



L.K. Maheshwari & Co.
CHARTERED ACCOUNTANTS

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B.Com., F.C.A., DISA (ICAI)

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FORM NO. 10B
[See Rule 17B]

Audit Report under section 12A(1)(b) of the Income-tax Act, 1961 in the case
Of charitable or religious trusts or institutions

We have examined the Balance Sheet of Samarthan Centre for Development Support (IT PAN AAATS3998P) as at 31st March 2019 and the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date which are in agreement with the books of account maintained by the said institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the Head office and the branches of the abovenamed Trust visited by us so far as appears from our examination of the books, subject to Schedule - 6 - Accounting Policies & Notes to the accounts.

In our opinion and to the best of our information, and according to information given to us the said accounts give a true and fair view: -

- I. in the case of the Balance Sheet of the state of affairs of the above-named institution as at 31st March 2019 and
- II. in the case of the Income & Expenditure account, of the excess of income over expenditure its accounting year ending on 31st March 2019.

The prescribed particulars are annexed hereto.

For L.K. Maheshwari & Co.
Chartered Accountants
FRN 00780C

S. Chanodia



(Sanjeev Chanodia)
Partner

M.No. 078896
UDIN : 19078896AAAACP9613

Place: BHOPAL
Date : 05.09.2019

Office at :

NEW DELHI
Phone : (011) 26029955

INDORE
Phone : (0731) 2436951

BILASPUR
Telefax : (07752) 228781

ANNEXURE
STATEMENT OF PARTICULARS
Application of income for charitable or religious purposes.

	Expenses	Amount	%
1. Amount of income of the previous year applied to charitable or religious purposes in India during that year.	Recurring Expenditure during the year	12,85,19,761	
	Less : Utilisation from accumulation at the beginning of the year	1,15,00,555	
	Net Recurring Expenditure	11,70,19,206	84.11%
	Non Recurring	31,17,380	2.24%
	Total	12,01,36,586	86.35%
2. Whether the trust/institution* has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No, such option has not been exercised.		
3. Amount of income accumulated or set apart*/finally set apart for application to charitable or religious purposes, to the extent it does not exceed 25 per cent of the income derived from property held under trust wholly*/in part only for such purposes.		NIL	
4. Amount of income eligible for exemption under section 11(1)(c) [Give details].		NOT APPLICABLE	
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2).		NIL	
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.		NOT APPLICABLE	
7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof.	No such option has been exercised in the earlier years.		
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier		NO	



year :-

- a. has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or NO
- b. has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or NO
- c. has not been utilised for purpose for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof NO

II. Application or use of income or property for the benefit of persons referred to in section 13 [3].

1. Whether any part of the income or property of the institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) [hereinafter referred to in this Annexure as such person]? If so, give details of the amount, rate of interest charged and the nature of security, if any. As per the information given to us, no income or property of the institution was lent during the year to any of the specified persons.
2. Whether any land, building or other property of the institution was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any. As per the information given to us, no income or property of the institution was lent during the year to any of the specified persons.
3. Whether any payment was made to any such person during the previous year by way of salary allowance or otherwise? If so, give details.
 - Salary of Rs 21,60,000/- was paid to Dr. Yogesh Kumar (Executive Director).
 - Salary of Rs. 10,44,000/- paid to Mrs. Shraddha Kumar.
 - Consultancy Charges paid to M/s A.K. Surana & Associates of Rs. 10,000/-
4. Whether the services of the institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. NIL
5. Whether any share, security, or other property was purchased by or on behalf of the *trust/institution during the previous year from any such person? If so, give details thereof together with the consideration paid. NO



6. Whether any share, security, or other property was sold by or on behalf of the *trust/institution during the previous year to any such person? If so, give details thereof together with the consideration received.

NO

7. Whether any income or property of the *trust/institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted.

As per the information given to us, no income or property of the institution was diverted in favour of any of such specified persons during the year.

8. Whether the income or property of the *trust/institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details.

As per the information given to us, no income or property of the institution was applied for the benefit of any of such specified persons during the year.

* Strike out whichever is not applicable

III. Investment held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest.

Sl. No	Name and address of the concern	Where the concern is a company No. and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in Col. 4 exceeded 5% of the capital of the concern during the previous year-say. Yes/No
1	2	3	4	5	6
NIL					

For L.K. Maheshwari & Co.
Chartered Accountants
FRN 000780C

S. Chanodia

(Sanjeev Chanodia)
Partner

M.No. 078896
UDIN : 19078896AAAACP9613



Place: BHOPAL
Date : 05.09.2019

CONSOLIDATED FINANCIAL STATEMENTS

Financial Year 2018-19

31-Mar-2019

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

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

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL.

