

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)

(Regd No -01/02/01/18976/08 Dated 26.04.2008)

**RECEIPTS & PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2019**


RECEIPTS	AMOUNT (Rs)	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)	AMOUNT (Rs)
To Opening Balance			By Project Expenses		
Balance At Bank - Saving & Current Account		26,02,822	Watershed, Agriculture, Health and Environment	1,97,56,824	
Fixed Deposit Accounts		2,79,650	Civil Society Strengthening	-	1,97,56,824
To Fund Received from Project			By Organisational Expenses		1,17,271
ITC Limited - Kolkata	1,93,24,655		By Security Deposit Refund		5,000
Aga Khan Rural Support Program (AKRSP)	7,87,301		By Capital Expenses		2,32,547
Indo Global Social Service Society, New Delhi	10,01,207		By Sanitation Support Revolving Fund		5,38,108
Community Contribution for Clad Program under IGSSS, NewDelhi	1,32,060	2,12,45,223	By Tax Deducted at Source		1,21,064
To Capital Grants (LC)		2,32,547	By Staff & Party Advances		1,13,388
To Interest on Bank Accounts		89,644	By Closing Balance		
To Organisational Receipts		15,11,352	Balance At Bank - Saving & Current Account		47,81,064
			Fixed Deposit Accounts		2,95,972
TOTAL		2,59,61,238	TOTAL		2,59,61,238


Significant Accounting Policies and Notes on Accounts - Schedule 5

For Samarth In Participatory Action Society

Place : Sehore

Date : 06-09-2019


(Dr Shahzad
Akhtar Khan)
President


(Jeet Parmar)
Chief Functionary



As per our report of even date attached

For R Rishi & Associates

Chartered Accountants

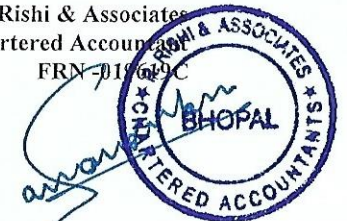
FRN-01/02/01/18976/08

Bhopal

(Sawan Dubey)

Partner

MRN-433324



SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)

(Regd No -01/02/01/18976/08 Dated 26.04.2008)

**INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2019**

AS ON 31.03.2018 AMOUNT (RS.)	EXPENDITURE	AS ON 31.03.2019 AMOUNT (RS.)	AS ON 31.03.2018 AMOUNT (RS.)	INCOME	AS ON 31.03.2019 AMOUNT (RS.)
1,46,37,554	To Project Expenses Watershed, Agriculture, Health and Environment 1,97,56,824 Civil Society Strengthening 62,479	1,98,19,303	1,50,35,972	By Project Grant 2,11,28,576 By Interest on Grants 1,85,284	2,13,13,860
21,802	To Organisational Expenses	1,16,271	10,61,102	By Organisational Receipt	15,73,831
87,351	To Depreciation	1,44,903	84,218	By Depreciation On Assets Aquired Out of Capital Grants	1,42,176
3,98,418	To Provision for Un Spent	14,94,557	74,432	By Interest on Bank Accounts	89,644
11,10,599	To Surplus transferred to Balance Sheet	15,44,477			
1,62,55,724	TOTAL	2,31,19,511	1,62,55,724	TOTAL	2,31,19,511

Significant Accounting Policies and Notes on Accounts - Schedule 5

For Samarth In Participatory Action Society

As per our report of even date attached

For R Rishi & Associates

Chartered Accountants

FRN



(Sawan Dubey)

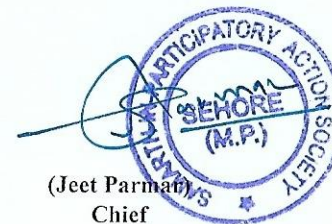
Partner

MRN-433324

Place : Sehore

(Signature)
(Dr Shahzad
Akhtar Khan)
President

(Signature)
(Jeet Parmar)
Chief
Functionary



Date : 06-09-2019

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)

(Regd No -01/02/01/18976/08 Dated 26.04.2008)


