

INDEPENDENT AUDIT REPORT

To,
The Member,
SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT,
BHOPAL

Report on the audit of the financial statements

Opinion

We have audited the financial statements of **SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL** which comprises the **Balance Sheet as at 31st March 2023, the Income & Expenditure Account and Receipts & Payments Account** for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion and to the best of our information and according to the explanation given to us, the said financial statements gives true and fair view.

- (a) in the case of the Balance sheet, of the state of affairs of the Trust as at 31st March, 2023;
- (b) in the case of the Income and Expenditure Account, **Excess of Income over Expenditure** of the Trust, for the year ended on that date.
- (c) in the case of the Receipts & Payments Account, Receipts and Payments of Trust for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India and we have fulfilled our other ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and those charged with Governance for the financial statements

Management is responsible for the preparation of the financial statements in accordance with the applicable laws and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.



Auditor's Responsibility for audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the trust to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with the mall relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Others

We further report that-

- (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- (ii) In our opinion, proper books of accounts as required by law have been kept by the trust so far as appears from our examinations of those books.
- (iii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.

PLACE : BHOPAL
DATE : 10.09.2023

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



SALIL JAIN
(Partner)

M. NO.077266

UDIN:23077266BGWRCS6920

CONSOLIDATED FINANCIAL STATEMENTS

Financial Year 2022-23

31-Mar-2023

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

36, Green Avenue, Chuna Bhatti,

Kolar Road, Bhopal (MP) - 462016

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT

**BALANCE SHEET
AS ON 31ST MARCH 2023**

AS ON 31.03.2022 AMOUNT (RS.)	LIABILITIES	SCHEDULE E	AS ON 31.03.2023 AMOUNT (RS.)	AS ON 31.03.2022 AMOUNT (RS.)	ASSETS	SCHEDULE	AS ON 31.03.2023 AMOUNT (RS.)
133,999,654	CAPITAL & RESERVE FUND	1	139,489,541	38,820,668	FIXED ASSETS - GROSS BLOCK	4	43,436,383
				14,356,399	Less : Accumulated Depreciation		15,581,290
				24,464,269	Net Block		27,855,093
2,499,433	CAPITAL GRANTS	2	2,453,648	5,034,835	Capital Work in Progress		2,503,881
	CURRENT LIABILITIES				CURRENT ASSETS		
29,860,745	Unspent Balances of Project Funds	3	26,358,404	5,189,174	Recoverable from Projects	3	13,594,646
76,000	Security Deposits		78,000	3,215,602	Tax Deducted at Sources		3,864,754
	Current Liabilities & Provisions			93,827,051	Fixed Deposit with Banks (including accrued interest)		90,838,103
				394,350	Earnest Money Deposits / Deposits		1,626,370
746,455	Provision for Ptoject Expenses & Other Payable	5	3,336,550		Cash & Bank Balances		
				35,057,006	In Savings & Current Accounts		31,433,296
167,182,287	TOTAL		171,716,143	167,182,287	TOTAL		171,716,143

Significant Accounting Policies & Notes on Accounts - Schedule - 6

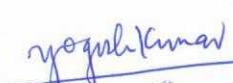
For Samarthan - Centre for Development Support

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

Place : Bhopal
Date:-10-09-2023


(Dr. Amitabh Kundu)
Chairman




(Dr. Yogesh Kumar)
Executive Director




(CA Salil Jain)
Partner
MRN - 077266

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**INCOME & EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31ST MARCH 2023**

