

**CERTIFICATE**

We have audited the account of **SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT**, 36, GREEN AVENUE, BEHIND SAGAR CAMPUS, CHUNA BHATTI, BHOPAL M.P.- 462016 its Registration No. 1 under M.P. Public Trust Act, 1951 and Registration No.063160073 under Foreign Contribution (Regulation) Act, 1976 for the year ending **31<sup>st</sup> March, 2023** and examined all relevant books and vouchers and certify that according to the audited account:

- (i) The brought forward foreign contribution at the beginning of the year was Rs. **4,26,10,054.25**;
- (ii) Foreign contribution of / worth **Rs.4,10,15,910.58** was received by the Trust during the financial year 2022-23;
- (iii) Interest accrued on foreign contribution and of interest thereon of **Rs.50,68,914** was received by the trust during the financial year 2022-23;
- (iv) The balance of un-utilized foreign contribution with the Trust at the end of the financial year 2022-23 was **Rs. 3,77,08,583.09**.
- (v) Certified that the Trust has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information furnished in this certificate and in the enclosed Balance Sheet and Income & Expenditure and Statement of Receipt & Payment is correct as checked by us.
- (vii) The Trust has utilized the foreign contribution received for the purpose(s) it is registered / granted prior permission under Foreign Contribution (Regulation) Act, 2010.

For A K B Jain & Co.  
Chartered Accountants  
Firm Registration No 003904C



(CA Salil Jain)  
Partner  
M.No.-077266

Place: Bhopal

Date: 22.12.2023

UDIN : 23077266BG1WRHH9911

**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT****BALANCE SHEET(FCRA)**  
**AS ON 31ST MARCH 2023**

AS ON 31.03.2022 AMOUNT (RS.)	LIABILITIES	SCHEDULE	AS ON 31.03.2023 AMOUNT (RS.)	AS ON 31.03.2022 AMOUNT (RS.)	ASSETS	SCHEDULE	AS ON 31.03.2023 AMOUNT (RS.)	
2,81,97,477	<b>CAPITAL &amp; RESERVE FUND</b>	1	3,15,08,664	63,63,852	<b><u>FIXED ASSETS - GROSS BLOCK</u></b>	4	65,30,074	
				44,69,406	<b>Less : Accumulated Depreciation</b>		47,05,848	
				18,94,446	<b>Net Block</b>			18,24,226
17,87,535	<b>CAPITAL GRANTS</b>	2	17,81,589		<b><u>CURRENT ASSETS</u></b>			
	<b><u>CURRENT LIABILITIES</u></b>			7,00,949	<b>Recoverable from Projects</b>	3		67,22,734
1,82,06,450	Unspent Balances of Project Funds	3	1,21,68,229		<b>Programme, Staff advance &amp; other Receivable</b>			
5,600	Security Deposits		-	3,042				
	<b><u>Current Liabilities &amp; Provisions</u></b>				<b><u>Cash &amp; Bank Balances</u></b>			
16,562	Provision for Project Expenses & Other Payable		7,97,060	1,94,41,153	<b>In Savings &amp; Current Accounts</b>		1,00,96,577	
				2,61,74,034	<b>Fixed Deposit with Banks (including accrued interest)</b>		2,76,12,006	3,77,08,583
4,82,13,624	<b>TOTAL</b>		4,62,55,542	4,82,13,624	<b>TOTAL</b>			4,62,55,542

Significant Accounting Policies &amp; Notes on Accounts - Schedule - 5

For Samarthan - Centre for Development Support

As per our report of even date annexed

Place : Bhopal  
Date:-22-12-2023

*Yogesh Kumar*  
(Dr. Yogesh Kumar)  
Executive Director



For AKB Jain & Co.  
Chartered Accountants  
Firm Reg. No 003904C

(CA Salil Jain)  
Partner  
MRN - 077266

**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**  
**INCOME & EXPENDITURE ACCOUNT (FCRA)**

**FOR THE YEAR ENDED 31ST MARCH 2023**

Year ended on 31.03.2022 Amount (Rs.)	EXPENDITURE	Year ended on 31.03.2023 Amount (Rs.)	Year ended on 31.03.2022 Amount (Rs.)	INCOME	Year ended on 31.03.2023 Amount (Rs.)
3,57,53,240	TO PROJECT IMPLEMENTATION EXPENSES	5,30,39,443	3,57,53,240	BY PROJECT GRANTS	5,30,39,443
1,60,757	TO ORGANISATIONAL EXPENSES	27,534	1,75,031	BY RESEARCH, TRAINING, DEVELOPMENT AND PROJECT SUPPORT ACTIVITIES	15,05,437
2,64,497	TO DEPRECIATION	2,36,442	7,329	BY DEPRECIATION ON ASSETS ACQUIRED OUT OF CAPITAL GRANTS	5,946
14,52,984	TO EXCESS OF INCOME OVER EXPENDITURE CARRIED FORWARD	33,11,187	16,95,878	BY INTEREST ON BANK DEPOSITS	20,63,781
3,76,31,478	TOTAL	5,66,14,607	3,76,31,478	TOTAL	5,66,14,607
14,52,984	TRANSFER TO ACCUMULATED FUND	33,11,187	14,52,984	BY EXCESS OF INCOME OVER EXPENDITURE BROUGHT DOWN	33,11,187
14,52,984	TOTAL	33,11,187	14,52,984	TOTAL	33,11,187

