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V. ROHATGI & CO.
Chartered Accountants
5001, 5th Floor,
SKYLINE MALL,
KADRU, Ranchi-2
Date: 20.10.2023

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, 2023, and the Statement of Consolidated Income and Expenditure Account for the period then ended and a summary of the significant accounting policies and other explanatory information.

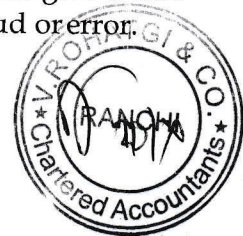
In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Trust as at 31st March, 2023, and of its financial performance for the period then ended in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India (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, 2023.

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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 31st March, 2023.

Place: RANCHI
Date: 20.10.2023
UDIN:23076038BGUVND6132



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


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 31.03.2023

LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
UNRESTRICTED FUND		FIXED ASSETS	
GENERAL FUND BALANCE		(As per schedule-04)	1,36,96,937.64
(As per schedule-01)	48,72,993.79	Add: Addition during the year	5,37,218.00
		Less: Written off land	14,00,000.00
			1,28,34,155.64
RESTRICTED FUND			
PROJECT GRANTS		BUILDING WORK IN PROGRESS	
(As per schedule-01 A)	1,18,20,020.09	(As per last a/c)	37,72,600.00
		Add: School Building WIP	2,97,000.00
			40,69,600.00
DEPRECIATION FUND		STAFF LOANS & ADVANCES	
(As per last a/c-4)	78,73,150.74	(As per schedule-5)	93,17,931.00
Since added: Durning the year	8,25,166.59		
	86,98,317.33		
LOANS & ADVANCES		OTHER ADVANCE	
(As per schedule-3)	68,79,199.30	(As per schedule-6)	17,15,520.00
CURRENT LIABILITIES		INVESTMENT	
OUTSTANDING PAYABLE		Fixed Deposit	46,08,461.24
(As per schedule-2)	90,12,839.00	(as per last a/c)	
Audit Fee Payable	95,580.00	Add: Interest accrued	2,48,699.88
TDS	80,660.00		48,57,161.12
STAFF EPF	39,333.00	Less: Maturity	3,50,000.00
ESIC	5,360.00		45,07,161.12
PROFESSIONAL TAX	6,325.00	Add: Durning the year	-
	92,40,097.00		45,07,161.12
		VRD India Bank (Investment)	6,70,000.00
		(as per last a/c)	20,000.00
		Add: Interest accrued	
			6,90,000.00
		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)	20,790.00
		TDS (22-23)	59,782.24
		Grant Receivable	
		(CHILDLINE Railway Collaborative Center)	6,11,532.00
		CURRENT ASSET	
		Stamp in Hand	77,500.00
		Cash at Bank	71,89,847.51
		(as per sch -7)	
		Cash in Hand	1,94,126.00
		DD	42,000.00
TOTAL RS.	4,15,10,627.51	TOTAL RS.	4,15,10,627.51

Notes on account as per schedule-66
In terms of our report of even date.

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FOR SUPPORT

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

PLACE : RANCHI
DATE: 20-10-2023
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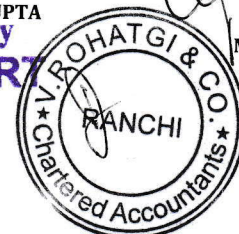
TREASURER
S.GANGULY

