



### **INDEPENDENT AUDIT REPORT**

We have audited the attached Balance Sheet of **Samarthan Center for Development Support, Bhopal** as at 31st March, 2021, the Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto that are prepared in accordance with the provisions of the Madhya Pradesh Public Trust Act, 1951 and the Madhya Pradesh Societies Registration Act, 1973. These financial statements are the responsibility of the Management. Our responsibility is to express an opinion on these financial statements based on our audit.

#### **Basic 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 ICAI 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 Responsibilities for the 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 economics decisions of users taken on the basis of these financial statements.



#### **Branches**

New Delhi    Bilaspur    Indore    Nagpur    Mumbai    Jodhpur    Jabalpur



We believe that our audit provides a reasonable basis for our opinion, and report that:

- a. 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;
- b. In our opinion, proper books of account as required by law, have been kept by the Trust, so far as it appears from our examination of the books;
- c. The Balance Sheet, Income & Expenditure Account and Receipts & Payment Accounts dealt with by this report are in agreement with the books of account;
- d. In our opinion, and to the best of our information and according to the explanations 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 Trust as at March 31<sup>st</sup> 2021;
  - ii) In the case of the Income and Expenditure Account, of the Trust excess of the Income over expenditure for the year ended on that date.
  - iii) In the case of the Receipts & Payments Account, of the Trust of the receipts and payments for the year ended on that date.

**For B R I S K A & Associates**  
(Formerly L.K. Maheshwari & Co.)  
**Chartered Accountants**  
**FRN 000780C**

  
(Sanjeev Chanodia)  
Partner

**MRN 078896**  
**UDIN : 21078896AAAAEN8852**



Place : Bhopal  
Date : 07.08.2021

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# **CONSOLIDATED FINANCIAL STATEMENTS**

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**Financial Year 2020-21**

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**31-Mar-2021**

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**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT**

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

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**RECEIPTS & PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

Year ended on 31.03.2020	RECEIPTS	AMOUNT (RS.)	Year ended on 31.03.2020	PAYMENTS	AMOUNT (RS.)
	<b>Opening Balances</b>			<b>Project Expenses</b>	
12,379	Cash in Hand	-	11,55,79,503	Project Implementation Expenses	7,76,10,639
1,41,46,337	Balance At Bank - Saving & Current Account	1,52,15,267		Capital Expenditure	12,92,110
7,01,96,529	Fixed Deposit Accounts	7,60,24,762	37,45,486	Organizational Expenditure (HR Cost, Others Administrative Expenditures etc.)	29,31,291
11,47,05,664	Project Grants		67,61,876	Tax Deducted at Source	(0)
	Jhpigo, Maryland United States	50,41,528	6,09,008	Refund of Security Deposits	12,900
	Indo Global Social Service Society, New Delhi	9,58,250	63,170	Refund of Security Deposits	12,900
	Bharat Rural Livelihood 's Foundation (BRLF), New Delhi	11,66,984		Project Support fund for School Sanitation program	19,93,493
	Charities Aid Foundation India, New Delhi	40,00,000	91,262	Refund to the Donors	1,06,151.00
	Community Contribution for Clad Program under Indo Global Social Service Society, New Delhi	1,22,800		Closing Balance	
	Community Contribution Under Youth for Unity and Voluntary Action (YUVA), Mumbai	6,890		Balance At Bank - Saving & Current Accounts	2,52,85,281
	Charities Aid Foundation India, New Delhi	34,15,315		Fixed Deposit Accounts	6,96,01,030
	Jal Sewa Charitable Foundation, New Delhi	73,80,368		Cash in Hand	9,48,86,311
	Caritas India, New Delhi	5,82,797			
	Centre for Budget and Governance Accountability (CBGA), New Del	10,40,000			
	Mobile Creches - Nurturing Childhood and Sowing Changes, New D	2,47,500	1,52,15,267		
	Madhya Pradesh Tourism Board, Bhopal	2,00,000	7,60,24,762		
	The United Nations Population Fund (UNFPA), Delhi	68,07,611			
	Transforming Rural India Foundation, New Delhi	95,34,928			
	Indus Action Initiative, New Delhi	2,95,823			
	United Nations Development Programme (UNDP) - Empowered lives Resilient nations	93,24,125			
	International Labour Organisation, New Delhi	65,25,907			
	UNICEF - For Every Child, Bhopal	36,17,891			
	Charities Aid Foundation India, New Delhi	7,09,500			
	William J. Clinton Foundation, New Delhi	60,29,351			