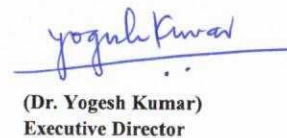
Year ended on 31.03.2022 Amount (Rs.)	EXPENDITURE	Year ended on 31.03.2023 Amount (Rs.)	Year ended on 31.03.2022 Amount (Rs.)	INCOME	Year ended on 31.03.2023 Amount (Rs.)
76,945,504	TO PROJECT IMPLEMENTATION EXPENSES	104,682,424	76,945,504	BY PROJECT GRANTS	104,682,424
3,350,357	TO INSTITUTIONAL DEVELOPMENT EXPENSES	5,221,694	2,247,775	BY RESEARCH, TRAINING, DEVELOPMENT AND PROJECT SUPPORT ACTIVITIES	7,350,097
511,696	TO CAPACITY DEVELOPMENT SUPPORT EXPENSES	1,310,610	59,706	BY DEPRECIATION ON ASSETS ACQUIRED OUT OF CAPITAL GRANTS	45,785
1,209,523	TO DEPRECIATION	1,249,945	5,982,912	BY INTEREST ON BANK DEPOSITS	5,876,254
3,218,818	TO EXCESS OF INCOME OVER EXPENDITURE CARRIED FORWARD	5,489,888			
85,235,898	TOTAL	117,954,561	85,235,898	TOTAL	117,954,561
965,645	TRANSFER TO INFRASTRUCTURE DEVELOPMENT FUND	1,647,107	3,218,818	BY EXCESS OF INCOME OVER EXPENDITURE BROUGHT DOWN	5,489,888
1,228,815	TRANSFER TO OTHER FUND	-			
1,024,358	TRANSFER TO ACCUMULATED FUND	3,842,781			
3,218,818	TOTAL	5,489,888	3,218,818	TOTAL	5,489,888

Significant Accounting policies & Notes on Accounts - Schedule - 6

For Samarthan - Centre for Development Support

Place : Bhopal
Date:-10-09-2023


(Dr. Amitabh Kundu)
Chairman

(Dr. Yogesh Kumar)
Executive Director

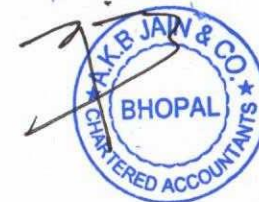
As per our report of even date annexed
For AKB Jain & Co.
Chartered Accountants
Firm Reg. No 003904C


(C. Salil Jain)
Partner
MRN - 077266

SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL

RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

Year ended on 31.03.2022 Amount (Rs.)	RECEIPTS	Year ended on 31.03.2023 Amount (Rs.)	Year ended on 31.03.2022 Amount (Rs.)	PAYMENTS	Year ended on 31.03.2023 Amount (Rs.)	
	Sub total	Total		Project Expenses	Sub total	Total
	Opening Cash and Bank Balances	111,776,664				
-	Cash in Hand	-		76,945,504	Project Implementation Expenses	102,092,329
25,285,281	Balance At Bank - Saving & Current Account	35,057,006		2,993,507	Capital Expenditure	2,109,814
69,601,030	Fixed Deposit Accounts	76,719,658		981,338	Organisational Expenses	5,221,694
98,180,283	Project Grants	94,014,156		511,696	Capacity Development Support Expenses	1,310,610
	Deutsche Welthungerhilfe, Germany	4,043,023		2,410,773	Institutional Development Expenses	-
	Ford Foundation, United States of America	2,735,430		404,838	Program Advances & Reimbursement	
	Jal Sewa Charitable Foundation, New Delhi	454,766		641,130	Tax Deducted at Source	649,152
	Jhpiego, United States of America	4,902,578		15,200	Refund of Security Deposits	
	JSI Research & Training Institute, Inc. (JSI), United States of America	18,330,506		154,867	Unspent amount under project refunded to the Donars	535,909.02
	Water Aid America, United States of America	11,004,373		6,286	Earnest Money Deposits	1,232,020.36
	Chhattisgarh State Aids Control Society, Chhattisgarh	3,847,938			Closing Cash and Bank Balances	100,602,076
	Deutsche Gesellschaft for International Zusammenarbeit (GIZ), New Delhi	495,000		35,057,005	Balance At Bank - Saving & Current Accounts	31,433,296
	ILO (International Labour Organisation), New Delhi	772,394		76,719,658	Fixed Deposit Accounts	69,168,780
	LIC Housing Finance Limited, Mumbai	11,157,288		-	Cash in Hand	-
	Enking International Foundation, Indore	6,500,000				
	SBI Foundation, Mumbai	9,085,180				
	Transforming Rural India Foundation, New Delhi	7,166,652				
	UNICEF - Bhopal, Raipur and New Delhi	13,315,953				
2,247,775	Research, Training, Development and Project Support Activities & Programme advance	6,648,461				
1,527,434	Interest	1,314,324				