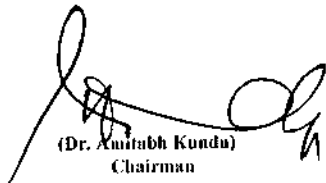
**RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2019**

RECEIPTS		AMOUNT (RS.)	PAYMENTS		AMOUNT (RS.)
Opening Balances			Project Expenses		
Cash in Hand	64,081		CENTRE FOR SOCIAL ACCOUNTABILITY FOR ADDRESSING URBAN AND RURAL POVERTY (CSAP)	6,39,63,004	
Balance At Bank - Saving & Current Account	1,81,73,143		CENTRE FOR ENVIRONMENT, WATER SANITATION AND COMMUNITY HEALTH (CEWASH)	6,24,34,807	12,63,97,811
Fixed Deposit Accounts	6,66,90,737	8,49,27,961	Capital Expenditure		31,17,380
<i>Center for Social Accountability for Addressing Urban and Rural Poverty (CSAP)</i>			Organizational Expenditure (HR Cost, Vehicle Running Expenditure, Others Administrative Expenditures etc.)		63,21,318
Youth for Unity and Voluntary Action (YUVA), Mumbai	2,24,568		Tax Deducted at Source		20,05,988
Indo Global Social Service Society, New Delhi	14,09,871		Program Advances & Reimbursement		41,64,750
INHAF, Ahmadabad	35,000		Refund of Security Deposits		6,730
Charities Aid Foundation India New Delhi	32,06,030		Closing Balance		
Community Contribution for Clad Program under Indo Global Social Service Society, New Delhi	1,21,300		Cash in Hand	12,379	
Community Contribution Under Youth for Unity and Voluntary Action (YUVA), Mumbai	78,600		Balance At Bank - Saving & Current Account	1,41,46,336	
Population Services International, Delhi	13,00,000		Fixed Deposit Accounts	7,01,96,529	8,43,55,244
Jal Sewa Charitable Foundation, New Delhi	1,32,848				
Caritas India, New Delhi	22,35,156				
National Foundation of India, New Delhi	16,27,391				
NEG Fire, New Delhi	17,24,850				
Pradan, New Delhi	25,800				
Madhya Pradesh Tourism Board, Bhopal	3,38,984				
The United Nations Population Fund (UNFPA), Delhi	1,34,27,529				
Transforming Rural India Foundation, New Delhi	72,61,259				
Zila Panchayat, Kauker CG	15,000				
Tata Education & Development Trust, Mumbai	1,76,57,532				
International Labour Organisation, New Delhi	27,46,575				
Anode Governance Lab, Bangalore	3,25,000				
Ensi India Pvt Ltd	1,76,000				
UNICEF, GDPD, Bhopal	8,00,000				
Unnati, Ahmadabad	5,00,000	5,53,69,343			
<i>Center for Environment, Water, Sanitation and Community Health (CEWASH)</i>					
SIDBI, New Delhi	78,86,480				
William J. Clinton Foundation, New Delhi	1,71,97,508				
Charities Aid Foundation India New Delhi	1,75,000				
Jal Sewa Charitable Foundation, New Delhi	1,49,58,531				
CMHO, District Hospital, Mandla	97,58,643				
Deutsche Gesellschaft for International Zusammenarbeit (GIZ), N	20,00,786				
Department of Women and Child Development, Raipur CG	15,89,456				
IPE Global Ltd, New Delhi	57,95,655				
Centre for Catalyzing Change, New Delhi	2,79,445				
Chhattisgarh State Aids Control Society, Raipur, CG	36,93,519				
Bharat Rural Livelihood's Foundation-BRLF, New Delhi	11,73,567				
World Vision India, Raipur	3,88,000				
Zila Panchayat, Sehore (MP)	6,16,000				
		6,55,12,590			
Project Support Fund for School Sanitation program		3,90,697			
Earnest Money refund		5,23,436			
Organisational Receipts					
Organisational Infrastructure	68,57,106				
Research and Development Activities	58,48,655	1,27,05,761			
Interest		69,39,433			
TOTAL		22,63,69,221	TOTAL		22,63,69,221

