash &amp; Bank Balances</u></b>			
				2,52,85,281	In Savings & Current Accounts			3,50,57,006
				6,96,01,030	In Fixed Deposit Accounts			7,67,19,658
				-	Cash in Hand			-
14,55,44,606	<b>TOTAL</b>		16,71,82,287	14,55,44,606	<b>TOTAL</b>			16,71,82,287

Significant Accounting Policies &amp; Notes on Accounts - Schedule - 6

For Samarthan - Centre for Development Support

Place : Bhopal  
Date :- 26-09-2022(Dr. Anirabh Kundu)  
Chairman(Dr. Yogesh Kumar)  
Executive Director(CA. A.K. Surana)  
TreasurerAs per our report of even date annexed  
For AKB Jain & Co.  
Chartered Accountants  
Firm Reg. No 003904C(CA. Salil Jain)  
Partner  
MRN - 077265

UDIN - 22077266AVBPME1845

**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT****INCOME & EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31ST MARCH 2022**


Year ended on 31.03.2021 Amount (Rs.)	EXPENDITURE	Year ended on 31.03.2022 Amount (Rs.)	Year ended on 31.03.2021 Amount (Rs.)	INCOME	Year ended on 31.03.2022 Amount (Rs.)
7,45,63,191	TO PROJECT IMPLEMENTATION EXPENSES	7,69,45,504	7,42,92,659	BY PROJECT GRANTS 7,68,06,457	
29,31,291	TO ORGANISATIONAL EXPENSES	9,39,584	2,70,533	BY INTEREST ON GRANTS 1,39,047	7,69,45,504
	TO CAPACITY DEVELOPMENT SUPPORT EXPENSES	5,11,696	61,27,138	BY RESEARCH, TRAINING, DEVELOPMENT AND PROJECT SUPPORT ACTIVITIES	22,47,775
	TO INSTITUTIONAL DEVELOPMENT EXPENSES	24,10,773	80,114	BY DEPRECIATION ON ASSETS ACQUIRED OUT OF CAPITAL GRANTS	59,706
12,94,924	TO DEPRECIATION	12,09,523	62,38,560	BY INTEREST ON BANK DEPOSITS	59,82,912
82,19,597	TO EXCESS OF INCOME OVER EXPENDITURE CARRIED FORWARD	32,18,818			
8,70,09,003	TOTAL	8,52,35,898	8,70,09,003	TOTAL	8,52,35,898
24,65,879	TO TRANSFER TO INFRASTRUCTURE DEVELOPMENT FUND @ 30 % OF CURRENT YEAR EXCESS OF INCOME OVER EXPENDITURE	9,65,645	82,19,597	BY EXCESS OF INCOME OVER EXPENDITURE BROUGHT DOWN	32,18,818
31,08,904	TO TRANSFER TO OTHER FUNDS	12,28,815			
26,44,814	TO TRANSFER TO ACCUMULATED FUND	10,24,358			
82,19,597	TOTAL	32,18,818	82,19,597	TOTAL	32,18,818


Significant Accounting policies &amp; Notes on Accounts - Schedule - 6

For Samarthan - Centre for Development Support



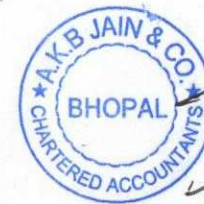
  
(Dr. Amitabh Kundu)  
Chairman

  
(Dr. Yogesh Kumar)  
Executive Director

  
(CA. A.K. Surana)  
Treasurer

As per our report of even date annexed

As per our report of even date annexed  
For AKB Jain & Co.  
Chartered Accountants  
Firm Reg. No 003904C



(CA. Salil Jain)  
Partner

MRN - 077266  
UDIN - 22077266AVBPME1845

Place : Bhopal  
Date :- 26-09-2022



**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL**

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**RECEIPTS & PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