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**RECEIPTS & PAYMENTS ACCOUNT**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

Year ended on 31.03.2020	RECEIPTS	AMOUNT (RS.)	Year ended on 31.03.2020	PAYMENTS	AMOUNT (RS.)
	Self Reliant Initiative Through Joint Action (SRIJAN), New Delhi (RAPID COMMUNITY RESPONSE TO COVID-19 - RCRC)	14,74,648			
	Sharda Energy & Minerals Limited - Synergy in Energy	73,875			
	CMHO, District Hospital, Mandla	18,86,653			
	Chhattisgarh State Aids Control Society, Raipur	27,74,788			
	Bharat Rural Livelihood 's Foundation (BRLF), New Delhi	3,17,311			
	World Vision India, Raipur	1,26,500			
	Zila Panchayat, Sehore (MP)	10,08,000			
		7,46,69,343			
49,15,091	Program Advances & Reimbursement	20,98,234			
86,49,157	Research, Training, Development and Project Support Activities	61,27,138			
-	Tax Deducted at Source	34,81,957			
54,65,176	Interest	12,16,195			
21,80,90,334	<b>TOTAL</b>	17,88,32,895	21,80,90,334	<b>TOTAL</b>	17,88,32,895

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

For Samarthan - Centre for Development Support

Place : Bhopal  
Date :- 07-08-2021

(Dr. Anurag Kundu)  
Chairman



(Dr. Yogesh Kumar)  
Executive Director

*Yogesh Kumar*

(CA. A.K. Surana)  
Treasurer

*A.K. Surana*

As per our report of even date annexed  
For BRISKA & Associates  
(Formerly L.K. Maheshwari & Co.)  
Chartered Accountants  
Firm Reg. No 000780C



(Sanjeev Chanodia)  
Partner  
MRN - 078896

UDIN -

21078896AAAAEN8852

**SAMARTHAN - CENTRE FOR DEVELOPMENT SUPPORT****INCOME & EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31ST MARCH 2021**

Year ended on 31.03.2020	EXPENDITURE	AMOUNT (RS.)	Year ended on 31.03.2020	INCOME	AMOUNT (RS.)
11,55,71,327	TO PROJECT IMPLEMENTATION EXPENSES	7,76,10,639	11,41,51,571	BY PROJECT GRANTS	7,42,92,659
			5,54,094	BY INTEREST ON GRANTS	2,70,533
68,82,600	TO ORGANISATIONAL EXPENSES	29,31,291	86,49,158	BY RESEARCH, TRAINING, DEVELOPMENT AND PROJECT SUPPORT ACTIVITIES	61,27,138
11,74,427	TO DEPRECIATION	12,94,924	8,65,663	TRANSFER FROM UNSPENT BALANCES OF PROJECT GRANTS	30,47,448
			2,75,849	BY DEPRECIATION ON ASSETS ACQUIRED OUT OF CAPITAL GRANTS	80,114
66,62,575	TO EXCESS OF INCOME OVER EXPENDITURE CARRIED FORWARD	82,19,597	57,94,595	BY INTEREST ON BANK DEPOSITS	62,38,560
13,02,90,929	TOTAL	9,00,56,451	13,02,90,929	TOTAL	9,00,56,451
19,98,773	TO TRANSFER TO INFRASTRUCTURE DEVELOPMENT FUND @ 30 % OF CURRENT YEAR EXCESS OF INCOME OVER EXPENDITURE	24,65,879	66,62,575	BY EXCESS OF INCOME OVER EXPENDITURE BROUGHT DOWN	82,19,597
	TO TRANSFER TO OTHER FUNDS	31,08,904			
46,63,803	TO TRANSFER TO ACCUMULATED FUND	26,44,814			
66,62,576	TOTAL	82,19,597	-	TOTAL	82,19,597