Significant Accounting policies & Notes on Accounts - Schedule -6

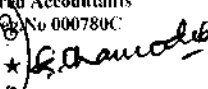
For Samarthan-Centre for Development Support

Place : Bhopal
Date :-06.03.2019


(Dr. Anirubh Kunda)
Chairman


Yogesh Kumar
Executive Director


(CA. A.K. Surana)
Treasurer

As per our report of even date annexed
L.K. MAHESHWARI & Co.
Chartered Accountants
Firm Reg. No. 000780C

Sanjeev Chanodia
Partner
MRN - 078896

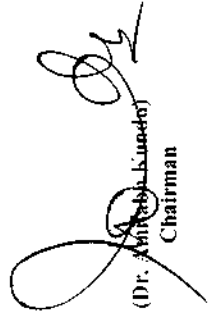


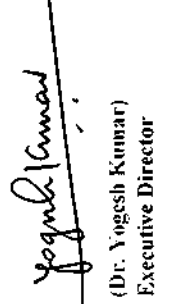
SAMARTHAN -CENTRE FOR DEVELOPMENT SUPPORT**BALANCE SHEET
AS ON 31ST MARCH 2019**

AS ON 31.03.2018 AMOUNT (RS.)	LIABILITIES	SCHEDULE	AMOUNT (RS.)	AS ON 31.03.2018 AMOUNT (RS.)	ASSETS	SCHEDULE	AMOUNT (RS.)
10,51,38,359	CAPITAL & RESERVE FUND	1	11,58,98,662	3,35,37,336	FIXED ASSETS-GROSS BLOCK	4	3,46,33,503
28,70,388	CAPITAL GRANTS	2	28,36,246	1,04,11,675	Less : Accumulated Depreciation		1,14,94,680
2,47,48,613	CURRENT LIABILITIES			2,31,25,661	Net Block		2,31,38,823
	Unspent Balances of Project Funds	3	1,96,84,478		Capital Work in Progress		20,21,213
1,74,000	Security Deposits		1,67,270	83,57,905	CURRENT ASSETS	3	86,97,866
	Current Liabilities & Provisions			34,41,433	Recoverable from Projects		54,47,421
19,66,261	Provision for Expenses & Other Payable	5	15,02,908	87,03,059	Tax Deducted at Sources		73,00,131
16,94,058	Saintitation Support Revolving Fund		20,84,755	9,32,000	Accrued Interest on Fixed Deposits		4,08,564
				70,76,122	Earned Money Deposits		1,07,79,771
				27,538	Programme, Staff advance & other Receivable		25,285
					Pre-Paid Expenses		
					Cash & Bank Balances		
				1,81,73,143	In Savings & Current Accounts		1,41,46,336
				6,66,90,737	In Fixed Deposit Accounts		7,01,96,529
				64,081	Cash in Hand		12,379
13,65,91,679	TOTAL		14,21,74,319	13,65,91,679	TOTAL		14,21,74,319

Significant Accounting policies & Notes on Accounts - Schedule -6

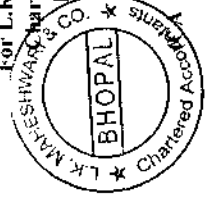
For Samarthan-Centre for Development Support

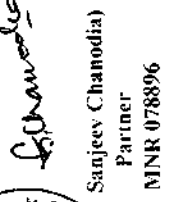

(Dr. Yogesh Kumar)
Chairman


(Dr. Yogesh Kumar)
Executive Director

As per our report of even date annexed

For L.K. Maheshwari & Co.
Chartered Accountants
FRN 000780C




Sanjeev Chanodia
Partner
MINR 078896

Place : Bhopal
Date :-06.08.2019

SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPALSCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2019**Schedule 02**SCHEDULE OF CAPITAL GRANT

PARTICULAR		AMOUNT (RS.)	
Opening Balance			28,70,388
Add :	Capital Grants Received During the Year 2018-19	2,94,956	
	Less :During the year 2018-19		2,94,956
Less :	Depreciation on Assets purchased from capital grant	3,29,098	
			3,29,098
	Balance		28,36,246



