



V. ROHATGI & CO.
Chartered Accountants
5001 , 5th Floor,
SKYLINE MALL,
KADRU , Ranchi-1
Date: 27.09.2024

M No.:- 9117525639 (O)
email.id:-rnc.vrc@gmail.com

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying Consolidated financial statements of **SUPPORT** ("the Trust"), which comprise the Consolidated Balance Sheet as at 31st March, 2024, 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 and to the best of our information and according to the explanation given to us, the accompanying financial statements give a true and fair view 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.

Management's Responsibility for the Financial Statements

The Management of the Trust is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with statutory provisions for safeguarding of the assets of the Trust and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, 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





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error. Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence-we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

- a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2024; and
- b) in the case of the Income & Expenditure Account, of the **deficit** for the year ended on that date;





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We further 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 appears from our examination of those books;
- c) The Balance Sheet and Statement of Income & Expenditure dealt with by this Report are in agreement with the books of accounts.

Place : RANCHI
Date : 27.09.2024
UDIN:24076038BKARDM1292



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


C.A. J. 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 BALANCE SHEET

FOR THE YEAR ENDED 31.03.2024

LIABILITIES	AMOUNT RS.	ASSETS	AMOUNT RS.
UNRESTRICTED FUND		FIXED ASSETS	
GENERAL FUND BALANCE		(As per schedule-04)	1,28,34,155.64
(As per schedule-01)	1,05,46,704.00	Add: Addition during the year	8,25,004.00
RESTRICTED FUND			1,36,59,159.64
PROJECT GRANTS		BUILDING WORK IN PROGRESS	
(As per schedule-01 A)	1,39,05,172.19	(As per last a/c)	37,72,600.00
		Add: School Building WIP	2,97,000.00
		Add: Durning the year	1,98,000.00
			42,67,600.00
DEPRECIATION FUND		STAFF LOANS & ADVANCES	
(As per last a/c-4)	86,98,317.33	(As per schedule-5)	87,23,224.00
Since added: Durning the year	7,88,172.07		
	94,86,489.40	OTHER ADVANCE	
LOANS & ADVANCES		(As per schedule-6)	13,23,140.00
(As per schedule-3)	64,49,463.82		
CURRENT LIABILITIES		INVESTMENT	
OUTSTANDING PAYABLE		Fixed Deposit	45,07,161.10
(As per schedule-2)	1,22,77,921.00	(as per last a/c)	
Audit Fee Payable	95,580.00	Add: Interest accrued	1,86,993.00
TDS	1,70,124.00		46,94,154.10
STAFF EPF	40,572.00	Less: Maturity	14,55,095.00
ESIC	4,967.00		32,39,059.10
PROFESSIONAL TAX	6,925.00	Add: Durning the year	-
	1,25,96,089.00		32,39,059.10
		VRD India Bank (Investment)	6,90,000.00
		(as per last a/c)	
		Add: Durning the year	40,000.00
		Add: Interest accrued	4,40,955.00
			11,70,955.00
		TDS	
		(as per last a/c)	
		TDS (17-18)	22,633.00
		TDS (18-19)	43,846.00
		TDS (22-23)	59,782.24
		TDS (23-24)	5,20,985.00
		TDS as Advance	800.00
		Grant Receivable	
		(CHILDLINE Railway Collaborative Center)	6,43,710.00
		CURRENT ASSET	
		Stamp in Hand	77,500.00
		Cash at Bank	1,91,14,600.42
		(as per sch -7)	
		Cash in Hand	74,924.00
		DD	42,000.00
TOTAL RS.	5,29,83,918.40	TOTAL RS.	5,29,83,918.40

Notes on account as per schedule-78
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: 27.09.2024
UDIN-24076038BKARDM1292

