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V. ROHATGI & CO.
Chartered Accountants
5001 , 5th Floor,
SKYLINE MALL,
KADRU , Ranchi-1
Date: 25.09.2022

INDEPENDENT AUDITOR'S REPORT

The Members of
SUPPORT
REG. OFFICE: MANDU ,
RAMGARH,
JHARKHAND-825316

We have audited the accompanying standalone financial statements of **SUPPORT** ("the Trust"), which comprise the Consolidated Balance Sheet as at 31st March, 2022, and the Statement of Consolidated Income and Expenditure Account and the Consolidated Receipts and Payments Account for the period then ended and a summary of the significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31st March, 2022, and of its financial performance for the period then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI)

Basis of 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 Trust 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 of the Trust is responsible for the preparation of these financial statements that give a true and fair view of the state of affairs and results of operations of the Trust in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust'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 Trust or to cease operations, or has no realistic alternative but to do so.



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 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, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control.
- 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.

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.



In our opinion and to the best of our information and according to explanations given to us, the said accounts gives a true and fair view in conformity with the accounting principles generally accepted in India.

a. In the case of the Consolidated Balance Sheet of the state of affairs of the above named Trust as on 31st March, 2022.

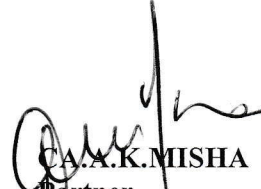
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b. In the case of the Consolidated Income & Expenditure Account, of the **DEFICIT** of the above named Trust for the year ended 31.03.2022.

For V.ROHATGI & CO.
Chartered Accountants
(Firm Reg.No.000980C)



Place : RANCHI
Date : 25.09.2022
UDIN : **22076038AUUXFV7843**


CA A.K. MISHA
Partner
M.No.076038

SUPPORT
(Society for Upliftment of People with People's Organisation and Rural Technology)
 REG. OFFICE: MANDU RAMGARH , JHARKHAND-825316
 ADMIN. OFFICE : D.V.C COLONY HAZARIBAG, JHARKHAND-825301

CONSOLIDATED BALANCE SHEET

FOR THE YEAR ENDED 31.03.2022

LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
UNRESTRICTED FUND		FIXED ASSETS	
GENERAL FUND BALANCE (As per schedule-01)	70,31,453.40	(As per schedule-04) Add: Addition during the year	1,29,01,706.64 7,95,231.00
RESTRICTED FUND			1,36,96,937.64
PROJECT GRANTS		BUILDING WORK IN PROGRESS	
(As per schedule-01 A)	1,47,83,999.58	(As per last a/c) Add: School Building WIP	37,72,600.00 -
DEPRECIATION FUND			37,72,600.00
(As per last a/c-4) Since added: Durning the year	69,92,326.62 8,80,824.12	LOANS & ADVANCES	58,57,705.00
	78,73,150.74	(As per schedule-5)	
CURRENT LIABILITIES		OTHER ADVANCE	3,25,642.00
OUTSTANDING		(As per schedule-6)	
(As per schedule-2)	76,65,779.00	INVESTMENT	
Audit Fee Payable	95,580.00	Fixed Deposit (as per last a/c)	52,95,195.24
LOANS & ADVANCES	56,74,338.30	Add: Interest accrued	2,78,869.00
(As per schedule-3)			55,74,064.24
TDS	30,903.00	Less: Maturity	10,30,403.00
STAFF EPF	36,895.00		45,43,661.24
ESIC	5,548.00	Add: Durning the year	64,800.00
PT	5,925.00		46,08,461.24
		VRD India Bank (Investment) (as per last a/c)	6,30,000.00 40,000.00
		Add: Interest accrued	
		TDS	
		(as per last a/c)	6,316.00
		TDS (17-18)	33,027.00
		TDS (18-19)	43,846.00
		TDS (20-21)	97,493.00
		TDS (21-22)	88,027.00
		Provision	1,26,989.00
		Grant Receivable	
		(CHILDLINE Railway Collaborative Center)	9,33,930.00
		CURRENT ASSET	
		Stamp in Hand	77,500.00
		Cash at Bank (as per sch -7)	1,25,55,833.14
		Cash in Hand	2,67,265.00
		DD	42,000.00
TOTAL RS.	4,32,03,572.02	TOTAL RS.	4,32,03,572.02

Notes on account as per schedule-86
 In terms of our report of even date.