Signature

Signature

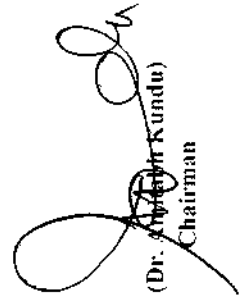


SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2019

Year ended on 31.03.2018	EXPENDITURE	AMOUNT (RS.)	Year ended on 31.03.2018	INCOME	AMOUNT (RS.)
8,67,11,369	TO PROJECT EXPENSES INCURRED CENTRE FOR SOCIAL ACCOUNTABILITY FOR ADDRESSING URBAN AND RURAL POVERTY (CSAP) CENTRE FOR ENVIRONMENT WATER SANITATION AND COMMUNITY HEALTH (CEWASH)	6,39,63,004 12,17,90,984	8,65,30,938 1,80,431	BY PROJECT GRANTS BY INTEREST ON GRANTS	12,13,82,144 4,08,840
59,01,854	TO ORGANISATIONAL EXPENSES	63,21,318	66,41,502	BY ORGANISATIONAL INFRASTRUCTURE	68,57,828
2,29,008	TO DEVELOPMENT INITIATIVES EXPENSES	-	1,19,57,030	BY RESEARCH AND DEVELOPMENT ACTIVITIES	58,48,655
-	TO IRRECOVERABLE GRANT	4,07,459	2,29,008	BY INNOVATION, RESEARCH & PROJECT DEVELOPMENT SUPPORT FUND	-
9,87,223	TO DEPRECIATION	10,83,005	3,02,126	BY DEPRECIATION ON ASSETS ACQUIRED OUT OF CAPITAL GRANTS	3,29,098
1,75,64,821	TO EXCESS OF INCOME OVER EXPENDITURE CARRIED FORWARD	1,07,60,303	55,53,241	BY INTEREST ON BANK DEPOSITS	55,36,505
11,13,94,276	TOTAL	14,03,63,069	11,13,94,276	TOTAL	14,03,63,069
	TO TRANSFER TO INFRASTRUCTURE DEVELOPMENT FUND @ 30 % OF CURRENT YEAR EXCESS OF INCOME OVER EXPENDITURE	32,28,091		BY EXCESS OF INCOME OVER EXPENDITURE BROUGHT FORWARD	1,07,60,303
	TO TRANSFER TO ACCUMULATED FUND	75,32,212			
	TOTAL	1,07,60,303		TOTAL	1,07,60,303

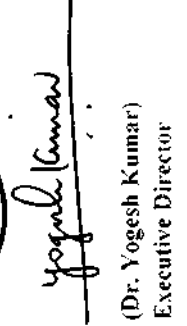
Significant Accounting policies & Notes on Accounts - Schedule -6

For Samarthan-Centre for Development Support


 (Dr. Yogesh Kumar)
 Chairman

Place : Bhopal
 Date :-06.08.2019

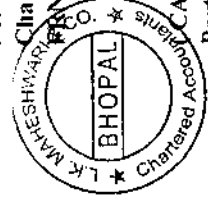


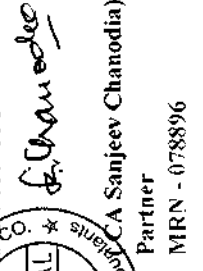

 (Dr. Yogesh Kumar)
 Executive Director

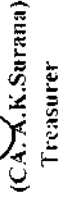
As per our report of even date annexed

For L.K. Maheshwari & Co.

Chartered Accountants
 REG. NO. 000780C

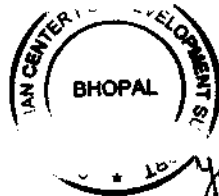



 CA Sanjeev Chanodia
 Partner
 MRN - 078896


 (CA. A.K. Surana)
 Treasurer

SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL**SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2019****SCHEDULE OF CAPITAL & RESERVE FUND****Schedule 01**

S.No.	PARTICULARS	AMOUNT (RS.)
(A)	CORPUS FUND	
	Opening Balance	5,00,00,000
	Total = A	5,00,00,000
(B)	INFRASTRUCTURE DEVELOPMENT FUND	
	Opening Balance	91,48,492
	Add : 30% Transfer from Current Year Surplus	32,28,091
	Less :Utilized towards Training Centre Building at Sehore (Under Construction)	20,21,213
	Total = B	1,03,55,370
(C)	INNOVATION, RESEARCH AND PROJECT DEVELOPMENT SUPPORT FUND	
	Opening Balance	1,10,76,751
	Total = C	1,10,76,751
(D)	ACCUMULATED FUND	
	Opening Balance	3,49,13,116
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	75,32,212
	Add: Transfer from Infrastructure Fund	20,21,213
	Total = D	4,44,66,541
	Grand Total (A+B+C+D)	11,58,98,662