S.B. Singh
TREASURER
S.B. SINGH
Treasurer
SUPPORT

SECRETARY
B.S.GUPTA
Secretary
SUPPORT



CA. 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 31.03.2024

	AMOUNT (Rs)	INCOME	AMOUNT (Rs)
To EXPENDITURE IN ACCOUNT OF RESTRICTED FUND		By GRANT IN AID FROM RESTRICTED FUND	6,47,88,757.88
EXPENSES IN A/C OF "Phase 2 of Lakhpatri Kisan™ 1.0: Lakhpatri Kisan™ 2.0 - Churchu & Dadi Block of Hazaribagh District" (as per sch - 8)	35,62,045.56	(as per sch -40)	
To EXPENSES IN A/C OF "Integrated Tribal Development Project: Churchu & Dadi (NABARD)" (as per sch - 9)	7,70,214.30	By GRANT & DONATION FROM UNRESTRICTED FUND	
		COMMUNITY CONTRIBUTION	88,933.00
		DONATION	1,06,500.00
		OTHER INCOME	10,07,293.08
To EXPENSES IN A/C OF "JFY Project Guridih" (as per sch - 10)	6,95,676.00	By INTEREST INCOME	
		BANK INTEREST	4,33,983.70
		(as per sch -41)	
To EXPENSES IN A/C OF "GIZ Project (DUMKA)" (as per sch - 11)	2,33,693.00	By FDR Interest	6,63,322.00
		By Interest on TDS	
To EXPENSES IN A/C OF "CFP Project (Potarwar Block)" (as per sch - 12)	16,31,953.00	By Grant Receivable	5,41,459.00
		By School Fee Receipts	53,36,296.00
To EXPENSES IN A/C OF "CFP Project (Keredari Block)" (as per sch - 13)	13,25,161.00	By Interest on IT Refund	1,347.00
		By Excess of Expenditure Over Income	28,16,653.28
To EXPENSES IN A/C OF "CFP Project (Masaliya Block)" (as per sch - 14)	32,96,216.00		
To EXPENSES IN A/C OF "NABARD WADI Project -1 (Churchu)" (as per sch - 15)	13,910.00		
To EXPENSES IN A/C OF "NABARD WADI Project -2 (Churchu)" (as per sch - 16)	180.00		
To EXPENSES IN A/C OF "SUPPORT Public School" (as per sch - 17)	57,16,457.87		
To EXPENSES IN A/C OF Solar init. in the identified rural communities.(E.B.I.A.) (as per sch - 18)	1,20,000.00		
To EXPENSES IN A/C OF "EMP Bindi International Association(AAGE BADHAEIN)" (as per sch - 19)	66,000.00		
To EXPENSES IN A/C OF "EMP Bindi International Association(GAIL)" (as per sch 20)	48,589.00		
To EXPENSES IN A/C OF "Climate Change Project" (as per sch - 21)	688.50		
To EXPENSES IN A/C OF "BASF PROJECT" (as per sch - 22)	35,21,000.00		
To EXPENSES IN A/C OF "E&Y Project" (as per sch - 23)	29,90,079.56		
To EXPENSES IN A/C OF "Koh Watershed Petarwar (Work Phase)" (as per sch - 24)	3,78,049.98		
To EXPENSES IN A/C OF CHILDLINE Railway Collaborative Center (Barkakana) Project (as per sch - 25)	5,42,258.00		
To EXPENSES IN A/C OF "LEDP BARKATHA Project" (as per sch - 26)	1,80,000.00		
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Treasurer
SUPPORT
Secretary
SUPPORT



To	EXPENSES IN A/C OF HDFC BANK LTD (HRDP CHANDWARA ,KODERMA (P0450) (as per sch - 27)	1,96,67,850.00	
To	EXPENSES IN A/C OF JAL JEEVAN MISSION (CINI) (as per sch - 28)	16,47,916.84	
To	EXPENSES IN A/C OF Phase 2 of Gender Emp through inte (MHMI) (as per sch - 29)	2,49,510.00	
To	EXPENSES IN A/C OF "Phase 2 of Lakhpati Kisan™ 1.0: Lakhpati Kisan™ 2.0 (as per sch - 30)	30,04,379.96	
To	EXPENSES IN A/C OF " KMBL CINI-Lakhpati Kisan" (KOTAK) (as per sch - 31)	21,94,210.00	
To	EXPENSES IN A/C OF "SIDBI" (as per sch - 32)	16,779.00	
To	EXPENSES IN A/C OF "MEDP Bokaro" (as per sch - 33)	2,00,000.00	
To	EXPENSES IN A/C OF "KVIC" (as per sch - 34)	32,400.00	
To	EXPENSES IN A/C OF "ERADA Project , Gola (GIZ)" (as per sch - 35)	31,99,995.00	
To	EXPENSES IN A/C OF ERADA Project , Masaliya, Dumka (GIZ) (as per sch - 36)	23,72,525.00	
To	EXPENSES IN A/C OF Food & Nutrian Security with Income Enhancement (APF) (as per sch - 37)	63,58,922.50	
To	EXPENSES IN A/C OF "FORD FOUNDATION (GI-139419) (as per sch - 38)	86,97,750.20	
	<u>EXPENDITURE IN ACCOUNT OF UNRESTRICTED FUND</u>		
To	EXPENSES IN A/C OF "GENERAL FUND" (as per sch - 39)	21,66,382.60	
To	DEPRECIATION ON ASSET	7,88,172.07	
To	AUDIT FEE PAYABLE	95,580.00	
	TOTALS (Rs)	7,57,84,544.94	TOTALS (Rs)
			7,57,84,544.94