Treasurer
SUPPORT
Hazaribag

SECRETARY
B.S.GUPTA

Secretary
SUPPORT

C.A. A.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 31.03.2023

	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
To EXPENDITURE IN ACCOUNT OF RESTRICTED FUND		By GRANT IN AID FROM RESTRICTED FUND	4,43,88,365.92
EXPENSES IN A/C OF	18,82,721.60	(as per sch -35)	
"Phase 2 of Lakhpati Kisan™ 1.0: Lakhpati Kisan™ 2.0 - Churchu & Dadi Block of Hazaribagh District"		By GRANT & DONATION FROM UNRESTRICTED FUND	
(as per sch - 8)		COMMUNITY CONTRIBUTION	3,43,910.00
To EXPENSES IN A/C OF	19,64,289.90	DONATION	6,57,138.13
"Integrated Tribal Development Project, Churchu & Dadi (NABARD)"		OTHER INCOME	7,48,601.80
(as per sch - 9)			
To EXPENSES IN A/C OF	5,25,363.00	By INTEREST INCOME	
"JJY Project Giridih"		BANK INTEREST	3,02,616.71
(as per sch - 10)		(as per sch -36)	
To EXPENSES IN A/C OF	1,55,796.00	By FDR Interest	3,08,194.00
"GLZ Project (DUMKA)"			
(as per sch - 11)		By Interest on TDS	-
To EXPENSES IN A/C OF	5,93,550.00	By Grant Receivable	6,11,532.00
"CFP Project(Petarwar Block)"			
(as per sch - 12)		By School Fee Receipts	44,63,419.61
To EXPENSES IN A/C OF	4,44,903.00	By Interest on IT Refund	3,693.00
"CFP Project (Keredari Block)"			
(as per sch - 13)		By Excess of Expenditure Over Income	11,15,370.11
To EXPENSES IN A/C OF	45,585.00		
"NABARD WADI Project-1 (Churchu)"			
(as per sch - 14)			
To EXPENSES IN A/C OF	23,697.00		
"NABARD WADI Project-2 (Churchu)"			
(as per sch - 15)			
To EXPENSES IN A/C OF	90,000.00		
"Bare foot Collage (GC)"			
(as per sch - 16)			
To EXPENSES IN A/C OF	27,29,744.17		
"SUPPORT Public School"			
(as per sch - 17)			
To EXPENSES IN A/C OF	888.00		
"Climate Change Project"			
(as per sch - 18)			
To EXPENSES IN A/C OF	22,250.00		
"Bare foot Collage (GAIL)"			
(as per sch 19)			
To EXPENSES IN A/C OF	34,92,000.00		
"BASF PROJECT"			
(as per sch - 20)			
To EXPENSES IN A/C OF	21,56,575.05		
"E&Y Project"			
(as per sch - 21)			
To EXPENSES IN A/C OF	18,30,444.00		
"Digitization Project Ramgarh PHASE I"			
(as per sch - 22)			
To EXPENSES IN A/C OF	16,28,856.84		
"Digitization Project Bokaro PHASE II"			
(as per sch - 23)			
To EXPENSES IN A/C OF	6,15,334.14		
"Koh Watershed Petarwar (Work Phase)"			
(as per sch - 24)			
To EXPENSES IN A/C OF	13,77,281.00		
CHILDLINE Railway Collaborative Center (Barkakana) Project			
(as per sch - 25)			
To EXPENSES IN A/C OF	38,640.00		
"LEDP BARKATHA Project"			
(as per sch - 26)			
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Treasurer
SUPPORT
Hazaribag

Secretary
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To	EXPENSES IN A/C OF HDFC BANK LTD (HRDP CHANDWARA ,KODERMA (P0450) (as per sch - 27)	1,59,15,724.60	
To	EXPENSES IN A/C OF JAL JEEVAN MISSION (CINI) (as per sch - 28)	10,55,639.33	
To	EXPENSES IN A/C OF "SUSTAIN PLUS" (as per sch -29)	41,78,401.00	
To	EXPENSES IN A/C OF "GENERAL FUND (FCRA)" (as per sch - 30)	70,880.00	
To	EXPENSES IN A/C OF "FORD FOUNDATION (GI-139419) (as per sch - 31)	58,82,397.04	
To	EXPENSES IN A/C OF "WHH (FCRA)" (as per sch - 32)	2,50,237.15	
To	EXPENSES IN A/C OF "NANDLAL SUPPORT PUBLIC SCHOOL (FCRA)" (as per sch - 33)	10,69,917.20	
	<u>EXPENDITURE IN ACCOUNT OF UNRESTRICTED FUND</u>		
To	EXPENSES IN A/C OF "GENERAL FUND" (as per sch - 34)	39,80,979.67	
To	DEPRECIATION ON ASSET	8,25,166.59	
To	AUDIT FEE PAYABLE	95,580.00	
	TOTALS (Rs)	5,29,42,841.28	TOTALS (Rs)
			5,29,42,841.28

Notes on account as per schedule-66
In terms of our report of even date.

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FOR SUPPORT

FOR V. ROHATGI & CO.
CHARTERED ACCOUNTANTS
F.R.NO.000930C

PLACE : RANCHI
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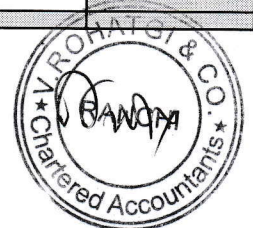
CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT
FOR THE YEAR ENDED 31.03.2023