Yogesh Kumar

[Signature]



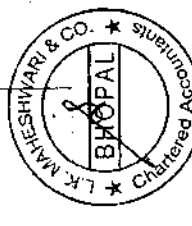
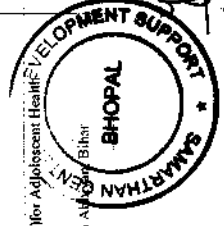
SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL

SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE OF GRANTS

Schedule 03
Amount in Rupees

Sl. No.	REVENUE GRANTS Source	Project Title / Purpose	Opening Balance as on 01.04.2018		Receipts during the year	Income Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2019	
			Dr. Balance	Cr. Balance				Recoverable Dr. Balance	Unspent Cr. Balance
1	Projects Grants								
1	Foreign Contribution (FC) Cordaid, Netherlands	Strengthening Urban Local Governance in India		1,69,919.00		1,69,919.00			
2	Youth for Unity and Voluntary Action (YUVA), Mumbai	Programme for Youth Development in rural areas under Anubhav Shiksha Programme		51,075.00		3,46,837.75		71,194.75	
3	William J. Clinton Foundation, New Delhi	Reducing Chronic Malnutrition and Anemia in Madhya Pradesh		39,48,022.00		1,70,87,031.98			40,58,498.02
4	Indo Global Social Service Society, New Delhi	Creating Livelihood Adaptation under Drought (CLAD)		82,779.00		11,29,126.00			3,63,524.00
5	INHAF, Ahandabad	Excess to basic services: Bhopal Municipal Corporation " Investments and impact on urban Poor			35,000.00				
6	Charities Aid Foundation India New Delhi	Enhancing access of social development benefits to the poor in rural MP and CG			32,06,080.00				
7	Free the Slaves, Washington DC	Freedom Award on cost-effective approach to preventing and addressing bonded labor		6,61,267.00		1,67,809.00			4,93,458.00
8	National Foundation of India, New Delhi	Deepening and Up scaling Accountability and Transparency Tools to Secure Rights and Entitlements for the Dalits and Tribal in Madhya Pradesh		53,90,308.00		44,02,429.60	45,178.00		9,42,700.40
9	Population Services International, Delhi	Improved sexual and Reproductive health with exercise of reproductive rights amongst unmarried adolescents and youth in slum areas of Bhopal			13,00,000.00			2,57,373.00	
10	PRIA, New Delhi	Kadam Badhate Chalo - Youth Led Initiative	21,766.00					21,766.00	
11	Jai Sewa Charitable Foundation, New Delhi	People led action for sustainable WASH services in 4 states	1,32,848.00						
12	Jai Sewa Charitable Foundation, New Delhi	Improving water sanitation and hygiene in Kanker District CG	1,03,241.25		50,33,241.25				
13	Jai Sewa Charitable Foundation, New Delhi	Improving water sanitation and hygiene in Durg District CG	99,986.00		23,99,986.00				
14	Caritas India, New Delhi	PESA - Hamara Haq Our Rights	1,37,452.00		22,32,673.00				
15	National Foundation of India, New Delhi	Development Goals with Multiple Stakeholder in 10 districts in CG	11,99,896.00		15,47,355.00			22,981.00	
16	Centre for Catalyzing Change, New Delhi	Maternal and Child Survival Program		6,66,703.00		10,53,435.00			
17	NEG Fire, New Delhi	Improving access, retention and quality of primary and middle education in Government schools in Chattisgarh. An action research to explore replicable models		1,55,099.00		3,72,381.00			
18	Charities Aid Foundation India New Delhi	Strengthening of School Sanitation Facilities and Practices		2,12,337.00		19,05,402.00		1,07,287.00	
19	Jai Sewa Charitable Foundation, New Delhi	Functionality assessment of key mandates institutions in context of wash service			1,75,000.00				
20	Jai 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 Madhya Pradesh			10,16,700.00				
21	Jai Sewa Charitable Foundation, New Delhi	Nirmal sehore "Towards health and dignity" - improving water sanitation and hygiene in Sehore District	38,194.50		30,41,394.50			49,375.35	
22	Local (Indian) Contribution (LC) Madhya Pradesh, Malika Ashik Vilas Nigam, Bhopal	Formation of 50 SHGs in Bulisagan Cluster, Sehore District		1,21,997.50					16,354.00
23	Madhya Pradesh Tourism Board, Bhopal	Preparation of Rural Village Model		26,610.00					
24	Community Contribution for CLAD Program under Indo Global Social Service Society, New Delhi	Creating Livelihood Adaptation under Drought (CLAD)			1,47,910.00				
25	Community Contribution Under Youth for Unity and Voluntary Action (YUVA), Mumbai	Programme for Youth Development in rural areas under Anubhav Shiksha Programme		78,600.00					
26	Jai Sewa Charitable Foundation, New Delhi	Personal Hygiene Management (PHM) for Adolescent Health		26,78,965.00		26,89,529.00			
27	Ministry of Panchayats Raj, Sardar Patel Bhawan, New Delhi	Rajiv Gandhi Panchayat Saahakikaran, Andhra Pradesh, Bihar	36,000.00				(36,000.00)		