Notes on account as per schedule-78

In terms of our report of even date.

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PLACE : RANCHI

DATE:27.09.2024

UDIN-24076038BKARDM1292

FOR SUPPORT

S.B Singh
TREASURER
S.B. SINGH
Treasurer
SUPPORT

SECRETARY
B.S.GUPTA
Secretary
SUPPORT

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

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 RECEIPTS & PAYMENT ACCOUNT
FOR THE YEAR ENDED 31.03.2024

RECEIPTS	AMOUNT (Rs)	PAYMENTS	AMOUNT (Rs)
To <u>OPENING BALANCE</u>		By EXPENSES IN A/C OF "Phase 2 of Lakhpati Kisan™ 1.0: Lakhpati Kisan™ 2.0 - Churchu & Dadi Block of Hazariabagh District" (as per sch - 46)	35,40,245.56
Cash at Bank (as per sch- 42)	71,89,847.51		
Cash in Hand	1,94,126.00		
STAMP IN HAND	77,500.00		
FIXED DEPOSIT	45,07,161.10	By EXPENSES IN A/C OF "Integrated Tribal Development Project Churchu & Dadi (NABARD)" (as per sch - 47)	3,46,414.30
DD	42,000.00		
VRD	6,90,000.00		
To GRANT RECEIPTS (as per sch -43)	7,78,12,259.61	By EXPENSES IN A/C OF "JIY Project Giridih" (as per sch - 48)	4,48,530.00
To BANK INTEREST (as per sch -44)	4,33,983.70	By EXPENSES IN A/C OF "GIZ Project (DUMKA)" (as per sch - 49)	2,30,053.00
To LOAN FROM VARIOUS PROJECT (as per sch -45)	1,06,69,606.98	By EXPENSES IN A/C OF "CFP Project (Polarwar Block)" (as per sch - 50)	10,20,501.00
To COMMUNITY CONTRIBUTION	88,933.00	By EXPENSES IN A/C OF "CFP Project (Keredani Block)" (as per sch - 51)	10,10,100.00
To DONATION	1,06,500.00	By EXPENSES IN A/C OF "CFP Project (Masulya Block)" (as per sch - 52)	26,51,216.00
To Interest on ITR Refund	1,347.00	By EXPENSES IN A/C OF "NABARD WADI Project -1 (Churchu)" (as per sch - 53)	13,910.00
To Interest on TDS		By EXPENSES IN A/C OF "NABARD WADI Project -2 (Churchu)" (as per sch - 54)	180.00
To Other Income	10,07,293.08	By EXPENSES IN A/C OF "SUPPORT Public School" (as per sch - 55)	56,33,726.87
To Provision	2,205.00	By EXPENSES IN A/C OF "EMIP Bindi International Association(AAGE BADHAEIN)" (as per sch - 57) Grant Refund	4,72,116.00 1,98,000.00
To SCHOOL FEE RECEIPTS	53,36,296.00	By EXPENSES IN A/C OF "EMIP Bindi International Association(GAIL)" (as per sch - 58)	60,000.00
To FDR Interest	6,63,322.00	By EXPENSES IN A/C OF "Climate Change Project" (as per sch - 59)	64,480.00
To STAFF EPF	1,239.00	By EXPENSES IN A/C OF "BASF PROJECT" (as per sch - 60)	10,000.00
To TDS	89,464.00	By EXPENSES IN A/C OF "E&Y Project" (as per sch - 61) Grant Refund	47,172.00
To PT	600.00	By EXPENSES IN A/C OF "Koh Watershed Petarwar (Work Phase)" (as per sch - 62)	688.50
To STAFF ADVANCE (as per sch - 05 and 06)	9,87,087.00	By EXPENSES IN A/C OF CHILDLINE Railway Collaborative Center (Barkakana) Project (as per sch - 63)	35,21,000.00
		By EXPENSES IN A/C OF "LED BARKATHA" (as per sch - 64)	29,72,861.56
		By EXPENSES IN A/C OF HDFC BANK LTD (HRDP CHANDWARA, KODERMA (P0450) (as per sch - 65)	1,42,970.40
		By EXPENSES IN A/C OF JAL JEEVAN MISSION (CINI) (as per sch - 66) Fixed Assets	1,79,249.98
		By EXPENSES IN A/C OF Phase 2 of Gender Emp. through Inte. (MHM) (as per sch - 67)	29,459.00
			1,70,931.00
			1,96,67,850.00
			16,47,916.84
			27,000.00
			2,49,510.00