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
To OPENING BALANCE		By EXPENSES IN A/C OF	18,62,721.60
Cash at Bank (as per sch- 37)	1,25,55,833.14	"Phase 2 of Lakhpati Kisan™ 1.0: Lakhpati Kisan™ 2.0 - Churchu & Dadi Block of Hazaribagh District" (as per sch - 41)	
Cash in Hand	2,67,265.00	By EXPENSES IN A/C OF	19,64,289.90
STAMP IN HAND	77,500.00	"Integrated Tribal Development Project, Churchu & Dadi (NABARD)" (as per sch - 42)	
FIXED DEPOSIT	46,08,461.22	By EXPENSES IN A/C OF	5,17,761.00
DD	42,000.00	"JJY Project Giridih" (as per sch - 43)	
VRD	6,70,000.00	By EXPENSES IN A/C OF	1,20,796.00
To GRANT RECEIPTS (as per sch -38)	4,27,15,226.93	"GIZ Project (DUMKA)" (as per sch - 44)	
To BANK INTEREST (as per sch -39)	3,02,616.71	By EXPENSES IN A/C OF	4,68,550.00
To LOAN FROM VARIOUS PROJECT (as per sch -40)	19,72,419.69	"CFP Project(Petarwar Block)" (as per sch - 45)	
To COMMUNITY CONTRIBUTION	3,43,910.00	By EXPENSES IN A/C OF	1,37,000.00
To DONATION	6,57,138.13	"CFP Project (Keredari Block)" (as per sch - 46)	
To Interest on ITR Refund	3,693.00	By EXPENSES IN A/C OF	45,585.00
To Interest on TDS		"NABARD WADI Project -1 (Churchu)" (as per sch - 47)	
To Other Income	7,48,601.80	By EXPENSES IN A/C OF	23,697.00
To Provision		"NABARD WADI Project -2 (Churchu)" (as per sch - 48)	
To SCHOOL FEE RECEIPTS	44,63,419.61	By EXPENSES IN A/C OF	25,68,670.17
To FDR Interest	3,08,194.00	"SUPPORT Public School" (as per sch - 49)	
To STAFF EPF	2,438.00	FIXED ASSETS	75,128.00
To TDS	42,319.00	WIP	2,97,000.00
To PT	600.00	By EXPENSES IN A/C OF	888.00
To OTHER ADV. (as per sch - 06)		"Climate Change Project" (as per sch - 50)	
To TDS Receivable	66,818.88	By EXPENSES IN A/C OF	23,89,120.67
To LOAN RECEIVED FROM INDIAN BANK	8,90,000.00	"GENERAL FUND" (as per sch - 51)	
To LOAN RECEIVED FROM BANK OF INDIA	5,50,000.00	FIXED ASSETS	24,780.00
		By EXPENSES IN A/C OF	34,92,000.00
		"BASF PROJECT" (as per sch - 52)	
		By EXPENSES IN A/C OF	21,56,575.05
		"E&Y Project" (as per sch - 53)	
		By EXPENSES IN A/C OF	14,53,534.00
		"Digitization Project Ramgarh PHASE I" (as per sch - 54)	
		By EXPENSES IN A/C OF	15,65,371.84
		"Digitization Project Bokaro PHASE II" (as per sch - 55)	
		By EXPENSES IN A/C OF	6,15,334.14
		"Koh Watershed Petarwar (Work Phase)" (as per sch - 56)	
		By EXPENSES IN A/C OF	7,29,857.00
		CHILDLINE Railway Collaborative Center (Barkakana) Project (as per sch - 57)	
		BY EXPENSES IN A/C OF	38,640.00
		"LEDP BARKATHA" (as per sch - 58)	

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Treasurer
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Hazaribag

Secretary
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		By EXPENSES IN A/C OF HDFC BANK LTD (HRDP CHANDWARA ,KODERMA (P0450 (as per sch - 59)	1,59,15,724.60
		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 - 60)	10,55,639.33
		BY EXPENSES IN A/C OF "SUSTAIN PLUS" (as per sch - 61)	41,78,401.00
		BY EXPENSES IN A/C OF "General Fund (FCRA)" (as per sch - 62)	70,880.00
		By EXPENSES IN A/C OF "FORD FOUNDATION (FCRA) 139419" (as per sch - 63)	58,82,397.04
		By EXPENSES IN A/C OF "WHH (FCRA)" (as per sch - 64)	1,82,669.15
		By EXPENSES IN A/C OF "NANDLAL SUPPORT PUBLIC SCHOOL (FCRA)" (as per sch - 65)	10,69,917.20
		FIXED ASSETS	4,37,310.00
		By STAFF ADVANCE (as per sch - 05 and 06)	48,50,104.00
		By LOAN FROM VARIOUS PROJECT (as per sch -40A)	19,72,419.69
		By <u>OUTSTANDING PAYMENT</u>	
		"LEDP BARKATHA"	1,25,280.00
		"DIGITIZATION RAMGARH I "	26,700.00
		"DIGITIZATION BOKARO II"	1,16,840.00
		"FORD FOUNDATION"	22,373.00
		"CIF"	8,55,400.00
		"AXIS BANK FOUNDATION"	2,41,094.00
		"JTDS DUMKA	1,25,939.00
		"EY"	15,000.00
		"WSHG GIRIDIH"	6,330.00
		SUPPORT SCHOOL	1,40,000.00
		GENERAL FUND	5,82,139.00
			22,57,095.00
		By LOAN REFUND TO INDIAN BANK	1,04,550.00
		By TDS RECEIVABLE	59,364.12
		By PT	200.00
		By TDS	62.00
		By ESIC	188.00
		By PROVISION	3,600.00
		By <u>CLOSING BALANCE</u>	
		Cash at Bank (as per sch - 7)	71,89,847.51
		Cash in Hand	1,94,126.00
		STAMP IN HAND	77,500.00
		FIXED DEPOSIT	45,07,161.10
		DD	42,000.00
		VRD	6,90,000.00
	TOTALS (Rs)	7,12,88,455.11	TOTALS (Rs) PAGE-2/2 7,12,88,455.11

Notes on account as per schedule-66
In terms of our report of even date.

PLACE : RANCHI
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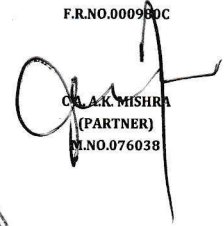
FOR SUPPORT


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