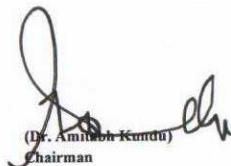
Year ended on 31.03.2021 Amount (Rs.)	RECEIPTS	Year ended on 31.03.2022 Amount (Rs.)	Year ended on 31.03.2021 Amount (Rs.)	PAYMENTS	Year ended on 31.03.2022 Amount (Rs.)
	<b>Opening Balances</b>			<b>Project Expenses</b>	
-	Cash in Hand	-	7,76,10,639	Project Implementation Expenses	7,69,45,504
1,52,15,267	Balance At Bank - Saving & Current Account	2,52,85,281			
7,60,24,762	Fixed Deposit Accounts	6,96,01,030	12,92,110	Capital Expenditure	29,93,507
7,46,69,343	<b>Project Grants</b>	<b>9,48,86,311</b>	29,31,292	Organisational Expenses	9,81,338
	Deutsche Welthungerhilfe, Germany	26,46,794			
	Ford Foundation, United States of America	58,99,847		Capacity Development Support Expenses	5,11,696
	IN Covid Support FZE LLC, United States of America	36,97,854			
	Institute of Development Studies (IDS), England and Wales	7,63,147		Institutional Development Expenses	24,10,773
	Jhpiego, United States of America	19,55,130			
	John D. and Catherine T. MacArthur Foundation, United States of America	1,48,53,029		Program Advances & Reimbursement	4,04,838
	JSI Research & Training Institute, Inc. (JSI), United States of America	40,60,813			
	Water Aid America, United States of America	1,92,15,222		Tax Deducted at Source	6,41,130
	Bharat Rural Livelihood 's Foundation (BRLF), New Delhi	7,13,066			
	Charities Aid Foundation India, New Delhi	20,11,457	12,900	Refund of Security Deposits	15,200
	Chhattisgarh State Aids Control Society, Chhattisgarh	31,88,553			
	CMHO, District Hospital, Mandla Madhya Pradesh	18,51,100	19,93,493	Project Support fund for School Sanitation program	-
	Deutsche Gesellschaft for International Zusammenarbeit (GIZ), New Delhi	3,30,000			
	Employability Foundation (E2F), New Delhi	50,000	1,06,152	Refund to the Donors	1,54,867.00
	LIC Housing Finance Limited	41,58,253			
	Madhya Pradesh Tourism Board, Bhopal	29,166		Earnest Money Deposits	6,286.00
	Mobile Creches, New Delhi	5,70,000			
	SBI Foundation, Mumbai	16,21,329		Closing Balance	
	Self Reliant Initiative Through Joint Action (SRIJAN), New Delhi	7,00,000			
	The United Nations Population Fund (UNFPA), Delhi	36,44,223	2,52,85,281	Balance At Bank - Saving & Current Accounts	3,50,57,006
	Transforming Rural India Foundation, New Delhi	1,10,12,967	6,96,01,030	Fixed Deposit Accounts	7,67,19,658
	UNICEF - For Every Child, Bhopal	56,20,925	-	Cash in Hand	-
					11,17,76,664




	UNICEF, Chhattisgarh	42,83,508			
	United Nations Development Programme (UNDP) - Empowered lives Resilient nations	50,79,900			
	Zila Panchayat, Sehore (MP)	2,24,000	9,81,80,283		
20,98,234	Program Advances & Reimbursement		-		
61,27,138	Research, Training, Development and Project Support Activities		22,47,775		
34,81,957	Tax Deducted at Source		-		
12,16,195	Interest		15,27,434		
17,88,32,897	<b>TOTAL</b>		19,68,41,803	17,88,32,897	<b>TOTAL</b>
					19,68,41,803

Significant Accounting policies & Notes on Accounts - Schedule - 6

For Samarthan - Centre for Development Support

  
(Dr. Amitabh Khandu)  
Chairman

  
(Dr. Yogesh Kumar)  
Executive Director

  
(CA. A.K. Surana)  
Treasurer



As per our report of even date annexed  
For AKB Jain & Co.  
Chartered Accountants  
Firm Reg. No 003904C



  
(CA. Salil Jain)  
Partner  
MRN-4077266  
UDIN - 22077266AVBPME1845

Place : Bhopal  
Date :- 26-09-2022



**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT****SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2022****Schedule 01****CAPITAL & RESERVE FUND**

