



L.K. Maheshwari & Co.
CHARTERED ACCOUNTANTS

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

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B.Com., F.C.A.

Abhay Singi
B.Com., F.C.A.

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 2020** 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 Trust.

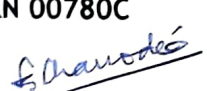
We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the Head office and the branches of the above-named Trust visited by us so far as appears from our 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 2020** and
- II. in the case of the Income & Expenditure account, of the **excess of income over expenditure** its accounting year ending on **31st March 2020**.

The prescribed particulars are annexed hereto.

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


(**Sanjeev Chanodia**)
Partner
M.No. 078896
UDIN : 20078896AAAACQ9041



Place: **BHOPAL**
Date : **04.11.2020**

Office at : _____

NEW DELHI
Phone : (011) 26029955

INDORE
Phone : (0731) 2436951

BILASPUR
Telefax : (07752) 402263

ANNEXURE

Statement of particulars

I. 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	12,45,53,927	
	Less : Utilisation from accumulation at the beginning of the year	19,95,007	93.21
	Net Recurring Expenditure	12,04,58,920	
	Non Recurring	40,63,570	3.14
	Total	12,45,22,490	96.36
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 15 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 year :-

NO

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.

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

Sanjeev Chanodia

(Sanjeev Chanodia)
Partner
M.No. 078896
UDIN : 20078896AAAACQ9041



Place: BHOPAL
Date : 04.11.2020

CONSOLIDATED FINANCIAL STATEMENTS

Financial Year 2019-20

31-Mar-2020

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 2020

Page No. 1

Year ended on 31.03.2019	RECEIPTS	AMOUNT (RS.)	Year ended on 31.03.2019	PAYMENTS	AMOUNT (RS.)
	<u>Opening Balance</u>			<u>Project Expenses</u>	
64,001	Cash in Hand	12,379	12,03,97,811	Project Implementation Expenses	11,55,79,503
1,01,73,143	Balance At Bank - Saving & Current Account	1,41,46,337		Capital Expenditure	37,45,686
6,66,90,737	Fixed Deposit Accounts	7,01,96,529	31,17,300	Organisational Expenditure (HR Cost, Others Administrative Expenditures etc.)	67,61,876
12,08,81,933	Project Grants		20,05,900	Tax Deducted at Source	6,09,000
	Youth for Unity and Voluntary Action (YUVA), Mumbai	3,47,227	6,730	Refund of Security Deposits	63,170
	Indo Global Social Service Society, New Delhi	7,82,595		Project Support fund for School Sanitation program	91,262
	Bharat Rural Livelihood's Foundation-BRLF, New Delhi	34,78,033	63,21,210	Program Advances & Reimbursement	
	Charities Aid Foundation India New Delhi	32,06,080		Closing Balance	
	Community Contribution for Caid Program under Indo Global Social Service Society, New Delhi	1,03,220		Cash in Hand	
	Community Contribution Under Youth for Unity and Voluntary Action (YUVA), Mumbai	73,150		Balance At Bank - Saving & Current Account	1,52,15,267
	Population Services International, Delhi	39,88,416		Fixed Deposit Accounts	7,60,24,762
	Jai Sewa Charitable Foundation, New Delhi	1,74,25,113	32,50,617		
	Caritas India, New Delhi	12,45,009			
	National Foundation of India, New Delhi	62,67,710			
	NEG Fax, New Delhi	8,19,006			
	Mobile Cretches, New Delhi	2,65,000			
	Madhya Pradesh Tourism Board, Bhopal	4,00,000			
	The United Nations Population Fund (UNFPA), Delhi	98,02,747			
	Transforming Rural India Foundation, New Delhi	1,54,73,229			
	Zila Panchayat, Kanker CG	90,000			
	Tata Education & Development Trust, Mumbai	32,92,577			
	International Labour Organisation, New Delhi	54,84,318			
	UNICEF, Bhopal	23,74,126			
	Bonsury Parker OGA	2,41,600			
	William J. Clinton Foundation, New Delhi	1,54,37,383			
	Charities Aid Foundation India New Delhi	70,995			
	Jai Sewa Charitable Foundation, New Delhi	64,33,475			
	CMHO, District Hospital, Mandla	39,05,590			
	National Aids Control Organization, New Delhi	24,55,961			
	IPE Global Ltd, New Delhi	56,50,375			
	Centre for Catalyzing Change, New Delhi	99,111			
	Chhattisgarh State Aids Control Society, Raipur, CG	21,95,670			
	Bharat Rural Livelihood's Foundation-BRLF, New Delhi	6,92,740			
	World Vision India, Raipur	19,73,200			
	Zila Panchayat, Sehora (MP)	6,72,000			
	Program Advances & Reimbursement	49,15,891			
1,27,05,761	Research, Training, Development and Project Support Activities	86,49,157			
69,39,433	Interest	54,65,176			
22,54,55,088	TOTAL	21,88,90,334	22,54,55,088	TOTAL	21,80,90,334