**BALANCE SHEET
FOR THE YEAR ENDED 31ST MARCH 2019**

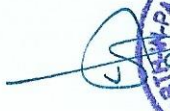
AS ON 31.03.2018 AMOUNT (RS.)	LIABILITIES	SCHEDULE	AMOUNT (RS.)	AS ON 31.03.2019 AMOUNT (RS.)	AS ON 31.03.2018 AMOUNT (RS.)	ASSETS	SCHEDULE	AMOUNT (RS.)	AS ON 31.03.2018 AMOUNT (RS.)
10,09,385	<u>Accumulated Fund :-</u>		21,19,985		8,23,476	<u>Fixed Assets</u>	SCH-3	10,56,023	6,20,614
11,10,599	Opening Balance		15,44,477	36,64,461	(2,90,506)	Gross Block		4,35,409	
	Add: Net Surplus During the year					Less: Accumulated Depreciation			
5,10,950	<u>Capital Grant</u>			6,01,321		<u>Current Assets</u>			
	Opening Balance:		5,10,950	71,524		Recoverable from Projects	SCH-1		1,14,828
	Add: Received During the Year		2,32,547	4,000		Security Deposit			-
	Less : Depreciation		1,42,176	75,290		Tax Deducted at Sources			1,96,354
2,62,704	<u>Current Liabilities</u>			37,567		Loan & Advance			-
	Unspent Balances of Project Funds	SCH-1		17,38,085	-	Sanitation Support Revolving Fund Receivable	SCH-4		1,71,540
20,000	Security Deposit			10,000		<u>Cash & Bank</u>			
2,94,638	<u>Current Liabilities & Provisions</u>			1,66,504	26,02,822	In Savings & Current Accounts	SCH-4		47,81,064
22,821	Staff & Party Advance	SCH-2	1,32,234	2,79,650		In Fixed Deposit Accounts			2,95,972
3,72,726	Provision for Expenses & Other Payable	SCH-2	34,270						
	Sanitation Support Revolving Fund		-						
36,03,823	TOTAL			61,80,372	36,03,823	TOTAL			61,80,372


Significant Accounting Policies and Notes on Accounts - Schedule 4

For Samarth In Participatory Action Society


Place : Sehore


(Dr Shahzad
Akhtar Khan)
President


(Jeet Parmar)
Chief
Functionary



As per our report of even date attached
For R Rishi & Associates
Chartered Accountant


(Sawan Dubey)
Partner
MRN-433324

Date : 06-09-2019

SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)
(Regd No -01/02/01/18976/08 Dated 26.04.2008)

SCHEDULE TO BALANCE SHEET
For the year ended as on 31st March 2019

(SCHEDULE 1)

S.No.	Source / Project Title / Purpose	Opening Balance as on 01-04-2018		Receipts during the Year	Bank interest during the Year	Grant Utilized during the Year	Refund / Transferred	Closing Balance as on 31-03-2019	
		Dr Balance	Cr Balance					Receivable Dr Balance	Unspent Cr Balance
REVENUE GRANTS (LOCAL CONTRIBUTION)									
1	Samarthan Centre for Development Support, Bhopal Strengthening community organisation for sustainable development / organisational development			5,65,780		5,65,780		-	-
2	ITC Limited, Kolkata Integrated Watershed Development under IWMP VII, Sehore District Madhya Pradesh		53,371	65,98,710	42,433	66,00,833		-	93,680
3	Aga Khan Rural Support Program "strengthening participation in local governance to enhance access to ebtutekenebts and basic service by marginalised tribal communities			7,87,301		2,81,697		-	5,05,604
4	Development Alternative -Tara Gram Panchyat: speace for nurturing entrepreneurship in villages			3,20,000		3,20,000		-	-
5	Niti Aayog -ITC Limited -Kolkata Transforming 3 Aspirational district of Madhya Pradesh (Khandwa, Badwani & Singrauli)			50,04,173	47,768	40,03,879		-	10,48,062
6	Community Contribution for Clad Program under IGSSS ,New Delhi Promote sustainable development by mitigating the risk and adverse effect of drought in 15 village of five GP of Panna block			1,38,218		1,23,115		-	15,103
7	ITC Limited, Kolkata Integrated Watershed Development, Kotri, Sehore District Madhya Pradesh		1,46,854	75,50,580	80,991	77,02,789		-	75,636
REVENUE GRANTS (FOREIGN CONTRIBUTION)									
8	Indo Global Social Service Society, New Delhi Promote sustainable development by mitigating the risk and adverse effect of drought in 15 village of five GP of Panna block	71524		987115	14092	1044511		114828	0
9	Samarthan Centre for Development Support, Bhopal Support for Campaign on Panchayati Raj		62479			62479		0	0
TOTAL		71524	262704	21951877	185284	20705083		0	1738086



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SCHEDULE TO BALANCE SHEET
For the year ended as on 31st March 2019

(SCHEDULE 1)

S.No.	Source / Project Title / Purpose	Opening Balance		Receipts during the Year	Bank interest during the Year	Grant Utilized during the Year	Refund / Transferred	Closing Balance	
		Dr Balance	Cr Balance					Receivable Dr Balance	Unspent Cr Balance
CAPITAL GRANTS (LOCAL CONTRIBUTION)									
10	ITC Limited, Kolkata Integrated Watershed Development, Kotri, Sehore District Madhya Pradesh			12290		12290		0	0
11	Niti Aayog -ITC Transforming 3 Aspirational district of Madhya Pradesh (Khandwa, Badwani & Singrauli)			158837		158837		0	0
12	ITC Limited, Kolkata Integrated Watershed Development under IWMP VII, Sehore District Madhya Pradesh			61420		61420		0	0
TOTAL		-	-	2,32,547		2,32,547		-	-



SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)
(Regd No -01/02/01/18976/08 Dated 26.04.2008)

SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE - 2

SCHEDULE OF PARTY ADVANCES

Sl. No.	PARTICULARS	AMOUNT (Rs.)
1	Balaji Constructions	1,30,056
2	Awneesh Dwivedi	(13,281)
3	Shrishti Aquatech	(3,000)
4	Vijay Bhojnalaya	(1,500)
5	Anil Mukati	(41)
6	R.Rishi & Associates	20,000
TOTAL		1,32,234