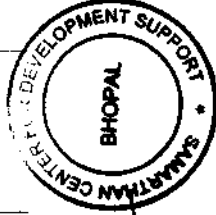


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SCHEDULE OF GRANTS

Sl. No.	A. REVENUE GRANTS	Source	Project Title / Purpose	Opening Balance as on 01.04.2018		Receipts during the year	Income Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2019	
				Dr Balance	Cr Balance				Recoverable Dr Balance	Unspent Cr Balance
1	Projects Grants									
28	Ministry of Panchayati Raj, Sardar Patel Bhawan, New Delhi	2,55,500.00						(2,55,500.00)		
29	CMHO, District Hospital, Mandla	14,79,722.00		83,56,617.00		78,31,994.80			9,55,090.80	
30	CMHO, District Hospital, Mandla			14,02,026.00		15,09,374.00			1,07,348.00	
31	National Foundation of India, New Delhi			53,767.00		77,495.00				
32	The United Nations Population Fund (UNFPA), Delhi	4,09,321.26				1,30,67,791.30				5,16,825.26
33	Transforming Rural India Foundation, New Delhi			13,45,926.00		32,25,450.00			18,53,603.00	
34	Transforming Rural India Foundation, New Delhi	32,54,031.20		57,61,787.00		48,04,955.00				43,38,488.20
35	Zila Panchayat, Kanker CG	12,911.55		15,000		12,911.80			79,097.50	15,000.00
36	Zila Panchayat, Raigarh CG			99,245.00		79,097.50		(99,245.00)		
37	NABARD, Raipur CG	24,77,705.00							24,77,705.00	
38	National Aids Control Organization, New Delhi	19,93,704.00				36,93,519.00			9,82,642.50	
39	Chhattisgarh State Aids Control Society, Raipur, CG	16,714.00				8,80,557.00		(16,714.00)		2,93,010.00
40	Bharat Rural Livelihood's Foundation-BRLF, New Delhi			23,94,096.00		2,13,74,530.00			13,22,902.00	
41	Faraman Hospital Association, New Delhi			4,43,713.84		37,46,574.66			2,658.00	
42	Tan Education & Development Trust, Mumbai					6,16,000.00			52,834.00	
43	International Labour Organisation, New Delhi	1,65,956.00				5,02,878.00				41,865.00
44	Zila Panchayat, Sehore (MP)			52,865.00		10,97,46,415.96			85,44,883.30	1,18,74,988.38
45	ITC Ltd., Kolkata	83,57,929.75								
Sub Total (I)										
46	Local (Indian) Contributions (LC)									
	SIDBI, New Delhi			17,75,280.24		78,86,480.00				39,99,804.68
47	Pradan, New Delhi			9,510.00		25,800.00				
48	Anode Governance Lab, Bangalore					3,25,000.00				3,05,676.00
49	Last India Pvt Ltd					1,76,000.00				
50	UNICEF, GPDP, Bhopal					8,00,000.00				77,713.00



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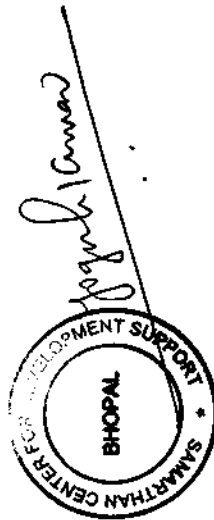


SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL
SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2019
SCHEDULE OF GRANTS

