
FINANCIAL STATEMENTS
FOREIGN CONTRIBUTION ONLY

Financial Year 2023-24

31-Mar-2024

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

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

CERTIFICATE

We have audited the account of **SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, 36, GREEN AVENUE, BEHIND SAGAR CAMPUS, CHUNA BHATTI, BHOPAL M.P.- 462016** for the financial year ending the **31st March, 2024** 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 **3,77,08,583/-**;
- (ii) Foreign contribution of/worth **5,32,10,775/-** was received by the Trust during the financial year 2023-2024;
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of **Rs.18,23,625/-** was received by the Trust during the financial year 2023-2024;
- (iv) The balance of un-utilized foreign contribution with the Trust at the end of the financial year 2023-2024 was **Rs.4,87,51,634/-**.
- (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 in this certificate and in the enclosed Balance Sheet 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 (42 of 2010).

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

Place: Bhopal
Date: 19.11.2024



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

UDIN: 24077266BKEGRQ3578

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

BALANCE SHEET (FCRA)

AS ON 31ST MARCH 2024

AS ON 31.03.2023 AMOUNT (RS.)	LIABILITIES	SCHEDULE	AS ON 31.03.2024 AMOUNT (RS.)	AS ON 31.03.2023 AMOUNT (RS.)	ASSETS	SCHEDULE	AS ON 31.03.2024 AMOUNT (RS.)
31,508,664	CAPITAL & RESERVE FUND	1	34,596,405	6,530,074	FIXED ASSETS - GROSS BLOCK	4	6,587,074
				4,705,848	Less : Accumulated Depreciation		4,917,622
				1,824,226	Net Block		1,669,452
1,781,589	CAPITAL GRANTS	2	880,181				
	CURRENT LIABILITIES			6,722,734	CURRENT ASSETS	3	
12,168,229	Unspent Balances of Project Funds	3	15,935,695		Recoverable from Projects		685,754
-	Security Deposits		-	-	Programme, Staff advance & other Receivable		271,599
	Current Liabilities & Provisions				Tax Deducted at Sources		176,439
797,060	Provision for Project Expenses & Other Payable		142,598		Cash & Bank Balances		
				10,096,577	In Savings & Current Accounts		4,883,602
				27,612,006	Fixed Deposit with Banks (including accrued interest)		43,868,032
							48,751,634
46,255,543	TOTAL		51,554,878	46,255,543	TOTAL		51,554,878

Significant Accounting Policies & Notes on Accounts - Schedule - 5

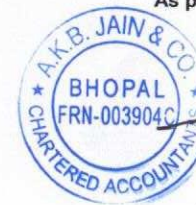
For Samarthan - Centre for Development Support



Yogesh Kumar

(Dr. Yogesh Kumar)
Executive Director

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



(CA Salil Jain)
Partner
MRN - 077266

Place : Bhopal
Date:- 19/11/2024

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

RECEIPTS & PAYMENTS ACCOUNT (FCRA)

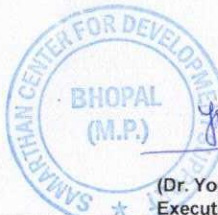
FOR THE YEAR ENDED 31ST MARCH 2024

Year ended on 31.03.2023 Amount (Rs.)	RECEIPTS		Year ended on 31.03.2024 Amount (Rs.)	Year ended on 31.03.2023 Amount (Rs.)	PAYMENTS		Year ended on 31.03.2024 Amount (Rs.)
		Sub total	Total		Project Expenses	Sub total	Total
	Opening Cash and Bank Balances		37,708,583	52,258,945	Project Implmentation Expenses		44,060,792
19,441,153	Balance At Bank - Saving & Current Account	10,096,577		166,222	Capital Expenditure		57,000
23,168,901	Fixed Deposit Accounts	27,612,006		27,534	Organisational Expenses		121,594
41,015,911	Project Grants		53,210,775		- Programme advance and receivables		271,599
	Deutsche Welthungerhilfe, Germany	14,236,178		42,073	Refund/Transfer of Security Deposits/Grant		-
	Ford Foundation, United States of America	12,120,766			Tax Deducted at Sources		176,439
	JSI Research & Training Institute, Inc. (JSI), United States of America	18,227,366			Closing Cash and Bank Balances		47,032,272
	Water Aid America, United States of America	7,802,846					
	Global RRAN - GF-CF, Ireland, United Kingdom	823,619					
1,505,437	Research, Training, Development and Project Support Activities & Programme advance		696,075	10,096,577	Balance At Bank - Saving & Current Accounts	4,883,602	
3,042	Programme advance and receivables		-				
5,068,914	Interest		104,263	27,612,006	Fixed Deposit Accounts	42,148,670	
90,203,358	TOTAL		91,719,696	90,203,358	TOTAL		91,719,696

Significant Accounting policies & Notes on Accounts - Schedule - 5

For Samarthan - Centre for Development Support

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



(Dr. Yogesh Kumar)
Executive Director



CA Salil Jain
Partner
MRN - 077266

Place : Bhopal
Date:- 19/11/2024

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2024****Schedule 02****CAPITAL GRANT**

PARTICULAR		Amount (Rs.)
Opening Balance as on 01-04-2023		1,781,589
Add :	Capital Grants Received During the Year	-
Less :	Depreciation on Assets purchased out of capital grant transferred to Income and Expenditure Account	901,408
	Balance as on 31-03-2024	880,181



SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL
SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2024

Page No. 6

Schedule 03 SCHEDULE OF GRANTS

A REVENUE GRANTS									
Amount in Rupees									
Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2023		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2024
1	Projects Grants		Dr Balance	Cr Balance					Recoverable Dr Balance Unspent Cr Balance
	Foreign Contribution (FC)								
1	Mobile Creches - Nurturing Childhood and Sowing Changes, New Delhi	Strengthening the eco system for better CD Laws, policies and programs to ensure that all young children access to quality comprehensive rights	-	185,220					- 185,220
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	-	4,625,450		-	1,224,024		- 3,401,426
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	102,259	-		12,120,766	6,119,065		- 5,899,442
4	William J. Clinton Foundation, New Delhi	Reducing Chronic Malnutrition and Anemia in Madhya Pradesh	546,174	-					546,174 -
5	Deutsche Welthungerhilfe, Germany	Upscaling WASH-systems-strengthening in fragile and developing contexts to achieve SDG 6	583,257	-	80,354	14,155,824	12,510,824		- 1,142,097
6	Institute of Development Studies (IDS), England and Wales	Capacity Building for Smart Data and Inclusive Cities (SDIC)	-	119,217			100,294		- 18,923
7	JSI Research & Training Institute, Inc. (JSI), United States of America	MOMENTUM Routine Immunization Transformation and Equity Project	3,567,726	-		18,227,366	14,499,957		- 159,683
8	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	-	7,220,982			2,535,423		- 4,685,559
9	Water aid America, United States of America	Water and Women Alliances	1,783,737	-		7,802,846	5,942,323		- 76,786
10	Caritas India, New Delhi	PESA - Hamara Haq: Our Rights	-	17,360					- 17,360
11	Global RRAN - GF-CF	Establishing Support system for Rainfed Cropping by Network of organizations and engagement in the Bundelkhand region				823,619	474,420		- 349,199
12	Jal Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	1,798	-					1,798 -
13	Jal Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	137,782	-					137,782 -
Total Revenue Grants			6,722,734	12,168,229	80,354	53,130,421	43,406,330	-	685,754 15,935,695



SAMARTHAN - CENTER FOR DEVELOPMENT SUPPORT

DEPRECIATION CHART AS ON 31.03.2024 (FCRA)

Schedule 04

S.NO.	ASSETS	OPENING BALANCE			TOTAL OF ADDITION DURING THE YEAR 2023-24	TOTAL OF DEDUCTION DURING 2023-24	TOTAL NET VALUE OF ASSETS AS ON 31.03.2024	RATE OF DEP	DEP. FOR THE YEAR 2023-24	CLOSING BALANCE		
		AS ON 01.04.2023								AS ON 31.03.2024		
		GROSS VALUE OF ASSETS	ACCUMULATED DEPRICIATION	NET VALUE OF ASSETS						GROSS VALUE OF ASSETS	ACCUMULATED DEPRICIATION	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	TRAINING CENTER/OFFICE BUILDING	3,597,409	2,239,914	1,357,495	-	-	1,357,495	5%	67,875	3,597,409	2,307,789	1,289,620
2	OFFICE & OTHER EQUIPMENTS	670,167	549,388	120,779	57,000	-	177,779	15%	22,392	727,167	571,780	155,387
3	COMPUTERS	1,960,822	1,672,923	287,899	-	-	287,899	40%	115,160	1,960,822	1,788,083	172,739
4	FURNITURE & FIXTURES	165,716	118,489	47,227	-	-	47,227	10%	4,723	165,716	123,212	42,504
5	VEHICLES	135,960	125,134	10,826	-	-	10,826	15%	1,624	135,960	126,758	9,202
	TOTAL	6,530,074	4,705,848	1,824,226	57,000	-	1,881,226		211,774	6,587,074	4,917,622	1,669,452
	GRAND TOTAL	6,530,074	4,705,848	1,824,226	57,000	-	1,881,226		211,774	6,587,074	4,917,622	1,669,452
	PREVIOUS YEAR 2022-23	6,363,852	4,469,406	1,894,446	166,222	-	-	-	236,442	6,530,074	4,705,848	1,824,226



SAMARTHAN-CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL

NOTES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR 2023-24 (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 Trust 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 include internal and outsourced research activities, trainings and other similar activities which are linked wholly and exclusively towards broad objectives of the trust.

5) GRANTS (Capital Asset):

In cases where the assets are purchased out of the project grants provided specifically to purchase assets for use in the projects, 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 and organisation rules.

7) OTHER FUNDS:

- a) The Reserve Fund are created from current year accumulated surpluses.
- 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) Fixed assets purchase through capital grant has been recorded in respective fixed asset accounts. Depreciation charged on assets purchase from capital grant credited back to Income & Expenditure Account and debited to capital grant account in schedule -2. An amount of Rs. 6,89,634/- depreciation on assets purchased from capital grant related to previous years credited in Income & Expenditure Account.
- d) Previous year figures are re-grouped / re-arranged wherever considered necessary to make them comparable with current year's figures.

Signatures to Schedule 1 to 5

For Samarthan Centre for Development Support



Dr. Yogesh Kumar
Dr. Yogesh Kumar
Executive Director

Date:
Place: Bhopal
UDIN –

For AKB JAIN & CO.
Chartered Accountants.
FRN – 003904C



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