		By EXPENSES IN A/C OF "Phase 2 of Lakhpati Kisan" 1.0: Lakhpati Kisan" 2.0 (as per sch - 68) Grant Refund	30,04,379.96
		By EXPENSES IN A/C OF "KMBL CINI-Lakhpati Kisan" (KOTAK) (as per sch - 69) Fixed Assets	18,93,734.73
		By EXPENSES IN A/C OF "SIDBI" (as per sch - 70)	21,94,210.00
		By EXPENSES IN A/C OF "MEDP Bokaro" (as per sch - 71)	5,790.00
		By EXPENSES IN A/C OF "KVIC" (as per sch - 72)	16,779.00
		By EXPENSES IN A/C OF "ERADA Project , Gola (GIZ)" (as per sch - 73)	69,300.00
		By EXPENSES IN A/C OF ERADA Project , Masaliya, Dumka (GIZ) (as per sch - 74)	32,400.00
		By EXPENSES IN A/C OF Food & Nutrian Security with Income Enhancement (APF) (as per sch - 75) Fixed Assets	26,85,259.00
		By EXPENSES IN A/C OF "GENERAL FUND" (as per sch - 76) FIXED ASSETS	20,19,452.00
		By EXPENSES IN A/C OF "FORD FOUNDATION (FCRA) 139419" (as per sch - 77)	63,38,922.50
		By LOAN FROM VARIOUS PROJECT (as per sch -45A)	2,37,040.00
		By <u>OUTSTANDING PAYMENT</u> Wadi Bokaro 2,205.00 VBN 9,268.00 BARE FOOT GC 90,000.00 BARE FOOT GAIL 22,250.00 CFP PETARWAR 1,25,000.00 "DIGITIZATION RAMGARH I" 41,320.00 CFP KEREDAR 3,07,903.00 JJY 7,602.00 "CHF" 5,65,844.00 PIPI 2 20,000.00 SUPPORT SCHOOL 1,56,604.00	18,01,080.60
		By LOAN REFUND TO BANK OF INDIA	2,824.00
		By LOAN REFUND TO INDIAN BANK	86,87,750.20
		By TDS RECEIVABLE	1,06,69,606.98
		By ESIC	13,47,996.00
		By CLOSING BALANCE Cash at Bank (as per sch - 7) Cash in Hand STAMP IN HAND FIXED DEPOSIT DD VRD	9,308.00
			4,22,632.48
			3,86,792.00
			393.00
			1,91,14,600.42
			74,924.00
			77,500.00
			32,39,059.10
			42,000.00
			11,70,955.00
TOTALS (Rs)	10,99,00,770.98	TOTALS (Rs)	10,99,00,770.98

Notes on account as per schedule-78
In terms of our report of even date.

FOR SUPPORT

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

PLACE : RANCHI
DATE:27.09.2024
UDIN-24076038BKARDM1292

S.B. Singh
TREASURER
S.B. SINGH
Treasurer
SUPPORT

S.B. Gupta
SECRETARY
B.S.GUPTA
Secretary
SUPPORT

A.A.K. MISHRA
(PARTNER)
M.NO.076038
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RANCHI
Chartered Accountants