(0.00)

PLACE : RANCHI
 DATE: 25.09.2022
 UDIN-22076038AUUXFV7843

FOR SUPPORT

 TREASURER
 S. GANGULY
Treasurer
SUPPORT
 Hazaribag

FOR SUPPORT

 SECRETARY
 B.S. GUPTA
Secretary
SUPPORT

FOR V. ROHATGI & CO.
 CHARTERED ACCOUNTANTS
 F.R.NO.000980C

 V.K. MISHRA
 (PARTNER)
 M.NO.076038



SUPPORT
(Society for Upliftment of People with People's Organisation and Rural Technology)
REG. OFFICE: MANDU RAMGARH , JHARKHAND-825316
ADMIN. OFFICE : D.V.C COLONY HAZARIBAG, JHARKHAND-825301

CONSOLIDATED INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31.03.2022

	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
To EXPENDITURE IN ACCOUNT OF RESTRICTED FUND		By GRANT IN AID FROM RESTRICTED FUND (as per sch -44)	6,85,97,396.89
EXPENSES IN A/C OF "BAYER PRAYAS ASSOCIATION" (as per sch - 8)	15,800.00	By GRANT & DONATION FROM UNRESTRICTED FUND	
To EXPENSES IN A/C OF "WSHG SUPPORT Hazaribag Project" (as per sch - 9)	9,10,700.00	COMMUNITY CONTRIBUTION	21,11,157.00
To EXPENSES IN A/C OF "WSHG SUPPORT Ramgarh Project" (as per sch - 10)	35,551.00	GENERAL CONTRIBUTION	8,700.00
To EXPENSES IN A/C OF "NABARD WADI Project (Bokaro)" (as per sch - 11)	20,50,560.26	OTHER INCOME	13,53,891.00
To EXPENSES IN A/C OF "JTDS DUMKA under JTCLP Project" (as per sch - 12)	21,26,684.90	DONATION	2,00,000.00
To EXPENSES IN A/C OF "Digitization Project Ramgarh" (as per sch - 13)	10,136.00	By INTEREST INCOME	
To EXPENSES IN A/C OF "NABARD WADI Project -1 (Churchu)" (as per sch - 14)	14,19,350.00	BANK INTEREST (as per sch -45)	6,33,114.55
To EXPENSES IN A/C OF "NABARD WADI Project -2 (Churchu)" (as per sch - 15)	16,25,009.00	By FDR Interest	3,09,646.00
To EXPENSES IN A/C OF "FPO Churchu, Hazaribag" (as per sch - 16)	4,897.00	By Interest on TDS	1,670.00
To EXPENSES IN A/C OF "SUPPORT Public School" (as per sch - 17)	10,53,513.40	By Grant Receivable	9,33,930.00
To EXPENSES IN A/C OF "Climate Change" (as per sch - 18)	1,61,492.00	By School Fee Receipts	10,73,484.00
To EXPENSES IN A/C OF "Digitization Project Bokaro" (as per sch 19)	163.44	By Interest on IT Refund	9,427.00
To EXPENSES IN A/C OF "AXIS BANK FOUNDATION" (as per sch - 20)	75,17,892.36	By Excess of Expenditure Over Income	38,52,376.53
To EXPENSES IN A/C OF "E&Y " (as per sch - 21)	52,69,761.28		
To EXPENSES IN A/C OF "ITDA CHAIBASA" (as per sch - 22)	13,800.00		
To EXPENSES IN A/C OF "Digitization Project Hazaribag PHASE II" (as per sch - 23)	25,16,966.00		
To EXPENSES IN A/C OF "Digitization Project Ramgarh PHASE I" (as per sch - 24)	31,49,358.90		
To EXPENSES IN A/C OF "Digitization Project Bokaro PHASE II" (as per sch - 25)	48,12,331.06		
To EXPENSES IN A/C OF Promo. of Veg.Clust. with Inter crop along with Drip Irr.,Simdega (as per sch - 26)	50,612.40		
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Treasurer
SUPPORT
Hazaribag