196,841,803	TOTAL	213,753,605	196,841,803	TOTAL	213,753,605
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Significant Accounting policies & Notes on Accounts - Schedule - 6


For Samarthan - Centre for Development Support

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

Place : Bhopal
Date:-10-09-2023


(Dr. Amitabh Kundu)
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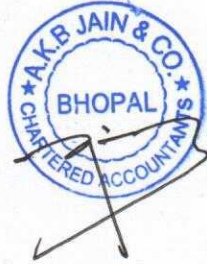
SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2023****Schedule 01****CAPITAL & RESERVE FUND**

S.No.	PARTICULARS	AMOUNT (RS.)
(A)	<u>CORPUS FUND</u>	
	Opening Balance	53,551,041
	Total = A	53,551,041
(B)	<u>INFRASTRUCTURE DEVELOPMENT FUND</u>	
	Opening Balance	12,772,045
	Less :Utilized towards Training Centre Building at Sehore (Under Construction)	1,221,101
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	1,647,107
	Total = B	13,198,051
(C)	<u>INNOVATION, RESEARCH AND PROJECT DEVELOPMENT SUPPORT FUND</u>	
	Opening Balance	11,863,431
	Total = C	11,863,431
(D)	<u>ACCUMULATED FUND</u>	
	Opening Balance	55,813,137
	Add: Transfer from Infrastructure Fund	-
	Add :Excess of Income over Expenditure for the year	3,842,781
	Total = D	60,877,018
	Grand Total (A+B+C+D)	139,489,541



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

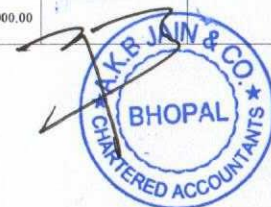
PARTICULAR		Amount (Rs.)
Opening Balance as on 01-04-2022		2,499,433
Add :	Capital Grants Received During the Year	-
Less :	Depreciation on Assets purchased out of capital grant transferred to Income and Expenditure Account	45,785
Balance as on 31-03-2023		2,453,648