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

For Samarthan - Centre for Development Support

As per our report of even date annexed

For BRISKA & Associates  
(Formerly L.K. Maheshwari & Co.)  
Chartered Accountants  
FRN 000780C

Place : Bhopal  
Date :- 07-08-2021

(Dr. Anilabh Kundu)  
Chairman



(Dr. Yogesh Kumar)  
Executive Director

(CA. A.K.Surana)  
Treasurer



CA Sanjeev Chanodia)  
Partner  
MRN - 078896

UDIN -

21078896AAAAEN8852

**SAMARTHAN -CENTRE FOR DEVELOPMENT SUPPORT****BALANCE SHEET  
AS ON 31ST MARCH 2021**

AS ON 31.03.2020 AMOUNT (RS.)	LIABILITIES	SCHEDULE	AMOUNT (RS.)	AS ON 31.03.2020 AMOUNT (RS.)	ASSETS	SCHEDULE	AMOUNT (RS.)
12,25,61,238	CAPITAL & RESERVE FUND	1	13,07,80,835	3,58,90,851	<b>FIXED ASSETS - GROSS BLOCK</b>	4	3,71,09,941
				1,18,51,952	Less : Accumulated Depreciation		1,31,46,876
				2,40,38,899	Net Block		2,39,63,065
26,39,253	CAPITAL GRANTS	2	25,59,139	36,79,035	Capital Work in Progress		37,52,055
	<b>CURRENT LIABILITIES</b>				<b>CURRENT ASSETS</b>		
1,09,74,018	Unspent Balances of Project Funds	3	1,09,62,140	43,55,434	Recoverable from Projects	3	73,28,725
1,04,100	Security Deposits		91,200	60,56,429	Tax Deducted at Sources		25,74,472
				76,29,550	Accrued Interest on Fixed Deposits		1,26,51,915
	<b>Current Liabilities &amp; Provisions</b>			4,08,564	Earnest Money Deposits		3,88,064
15,35,162	Provision for Expenses & Other Payable	5	10,24,316	23,99,324	Programme, Staff advance & other Receivable		(0)
19,93,493	Saintation Support Revolving Fund		-				
-	Programme, Staff advance & other Receivable		1,26,976		<b>Cash &amp; Bank Balances</b>		
				1,52,15,267	In Savings & Current Accounts		2,52,85,281
				7,60,24,762	In Fixed Deposit Accounts		6,96,01,030
				-	Cash in Hand		-
13,98,07,264	<b>TOTAL</b>		14,55,44,606	13,98,07,264	<b>TOTAL</b>		14,55,44,606

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

For Samarthan - Centre for Development Support

Place : Bhopal  
Date :- 07-08-2021(Dr. Anilabha Kundu)  
Chairman(Dr. Yogesh Kumar)  
Executive Director(CA. A.K.Surana)  
TreasurerAs per our report of even date annexed  
For B R I S K A & Associates  
(Formerly L.K. Maheshwari & Co.)  
Chartered Accountants  
FRN 000780C(CA. Sanjeev Chanodia)  
Partner  
MRN 078896

UDIN - 21078896AAAENB852



**SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT****SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2021****Schedule 01****CAPITAL & RESERVE FUND**