A. REVENUE GRANTS		Project Title / Purpose		Opening Balance as on 01.04.2018		Receipts during the year		Income Utilized during the year		Refund / Transferred		Closing Balance as on 31.03.2019	
Sr.No.	Source	Dr Balance	Cr Balance	Year	Year	the Year	the Year	Transferred	Recoverable Dr Balance	Unspent Cr Balance			
51	Project Grants Unnati, Ahmedabad			5,00,000.00			1,17,672.00			3,82,328.00			
52	Darshini Mahila Kalyan Samiti, Chhatarpur		2,75,886.00				2,75,886.00						
53	Christian Aid Ltd, Delhi		41,40,561.83				14,17,413.00				27,23,148.83		
54	Department of Women and Child Development, Raipur CG		3,224.00	15,89,456.00			15,92,680.00						
55	Axys Bank Ltd, Raipur		3,96,973.00				3,96,973.00				3,20,463.00		
56	World Vision India, Raipur			3,88,000.00			67,537.00						
57	Deutsche Gesellschaft for International Zusammenarbeit (GIZ), New Delhi		99,975.02	20,00,786.00			20,53,794.00		1,52,983.02				
58	IPE Global Ltd, New Delhi		356.00	57,95,635.00			57,95,635.00			356.00			
Sub Total (H)		99,975.02	66,01,791.07	1,94,87,177.00			1,83,32,186.56		1,52,983.02	78,09,489.51			
TOTAL (H+I) Revenue Grants		83,57,904.77	2,47,48,613.42	12,02,33,592.96			12,63,97,811.04	(3,51,281.00)	86,97,866.32	1,96,84,477.89			



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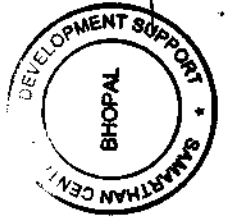


SAMARTHAN - CENTER FOR DEVELOPMENT SUPPORT

DEPRECIATION CHART AS ON 31.03.2019

Amount in Rupee

S.NO.	ASSETS	OPENING BALANCE AS ON 01.04.2018			TOTAL OF ADDITION DURING THE YEAR 2018-19	TOTAL OF DEDUCTION DURING 2018-19	TOTAL NET VALUE OF ASSETS AS ON 31.03.2019	RATE OF DEP	DEP. FOR THE YEAR 2018-19	CLOSING BALANCE AS ON 31.03.2019		
		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)
1	FREE HOLD LAND FOR BHOPAL OFFICE	10,12,719	-	10,12,719	-	-	10,12,719	0%	0	10,12,719	0	10,12,719
2	FREE HOLD LAND FOR SEHORE OFFICE	54,69,920	-	54,69,920	-	-	54,69,920	0%	0	54,69,920	0	54,69,920
3	FREE HOLD LAND FOR RAIPUR OFFICE	42,55,122	-	42,55,122	-	-	42,55,122	0%	0	42,55,122	0	42,55,122
4	TRAINING CENTER/OFFICE BUILDING BHOPAL	61,21,730	30,33,727	30,88,003	-	-	30,88,003	5%	154400	61,21,730	3188127	2933603
5	TRAINING CENTRE BUILDING, RAIPUR	69,85,219	3,37,180	66,48,039	-	-	66,48,039	5%	332402	69,85,219	669582	6315637
6	OFFICE & OTHER EQUIPMENTS	22,72,832	14,73,830	7,99,002	9,34,767	-	17,33,769	15%	231184	3207599	1705014	1502585
7	COMPUTERS	25,13,656	22,08,602	3,05,054	1,61,400	-	4,66,454	40%	164462	2675056	2373064	301992
8	FURNITURE & FIXTURES	13,59,307	7,44,882	6,14,425	-	-	6,14,425	10%	61443	13,59,307	806325	352982
9	VEHICLES	22,56,863	13,30,952	9,25,911	-	-	9,25,911	15%	138887	22,56,863	1469839	787024
10	LIBRARY BOOKS	16,128	14,434	1,694	-	-	1,694	10%	169	16128	14603	1325
11	SOLAR POWER SYSTEM	12,54,000	12,53,855	145	-	-	145	40%	58	12,54,000	12,53,913	87
12	UNSERVICEABLE FIXED ASSETS	19,840	14,213	5,627	-	-	5,627	0%	0	19840	14213	5627
	TOTAL	3,35,37,336	1,04,11,675	2,31,25,661	10,96,167	-	2,42,21,828		10,83,005	3,46,33,503	1,14,94,680	2,31,38,823
	TRAINING CENTRE BUILDING, SEHORE (CWIP)	-	-	-	20,21,213	-	20,21,213		0	20,21,213	0	20,21,213
	GRAND TOTAL	3,35,37,336	1,04,11,675	2,31,25,661	31,17,380	-	2,62,43,041		10,83,005	3,66,54,716	1,14,94,680	2,51,60,036
	PREVIOUS YEAR 2017-18	3,27,13,203	94,81,776	2,32,31,427	8,89,883	8,426	2,41,12,884		9,87,223	3,35,37,336	1,04,11,675	2,31,25,661