PROVISION FOR EXPENSES AND OTHER PAYABLE

Sl. No.	PARTICULARS	AMOUNT (Rs.)
1	TDS Payable	34,270
TOTAL		34,270



SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (MP)DEPRECIATION CHART AS ON 31.03.2019

(SCHEDULE 3)

S. NO.	ASSETS	OPENING BALANCE 01.04.2018			ADDITION		TOTAL OF ADDITION DURING THE YEAR 2018-19	TOTAL OF DEDUCTION DURING 2018-19	TOTAL NET VALUE OF ASSETS AS ON 31.03.2019	RATE OF DEP	DEP. FOR THE YEAR 2018-19	CLOSING BALANCE 31.03.2019		
		GROSS VALUE OF ASSETS	ACCUMULATED DEPRICIATION	NET VALUE OF ASSETS	Before Sep	After Sep						GROSS VALUE OF ASSETS	ACCUMULATED DEPRICIATION	NET VALUE OF ASSETS
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
1	2	3	4	5			6	7	8=(5+6-7)	9	10	11=(3+6-7)	12=(4+10)	13=(11-12)
1	OFFICE & OTHER EQUIPMENT	462038	123616	338422	12290	19470	31760	0	370182	15%	54067	493798	177683	316115
2	FURNITURE & FIXTURE	239638	69253	170385		46237	46237	0	216622	10%	19351	285875	88604	197271
3	COMPUTERS	121800	97637	24163	154550	0	154550	0	178713	40%	71485	276350	169122	107228
	TOTAL	823476	290506	532970	166840	65707	232547	0	765517		144903	1056023	435409	620614



SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE (M.P.)

SCHEDULE TO BALANCE SHEET AS ON 31ST MARCH 2019

SCHEDULE - 4

SCHEDULE OF BANK BALANCES

Sl. No.	PARTICULARS	Type of A/c	AMOUNT (Rs.)
1	Axis Bank, Bhopal SB.913010015646336	Saving	30,91,125
2	Axis Bank, Bhopal SB.913010015921239	Saving	26,558
3	Canera Bank, Sehore SB.3177101004320	Saving	3,22,781
4	State Bank of India, Sehore SB.36105709692	Saving	2,05,914
5	State Bank of India, Sehore SB.38307185981	Saving	10,988
6	Yes Bank, Sehore SB.041194600000073	Saving	10,48,062
7	Yes Bank, Sehore SB.041194600000414	Saving	75,636
TOTAL			47,81,064

SANITATION SUPPORT REVOLVING FUND

Opening	372726
Received during the year	1065500
Return during the year	221000
Net available Fund	1217226
Expenses during the year	1388766
Excess Expenditure of Contribution	-171540
TOTAL	171540



SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE

Schedule to Account for the financial year ended on 31st March 2019

Schedule: 5

ACCOUNTING POLICIES

1) BASIS OF ACCOUNTING

The accounts of the Society 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 Society follows mercantile system of accounting and recognizes Income and Expenditure on accrual basis.

2) FIXED ASSETS

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.

Fixed assets acquired out of capital grants are stated at cost and corresponding grant shown as Capital grants under Liabilities. The depreciation charged on such acquired assets is shown as reduction from capital grants and recognized as income in income and expenditure account.

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) INCOME RECOGNITION

- a) Unconditional revenue grants are credited to Income and Expenditure accounts of the year of receipt.
- b) Grants/fees for specific assignments are credited to Income and Expenditure accounts of the year of receipt.
- c) Interest received on unspent grants is accounted for income as per the directions, if any of the donor agency.



- d) Expenditures which are reimbursable from donor agency has been shown under "Recoverable from Projects" in the Balance Sheet till amount is recovered and same has been recognized as Grant received in the Income & Expenditure Account.

5) FOREIGN CURRENCY TRANSACTION

Foreign currency transactions are recorded at the rates prevailing on the date of the transactions. Monetary assets and liabilities in foreign currency are translated at closing rate. Exchange differences arising on settlement or translation of monetary items are recognized as income or expenses in the Profit and Loss Account.

6) OTHER FUNDS:

- (i) 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.
- (ii) The Reserve funds are being utilized to fulfill the defined objectives of the Society.

NOTES ON ACCOUNTS

- 1) In cases where the assets are purchased out of project grants for use in the projects and no specific commitment exists, the equivalent amounts of the assets so purchased are treated as capital grants.
- 2) 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.
- 3) Previous year figures are re-grouped to make them comparable with current year figures.

Signatures to Schedule 1 to 5

For Samarthan Centre for Development Support

For
R Rishi & Associates
 Chartered Accountants
 Firm Reg. No 019619C



Dr. Shahzad Akhtar Khan
 (President)



Jeet Parmar
 (Chief Functionary)



CA Sawan Dubey
 (Partner)
 M.No.433324

Date: 06.09.2018

Place: Sehore