S.No.	PARTICULARS	AMOUNT (RS.)
(A)	<b><u>CORPUS FUND</u></b>	
	Opening Balance	5,00,00,000
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	25,45,080
	<b>Total = A</b>	<b>5,25,45,080</b>
(B)	<b><u>INFRASTRUCTURE DEVELOPMENT FUND</u></b>	
	Opening Balance	1,06,96,321
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	24,65,879
	Less :Utilized towards Training Centre Building at Sehore (Under Construction )	73,020
	<b>Total = B</b>	<b>1,30,89,180</b>
(C)	<b><u>INNOVATION, RESEARCH AND PROJECT DEVELOPMENT SUPPORT FUND</u></b>	
	Opening Balance	1,10,76,751
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	5,63,824
	<b>Total = C</b>	<b>1,16,40,575</b>
(D)	<b><u>ACCUMULATED FUND</u></b>	
	Opening Balance	5,07,88,167
	Add :Excess of Income over Expenditure for the year Transferred from Income & Expenditure A/c.	26,44,813
	Add: Transfer from Infrastructure Fund	73,020
	<b>Total = D</b>	<b>5,35,06,000</b>
	<b>Grand Total (A+B+C+D)</b>	<b>13,07,80,835</b>



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**SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT****SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2021****Schedule 02****CAPITAL GRANT**

PARTICULAR		AMOUNT (RS.)
Opening Balance as on 01-04-2020		26,39,253
<b>Add :</b>	Capital Grants Received During the Year	-
<b>Less :</b>	Depreciation on Assets purchased out of capital grant transferred to Income and Expenditure Account	80,114
	<b>Balance as on 31-03-2020</b>	<b>25,59,139</b>



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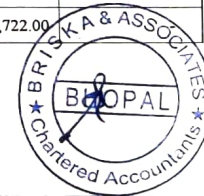


Schedule 03  
SCHEDULE OF GRANTS

A REVENUE GRANTS									
Amount in Rupees									
Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2020		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2021
			Dr Balance	Cr Balance					Recoverable Dr Balance      Unspent Cr Balance
1	Projects Grants								
	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	-	-		2,47,500.00	62,280.00		-      1,85,220.00
2	Jhpiego, Maryland 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	-	-		50,41,528.00	28,29,655.08		-      22,11,872.92
3	Youth for Unity and Voluntary Action (YUVA), Mumbai	Programme for Youth Development in rural areas under Anubhav Shiksha Programme	-	14,760.40			14,760.40		0.00      -
4	William J. Clinton Foundation, New Delhi	Reducing Chronic Malnutrition and Anemia in Madhya Pradesh	1,16,785.10	-	3,299.00	59,76,900.00	64,09,588.20		5,46,174.30      -
5	Indo Global Social Service Society, New Delhi	Creating Livelihood Adaptation under Draught (CLAD)	-	1,15,783.00		4,48,000.00	6,00,587.00	(36,804.00)	-      -
6	Indo Global Social Service Society, New Delhi	Village Strengthening through Adaptation and Resilience (ViSTAR)	-	-		5,10,250.00	4,73,446.00	36,804.00	-      -
7	Bharat Rural Livelihood 's Foundation (BRLF), New Delhi	A High impact Meag Watershed proejct in partnership with MGNREGA Cell	-	11,03,798.20	18,177.00	11,48,807.00	22,70,782.00		-      0.20
8	Charities Aid Foundation India, New Delhi	Enhancing access of social development benefits to the poor in rural MP and CG.	-	-		40,00,000.00	40,00,000.00		-      -
9	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	-	28,11,774.98			28,11,774.98		-      0.00
10	PRIA, New Delhi	Kadam Badhate Chalo - Youth Led Initiative	21,766.00	-			(21,766.00)		-      -
11	Jal Sewa Charitable Foundation, New Delhi	Water and Women Alliances	-	28,797.38		46,59,440.00	63,08,954.38		16,20,717.00      -
12	Charities Aid Foundation India, New Delhi	Catalysing COVID Free communities: Addressing the Challenges and Long-term needs of Returnee Migrants	-	-		34,15,315.00	34,15,315.00		-      -
13	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			-      10,40,000.00
14	Caritas India, New Delhi	PESA - Hamara Haq: Our Rights	-	1,27,493.00		5,82,797.00	6,92,930.00		-      17,360.00
15	New Education Group Foundation for Innovation and Research in Education (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	-	64,281.00		(64,281.00)			-      -
16	Jal Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	4,090.00	-					4,090.00      -
17	Jal Sewa Charitable Foundation, New Delhi	people led action for suitable wash services in 4 districts	-	2,292.00					-      2,292.00
18	Jal Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	66,722.00	-					66,722.00      -

