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**CONSOLIDATED FINANCIAL STATEMENTS**

**Foreign Contribution Only**

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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**

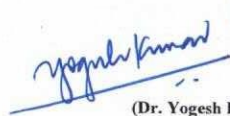
**BALANCE SHEET (FCRA)**

**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.)	
2,67,44,493	CAPITAL & RESERVE FUND	1	2,81,97,477	61,93,822	<b>FIXED ASSETS - GROSS BLOCK</b>	4	63,63,852	
				42,04,909	Less : Accumulated Depreciation		44,69,406	
				19,88,913	Net Block			18,94,446
17,94,864	CAPITAL GRANTS	2	17,87,535					
	<b>CURRENT LIABILITIES</b>				<b>CURRENT ASSETS</b>			
				23,21,664	Recoverable from Projects	3		7,00,949
35,06,120	Unspent Balances of Project Funds	3	1,82,06,450	30,05,133	Accrued Interest on Fixed Deposits			44,08,982
15,600	Security Deposits		5,600		Programme, Staff advance & other Receivable			3,042
	<b>Current Liabilities &amp; Provisions</b>				<b>Cash &amp; Bank Balances</b>			
0	Provision for Expenses & Other Payable	5	16,562	29,83,206	In Savings & Current Accounts			1,94,41,153
				2,17,62,162	In Fixed Deposit Accounts			2,17,65,052
				-	Cash in Hand			-
3,20,61,078	<b>TOTAL</b>		4,82,13,624	3,20,61,078	<b>TOTAL</b>			4,82,13,624


Significant Accounting Policies & Notes on Accounts - Schedule - 6

For Samarthan - Centre for Development Support

  
 (Dr. Yogesh Kumar)  
 Executive Director

Place : Bhopal  
Date :- 27-12-2022

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 - 22077266BGFYSYV9311

**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT****INCOME & EXPENDITURE ACCOUNT (FCRA)****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.)
3,24,11,001	TO PROJECT IMPLEMENTATION EXPENSES	3,57,53,240	3,23,73,592	BY PROJECT GRANTS	3,57,45,532
1,96,958	TO ORGANISATIONAL EXPENSES	1,60,757	37,409	BY INTEREST ON GRANTS	7,708
2,15,926	TO DEPRECIATION	2,64,497	17,40,951	BY RESEARCH, TRAINING, DEVELOPMENT AND PROJECT SUPPORT ACTIVITIES	1,75,031
			9,179	BY DEPRECIATION ON ASSETS ACQUIRED OUT OF CAPITAL GRANTS	7,329
30,24,764	TO EXCESS OF INCOME OVER EXPENDITURE CARRIED FORWARD	14,52,984	16,87,518	BY INTEREST ON BANK DEPOSITS	16,95,878
3,58,48,649	TOTAL	3,76,31,478	3,58,48,649	TOTAL	3,76,31,478
30,24,764	TO TRANSFER TO ACCUMULATED FUND	14,52,984	30,24,764	BY EXCESS OF INCOME OVER EXPENDITURE BROUGHT DOWN	14,52,984
30,24,764	TOTAL	14,52,984	30,24,764	TOTAL	14,52,984

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

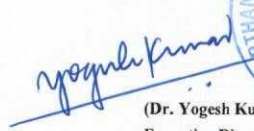
For Samarthan - Centre for Development Support


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

Place : Bhopal

Date :- 27-12-2022

  
(Dr. Yogesh Kumar)  
Executive Director



  
(CA Salil Jain)  
Partner  
MRN - 077266  
UDIN - 22077266BGFSYV9311

**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL**  
**RECEIPTS & PAYMENTS ACCOUNT (FCRA)**  
**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>				
-	Cash in Hand		3,24,11,001	<b>Project Expenses</b>	
44,78,835	Balance At Bank - Saving & Current Account	29,83,206		Project Implementation Expenses	3,57,53,240
2,17,91,153	Fixed Deposit Accounts	2,17,62,162	3,92,890	Capital Expenditure	1,70,030
2,96,12,941	<b>Project Grants</b>		1,96,958	Organisational Expenses	1,47,239
	Deutsche Welthungerhilfe, Germany	26,46,794	4,231	Program Advances & Reimbursement	
	Ford Foundation, United States of America	58,99,847		Refund of Security Deposits	10,000
	IN Covid Support FZE LLC, United States of America	36,97,854			
	Institute of Development Studies (IDS), England and Wales	7,63,147			
	Jhpiego, United States of America	19,55,130			
	John D. and Catherine T. MacArthur Foundation, United States of America	1,48,53,029			
	JSI Research & Training Institute, Inc. (JSI), United States of America	40,60,813	64,281		
	Water Aid America, United States of America	1,81,97,672			
17,40,951	<b>Research, Training, Development and Project Support Activities</b>	5,20,74,286			
14,600	Refund of Security Deposits	1,75,031	29,83,206	Closing Balance	1,94,41,153
1,76,249	Interest	16,95,878	2,17,62,162	Balance At Bank - Saving & Current Accounts	2,31,68,901
5,78,14,729	<b>TOTAL</b>	7,86,90,563	5,78,14,729	<b>TOTAL</b>	7,86,90,563

Significant Accounting policies & Notes on Accounts - Schedule - 6

For Samarthan - Centre for Development Support



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

Place : Bhopal  
 Date :- 27-12-2022

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



*(CA Sali Jain)*  
 Partner  
 MIRN - 077266  
 UDIN - 22077266BGFSYV9311

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

S.No.	PARTICULARS	AMOUNT (RS.)
(A)	<b>ACCUMULATED FUND</b>	
	Opening Balance	2,67,44,493
	Add : Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	14,52,984
	<b>Total = A</b>	<b>2,81,97,477</b>