Significant Accounting policies & Notes on Accounts - Schedule-4

For Samarthan-Centre for Development Support

Place : Bhopal
Date :- 28-10-2020

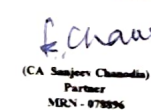

(Dr. Amitabh Kapur)
Chairman



(Dr. Yogesh Kumar)
Executive Director


(CA. A.K.Sharma)
Treasurer

As per our report of even date annexed
For L.K. Maheshwari & Co.
Chartered Accountants
Firm Reg.No 000790C


(CA Sanjeev Chandra)
Partner
MRN - 078896



SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**INCOME & EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31ST MARCH 2020**


Year ended on 31.03.2019	EXPENDITURE	AMOUNT (RS.)	Year ended on 31.03.2019	INCOME	AMOUNT (RS.)
12,17,90,984	TO PROJECT IMPLEMENTATION EXPENSES	11,55,71,327	12,13,02,144	BY PROJECT GRANTS	11,41,51,571
			4,00,340	BY INTEREST ON GRANTS	5,54,094
63,21,318	TO ORGANISATIONAL EXPENSES	60,02,600	1,27,06,483	BY RESEARCH TRAINING, DEVELOPMENT AND PROJECT SUPPORT ACTIVITIES	36,49,150
4,07,459	TO IRRECOVERABLE GRANT	-		TRANSFER FROM UNSPENT BALANCES OF PROJECT FUNDS	8,65,663
10,03,005	TO DEPRECIATION	11,74,427	3,29,098	BY DEPRECIATION ON ASSETS ACQUIRED OUT OF CAPITAL GRANTS	2,75,849
1,07,60,303	TO EXCESS OF INCOME OVER EXPENDITURE CARRIED FORWARD	66,62,575	55,36,505	BY INTEREST ON BANK DEPOSITS	57,34,995
14,03,63,069	TOTAL	13,02,90,930	14,03,63,069	TOTAL	13,02,90,930
32,28,091	TO TRANSFER TO INFRASTRUCTURE DEVELOPMENT FUND @ 20 % OF CURRENT YEAR EXCESS OF INCOME OVER EXPENDITURE	13,98,773	1,07,60,303	BY EXCESS OF INCOME OVER EXPENDITURE BROUGHT DOWN	66,62,575
75,32,212	TO TRANSFER TO ACCUMULATED FUND	46,63,802			
1,07,60,303	TOTAL	66,62,575	1,07,60,303	TOTAL	66,62,575