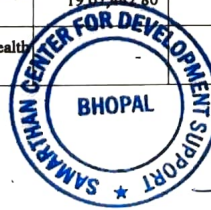


*yogesh Kumar*



Schedule 03  
SCHEDULE OF GRANTS

A REVENUE GRANTS									
Amount in Rupees									
Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2020		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2021
1	Projects Grants		Dr Balance	Cr Balance					Recoverable Dr Balance      Unspent Cr Balance
19	Jal Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	68,392.00	-					68,392.00      -
20	Jal Sewa Charitable Foundation, New Delhi	Improving water, sanitation and hygiene in kanker district	2,668.00	-					2,668.00      -
21	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 Madhya Pradesh	12,902.50	-					12,902.50      -
22	Jal Sewa Charitable Foundation, New Delhi	Catalysing lasting access to WASH through action	-	-	11,747.00	18,85,995.00	18,97,742.00		-      -
23	Jal Sewa Charitable Foundation, New Delhi	Catalysing lasting access to WASH through action	-	-	4,186.00	6,19,000.00	6,23,186.00		-      -
24	Jal Sewa Charitable Foundation, New Delhi	Nirmal sehore "towards health and dignity" - improving water sanitation and hygiene in Sehore District	-	16,354.00				(33,021.00)	-      49,375.00
	Local (Indian) Contribution (LC)		-	-					-      -
25	Charities Aid Foundation India, New Delhi	Addressing the Challenge of Returnee Migrants and Preventive Measures for the COVID-19 in Rural MP and Chhattisgarh	-	-		7,09,500.00	7,09,500.00		-      -
26	William J. Clinton Foundation, New Delhi	SRH FLW Survey for IEC Evaluation	-	-		49,152.00	13,280.00		-      35,872.00
27	Madhya Pradesh Tourism Board, Bhopal	Preparation of Rural Village Model	-	1,37,030.44		2,00,000.00	3,24,977.04		-      12,053.40
28	Community Contribution for Clad Program under Indo Global Social Service Society, New Delhi	Creating Livelihood Adaptation under Draught (CLAD)	-	24,298.00		50,000.00	74,298.00		-      -
29	Community Contribution for ViSTAR Program under Indo Global Social Service Society, New Delhi	Village Strengthening through Adaptation and Resilience (ViSTAR)				72,800.00	72,800.00		
30	Community Contribution Under Youth for Unity and Voluntary Action (YUVA), Mumbai	Programme for Youth Development in rural areas under Anubhav Shiksha Programme	-	13,450.00		6,890.00	20,340.00		-      -
31	Self Reliant Initiative Through Joint Action (SRJIAN), New Delhi (RAPID COMMUNITY RESPONSE TO COVID-19 - RCRC)	Relief from distress among rural poor community caused due to COVID 19				2,50,000.00	2,50,000.00		-      -
32	Employability Foundation (E2F), New Delhi (RAPID COMMUNITY RESPONSE TO COVID-19 - RCRC)	Relief from distress among rural poor community caused due to COVID 19				12,24,648.00	12,24,648.00		-      -
33	CMHO, District Hospital, Mandla	Peer Education Trainings under National Health Mission (Rastriya Kishor Swastha Karyakram)	19,07,442.80	-					19,07,442.80      -
34	CMHO, District Hospital, Mandla	Implement the PLA Program in Mandla District under Health Mission	-	85,524.66		18,86,653.00	20,43,920.00		71,742.34      -