Secretary
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To	EXPENSES IN A/C OF "Koh Watershed Petarwar (Work Phase)" (as per sch - 27)	6,03,178.48	
To	EXPENSES IN A/C OF CHILDLINE Railway Collaborative Center (Barkakana) (as per sch - 28)	14,58,819.00	
To	EXPENSES IN A/C OF "UNDP VBN Project" (as per sch - 29)	39,400.00	
To	EXPENSES IN A/C OF "FSR FOR KOH WATERSHED, PETARWAR" (as per sch - 30)	1,500.00	
To	EXPENSES IN A/C OF "LEDP BARKATHA" (as per sch - 31)	3,73,275.00	
To	EXPENSES IN A/C OF "VLP Girdih" (as per sch - 32)	13,051.00	
To	EXPENSES IN A/C OF "Program for Training of frontline Workers (Bokaro) " (as per sch - 33)	1,93,900.00	
To	EXPENSES IN A/C OF "BAYER PRAYAS ASSOCIATION" (as per sch - 34)	2,77,200.00	
To	EXPENSES IN A/C OF HDFC BANK LTD (HRDP CHANDWARA ,KODERMA (P0450) (as per sch - 35)	1,68,13,144.28	
To	EXPENSES IN A/C OF JAL JEEVAN MISSION (CINI) (as per sch - 36)	3,79,411.12	
To	EXPENSES IN A/C OF "SUSTAIN PLUS" (as per sch -37)	50,51,079.40	
To	EXPENSES IN A/C OF "GENERAL FUND (FCRA)" (as per sch - 38)	16,287.40	
To	EXPENSES IN A/C OF "FORD FOUNDATION (GI-139419) (as per sch - 39)	48,54,203.53	
To	EXPENSES IN A/C OF "FORD FOUNDATION (Covid Grant) (as per sch - 40)	22,89,098.00	
To	EXPENSES IN A/C OF "GIVE FOUNDATION (FCRA)" (as per sch - 41)	88,23,632.00	
To	EXPENSES IN A/C OF "SYGENTA FOUNDATION INDIA (SIF) FCRA" (as per sch - 42)	69,089.00	
EXPENDITURE IN ACCOUNT OF UNRESTRICTED FUND			
To	EXPENSES IN A/C OF "GENERAL FUND" (as per sch - 43)	41,07,541.64	
To	DEPRECIATION ON ASSET	8,80,824.12	
To	AUDIT FEE PAYABLE	95,580.00	
TOTALS (Rs)		7,90,84,792.97	TOTALS (Rs)
Notes on account as per schedule-86 In terms of our report of even date.			7,90,84,792.97 PAGE -2/2

PLACE : RANCHI
DATE:25.09.2022
UDIN NO:22076038AUUXFV7843

FOR SUPPORT

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CHARTERED ACCOUNTANTS
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C.A. A.K. MISHRA
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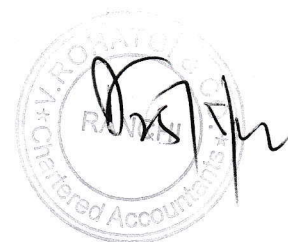
CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT
FOR THE YEAR ENDED 31.03.2022