Significant Accounting policies & Notes on Accounts - Schedule -6

For Samarthan-Centre for Development Support

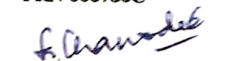
Place : Bhopal
Date :- 28-10-2020

 (Dr. Anurag Kumar)
 Chairman


 (Dr. Yogesh Kumar)
 Executive Director


 (CA Anil Surana)
 Treasurer

As per our report of even date annexed


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

 (CA Sanjeev Chanodia)
 Partner
 MRN - 078896

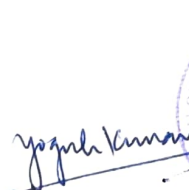

SAMARTHAN -CENTRE FOR DEVELOPMENT SUPPORT**BALANCE SHEET
AS ON 31ST MARCH 2020**

AS ON 31.03.2019 AMOUNT (RS.)	LIABILITIES	SCHEDULE	AMOUNT (RS.)	AS ON 31.03.2019 AMOUNT (RS.)	ASSETS	SCHEDULE	AMOUNT (RS.)
11,58,98,662	CAPITAL & RESERVE FUND	1	12,25,61,238	3,46,33,503	<u>FIXED ASSETS-GROSS BLOCK</u>	4	3,58,90,851
				1,14,94,680	Less : Accumulated Depreciation		<u>1,18,51,952</u>
28,36,246	CAPITAL GRANTS	2	26,39,253	2,31,38,823	Net Block		2,40,38,899
				20,21,213	Capital Work in Progress		36,79,035
	<u>CURRENT LIABILITIES</u>				<u>CURRENT ASSETS</u>		
1,96,84,478	Unspent Balances of Project Funds	3	1,09,74,018	86,97,866	Recoverable from Projects	3	43,55,434
1,67,270	Security Deposits		1,04,100	54,47,421	Tax Deducted at Sources		60,56,429
	<u>Current Liabilities & Provisions</u>			73,00,131	Accrued Interest on Fixed Deposits		76,29,550
15,02,908	Provision for Expenses & Other Payable	5	15,35,162	4,08,564	Earnest Money Deposits		4,08,564
20,84,755	Saintation Support Revolving Fund		19,93,493	1,07,79,771	Programme, Staff advance & other Receivable		23,99,324
				25,285	Pre-Paid Expenses		-
					<u>Cash & Bank Balances</u>		
				1,41,46,337	In Savings & Current Accounts		1,52,15,267
				7,01,96,529	In Fixed Deposit Accounts		7,60,24,762
				12,379	Cash in Hand		-
14,21,74,319	TOTAL		13,98,07,264	14,21,74,319	TOTAL		13,98,07,264

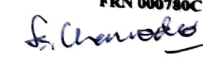
Significant Accounting policies & Notes on Accounts - Schedule -6

For Samarthan-Centre for Development Support

Place : Bhopal
Date :- 28-10-2020

 (Dr. Amitabh Kundu)
 Chairman


 (Dr. Yogesh Kumar)
 Executive Director


 (CA. A.K. Surana)
 Treasurer

 As per our report of even date annexed
 For L.K. Maheshwari & Co.
 Chartered Accountants
 FRN 000780C

 (CA. Sanjeev Chanodia)
 Partner
 MRN 078896


SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2020

Schedule 01

CAPITAL & RESERVE FUND

S.No.	PARTICULARS	AMOUNT (RS.)
(A)	<u>CORPUS FUND</u>	
	Opening Balance	5,00,00,000
	Total = A	5,00,00,000
(B)	<u>INFRASTRUCTURE DEVELOPMENT FUND</u>	
	Opening Balance	1,03,55,370
	Add : 30% Transfer from Current Year Surplus	19,98,773
	Less : Utilized towards Training Centre Building at Sehore (Under Construction)	16,57,822
	Total = B	1,06,96,321
(C)	<u>INNOVATION, RESEARCH AND PROJECT DEVELOPMENT SUPPORT FUND</u>	
	Opening Balance	1,10,76,751
	Total = C	1,10,76,751
(D)	<u>ACCUMULATED FUND</u>	
	Opening Balance	4,44,66,541
	Add : Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	46,63,803
	Add: Transfer from Infrastructure Fund	16,57,822
	Total = D	5,07,88,166
	Grand Total (A+B+C+D)	12,25,61,238



Signature



SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL**SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2020****Schedule 02****CAPITAL GRANT**

PARTICULAR		AMOUNT (RS.)
Opening Balance as on 01-04-2019		28,36,246
Add :	Capital Grants Received During the Year	78,856
Less :	Depreciation on Assets purchased out of capital grant transferred to Income and Expenditure Account	2,75,849
	Balance as on 31-03-2020	26,39,253