*yogesh Kumar*





**SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL**  
**SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2021**

**Schedule 03**  
**SCHEDULE OF GRANTS**

Amount in Rupees

A REVENUE GRANTS										
Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2020		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2021	
I	Projects Grants		Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
35	The United Nations Population Fund (UNFPA), Delhi	Demonstrating Convergence Approach for Improving Access to Information and Services for Young People	-	1,21,581.86	48,663.00	67,58,948.00	62,40,024.64		-	6,89,168.22
36	Transforming Rural India Foundation, New Delhi	Strengthening Gram Panchayat Processes under the Mission Antodaya Program in Selected 7 Block of MP	-	11,87,537.00	79,228.00	61,60,714.00	74,05,646.00		-	21,833.00
37	Transforming Rural India Foundation, New Delhi	Strengthening local governance for multi-dimensional change	-	9,82,828.37	38,994.00	32,55,991.63	40,04,404.00		-	2,73,410.00
38	Zila Panchayat, Raigarh CG	Village Micro Planning under SBM in Raigarh district of CG	-	10,902.50					-	10,902.50
39	Indus Action Initiative, New Delhi	Grant for Labour Survey in Raipur - Urban	-			2,95,823.00	2,43,518.00		-	52,305.00
40	United Nations Development Programme (UNDP) - Empowered lives Resilient nations	Response for COVID - 19 and Migration	-			93,24,125.00	64,23,977.88		-	29,00,147.12
41	Sharda Energy & Minerals Limited - Synergy in Energy	Grant for Social Survey	-			73,875.00			-	73,875.00
42	Jal Sewa Charitable Foundation, New Delhi	Strengthening action for menstrual health and hygiene management among adolescents	-			2,00,000.00	88,482.00		-	1,11,518.00
43	National Aids Control Organization, New Delhi	State Resource and Training Center on HIV/AIDS in Chhattisgarh	21,744.00	-					21,744.00	-
44	Chhattisgarh State Aids Control Society, Raipur	Implementation of Link Workers Scheme in Chhattisgarh	14,52,577.50	-	4,788.00	27,70,000.00	26,44,822.00		13,22,611.50	-
45	Bharat Rural Livelihood's Foundation (BRLF), New Delhi	A High impact Meag Watershed project in partnership with MGNREGA Cell	-	3,37,974.10		3,17,310.90	13,68,351.00		7,13,066.00	-
46	Tata Education & Development Trust, Mumbai	Internet Sathi ,Digital literacy program training and implementation in Chhattisgarh	23,232.00	-				(23,232.00)	-	-
47	International Labour Organisation, New Delhi	Empowering Communities For Safe And Dignified Migration of Adolescent Girls And Young Women of Sarguja And Jashpur Districts of Chhattisgarh For Domestic in India	4,42,913.72	-	61,451.00	64,64,456.00	59,28,126.50		-	1,54,866.78
48	Zila Panchayat, Sehore (MP)	Integrated Water Management Project 6 in Ashta block of Sehore district MP	58,857.95	-		10,08,000.00	6,72,000.00	(6,023.95)	-	2,83,166.00
49	ITC Ltd, Kolkata	Addressing WASH Thru School Sanitation in Sehore districts of Madhya Pradesh	-	41,865.00		(41,870.00)			5.00	-
Sub Total (I)			42,00,093.57	72,28,325.89	2,70,533.00	7,05,48,267.53	7,21,42,350.10	(62,276.95)	63,58,277.44	81,25,237.14
									-	-
Local (Indian) Contribution (LC)									-	-
50	Anode Governance Lab, Bangalore	Time & Work Study of Gram Panchyat in India	-	2,47,280.00			2,47,280.00		-	-
51	UNICEF - For Every Child, Bhopal	Development of Children-Centric Governance Structures through GPDP in MP	-	22,614.30			22,614.00			0.30



