

# Nagendra Pawaiya & Co.

Chartered Accountants

**Nagendra Pawaiya**

M.Com. CWA, FCA

**Add.:** M-258, Gautam Nagar,  
Near Chetak Bridge,  
Bhopal (M.P.) – 462023  
Mob. No. 98260 82282

## CERTIFICATE

We have audited the accounts of SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE, M.P. 466001 its Registration No. 01/02/01/18976/08 Dated 26.04.2008 M.P. Society Registration Act, 1973 and Registration No. 063480007 under Foreign Contribution (Regulation) Act, 1976 for the year ending 31 March, 2023 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 Rs. 2,09,984/-
- ii. Foreign contribution of Rs. 0.00 was received by the Society during the financial year 2022-23.
- iii. Interest accrued on foreign contribution and income from foreign contribution or interest thereon of worth Rs. 6,366/- was received by the Society during the financial year 2022-23.
- iv. There is a balance of Rs. 2,16,143/- foreign contribution carried forward by the Society at the end of the financial year 2022-23..
- v. Certified that the Society 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 furnished in this certificate and in the enclosed Balance Sheet and Statement of Receipt & Payment is correct as checked by me/us.
- vii. The Society has utilized the foreign contribution received for the purpose(s) it is registered granted prior permission under Foreign Contribution (Regulation) Act, 2010.

Place: Bhopal  
Date: 16.12.2023



**For Nagendra Pawaiya & Co.**  
Chartered Accountants  
Firm Registration No. 009541C

*(Signature)*  
(CA Nagendra Pawaiya)  
M.No. 079278

UDIN -  
23079278B4XEXX8D15



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## **FCRA Financial Statements**

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**Financial Year 2022 - 23**

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**31st March 2023**

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**SAMARTH IN PARTICIPATORY ACTION SOCIETY**  
**Near Jind Baba Mandir, Jhagariya Main Raod,**  
**Gram Barkhedi, Distt. Sehore (MP) - 466001**

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**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 2023**

As on 31.03.2022 Amount (RS.)	Liabilities	Schedule	Amount (Rs.)	As on 31.03.2023 Amount (RS.)	As on 31.03.2022 Amount (RS.)	Assets	Schedule	Amount (Rs.)	As on 31.03.2023 Amount (RS.)
179,566	<u>Accumulated Fund :-</u> Opening Balance		179,566		209,984	<u>Cash &amp; Bank</u> In Savings & Current Accounts	Sch - 2		216,143
	Add: Net Surplus During the year		6,160	185,725					
21,332	<u>Current Liabilities &amp; Provisions</u> Unspent Balances of Project Funds	Sch - 1		21,332					
9,086	Sundry Creditors			9,086					
209,984	<b>TOTAL</b>			216,143	209,984	<b>TOTAL</b>			216,143

Significant Accounting Policies and Notes on Accounts - Schedule 3

For Samarth In Participatory Action Society

Place : Sehore

Date - 16/12/23

(Shyam Bohare)  
President



As per our report of even date attached  
For Nagendra Pawaiya & Co.  
Chartered Accountants  
FRN - 009541C



(CA Nagendra Pawaiya)  
(Partner)  
MRN - 079278



**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 2023**

As on 31.03.2022 Amount (RS.)	Expenditure	As on 31.03.2023 Amount (RS.)	As on 31.03.2022 Amount (RS.)	Income	As on 31.03.2023 Amount (RS.)
1475	To Organisational Expenses	207	6203	By Interest on Bank Accounts	6366
4728	To Surplus transferred to Balance Sheet	6160			
<b>6203</b>	<b>TOTAL</b>	<b>6366</b>	<b>6203</b>	<b>TOTAL</b>	<b>6366</b>

Significant Accounting Policies and Notes on Accounts - Schedule 3

For Samarth In Participatory Action Society

Place : Sehore

Date - 16/12/23

(Shyam Bohare)  
President



As per our report of even date attached  
For Nagendra Pawaiya & Co.  
Chartered Accountants  
FRN - 009541C



(CA Nagendra Pawaiya)  
(Partner)  
MRN - 079278



**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 2023**

Receipts	Amount (Rs)	Amount (Rs)	Payments	Amount (Rs)	Amount (Rs)
To Opening Balance Balance At Bank - Saving & Current Account		209984	By Organisational Expenses		207
To Interest on Bank Accounts		6366	By Closing Balance Balance At Bank - Saving & Current Account		216143
<b>TOTAL</b>		<b>216350</b>	<b>TOTAL</b>		<b>216350</b>

**Significant Accounting Policies and Notes on Accounts - Schedule 3**

**For Samarth In Participatory Action Society**

**Place : Sehore**

**Date - 16/12/23**

**(Shyam Bohare)**  
**President**



**As per our report of even date attached  
For Nagendra Pawaiya & Co.**

**Chartered Accountants**

**FRN - 009541C**



**(CA Nagendra Pawaiya)**  
**(Partner)**

**MRN - 079278**



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

SCHEDULE TO BALANCE SHEET

For the year ended as on 31st March 2023

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	
		Receivable Dr Balance	Unspent Cr Balance					Receivable Dr Balance	Unspent Cr Balance
Revenue Grants (Foreign Contribution)									
1	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	-	21,332	-		-	-	-	21,332
	TOTAL	-	21,332	-	-	-	-	-	21,332





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

### Schedule - 2

#### Schedule of Bank Balances

Sl. No.	Particulars	Type of A/c	Amount (Rs.)
1	Axis Bank, Bhopal SB.913010015921239	Saving	216,143
TOTAL			216,143





## SAMARTH IN PARTICIPATORY ACTION SOCIETY, SEHORE

### Schedule to Account for the financial year ended on 31st March 2023

#### Schedule: 3

##### 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) Income Recognition

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

##### 3) 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.

##### Notes on Accounts

- 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.
- Previous year figures are re-grouped to make them comparable with current year figures.

For Samarth in Participatory Action Society

(Shyam Bohare)  
President

Place – Sehore  
Date – 16/11/23



For Nagendra Pawaiya & Co.

Chartered Accountant

FRN - 009541C

CA Nagendra Pawaiya  
(Partner)

MRN – 079278