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
To OPENING BALANCE		By EXPENSES IN A/C OF	15,800.00
Cash at Bank (as per sch- 46)	2,51,27,328.52	"BAYER PRAYAS ASSOCIATION" (as per sch - 50)	
Cash in Hand	52,282.00		
STAMP IN HAND	77,500.00	By EXPENSES IN A/C OF	9,10,700.00
FIXED DEPOSIT	52,95,195.22	"WSHG SUPPORT Hazaribag Project" (as per sch - 51)	
DD	42,000.00		
VRD	6,30,000.00		
To GRANT RECEIPTS (as per sch -47)	6,10,41,735.29	By EXPENSES IN A/C OF	35,551.00
		"WSHG SUPPORT Ramgarh Project" (as per sch - 52)	
To BANK INTEREST (as per sch -48)	6,33,114.55	By EXPENSES IN A/C OF	20,50,474.26
		"NABARD WADI Project (Bokaro)" (as per sch - 53)	
To LOAN FROM VARIOUS PROJECT (as per sch -49)	21,84,654.23	Bank Interest Refund to NABARD (Cheque No.-227511 Dated-22-07-21)	30,176.00
		Bank Interest Refund to NABARD (Cheque No.-200488 Dated-10-02-22)	8,557.00
To COMMUNITY CONTRIBUTION	21,11,157.00	By EXPENSES IN A/C OF	19,59,618.90
To GENERAL CONTRIBUTION	8,700.00	"JTDS DUMKA under JTCLP Project" (as per sch - 54)	
To Interest on ITR Refund	9,427.00	By EXPENSES IN A/C OF	10,136.00
To Interest on TDS	1,670.00	"Digitization Project Ramgarh" (as per sch - 55)	
To Other Income	13,53,891.00	By EXPENSES IN A/C OF	14,16,350.00
To Provision	50,743.00	"NABARD WADI Project -1 (Churchu)" (as per sch - 56)	
To SCHOOL FEE RECEIPTS	10,73,484.00	Interest Refund to NABARD (Cheque No.-145315 dated 22-07-2021)	18,944.00
		Interest Refund to NABARD (Cheque No.-145335 dated 10-02-2022)	13,377.00
To FDR Interest	3,09,646.00	By EXPENSES IN A/C OF	16,10,009.00
To Donation	2,00,000.00	"NABARD WADI Project -2 (Churchu)" (as per sch - 57)	
To TDS	4,990.00	Interest Refund to NABARD (Cheque No.- 118486 dated 22-07-2021)	20,179.00
To ESIC	729.00	Interest Refund to NABARD (Cheque No.- 118507 dated 10-02-2022)	6,870.00
To OTHER ADV. (as per sch - 06)	8,82,956.00	By EXPENSES IN A/C OF	4,897.00
To TDS Receivable	93,463.00	"FPO Churchu, Hazaribag" (as per sch - 58)	
To Loan Indian Bank	1,51,230.00	By EXPENSES IN A/C OF	9,69,513.40
		"SUPPORT Public School" (as per sch - 59)	
		FIXED ASSETS	1,30,750.00
		By EXPENSES IN A/C OF	1,61,492.00
		"Climate Change" (as per sch - 60)	
		By EXPENSES IN A/C OF	163.44
		"Digitization Project Bokaro" (as per sch - 61)	
		By EXPENSES IN A/C OF	32,45,565.64
		"GENERAL FUND" (as per sch - 62)	
		FIXED ASSETS	15,300.00
		By EXPENSES IN A/C OF	73,76,459.36
		"AXIS BANK FOUNDATION" (as per sch - 63)	
		By EXPENSES IN A/C OF	52,54,761.28
		"E&Y " (as per sch - 64)	
		By EXPENSES IN A/C OF	13,800.00
		"ITDA CHAIBASA" (as per sch - 65)	

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Secretary
SUPPORT

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Hazaribag



	By	EXPENSES IN A/C OF "Digitization Project Hazaribag, PHASE II" (as per sch - 66)	25,16,966.00
	By	EXPENSES IN A/C OF "Digitization Project Ramgarh PHASE I" (as per sch - 67)	31,49,358.90
	By	EXPENSES IN A/C OF "Digitization Project Bokaro PHASE II" (as per sch - 68)	46,88,467.06
	By	EXPENSES IN A/C OF Promo. of Vegetable Clust. with Inter crop along with Drip Irrigation, Simdega (as per sch - 69)	50,612.40
	By	EXPENSES IN A/C OF "Koh Watershed Petarwar (Work Phase)" (as per sch - 70)	6,03,178.48
	By	EXPENSES IN A/C OF CHILDLINE Railway Collaborative Center (Barkakana) (as per sch - 71)	6,03,419.00
	By	EXPENSES IN A/C OF "UNDP VBN Project" (as per sch - 72)	39,400.00
	BY	EXPENSES IN A/C OF "FSR FOR KOH WATERSHED, PETARWAR" (as per sch - 73)	1,500.00
	BY	EXPENSES IN A/C OF "LEDP BARKATHA" (as per sch - 74)	68,395.00
	BY	EXPENSES IN A/C OF "VLP Giridih" (as per sch - 75)	13,051.00
	By	EXPENSES IN A/C OF "Program for Training of frontline Workers (Bokaro) " (as per sch - 76) Bank Interest Refund to CINI	1,93,900.00
	BY	EXPENSES IN A/C OF "BAYER PRAYAS ASSOCIATION" (as per sch - 77)	2,56,000.00
		EXPENSES IN A/C OF HDFC BANK LTD (HRDP CHANDWARA ,KODERMA (P0450) (as per sch - 78)	1,71,77,644.28
	By	EXPENSES IN A/C OF Integrated Drinking Water Project in partnership with Jal Jeevan Mission at Churchu Block of Hazaribagh district, Jharkhand" (as per sch - 79)	3,79,411.12
	BY	EXPENSES IN A/C OF "SUSTAIN PLUS" (as per sch - 80)	50,51,079.40
	BY	EXPENSES IN A/C OF "General Fund (FCRA)" (as per sch - 81)	16,287.40
	By	EXPENSES IN A/C OF FORD FOUNDATION (FCRA) 139419 (as per sch - 82)	50,23,683.53
	By	EXPENSES IN A/C OF Covid 19 Expenditure (as per sch - 83)	22,82,265.00
	By	EXPENSES IN A/C OF GIVE FOUNDATION (FCRA) (as per sch - 84)	88,23,632.00
PAGE-2/3			