*Yogesh Kumar*





Schedule 03

SCHEDULE OF GRANTS

A REVENUE GRANTS										
Amount in Rupees										
Sr. No.	Source	Project Title / Purpose	Opening Balance as on 01.04.2020		Bank Interest on Grants	Receipts during the year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31.03.2021	
I	Projects Grants		Dr Balance	Cr Balance					Recoverable Dr Balance	Unspent Cr Balance
52	UNICEF - For Every Child, Bhopal	Response to mitigate impact of COVID - 19 for children	-	-		36,17,891.00	44,33,000.00		8,15,109.00	-
53	Unnati, Ahamdabad	Strengthening inclusive civic leadership for social accountability and effective service delivery of public programs	-	3,82,328.00			3,82,328.00		-	-
54	Christian Aid Ltd, Delhi	Documenting Journey of Community Based Organizations (CBOs) in PACS Programme	-	22,62,790.73			3,47,327.00		-	19,15,463.73
55	World Vision India, Raipur	Village sanitation assessment	-	7,64,817.90		1,26,500.00	35,740.00		-	8,55,577.90
56	Deutsche Gesellschaft for International Zusammenarbeit (GIZ), New Delhi	Conduct a rapid baseline study in selected Gram Panchayats under MGNREGA	1,52,983.02	-					1,52,983.02	-
57	Beauty Parlor OGA	Association for Awareness and Development and Human rights	-	65,861.00					-	65,861.00
58	IPE Global Ltd, New Delhi	Infrastructure for Climate Resilient Growth in India (ICRG) Programme	2,357.54	-					2,357.54	-
Sub Total (II)			1,55,340.56	37,45,691.93	-	37,44,391.00	54,68,289.00	-	9,70,449.56	28,36,902.93
Total (I+II) Revenue Grants			43,55,434.13	1,09,74,017.82	2,70,533.00	7,42,92,658.53	7,76,10,639.10	(62,276.95)	73,28,727.00	1,09,62,140.07



*yogesh kumar*



## SAMARTHAN - CENTER FOR DEVELOPMENT SUPPORT

## DEPRECIATION CHART AS ON 31.03.2021

## Schedule 04

S.NO.	ASSETS	OPENING BALANCE			TOTAL OF ADDITION DURING THE YEAR 2020-21	TOTAL OF DEDUCTION DURING 2020-21	TOTAL NET VALUE OF ASSETS AS ON 31.03.2021	RATE OF DEP	DEP. FOR THE YEAR 2020-21	Amount in Rupee CLOSING BALANCE		
		AS ON 01.04.2020								AS ON 31.03.2021		
		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	FREE HOLD LAND	1,14,12,051	-	1,14,12,051	7,93,200	-	1,22,05,251	0%	-	1,22,05,251	-	1,22,05,251
2	TRAINING CENTRE / OFFICE BUILDING	1,31,06,949	43,20,171	87,86,778	-	-	87,86,778	10%	4,39,339	1,31,06,949	47,59,510	83,47,439
3	OFFICE & OTHER EQUIPMENTS	33,02,109	19,43,133	13,58,976	95,400		14,54,376	15%	2,18,156	33,97,509	21,61,289	12,36,220
4	COMPUTERS	28,36,555	25,04,809	3,31,746	3,20,190		6,51,936	40%	2,15,334	31,56,745	27,20,143	4,36,602
5	FURNITURE & FIXTURES	13,81,963	8,62,756	5,19,207	10,300		5,29,507	10%	52,951	13,92,263	9,15,707	4,76,556
6	VEHICLES	19,33,644	8,12,644	11,21,000	-		11,21,000	15%	1,68,150	19,33,644	9,80,794	9,52,850
7	LIBRARY BOOKS	16,128	14,756	1,372	-		1,372	10%	137	16,128	14,893	1,235
8	SOLAR POWER SYSTEM	18,81,612	13,79,470	5,02,142	-		5,02,142	40%	2,00,857	18,81,612	15,80,327	3,01,285
9	UNSERVICEABLE FIXED ASSETS	19,840	14,213	5,627	-		5,627		-	19,840	14,213	5,627
	TOTAL	3,58,90,851	1,18,51,952	2,40,38,899	12,19,090	-	2,52,57,989		12,94,924	3,71,09,941	1,31,46,876	2,39,63,065
10	TRAINING CENTRE (UNDER CONSTRUCTION)	36,79,035		20,21,213	73,020	-	20,94,233		-	37,52,055	-	37,52,055
	GRAND TOTAL	3,95,69,886	1,14,94,680	2,51,60,036	12,92,110	-	2,73,52,222		12,94,924	4,08,61,996	1,31,46,876	2,77,15,120
	PREVIOUS YEAR 2019-20	3,66,54,716	1,14,94,680	2,51,60,036	40,63,570	3,31,245	2,88,92,361		11,74,427	3,95,69,886	1,18,51,952	2,77,17,934