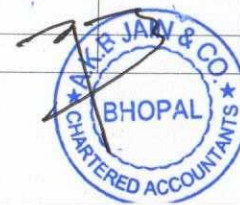
Schedule 03

SCHEDULE OF GRANTS

A REVENUE GRANTS		Amount in Rupees									
Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2022		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2023		
			Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance	
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	-	185,220.00					-	185,220.00	
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	-	2,473,832.10		4,902,578.24	2,750,960.00		-	4,625,450.34	
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	-	1,965,830.60		2,735,430.00	4,803,519.88		102,259.28	-	
4	William J. Clinton Foundation, New Delhi	Reducing Chronic Malnutrition and Anemia in Madhya Pradesh	546,174.30	-					546,174.30	-	
5	Deutsche Welthungerhilfe, Germany	Upscaling WASH-systems-strengthening in fragile and developing contexts to achieve SDG 6	-	1,722,219.85	38,356.00	4,004,667.34	6,348,499.95		583,256.76	-	
6	Institute of Development Studies (IDS), England and Wales	Capacity Building for Smart Data and Inclusive Cities (SDIC)	-	324,724.00			205,507.00		-	119,217.00	
7	JSI Research & Training Institute, Inc. (JSI), United States of America	MOMENTUM Routine Immunization Transformation and Equity Project	-	2,016,684.00		18,330,506.00	23,914,915.98		3,567,725.98	-	
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	-	8,775,000.36			1,554,018.82		-	7,220,981.54	
9	Water aid America, United States of America	Water and Women Alliances	-	397,598.36		11,004,373.00	13,185,708.64		1,783,737.28	-	
10	Centre for Budget and Governance Accountability (CBGA), New Delhi	Creating a popular disclosure on policies and budgets for agriculture in India	-	276,313.00			276,313.00		-	-	
11	Caritas India, New Delhi	PESA - Hamara Haq: Our Rights	-	17,360.00					-	17,360.00	
12	Jal Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	4,090.00	2,292.00					1,798.00	-	
13	Jal Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	137,782.00	-					137,782.00	-	
14	Jal 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 Madhay Pradesh	12,902.50	-				(12,902.50)	-	0.00	
15	Jal Sewa Charitable Foundation, New Delhi	Nirmal shore "towards health and dignity" - improving water sanitation and hygiene in Sehore District	-	49,375.35				49,375.35	-	-	
Local (Indian) Contribution (LC)											
16	Employability Foundation (E2F), New Delhi (RAPID COMMUNITY RESPONSE TO COVID-19 - RCRC)	Grassroot Research and surveys in 20 villages of Sehore	-	8,170.00				8,170.00	-	-	
17	ENKING International Foundation, Indore	Community Uplifment, Social Welfare and environment Protection	-	-		6,500,000.00			-	6,500,000.00	



Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2022		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2023	
			Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
1	Projects Grants									
18	William J. Clinton Foundation, New Delhi	SRH FLW Survey for IEC Evaluation	-	35,872.00				35,872.00	-	-
19	Madhya Pradesh Tourism Board, Bhopal	Preparation of Rural Village Model	-	41,219.40					-	41,219.40
20	SBI Foundation, Mumbai	SBI Gram Seva Program	153,810.44	-	59,644.00	9,025,536.00	8,382,014.04		-	549,355.52
21	UNICEF, Chhattisgarh	Mitigating barriers of WASH COVID appropriate behaviour to fight COVID wave in rural and urban Chhattisgarh through humanitarian assistance.	1,178,253.82	-	-	1,469,472.74	132,528.92	158,690.00	0.00	-
22	Deutsche Gesellschaft for International Zusammenarbeit (GIZ), New Delhi	Process Documentation of CWRM approach (Madhya Pradesh)	-	330,000.00		495,000.00	13,521.00		-	811,479.00
23	UNICEF, Chhattisgarh	Technical support for fecal Sludge Septage Management	-	-		7,048,980.00	6,900,480.76		-	148,499.24
24	Public Health Engineering Department (KRC) Bhopal and Raipur	Training and Capacity Building Programmes	-	-		-	3,826,541.23		3,826,541.23	-
25	CMHO, District Hospital, Mandla	Peer Education Trainings under National Health Mission (Rastriya Kishor Swastha Karykram)	1,907,442.80	-					1,907,442.80	-
26	CMHO, District Hospital, Mandla	Implement the PLA Program in Mandla District under Health Mission	203,074.82	-		203,074.82			0.00	-
27	UNICEF, New Delhi	Strengthening implementation of MGNREGS	-	-		3,575,500.00	1,804,077.40		-	1,771,422.60
28	Transforming Rural India Foundation, New Delhi	Strengthening local governance for multi-dimensional change	-	539,478.00	39,659.00	7,126,993.00	7,474,907.30		-	231,222.70
29	UNICEF, Bhopal	Strengthening implementation of MGNREGS Provisions from the perspective of Child, Gender and Shock Responsiveness in MP, Chattisgarh and West Bengal	-	908,729.00		1,222,000.00	1,947,323.00	183,406.00	-	-
30	Zila Panchayat, Raigarh CG	Village Micro Planning under SBM in Raigarh district of CG	-	10,902.50				10,902.50	-	-
31	Indus Action Initiative, New Delhi	Grant for Labour Survey in Raipur - Urban	-	52,305.00				52,305.00	-	-
32	United Nations Development Programme (UNDP) - Empowered lives Resilient nations	Response for COVID - 19 and Migration	-	1,887,959.12			115,931.00		-	1,772,028.12
33	Sharda Energy & Minerals Limited - Synergy in Energy, Raipur	Social Survey for Situation analysis in Dharsiva Block, Raipur	-	25,427.00				25,427.00	-	-
34	Jal Sewa Charitable Foundation, New Delhi	Strengthening action for menstrual health and hygiene management among adolescents	-	14,250.18		454,766.00	503,383.00		34,366.82	-
35	Chhattisgarh State Aids Control Society GOCG, Raipur	Implementation of Link Workers Scheme in Chhattisgarh	891,661.30	-	2,938.00	3,845,000.00	2,817,528.15	193,813.02	55,064.47	-
36	LIC Housing Finance Limited, Mumbai	Social Welfare Activity under LIC HFL HRIDAY	-	4,158,253.00	169,952.00	10,987,336.00	16,364,038.00		1,048,497.00	-
37	Zila Panchayat, Shore (MP)	Integrated Water Management Project 6 in Ashta block of Sehore district MP	-	343,166.00				343,166.00	-	-
38	UNICEF Bhopal	Response to mitigate impact of COVID - 19 for children	1,000.00	-				(1,000.00)	-	-



Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2022		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2023	
			Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
1	<i>Projects Grants</i>									
39	Christian Aid Ltd, Delhi	Documenting Journey of Community Based Organizations (CBOs) in PACS Programme	-	1,915,463.73				-	-	1,915,463.73
40	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	-	527,523.00			101,553.00		-	425,970.00
41	World Vision India, Raipur	Village sanitation assessment	-	855,577.90			510,275.08	345,302.82	-	-
42	Deutsche Gesellschaft for International Zusammenarbeit (GIZ), New Delhi	Rapid baseline study in selected Gram Panchayats under MGNREGA	152,983.02	-				(152,983.02)	0.00	-
43	ILO (International Labour Organisation), New Delhi	Measurement, Awareness Raising and Policy Engagement to Accelerate Action Against Child Labour	-	-		772,394.00	748,879.00		-	23,515.00
Total Revenue Grants			5,189,175.00	29,860,745.45	310,549.00	93,703,607.14	104,682,424.15	1,239,544.17	13,594,645.92	26,358,404.19



Schedule 04

DEPRECIATION CHART AS ON 31.03.2023

S.NO.	ASSETS	RATE OF DEP	GROSS VALUE OF ASSETS				ACCUMULATED DEPRICIATION				NET VALUE OF ASSETS	
			AS ON 01.04.2022	ADDITION DURING THE YEAR 2022-23	GROSS VALUE OF DISPOSED OFF/ TRANSFER DURING THE YEAR 2022-23	AS ON 31-03-2023	AS ON 01.04.2022	DEP. FOR THE YEAR 2022-23	ACCUMULATED DEP ON DISPOSED ASSETS AS ON 31.03.2023	AS ON 31-03- 2023	AS ON 01.04.2022	AS ON 31-03- 2023
1	2	3	4	5	6	7 = (4+5-6)	8	9	10	11 = (8+9-10)	12 = (4-8)	13 = (7-11)
1	FREE HOLD LAND	-	12,515,530	158,242		12,673,772	-	-		-	12,515,530	12,673,772
2	TRAINING CENTER/OFFICE BUILDING	5%	13,106,949	3,752,055		16,859,004	5,176,882	490,304		5,667,186	7,930,067	11,191,818
3	OFFICE & OTHER EQUIPMENTS	15%	3,406,709	31,553	28,500	3,409,762	2,348,102	163,007	25,054	2,486,055	1,058,607	923,707
4	COMPUTERS	40%	3,326,775	289,041		3,615,816	2,953,198	207,239		3,160,437	373,577	455,379
5	FURNITURE & FIXTURES	10%	1,392,263	25,000		1,417,263	963,363	45,390		1,008,753	428,900	408,510
6	VEHICLES	15%	1,933,644	-		1,933,644	1,123,722	121,488		1,245,210	809,922	688,434
7	SOLAR POWER SYSTEM	40%	1,881,612	-		1,881,612	1,700,841	72,308		1,773,149	180,771	108,463
8	LIBRARY BOOKS	10%	16,128	-		16,128	15,017	111		15,128	1,111	1,000
9	LIFT AT BHOPAL	10%	1,221,218	388,324		1,609,542	61,061	150,098		211,159	1,160,157	1,398,383
10	UNSERVICEABLE FIXED ASSETS	0%	19,840	-		19,840	14,213	-		14,213	5,627	5,627
	TOTAL		38,820,668	4,644,215	28,500	43,436,383	14,356,399	1,249,945	25,054	15,581,290	24,464,269	27,855,093
11	OFFICE BUILDING SEHORE Extention (CWIP)		5,034,835	1,221,101	3,752,055	2,503,881	-	-		-	5,034,835	2,503,881
	GRAND TOTAL		43,855,503	5,865,316	3,780,555	45,940,264	14,356,399	1,249,945	25,054	15,581,290	29,499,104	30,358,974
	PREVIOUS YEAR 2021-22		40,861,996	2,993,507		43,855,503	13,146,876	1,209,523		14,356,399	29,499,104	29,499,104



SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT

SCHEDULE TO BALANCE SHEET AS 31ST MARCH 2023

Schedule 05

Current Liabilities

Sl. No.	PARTICULARS	AMOUNT (Rs.)
	Provision for Expenses & other Payable	
1	Employee Providend Fund Payable	216,089
2	GST Payable	38,797
3	Travel & Other Expense Payable	3,081,663
	TOTAL	3,336,549



SAMARTHAN-CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL

NOTES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR 2022-23

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.



5) GRANTS/PROJECT ADVANCES:

In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exist; the equivalent amounts of the assets so purchased are treated as capital grants. Capital grant proportionate to the amount of depreciation on such assets is transferred to Income & Expenditure every year to match with the depreciation charged on assets created out of capital grants.

6) EMPLOYEE BENEFITS:

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

- a) Provident Fund contributions on accrual basis.
- b) Contributions to Gratuity Fund are provided for on actuarial valuation as determined by LIC under Group Gratuity policy.

7) OTHER FUNDS:

- a) The Reserve Fund are created from current year accumulated surpluses as resolved from Board of Trustees from time to time.
- b) The created Reserve funds are being utilized to fulfil the defined objectives of the trust.
- c) Whenever reserve funds are utilised for the purpose for which it was created, such utilization shall be debited from that fund, and thereby credited to the accumulated reserve fund.

B: NOTES ON ACCOUNTS:

- a) Advances and other receivables are subject to confirmation and consequential adjustments required, if any.
- b) Foreign grants received are stated at in Indian Rupee (INR), which are net of foreign currency difference, if any.
- c) Payment of Salaries to Trustees for services rendered to trust is as follows:


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

- d) Contingent Liability – Pending Income Tax demand of Rs. 41,82,459/- for FY 2017 - 2018 is disputed in appeal with CIT Bhopal, against which 20% amount of Rs 8,36,492/-, has been deposited. As per opinion of the management relief may be given by the Appellate authority, hence no provision has been made.
- e) Previous year figures are re-grouped / re-arranged wherever considered necessary to make them comparable with current year's figures.




Signatures to Schedule 1 to 6

For Samarthan Centre for Development Support

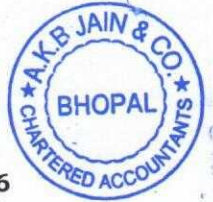

Dr. Amitabh Khundu
Chairman




Dr. Yogesh Kumar
Executive Director

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


Salil Jain
Partner
M.No. 077266



Date: 10-09-2023
Place: Bhopal