Yogesh Kumar



Schedule 03

SCHEDULE OF GRANTS

A. REVENUE GRANTS

Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2019		Bank Interest on Grants	Receipts during the year	Grant Utilised during the Year	Refund / Transferred	Closing Balance as on 31.03.2020	
			Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
1	Projects Grants									
	Foreign Contributions (FC)									
1	Mobile Creches, New Delhi	Strengthening the eco system for better CD Laws, policies and programs to ensure that all young children access to quality comprehensive rights	-	-		2,65,000.00	2,65,000.00		-	-
2	Youth for Unity and Voluntary Action (YUVA), Mumbai	Programme for Youth Development in rural areas under Anubhav Shiksha Programme	71,194.75	-		3,47,227.00	2,61,271.85		-	14,760.40
3	William J. Clinton Foundation, New Delhi	Reducing Chronic Malnutrition and Anaemia in Madhya Pradesh	-	40,58,498.02	59,101.48	1,53,58,282.00	1,95,92,666.60		1,16,785.10	-
4	Indo Global Social Service Society, New Delhi	Creating Livelihood Adaptation under Drought (CLAD)	-	3,63,524.00		7,82,595.00	10,30,336.00		-	1,15,783.00
5	Bharat Rural Livelihood's Foundation-BRLF, New Delhi	A High impact Moog Watershed project in partnership with MGNREGA Cell	-	-	9,525.00	34,68,508.00	23,74,234.80		-	11,03,798.20
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	32,06,080.00		-	-
7	Free the Slaves, Washington DC	Freedom Award on cost-effective approach to preventing and addressing bonded labor	-	4,93,458.00			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	-	9,42,700.40		60,00,000.00	41,30,925.42		-	28,11,774.98
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	2,57,373.00	-		39,88,416.00	37,31,043.00		-	-
10	PRIA, New Delhi	Kadam Badhate Chalo - Youth Led Initiative	21,766.00	-					21,766.00	-
11	Jai Sewa Charitable Foundation, New Delhi	Water and Women Alliances	-	-		92,09,231.00	91,80,433.62		-	28,797.38
12	Jai Sewa Charitable Foundation, New Delhi	Improving water sanitation and hygiene in Kanker District CG	67,218.40	-		67,219.00		0.60	0.00	-
13	Jai Sewa Charitable Foundation, New Delhi	Improving water sanitation and hygiene in Durg District CG	42,804.00	-		42,804.00			-	-
14	Caritas India, New Delhi	PESA - Hamara Haq: Our Rights	-	3,74,284.00	4,671.00	12,40,338.00	14,91,800.00		-	1,27,493.00
15	National Foundation of India, New Delhi	Development Goals with Multiple Stakeholder in 10 districts in CG	22,981.00	-		2,67,710.00	2,44,729.00		-	-
16	Centre for Catalyzing Change, New Delhi	Maternal and Child Survival Program	1,07,287.00	-		99,111.00		(8,176.00)	-	-
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	-	14,547.00	3,795.00	8,15,211.00	7,69,272.00		-	64,281.00
18	Charities Aid Foundation India New Delhi	Strengthening of School Sanitation Facilities and Practices	70,994.00	-		70,995.00		1.00	-	-
19	Jai Sewa Charitable Foundation, New Delhi	Strengthening community groups and local governance for access to Water, Sanitation and Hygiene facilities closure out grant	-	-	25,739.00	34,61,722.19	34,87,461.19		-	-
20	Jai Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	-	-	8,636.00	9,87,000.00	9,99,726.00		-	-
21	Jai Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	-	-	27,270.00	31,82,500.00	32,07,478.00		4,090.00	-
22	Jai Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in Kanker district	-	-	5,902.00	10,00,500.00	10,73,124.00		-	2,292.00
23	Jai Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in Kanker district	-	-	4,795.00	8,57,000.00	9,30,187.00		66,722.00	-
24	Jai Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in Kanker district	-	-	18,279.00	21,24,000.00	21,44,947.00		68,392.00	-
25	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	49,375.35	-		36,472.85			2,668.00	-
26	Jai Sewa Charitable Foundation, New Delhi	Nirmal ashore "towards health and dignity" - improving water sanitation and hygiene in Sehore District	-	16,354.00					12,902.50	-
									-	16,354.00