Treasurer
SUPPORT
Hazaribag

Secretary
SUPPORT



		By EXPENSES IN A/C OF SYGENTA FOUNDATION INDIA (SIF) FCRA (as per sch - 85)	69,089.00
		By STAFF ADVANCE (as per sch - 05)	13,77,402.29
		By Grant Refund To BRLF (Cheque No-146623 dated 11-05-2021)	1,45,975.00
		By Grant Refund to CINI	4,08,414.68
		By Grant Refund to CINI	73,092.09
		By Bank Interest Refund to CINI	2,375.00
		By Interest Refund to JSLPS	2,366.31
		By LOAN FROM VARIOUS PROJECT (as per sch -49A)	21,84,654.23
		By <u>OUTSTANDING PAYMENT</u>	
		"LEDP MANDU	5,348.00
		"LEDP DADI"	423.00
		FSR KOH	13,500.00
		VLP GIRIDHI	343.00
		VLP BOKARO	44,600.00
		VLP HAZARIBAGH	1,000.00
		SKILL DEVELOPMENT	6,252.00
		FPO BOKAEO	3,365.00
		CLIMATE	15,000.00
		DIGI TIZATION HAZARIBAGH	55,916.00
		KOH WORK	84,538.00
		CIF	6,04,506.00
		VBN UNDP	4,58,277.00
		"JTDS DUMKA	4,05,000.00
		BRLF	27,590.00
		"TDF WADI CHURCHU 1"	42,607.00
		"TDF WADI CHURCHU 2"	45,900.00
		PIP 1	35,400.00
		SUPPORT SCHOOL	61,000.00
		General Fund	3,43,140.00
			22,53,705.00
		By LOAN REFUND TO AXIS BANK (SCORPIO LOAN)	1,62,349.00
		By INTEREST ON LOAN	61,184.00
		By TDS RECEIVABLE	63,058.00
		By PT	11,000.00
		By GST	79,650.00
		By STAFF EPF	2,827.00
		By <u>CLOSING BALANCE</u>	
		Cash at Bank (as per sch - 7)	1,25,55,833.14
		Cash in Hand	2,67,265.00
		STAMP IN HAND	77,500.00
		FIXED DEPOSIT	46,08,461.22
		DD	42,000.00
		VRD	6,70,000.00
TOTALS (Rs)	10,13,35,895.81	TOTALS (Rs)	10,13,35,895.81

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Notes on account as per schedule-86
In terms of our report of even date.

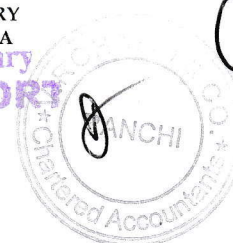
FOR SUPPORT

FOR V. ROHATGI & CO.
CHARTERED ACCOUNTANTS
F.R.NO.000980C

PLACE : RANCHI
DATE:25.09.2022
UDIN NO:22076038AUUXFV7843

TREASURER
S.GANGULY
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SUPPORT**



CA. A.K. MISHRA
(PARTNER)
M.NO.076038