yogendra Kumar



**SAMARTHAN CENTRE FOR DEVELOPMENT SUPPORT**  
**SCHEDULE TO BALANCE SHEET AS 31ST MARCH 2021**

Page No. 8

**Schedule 05**

**Current Liabilities**

Sl. No.	PARTICULARS	AMOUNT (Rs.)	AMOUNT (Rs.)
	Provision for Expenses & other Payable		10,24,316
1	Provisional Expenses	58,838	
2	Salary Payable	9,65,478	
	<b>TOTAL</b>		<b>10,24,316</b>



*Yogesh Kumar*



## SAMARTHAN-CENTRE FOR DEVELOPMENT SUPPORT, BHOPAL

Schedule - 6

### NOTES ANNEXED TO FORMING PART OF ACCOUNTS FOR THE YEAR 2019-2021

#### **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**

- Research, Training, Development and project support activities (net of applicable taxes) are credited to Income and Expenditure accounts of the year of receipt.
- Project Grants (net of applicable taxes) for specific assignments are recognized as income on completion of assignments.
- Interest received on unspent Project grants balance is accounted for income as per the directions, if any of the donor agency.
- 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.
- 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**

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.

*yogesh Kumar*



*[Signature]*





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

#### 7) OTHER FUNDS

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

#### **B: NOTES ON ACCOUNTS**

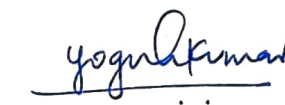
- 1) Advances and other receivables are subject to confirmation and consequential adjustments, if any.
- 2) In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exist; the equivalent amounts of the assets so purchased are treated as capital grants.
- 3) Where sanction for the project is received but funds are yet to be released, the revenue as well as capital expenditure is incurred from own funds and shown as receivable from the said project.
- 4) Foreign grants received are stated at net of foreign exchange differences. Foreign exchange gain/loss on reimbursement of expenses is accounted in Income & Expenditure account.
- 5) Gross payment to Trustees for services rendered to trust is as follows:
  - i) Mr. Yogesh Kumar - Trustee & Executive Director - Rs 21,60,000/- as salary
- 6) Salaries and remuneration 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.
- 7) Interest accrued during the year on FDRs are allocated to the corpus fund and respective reserves on the proportionate basis.
- 8) 30 % of the surplus for the current year after transferring it to the Capital and Reserve Funds except for the Infrastructure Development Fund was transferred to the Infrastructure Development Fund.
- 9) Contingent Liability – There's a Income Tax demand of Rs. 41,82,459/- for FY 2017-18 and disputed in the appeal no provision was made for it.
- 10) 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. Amitabh Khundu  
Chairman

  
Dr. Yogesh Kumar  
Executive Director

  
CA A.K. Surana  
Treasurer

Date : 07-08-2021  
Place : Bhopal

For BRISKA & Associates  
(Formerly L.K. Maheshwari & Co.)  
Chartered Accountants  
Firm Reg. No 000780C



  
Sanjeev Chanodia  
Partner  
M.No. 078896

UDIN - 21078896AAAAEN8852