Yogendra Kumar



Schedule 03

SCHEDULE OF GRANTS

A REVENUE GRANTS

Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2019		Bank Interest on Grants	Receipts during the year	Grant Utilised during the Year	Refund / Transferred	Closing Balance as on 31.03.2020	
			Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
27	Local (Indira) Contribution (LC)									
28	Madhya Pradesh Mahila Aarthik Vikas Nigam, Bhopal	Formation of 50 SHGs in Bilikangar Cluster, Sehore District	-	-						
29	Madhya Pradesh Tourism Board, Bhopal	Preparation of Rural Village Model	-	1,21,997.50			1,21,997.50			1,37,030.44
30	Community Contribution for Clad Program under Indo Global Social Service Society, New Delhi	Creating Livelihood Adaptation under Drought (CLAD)	-	2,84,437.00		4,00,000.00	5,47,406.56			24,298.00
31	Community Contribution Under Youth for Unity and Voluntary Action (YUVA), Mumbai	Programme for Youth Development in rural areas under Aashirvaad Shiksha Programme	-	-		1,03,220.00	78,922.00			13,458.00
32	Jai Seva Charitable Foundation, New Delhi	Personal Hygiene Management (MHD) for Adolescent Health	-	-		73,150.00	59,700.00			-
33	CMHO, District Hospital, Mandla	Peer Education Trainings under National Health Mission (Rastriya Kshar Swastha Karyakram)	9,55,099.80	-		27,79,518.00	27,79,518.00		19,07,442.80	-
34	CMHO, District Hospital, Mandla	Implement the PLA Program in Mandla District under Health Mission	1,07,348.00	-		21,07,921.00	30,60,264.00		-	85,524.66
35	The United Nations Population Fund (UNFPA), Delhi	Demonstrating Convergence Approach for Improving Access to Information and Services for Young People	-	5,16,825.26	1,24,195.00	96,78,552.00	1,01,97,990.40		-	1,21,581.86
36	Transforming Rural India Foundation, New Delhi	Strengthening Gram Panchayat Processes under the Mission Antodaya Program in Selected 7 Block of MP	18,53,603.00	-	62,628.00	1,07,73,941.00	77,95,429.00		-	11,87,537.00
37	Transforming Rural India Foundation, New Delhi	Strengthening local governance for multi-dimensional change	-	43,38,488.20	1,36,660.17	45,00,000.00	79,92,320.00		-	9,82,828.37
38	Zila Panchayat, Kanker CG	Village Micro Planning under SBM in Kanker district of CG	-	15,000.00				15,000.00	-	-
39	Zila Panchayat, Raigarh CG	Village Micro Planning under SBM in Raigarh district of CG	79,697.50	-		90,000.00			-	10,302.50
40	National Aids Control Organization, New Delhi	State Resource and Training Center on HIV/AIDS in Chhattisgarh	24,77,705.00	-		24,55,961.00			21,744.00	-
41	Chhattisgarh State Aids Control Society, Raipur, CG	Implementation of Link Workers Scheme in Chhattisgarh	9,82,642.50	-	4,676.00	21,91,002.00	26,65,613.00		14,52,577.50	-
42	Bharat Rural Livelihood's Foundation-BRLF, New Delhi	A High impact Mang Watershed project in partnership with MGNREGS Cell	-	2,93,010.00	17,133.00	6,75,607.00	6,47,775.90		-	3,37,974.10
47	Emmanuel Hospital Association, New Delhi	Strengthen the Capacity, Reach and Quality of IDU Harm Reduction Services under Global Fund HIV/AIDS programme	-	-					-	-
43	Tata Education & Development Trust, Mumbai	Internet Sathi Digital literacy program training and implementation in Chhattisgarh	13,22,902.00	-		32,92,577.00	19,92,907.00		23,232.00	-
44	International Labour Organisation, New Delhi	Empowering Communities For Safe And Dignified Migration of Adolescent Girls And Young Women of Surguja And Jaspur Districts of Chhattisgarh For Domestic in India	2,658.00	-	41,088.38	54,43,230.00	59,24,574.00		4,42,913.72	-
45	Zila Panchayat, Sehore (MP)	Integrated Water Management Project 6 in Aulna block of Sehore district MP	52,834.00	-		6,72,000.00	6,78,023.95		58,857.95	-
46	ITC Ltd, Kolkata	Addressing WASH Thru School Sanitation in Sehore districts of Madhya Pradesh	-	41,865.00					-	-
Sub Total (I)			85,44,883.30	1,18,74,988.38	5,54,893.93	10,39,12,270.04	10,47,61,411.13	6,825.60	42,00,093.57	41,865.00
									72,28,325.89	