S.No.	PARTICULARS	AMOUNT (RS.)
(A)	<b><u>CORPUS FUND</u></b>	
	Opening Balance	5,25,45,080
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	10,05,961
	<b>Total = A</b>	<b>5,35,51,041</b>
(B)	<b><u>INFRASTRUCTURE DEVELOPMENT FUND</u></b>	
	Opening Balance	1,30,89,180
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	9,65,645
	Less :Utilized towards Training Centre Building at Sehore (Under Construction )	12,82,780
	<b>Total = B</b>	<b>1,27,72,045</b>
(C)	<b><u>INNOVATION, RESEARCH AND PROJECT DEVELOPMENT SUPPORT FUND</u></b>	
	Opening Balance	1,16,40,575
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	2,22,856
	<b>Total = C</b>	<b>1,18,63,431</b>
(D)	<b><u>ACCUMULATED FUND</u></b>	
	Opening Balance	5,35,05,999
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	10,24,358
	Add: Transfer from Infrastructure Fund	12,82,780
	<b>Total = D</b>	<b>5,58,13,137</b>
	<b>Grand Total (A+B+C+D)</b>	<b>13,39,99,654</b>



**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT****SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2022****Schedule 02****CAPITAL GRANT**

PARTICULAR		Amount (Rs.)
Opening Balance as on 01-04-2021		25,59,139
Add :	Capital Grants Received During the Year	-
Less :	Depreciation on Assets purchased out of capital grant transferred to Income and Expenditure Account	59,706
	Balance as on 31-03-2022	24,99,433

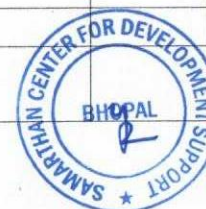




**Schedule 03**

**SCHEDULE OF GRANTS**

A REVENUE GRANTS										Amount in Rupees
Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2021		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2022	
			Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
1	Projects Grants									
	Foreign Contribution (FC)									
1	Mobile Creches - Nurturing Childhood and Sowing Changes, New Delhi	Strengthening the eco system for better CD Laws, policies and programs to ensure that all young children access to quality comprehensive rights	-	1,85,220.00					-	1,85,220.00
2	Jhpiego, United States	NISHITHA - Providing field level implementation support in doing contact tracing, tracking and follow up with migrants in two Durg and Raipur districts as part of Emergency Relief Fund COVID-19	-	22,11,872.92		19,55,130.00	16,93,170.82		-	24,73,832.10
3	Ford Foundation, United States of America	To mobilize farm communities to demand entitlements and enable Gram Panchayats to support effective implementation of key farm policies and for COVID mitigation response in select districts in Madhya Pradesh	-	-		58,99,847.00	39,34,016.40		-	19,65,830.60
4	William J. Clinton Foundation, New Delhi	Reducing Chronic Malnutrition and Anemia in Madhya Pradesh	5,46,174.30	-					5,46,174.30	-
5	Deutsche Welthungerhilfe, Germany	Upscaling WASH-systems-strengthening in fragile and developing contexts to achieve SDG 6	-	-	7,708.00	26,39,085.85	9,24,574.00		-	17,22,219.85
6	Institute of Development Studies (IDS), England and Wales	Capacity Building for Smart Data and Inclusive Cities (SDIC)	-	-		7,63,147.00	4,38,423.00		-	3,24,724.00
7	Bharat Rural Livelihood 's Foundation (BRLF), New Delhi	A High impact Meag Watershed proejct in partnership with MGNREGA Cell	-	0.20				0.20	-	-
8	IN Covid Support FZE LLC, United States of America	India Covid Relief	-	-		36,97,854.00	36,97,854.00		-	-
9	JSI Research & Training Institute, Inc. (JSI), United States of America	MOMENTUM Routine Immunization Transformation and Equity Project	-	-		40,60,813.00	20,44,129.00		-	20,16,684.00
10	John D. and Catherine T. MacArthur Foundation, United States of America	In support of strengthening the healthcare infrastructure in the state of Chhattisgarh to respond better to COVID-19 and other infectious diseases	-	-		1,48,53,029.00	60,78,028.64		-	87,75,000.36
11	Water aid America, United States of America	Water and Women Alliances	16,20,717.00	-		1,81,97,672.00	1,61,79,356.64		-	3,97,598.36
12	Centre for Budget and Governance Accountability (CBGA), New Delhi	Creating a popular disclosure on policies and budgets for agriculture in India	-	10,40,000.00			7,63,687.00		-	2,76,313.00
13	Caritas India, New Delhi	PESA - Hamara Haq: Our Rights	-	17,360.00					-	17,360.00
14	Jal Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	4,090.00	-					4,090.00	-
15	Jal Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	-	2,292.00					-	2,292.00
16	Jal Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	66,722.00	-					66,722.00	-
17	Jal Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	68,392.00	-					68,392.00	-
18	Jal Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	2,668.00	-					2,668.00	-
19	Jal Sewa Charitable Foundation, New Delhi	Empowering women to access safe water & improve quality of life with change behaviour on health & hygiene in Sehore District of Madhay Pradesh	12,902.50	-					12,902.50	-





Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2021		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2022	
			Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
1	<b>Projects Grants</b>									
20	Jal Sewa Charitable Foundation, New Delhi	Nirmal shore "towards health and dignity" - improving water sanitation and hygiene in Sehore District	-	49,375.35					-	49,375.35
	<b>Local (Indian) Contribution (LC)</b>		-	-					-	-
21	Employability Foundation (E2F), New Delhi (RAPID COMMUNITY RESPONSE TO COVID-19 - RCRC)	Grassroot Research and surveys in 20 villages of Sehore	-	-		50,000.00	41,830.00		-	8,170.00
22	Charities Aid Foundation India, New Delhi	Tiding through COVID19 Wave-II: Supporting Communities, Healthcare System and Facilities in Madhya Pradesh and Chhattisgarh to Build Back Better	-	-		20,11,457.00	20,11,457.00		-	-
23	William J. Clinton Foundation, New Delhi	SRH FLW Survey for IEC Evaluation	-	35,872.00					-	35,872.00
24	Madhya Pradesh Tourism Board, Bhopal	Preparation of Rural Village Model	-	12,053.40		29,166.00			-	41,219.40
25	SBI Foundation, Mumbai	SBI Gram Seva Program	-	-	8,129.00	16,13,200.00	17,75,139.44		1,53,810.44	-
26	UNICEF, Chhattisgarh	Mitigating barriers of WASH COVID appropriate behaviour to fight COVID wave in rural and urban Chhattisgarh through humanitarian assistance.				42,83,508.00	54,61,761.82		11,78,253.82	-
27	Deutsche Gesellschaft for International Zusammenarbeit (GIZ), New Delhi	Process Documentation of CWRM approach (Madhya Pradesh)	-	-		3,30,000.00			-	3,30,000.00
28	Self Reliant Initiative Through Joint Action (SRJIAN), New Delhi (RAPID COMMUNITY RESPONSE TO COVID-19 - RCRC)	Relief and rehabilitation of the families affected due to second wave of COVID-19 in Madhya Pradesh and Chhattisgarh				5,00,000.00	5,00,000.00		-	-
29	Employability Foundation (E2F), New Delhi (RAPID COMMUNITY RESPONSE TO COVID-19 - RCRC)	Process document for strengthening water security in select AbhY blocks in 3 states as part of Covid-19 recovery				2,00,000.00	2,00,000.00		-	-
30	CMHO, District Hospital, Mandla	Poor Education Trainings under National Health Mission (Rastriya Kishor Swastha Karykram)	19,07,442.80	-					19,07,442.80	-
31	CMHO, District Hospital, Mandla	Implement the PLA Program in Mandla District under Health Mission	71,742.34			18,51,100.00	19,82,432.48		2,03,074.82	-
32	The United Nations Population Fund (UNFPA), Delhi	Demonstrating Convergence Approach for Improving Access to Information and Services for Young People	-	6,89,168.22	27,522.00	36,16,701.24	43,33,391.46		-	-
33	Transforming Rural India Foundation, New Delhi	Strengthening Gram Panchayat Processes under the Mission Antodaya Program in Selected 7 Block of MP	-	21,833.00	50,352.00	68,23,008.00	68,95,193.00		-	-
34	Transforming Rural India Foundation, New Delhi	Strengthening local governance for multi-dimensional change	-	2,73,410.00	26,196.00	41,13,411.00	38,73,539.00		-	5,39,478.00
35	UNICEF, Bhopal	Strengthening implementation of MGNREGS Provisions from the perspective of Child, Gender and Shock Responsiveness in MP, Chhattisgarh and West Bengal	-	-		48,06,816.00	38,98,087.00		-	9,08,729.00
36	Zila Panchayat, Raigarh CG	Village Micro Planning under SBM in Raigarh district of CG	-	10,902.50					-	10,902.50
37	Indus Action Initiative, New Delhi	Grant for Labour Survey in Raipur - Urban	-	52,305.00					-	52,305.00
38	United Nations Development Programme (UNDP) - Empowered lives Resilient nations	Response for COVID - 19 and Migration	-	29,00,147.12		50,79,900.00	60,92,088.00		-	18,87,959.12
39	Sharda Energy & Minerals Limited - Synergy in Energy	Grant for Social Survey	-	73,875.00			48,448.00		-	25,427.00





Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2021		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2022	
			Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
1	Projects Grants									
40	Jal Sewa Charitable Foundation, New Delhi	Strengthening action for menstrual health and hygiene management among adolescents	-	1,11,518.00		10,17,550.00	11,14,817.82		-	14,250.18
41	National Aids Control Organization, New Delhi	State Resource and Training Center on HIV/AIDS in Chhattisgarh	21,744.00	-				(21,744.00)	-	-
42	Chhattisgarh State Aids Control Society, Raipur	Implementation of Link Workers Scheme in Chhattisgarh	13,22,611.50	-	19,140.00	31,69,413.00	27,57,602.80		8,91,661.30	-
43	Bharat Rural Livelihood's Foundation (BRLF), New Delhi	A High impact Meag Watershed proejct in partnership with MGNREGA Cell	7,13,066.00			7,13,066.00			-	-
44	Emmanuel Hospital Association, New Delhi	Strengthen the Capacity, Reach and Quality of IDU Harm Reduction Services under Global Fund HIV/AIDS programme	-	-					-	-
45	LIC Housing Finance Limited	LIC HRIDAY	-	-		41,58,253.00			-	41,58,253.00
46	International Labour Organisation, New Delhi	Empowering Communities For Safe And Dignified Migration of Adolescent Girls And Young Women of Sarguja And Jashpur Districts of Chhattisgarh For Domestic in India		1,54,866.78		(1,54,866.78)			-	-
47	Zila Panchayat, Sehore (MP)	Integrated Water Management Project 6 in Ashta block of Sehore district MP		2,83,166.00		2,24,000.00	1,64,000.00		-	3,43,166.00
48	ITC Ltd, Kolkata	Addressing WASH Thru School Sanitation in Sehore districts of Madhya Pradesh	5.00					(5.00)	-	-
49	UNICEF - For Every Child, Bhopal	Response to mitigate impact of COVID - 19 for children	8,15,109.00	-		8,14,109.00			1,000.00	-
50	Christian Aid Ltd, Delhi	Documenting Journey of Community Based Organizations (CBOs) in PACS Programme	-	19,15,463.73					-	19,15,463.73
51	Mobile Creches - Nurturing Childhood and Sowing Changes, New Delhi	Strengthening the eco system for better CD Laws, policies and programs to ensure that all young children access to quality comprehensive rights	-	-		5,70,000.00	42,477.00		-	5,27,523.00
52	World Vision India, Raipur	Village sanitation assessment	-	8,55,577.90					-	8,55,577.90
53	Deutsche Gesellschaft for International Zusammenarbeit (GIZ), New Delhi	Conduct a rapid baseline study in selected Gram Panchayats under MGNREGA	1,52,983.02	-					1,52,983.02	-
54	Beauty Parlor OGA	Association for Awareness and Development and Human rights	-	65,861.00				65,861.00	-	-
55	IPE Global Ltd, New Delhi	Infrastructure for Climate Resilient Growth in India (ICRG) Programme	2,357.54	-				(2,357.54)	0.00	-
Total Revenue Grants			73,28,727.00	1,09,62,140.12	1,39,047.00	9,78,86,369.31	7,69,45,504.32	41,754.66	51,89,175.00	2,98,60,745.45