Yogesh Kumar



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Current Liabilities

Schedule 05

Sl. No.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
	Provision for Expenses & other Payable		
1	TDS Payable	41,784.00	15,02,908
2	Employee Provident Fund Payable	2,63,830.00	
3	Professional Tax Payable	3,587.00	
4	GST Payable	5,97,555.86	
5	Audit Fees Payable	52,000.00	
6	Provisional Expenses (Electricity, Communication etc)	19,134.00	
7	Salary Payable	1,70,100.00	
8	Honorarium Payable (Internet Sathi)	3,54,917.00	
	TOTAL		15,02,908



Yogesh Kumar



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SAMARTHAN-CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL

Schedule - 6

NOTES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR 2018-19

A: ACCOUNTING POLICIES

1) BASIS OF ACCOUNTING

The accounts of the trust are prepared under the historical cost convention and in accordance with applicable accounting standards. Accounting policies not specifically referred to are consistent with generally accepted accounting practices. The Trust follows mercantile system of accounting and recognizes Income and Expenditure on accrual basis.

2) FIXED ASSETS

2.1 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.

2.2 Fixed assets acquired out of capital grants are stated at cost and corresponding grant 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.

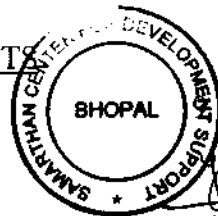
4) REVENUE RECOGNITION

- a) Unconditional revenue grants (net of applicable taxes) are credited to Income and Expenditure accounts of the year of receipt.
- b) Grants/fees (net of applicable taxes) for specific assignments are recognized as income on completion of assignments.
- c) Interest received on unspent grants is accounted for income as per the directions, if any of the donor agency.
- d) Expenditures which are reimbursable from donor agency has been shown under "Advances & Deposit" in the Balance Sheet till amount recovered and same has been recognized as Grant received in the Income & Expenditure Account.

e)
5) GRANTS/PROJECT ADVANCES

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.

6) EMPLOYEE BENEFITS



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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
- d) No Compensation for privilege leave encashment is provided to employee.

7) OTHER FUNDS

- a. Various Reserve Fund have been created. The amount transferred from current year's Income to various reserve funds is as approval by the Board of Directors.
- b. The Reserve funds are being utilized to fulfill the defined objectives of the trust.


B NOTES ON ACCOUNTS

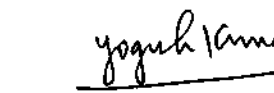
- 1) Advances and other receivables are subject to confirmation and consequential adjustments, if any.
- 2) In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exist; the equivalent amounts of the assets so purchased are treated as capital grants.
- 3) Where sanction for the project is received but funds are yet to be released, the revenue as well as capital expenditure is incurred from own funds and shown as receivable from the said project.
- 4) Foreign grants received are stated at net of foreign exchange differences. Foreign exchange gain/loss on reimbursement of expenses is accounted in Income & Expenditure account.
- 5) Gross payment to Trustees for services rendered to trust is as follows:
 - i) Mr. Yogesh Kumar - Trustee & Executive Director – Rs. 21, 60,000/- as salary
- 6) Previous year figures are re-grouped to make them comparable with current year figures.

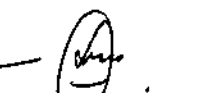
Signatures to Schedule 1 to 6

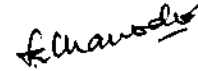
For Samarthan Centre for Development Support


For L.K. Maheshwari & Co.
Chartered Accountants
Firm Reg. No 000780C


Dr. Anjtabh Khundru
(Chairman)


Dr. Yogesh Kumar
(Executive Director)


CA A.K. Surana
(Treasurer)


Sanjeev Chandra
Partner



Date : 06.08.2019
Place : Bhopal



M.No.078896
UDIN 19078896AAAAEP9613