**Schedule 02****CAPITAL GRANT**

PARTICULAR	Amount (Rs.)
Opening Balance as on 01-04-2021	17,94,864
Add : Capital Grants Received During the Year	-
Less : Depreciation on Assets purchased out of capital grant transferred to Income and Expenditure Account	7,329
<b>Balance as on 31-03-2022</b>	<b>17,87,535</b>



*Yogesh Kumar*



**Schedule 03**  
**SCHEDULE OF GRANTS (FCRA)**

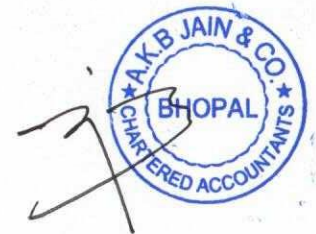
**A REVENUE GRANTS**

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
<b>1</b>	<b>Projects Grants</b>									
	<b>Foreign Contribution (FC)</b>									
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	NISHTHA - 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 proeject 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



*Yogesh Kumar*



Schedule 03  
 SCHEDULE OF GRANTS (FCRA)

A. REVENUE GRANTS

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
				17,360.00						17,360.00
13	Cantus India, New Delhi	PESA - Hamara Haq Our Rights							4,090.00	
14	Jai Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	4,090.00							
15	Jai Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts		2,292.00						2,292.00
16	Jai Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	66,722.00						66,722.00	
17	Jai Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	68,392.00						68,392.00	
18	Jai Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	2,668.00						2,668.00	
19	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	12,902.50						12,902.50	
20	Jai Sewa Charitable Foundation, New Delhi	Nirmal sehore "towards health and dignity" - improving water sanitation and hygiene in Sehore District		49,375.35						49,375.35
<b>Total Revenue Grants</b>			<b>23,21,665.80</b>	<b>35,06,120.47</b>	<b>7,708.00</b>	<b>5,20,666,577.85</b>	<b>3,57,653,239.50</b>	<b>0.20</b>	<b>7,00,948.80</b>	<b>1,82,06,449.62</b>



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

Amount in Rupee

S.NO.	ASSETS	RATE OF DEP	GROSS VALUE OF ASSETS			ACCUMULATED DEPRECIATION			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	TRAINING CENTRE / OFFICE BUILDING	5%	35,97,409	-	35,97,409	20,93,260	75,207	21,68,467	15,04,149	14,28,942
2	OFFICE & OTHER EQUIPMENTS	15%	6,70,167	-	6,70,167	5,02,999	25,075	5,28,074	1,67,168	1,42,093
3	COMPUTERS	40%	16,24,570	1,70,030	17,94,600	13,80,262	1,56,137	15,36,399	2,44,308	2,58,201
4	FURNITURE & FIXTURES	10%	1,65,716	-	1,65,716	1,07,411	5,831	1,13,242	58,305	52,474
5	VEHICLES	15%	1,35,960	-	1,35,960	1,20,977	2,247	1,23,224	14,983	12,736
	<b>TOTAL</b>		<b>61,93,822</b>	<b>1,70,030</b>	<b>63,63,852</b>	<b>42,04,909</b>	<b>2,64,497</b>	<b>44,69,406</b>	<b>19,88,913</b>	<b>18,94,446</b>
6	TRAINING CENTRE (UNDER CONSTRUCTION)			-	-					
	<b>GRAND TOTAL</b>		<b>61,93,822</b>	<b>1,70,030</b>	<b>63,63,852</b>	<b>42,04,909</b>	<b>2,64,497</b>	<b>44,69,406</b>	<b>19,88,913</b>	<b>18,94,446</b>
	<b>PREVIOUS YEAR 2020-21</b>		<b>58,00,932</b>	<b>3,92,890</b>	<b>61,93,822</b>	<b>39,88,983</b>	<b>2,15,926</b>	<b>42,04,909</b>	<b>18,11,890</b>	<b>19,88,913</b>



*Yogesh Kumar*





**Schedule 05**

Current Liabilities

Sl. No.	PARTICULARS	AMOUNT (Rs.)
	Provision for Expenses & other Payable	
1	Expense Payable	16,562
	<b>TOTAL</b>	<b>16,562</b>



*Yogesh Kumar*



**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 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.



*Yogesh Kumar*



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

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

**Schedule - 6**

**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:**

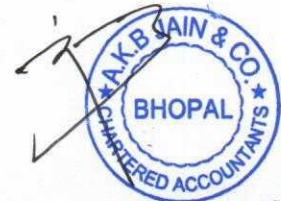
- a) Advances and other receivables are subject to confirmation and consequential adjustments required, if any.
- b) Foreign grants received are stated at in Indian Rupee (INR), which are net of foreign currency difference, if any.
- c) Payment of Salaries to Trustees for services rendered to trust is 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 and in the opinion of the management no provision is required to be made.
- e) Previous year figures are re-grouped / re-arranged wherever considered necessary to make them comparable with current year's figures.



*Yogesh Kumar*



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

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

**Schedule - 6**

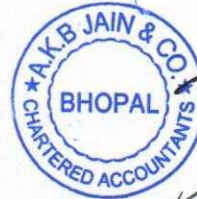
**Signatures to Schedule 1 to 6**

**For Samarthan Centre for Development Support**

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

*Yogesh Kumar*

**Dr. Yogesh Kumar  
Executive Director**



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

**Date: 27-12-2022  
Place: Bhopal**

**UDIN - 22077266BGFSYV9311**