Significant Accounting Policies & Notes on Accounts - Schedule - 5

As per our report of even date annexed

For Samarthan - Centre for Development Support

  
 (Dr. Yogesh Kumar)  
 Executive Director

For AKB Jain & Co.  
 Chartered Accountants  
 Firm Reg. No 003904C



(CA Salil Jain)  
 Partner  
 MRN - 077266


Place : Bhopal  
 Date:-22-12-2023

**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL**  
**RECEIPTS & PAYMENTS ACCOUNT (FCRA)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

Year ended on 31.03.2022 Amount (Rs.)	RECEIPTS		Year ended on 31.03.2023 Amount (Rs.)	PAYMENTS		Year ended on 31.03.2023 Amount (Rs.)
	Sub total	Total		Project Expenses	Sub total	
	Opening Cash and Bank Balances					
29,83,206	Balance At Bank - Saving & Current Account	1,94,41,153	3,57,53,240	Project Implementation Expenses		5,22,58,945
2,17,62,162	Fixed Deposit Accounts	2,31,68,901	1,70,030	Capital Expenditure		1,66,222
5,20,74,286	Project Grants		1,47,239	Organisational Expenses		27,534
	Deutsche Welthungerhilfe, Germany	40,43,023	10,000	Refund/Transfer of Security Deposits/Grant		42,073
	Ford Foundation, United States of America	27,35,430		Closing Cash and Bank Balances		3,77,08,583
	Jhpiego, United States of America	49,02,578				
	JSI Research & Training Institute, Inc. (JSI), United States of America	1,83,30,506				
	Water Aid America, United States of America	1,10,04,373				
1,75,031	Research, Training, Development and Project Support Activities & Programme advance		1,94,41,153	Balance At Bank - Saving & Current Accounts	1,00,96,577	
	Programme, Staff advance & other Receivable		2,31,68,901	Fixed Deposit Accounts	2,76,12,006	
16,95,878	Interest		15,05,437			
7,86,90,563	<b>TOTAL</b>		7,86,90,563	<b>TOTAL</b>		9,02,03,358

Significant Accounting policies & Notes on Accounts - Schedule - 5

For Samarthan - Centre for Development Support

  
 (Dr. Yogesh Kumar)  
 Executive Director

As per our report of even date annexed

For AKB Jain & Co.  
 Chartered Accountants  
 Firm Reg. No 003904C



Place : Bhopal  
 Date:-22-12-2023

(CA Sali Jain)  
 Partner  
 MRN - 077266

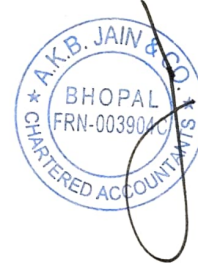
**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT****SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2023****Schedule 01****CAPITAL & RESERVE FUND**

S.No.	PARTICULARS	AMOUNT (RS.)
(A)	<b><u>ACCUMULATED FUND</u></b>	
	Opening Balance	28197477.23
	Add :Excess of Income over Expenditure for the year	3311187.25
	<b>Total</b>	<b>31508664.48</b>



**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT****SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2023****Schedule 02****CAPITAL GRANT**

<b>PARTICULAR</b>		<b>Amount (Rs.)</b>
<b>Opening Balance as on 01-04-2022</b>		<b>17,87,535</b>
<b>Add :</b>	Capital Grants Received During the Year	-
<b>Less :</b>	Depreciation on Assets purchased out of capital grant transferred to Income and Expenditure Account	5,946
<b>Balance as on 31-03-2023</b>		<b>17,81,589</b>