Yogesh Kumar



Schedule 03

SCHEDULE OF GRANTS

A. REVENUE GRANTS

ANNUAL GRANTS												
Sr. No.	Source		Project Title / Purpose		Opening Balance as on 01.04.2019		Bank Interest on Grants	Receipts during the year	Grant Utilised during the Year	Refund / Transferred	Closing Balance as on 31.03.2020	
			Dr Balance	Cr Balance							Recoverable Dr Balance	Unspent Cr Balance
		Local (Indian) Contribution (LC)									-	-
47	SEBI, New Delhi	Empowering Women to Access Improved Sanitation Facilities and Participate as Active Entrepreneurs to Promote Sanitation in Three Districts of MP	-	39,99,804.68					5,04,264.84	34,95,539.84	-	9.00
48	Anode Governance Lab ,Bangalore	Time & Work Study of Gram Panchayat in India	-	3,05,676.00					58,396.00		-	2,47,280.00
49	UNICEF , Bhopal	Development of Children-Centric Governance Structures through GPDP in MP	-	77,713.00			23,74,126.00		24,29,224.70		-	22,614.30
50	Ummati , Ahmedabad	Strengthening inclusive civic leadership for social accountability and effective service delivery of public programs	-	3,82,328.00							-	3,82,328.00
51	Christian Aid Ltd, Delhi	Documenting Journey of Community Based Organizations (CBOs) in PACS Programme	-	27,23,148.83					4,60,358.10		-	22,62,790.73
52	World Vision India,Raipur	Village sanitation assessment	-	3,20,463.00			19,73,200.00		15,28,845.10		-	7,64,817.90
53	Deutsche Gesellschaft for Zusammenarbeit (GIZ), New Delhi	International 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		-			2,41,600.00		1,75,739.00		-	65,861.00
55	IPE Global Ltd, New Delhi	Infrastructure for Climate Resilient Growth in India (ICRG) Programme		356.00			56,50,374.52		56,53,088.06		2,357.54	-
Sub Total (II)			1,52,983.02	78,89,689.51		-	1,82,39,300.52		1,08,09,915.80	34,95,539.84	1,55,348.56	37,45,691.93
TOTAL (I+II) Revenue Grants			86,97,846.32	1,36,84,477.89		5,54,893.93	11,48,51,578.56		11,55,71,326.93	35,02,365.44	43,55,434.13	1,09,74,897.83



Yogesh Kumar



SAMARTHAN - CENTER FOR DEVELOPMENT SUPPORT

DEPRECIATION CHART AS ON 31.03.2020

Schedule 04

Amount in Rupees

S.NO.	ASSETS	OPENING BALANCE			TOTAL OF ADDITION DURING THE YEAR 2019-20	GROSS VALUE OF DISPOSED ASSETS	ACCUMULATED DEP ON DISPOSED ASSETS AS ON 31.03.2020	TOTAL OF DEDUCTION DURING 2019-20	TOTAL NET VALUE OF ASSETS AS ON 31.03.2020	RATE OF DEP	DEP. FOR THE YEAR 2019-20	CLOSING BALANCE		
		AS ON 01.04.2019										AS ON 31.03.2020		
		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	1,07,37,761	-	1,07,37,761	6,74,290	-	-	-	1,14,12,051	-	-	1,14,12,051	-	1,14,12,051
2	TRAINING CENTRE / OFFICE BUILDING	1,31,06,949	38,57,709	92,49,240	-	-	-	-	92,49,240	0	4,62,462	1,31,06,949	43,20,171	87,86,778
3	OFFICE & OTHER EQUIPMENTS	32,07,599	17,05,014	15,02,585	94,510				15,97,095	0.15	2,38,119	33,02,109	19,43,133	13,58,976
4	COMPUTERS	26,75,056	23,73,064	3,01,992	1,93,899	32,400	32,087	313	4,95,578	0.4	1,63,832	28,36,555	25,04,809	3,31,746
5	FURNITURE & FIXTURES	13,59,307	8,06,325	5,52,982	22,656	-	-		5,75,638	0.1	56,431	13,81,963	8,62,756	5,19,207
6	VEHICLES	22,56,863	14,69,839	7,87,024	7,92,781	11,16,000	7,85,068	3,30,932	12,48,873	0.15	1,27,873	19,33,644	8,12,644	11,21,000
7	LIBRARY BOOKS	16,128	14,603	1,525	-	-	-		1,525	0.1	153	16,128	14,756	1,372
8	SOLAR POWER SYSTEM	12,54,000	12,53,913	87	6,27,612	-	-		6,27,699	0.4	1,25,557	18,81,612	13,79,470	5,02,142
9	UNSERVICEABLE FIXED ASSETS	19,840	14,213	5,627	-				5,627		-	19,840	14,213	5,627
	TOTAL	3,46,33,503	1,14,94,680	2,31,38,823	24,05,748	11,48,400	8,17,155	3,31,245	2,52,13,326		11,74,427	3,58,90,851	1,18,51,952	2,40,38,899
10	TRAINING CENTRE (UNDER CONSTRUCTION)	20,21,213		20,21,213	16,57,822			-	36,79,035		-	36,79,035	-	36,79,035
	GRAND TOTAL	3,66,54,716	1,14,94,680	2,51,60,036	40,63,570	11,48,400	8,17,155	3,31,245	2,88,92,361		11,74,427	3,95,69,886	1,18,51,952	2,77,17,934
	PREVIOUS YEAR 2018-19	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