**SAMARTHAN - CENTER FOR DEVELOPMENT SUPPORT****DEPRECIATION CHART AS ON 31ST MARCH 2022****Schedule 04**

Amount in Rupee

S.NO.	ASSETS	RATE OF DEP	GROSS VALUE OF ASSETS			ACCUMULATED DEPRICIATION			NET VALUE OF ASSET	
			AS ON 01/04/2021	ADDITION DURING THE YEAR 2021-22	AS ON 31/03/2022	AS ON 01/04/2021	DEP. FOR THE YEAR 2021-22	AS ON 31/03/2022	AS ON 01/04/2021	AS ON 31/03/2022
1	2	3	4	5	6 = (4+5)	7	8	9 = (7+8)	10 = (4-7)	11 = (6-9)
1	FREE HOLD LAND	0%	1,22,05,251	3,10,279	1,25,15,530	-	-	-	1,22,05,251	1,25,15,530
2	TRAINING CENTRE / OFFICE BUILDING	5%	1,31,06,949	-	1,31,06,949	47,59,510	4,17,372	51,76,882	83,47,439	79,30,067
3	OFFICE & OTHER EQUIPMENTS	15%	33,97,509	9,200	34,06,709	21,61,289	1,86,813	23,48,102	12,36,220	10,58,607
4	COMPUTERS	40%	31,56,745	1,70,030	33,26,775	27,20,143	2,33,055	29,53,198	4,36,602	3,73,577
5	FURNITURE & FIXTURES	10%	13,92,263	-	13,92,263	9,15,707	47,656	9,63,363	4,76,556	4,28,900
6	VEHICLES	15%	19,33,644	-	19,33,644	9,80,794	1,42,928	11,23,722	9,52,850	8,09,922
7	LIBRARY BOOKS	10%	16,128	-	16,128	14,893	124	15,017	1,235	1,111
8	SOLAR POWER SYSTEM	40%	18,81,612	-	18,81,612	15,80,327	1,20,514	17,00,841	3,01,285	1,80,771
9	LIFT AT SAMARTHAN BHOPAL	10%		12,21,218	12,21,218		61,061	61,061	-	11,60,157
10	UNSERVICEABLE FIXED ASSETS		19,840	-	19,840	14,213	-	14,213	5,627	5,627
	<b>TOTAL</b>		<b>3,71,09,941</b>	<b>17,10,727</b>	<b>3,88,20,668</b>	<b>1,31,46,876</b>	<b>12,09,523</b>	<b>1,43,56,399</b>	<b>2,39,63,065</b>	<b>2,44,64,269</b>
11	TRAINING CENTRE (UNDER CONSTRUCTION)		37,52,055	12,82,780	50,34,835		-	-	37,52,055	50,34,835
	<b>GRAND TOTAL</b>		<b>4,08,61,996</b>	<b>29,93,507</b>	<b>4,38,55,503</b>	<b>1,31,46,876</b>	<b>12,09,523</b>	<b>1,43,56,399</b>	<b>2,77,15,120</b>	<b>2,94,99,104</b>
	<b>PREVIOUS YEAR 2020-21</b>		<b>3,95,69,886</b>	<b>12,92,110</b>	<b>4,08,61,996</b>	<b>1,18,51,952</b>	<b>12,94,924</b>	<b>1,31,46,876</b>	<b>2,77,17,934</b>	<b>2,77,15,120</b>





**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**  
**SCHEDULE TO BALANCE SHEET AS 31ST MARCH 2022**

**Schedule 05****Current Liabilities**

Sl. No.	PARTICULARS	AMOUNT (Rs.)
	Provision for Expenses & other Payable	
1	Expense Payable	12,306
2	Provisional Expenses	1,48,057
3	Salary Payable	4,61,217
4	Party Payable	1,24,875
	<b>TOTAL</b>	<b>7,46,455</b>



**SAMARTHAN-CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL**  
**NOTES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR 2021-22**

**Schedule - 6**

**A: ACCOUNTING POLICIES:**

**1) BASIS OF PREPARATION OF FINANCIAL STATEMENTS:**

The financial statement of the trust has been prepared to comply in all material respects with the applicable accounting Standards. The financial statements have been prepared under the Historical Cost Convention on an accrual basis. The accounting policies have been consistently applied by the company and are consistent with those used during the previous year. The preparation and presentation of financial statements is in conformity with generally accepted accounting principles.