**Schedule 03**  
**SCHEDULE OF GRANTS**

Amount in Rupees

A REVENUE GRANTS									
Sr. No.	Source	Opening Balance as on 01.04.2022		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2023	
		Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
1	<b>Projects Grants</b>								
	<b>Foreign Contribution (FC)</b>								
1	Mobile Creches - Nurturing Childhood and Sowing Changes, New Delhi	-	1,85,220.00					-	1,85,220.00
2	Jhpiego, United States	-	24,73,832.10		49,02,578.24	27,50,960.00		-	46,25,450.34
3	Ford Foundation, United States of America	-	19,65,830.60		27,35,430.00	48,03,519.88		1,02,259.28	-
4	William J Clinton Foundation, New Delhi	5,46,174.30	-					5,46,174.30	-
5	Deutsche Welthungerhilfe, Germany	-	17,22,219.85	38,356.00	40,04,667.34	63,48,499.95		5,83,256.76	-
6	Institute of Development Studies (IDS), England and Wales	-	3,24,724.00			2,05,507.00		-	1,19,217.00
7	JSI Research & Training Institute, Inc. (JSI), United States of America	-	20,16,684.00		1,83,30,506.00	2,39,14,915.98		35,67,725.98	-
8	John D. and Catherine T. MacArthur Foundation, United States of America	-	87,75,000.36			15,54,018.82		-	72,20,981.54
9	Water aid America, United States of America	-	3,97,598.36		1,10,04,373.00	1,31,85,708.64		17,83,737.28	-
10	Centre for Budget and Governance Accountability (CBGA), New Delhi	-	2,76,313.00			2,76,313.00		-	-
11	Caritas India, New Delhi	-	17,360.00					-	17,360.00
12	Jal Sewa Charitable Foundation, New Delhi	4,090.00	2,292.00					1,798.00	-
13	Jal Sewa Charitable Foundation, New Delhi	1,37,782.00	-					1,37,782.00	-
14	Jal Sewa Charitable Foundation, New Delhi	12,902.50					(12,902.50)	-	-
15	Jal Sewa Charitable Foundation, New Delhi		49,375.35				49,375.35	-	-
<b>Total Revenue Grants</b>		<b>7,00,948.80</b>	<b>1,82,06,449.62</b>	<b>38,356.00</b>	<b>4,09,77,554.58</b>	<b>5,30,39,443.27</b>	<b>36,472.85</b>	<b>67,22,733.60</b>	<b>1,21,68,228.88</b>



**SAMARTHAN - CENTER FOR DEVELOPMENT SUPPORT**

Schedule 04

**DEPRECIATION CHART AS ON 31.03.2023**

S.NO.	ASSETS	OPENING BALANCE			TOTAL OF ADDITION DURING THE YEAR 2022-23	TOTAL OF DEDUCTION DURING 2022-23	TOTAL NET VALUE OF ASSETS AS ON 31.03.2023	RATE OF DEP	DEP. FOR THE YEAR 2022-23	CLOSING BALANCE		
		AS ON 01.04.2022								AS ON 31.03.2023		
		GROSS VALUE OF ASSETS	ACCUMULATED DEPRECIATION	NET VALUE OF ASSETS						GROSS VALUE OF ASSETS	ACCUMULATED DEPRECIATION	NET VALUE OF ASSETS
1	2	3	4	5	6	7	8 = (5+6-7)	9	10	11 = (3+6-7)	12 = (4+10)	13 = (11-12)
2	TRAINING CENTER/OFFICE BUILDING	35,97,409	21,68,467	14,28,942	-	-	14,28,942	5%	71,447	35,97,409	22,39,914	13,57,495
3	OFFICE & OTHER EQUIPMENTS	6,70,167	5,28,074	1,42,093	-	-	1,42,093	15%	21,314	6,70,167	5,49,388	1,20,779
4	COMPUTERS	17,94,600	15,36,399	2,58,201	1,66,222	-	4,24,423	40%	1,36,524	19,60,822	16,72,923	2,87,899
5	FURNITURE & FIXTURES	1,65,716	1,13,242	52,474	-	-	52,474	10%	5,247	1,65,716	1,18,489	47,227
6	VEHICLES	1,35,960	1,23,224	12,736	-	-	12,736	15%	1,910	1,35,960	1,25,134	10,826
	<b>TOTAL</b>	<b>63,63,852</b>	<b>44,69,406</b>	<b>18,94,446</b>	<b>1,66,222</b>	<b>-</b>	<b>20,60,668</b>		<b>2,36,442</b>	<b>65,30,074</b>	<b>47,05,848</b>	<b>18,24,226</b>
	<b>PREVIOUS YEAR 2021-22</b>	<b>61,93,822</b>	<b>42,04,909</b>	<b>19,88,913</b>	<b>1,70,030</b>	<b>-</b>	<b>-</b>		<b>2,64,497</b>	<b>63,63,852</b>	<b>44,69,406</b>	<b>18,94,446</b>





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

**NOTES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR 2022-23 (FCRA)**

**Schedule - 5**

**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 expenditure for maintenance and repairs are charged to 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 corresponding grant is shown as Capital grants under Liabilities. Further at the end of project, such asset and Capital Grant thereon will be recapitalized as per the directions, if any of the donor agency.

**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.
- 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.

## **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.
- b) Foreign grants received are stated at in Indian Rupee (INR), which are net of foreign currency difference, if any.
- c) Payment of Salaries to Trustees for services rendered to trust is as follows:

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

- d) Contingent Liability –Pending Income Tax demand of Rs. 41,82,459/- for FY 2017 - 2018 is disputed in appeal with CIT Bhopal, against which 20% amount of Rs 8,36,492/-, has been deposited. As per opinion of the management relief may be given by the Appellate authority, hence no provision has been made.
- e) Receipt and Payment Account – Interest Income: As per the Accounting Policy of the organization, interest income on Fixed Deposits was earlier recorded on realization of Fixed Deposit in the receipt & payment account. Now, previous accrued interest of Rs.30,05,133/- for better presentation of financial statements and matching of fixed deposit as appearing in the Balance Sheet as well as in the Receipt & Payment Account is considered in current financial year 2022-23 in the Receipt & Payment Account.
- f) 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. Yogesh Kumar  
Executive Director**

**Date: 22-12-2023  
Place: Bhopal**

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



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