Yogesh Kumar



SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL
SCHEDULE TO BALANCE SHEET AS 31ST MARCH 2020

Page No. 8

Schedule 05

Current Liabilities

Sl. No.	PARTICULARS	AMOUNT (Rs.)		AMOUNT (Rs.)
	Provision for Expenses & other Payable			
1	Expense Payable	1,10,335		15,35,162
2	Salary Payable	7,08,892		
3	Travel & Other Expense Payable	6,07,131		
4	Sundry Creditors	1,08,804		
	TOTAL			15,35,162



Yogendra Kumar



NOTES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR 2019-20**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

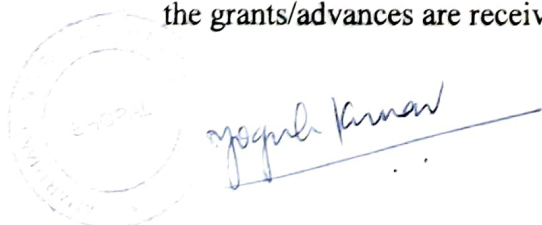
Depreciation on all fixed assets is provided on written down value basis at the rates and method specified as per the prevailing Income Tax Act.

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) Assignment income includes internal and outsourced research activities, training and other similar activities which are linked wholly and exclusively towards the broad objectives of the trust.

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

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

- Provident Fund contributions on accrual basis.
- Contributions to Gratuity Fund are provided for on actuarial valuation as determined by LIC under Group Gratuity policy.
- Pension benefits are provided for on the basis of actuarial liability as determined by LIC
- No Compensation for privilege leave encashment is provided to employee.

7) OTHER FUNDS

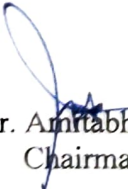
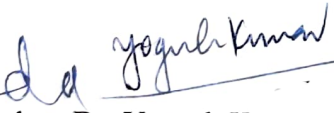

- Various Reserve Fund have been created. The amount transferred from current year's Income to various reserve funds is as approval by the Board of Directors.
- The Reserve funds are being utilized to fulfill the defined objectives of the trust.

B NOTES ON ACCOUNTS

- Advances and other receivables are subject to confirmation and consequential adjustments, if any.
- 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.
- 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.
- 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.
- Gross payment to Trustees for services rendered to trust is as follows:
 - Mr. Yogesh Kumar - Trustee & Executive Director - Rs 21,60,000/- as salary
- Salaries and remunerations payable, if any to the whole-time working trustees are allocated to the projects with the approval of donors on the basis of their rendered services to the projects.
- 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

  
Dr. Arntabh Khundu Dr. Yogesh Kumar CA A.K. Surana
Chairman Executive Director Treasurer

Date : 28-10-2020

Place : Bhopal

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


Sanjeev Chanodia
Partner
M.No.078896