**2) FIXED ASSETS:**

- a) Fixed Assets are stated at cost less accumulated depreciation. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the assets to working condition for its intended use. Expenditure for additions, improvements, and renewals are capitalized and expenditures for maintenance and repairs are charged to the Income and Expenditure Account. When assets are sold or discarded their cost and accumulated depreciation are removed from the accounts and any gain or loss resulting from their disposal is included in the Income and Expenditure Account.
- b) Fixed assets acquired out of capital grants are stated at cost and the corresponding grant is shown as Capital grants under Liabilities. Further, at the end of the project, such asset and Capital Grant thereon will be recapitalized as per the directions, if any of the donor agencies.

**3) DEPRECIATION:**

Depreciation on all fixed assets is provided on written down value basis at the rates and method specified as per the prevailing Income Tax Act.

**4) REVENUE RECOGNITION:**

- a) All Project grants are recognized in the Income and Expenditure Statement on a systematic and rational basis in order to match them with the related costs charged to Income & Expenditure statement for that period in accordance with the terms of grant, if any.

Specific purpose grants/advances received for implementation of specific projects, are stated as current liabilities as reduced by the extent of utilization during the year for the purposes for which the grants/advances are received.

- b) Interest received on unspent Project grants balance is accounted for income as per the directions, if any, of the donor agency.





**NOTES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR 2021-22**

- c) Expenditures which are reimbursable from donor agency have been shown under Advances & Deposit in the Balance Sheet till the time the amount is recovered. At the time of receipt of the same, it is recognized as Grant received in the Income & Expenditure Account.
- d) Assignment incomes includes internal and outsourced research activities, trainings and other similar activities which are linked wholly and exclusively towards broad objectives of the trust.

**5) GRANTS/PROJECT ADVANCES:**

In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exist; the equivalent amounts of the assets so purchased are treated as capital grants. Capital grant proportionate to the amount of depreciation on such assets is transferred to Income & Expenditure every year to match with the depreciation charged on assets created out of capital grants.

**6) EMPLOYEE BENEFITS:**

Contributions to retirement benefits scheme of employees has been accounted as follows:

- a) Provident Fund contributions on accrual basis.
- b) Contributions to Gratuity Fund are provided for on actuarial valuation as determined by LIC under Group Gratuity policy.
- c) Pension benefits are provided for on the basis of actuarial liability as determined by LIC.

**7) OTHER FUNDS:**

- a) The Reserve Fund are created from current year accumulated surpluses as resolved from Board of Trustees from time to time.
- b) The created Reserve funds are being utilized to fulfil the defined objectives of the trust.
- c) Whenever reserve funds are utilised for the purpose for which it was created, such utilization shall be debited from that fund, and thereby credited to the accumulated reserve fund.

**B: NOTES ON ACCOUNTS:**

- a) Advances and other receivables are subject to confirmation and consequential adjustments required, if any.
- a) Foreign grants received are stated at in Indian Rupee\* (INR), which are net of foreign currency difference, if any.
- b) Payment of Salaries to Trustees for services rendered to trust is as follows:

Name	Status	Nature of Payment Made	Amount (in Rs.)
Yogesh Kumar	Trustee & Executive Director	Salary	25,20,000/-



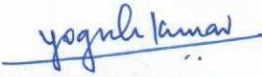
- c) Contingent Liability – Pending Income Tax demand of Rs. 41,82,459/- for FY 2017 - 2018 is disputed in appeal with CIT Bhopal and in the opinion of the management no provision is required to be made.
- d) Previous year figures are re-grouped / re-arranged wherever considered necessary to make them comparable with current year's figures.

**Signatures to Schedule 1 to 6**

**For Samarthan Centre for Development Support**



**Dr. Amitabh Khundu**  
Chairman

  
**Dr. Yogesh Kumar**  
Executive Director

  
**CA A.K. Surana**  
Treasurer

**For A K B JAIN & CO.**  
Chartered Accountants.  
FRN – 003904C



  
**Salil Jain**  
Partner  
M.No. 077266

Date: 26-09-2022  
Place: Bhopal

UDIN – 22077266AVBPME1845