

**CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN**

( Foreign Contribution Fund Account)

Village :Pondi,(Jagarnathpur )

Thana-Lakhanpur, District-Surguja, [C.G.]

Financial Statements  
and  
Audit Report

For the year ended on  
31st March 2018

**Auditors**

**M/s H.S. Jaiswal & Company**

**Chartered Accountants**

Infront of Govt. P.G. College,

Sector-4, Vidyannagar, Ambikapur

Ambikapur, Distt.-Surguja 497 001

Ph.-Off.-07774- 230058,320418, Res.-230458

**CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN**

( Foreign Contribution Fund Account)

Village :Pondi,(Jagamathpur )

Post : Kunni

Thana-Lakhanpur, District-Surguja, [C.G.]

1. We have audited the Balance Sheet of the Foreign Contribution Fund Account as at 31st March 2018 and also the Receipt & Payment Account for the year ended on that date annexed hereto, Our responsibility is to express an opinion on these financial statements based on our audit
2. We conduct our audit in accordance with auditing standerds generally accepted in India.Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement.An audit includes examining, on a test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation of the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. 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 audit .
  - b) In our opinion, the accounts are maintained properly so far as appears from our examination of the books.
  - c) Balance Sheet and Receipt and Payment Account dealt with by the report are in agreement with the books of accounts.
  - d) In our opinion and to the best of our information and according to explanations given to us, the statements together with the schedules attached and read with the Accounting Policies and Notes forming Part of accounts give a true and fair view:
    - i) In the case of Balance Sheet, of the state of affairs of the above named Fund as on 31st March 2018
    - ii) In case of Income & Expenditure Account of all the items of Income and Expenditure for the periodand
    - iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Projects for the year ended on 31st March 2018

**For H S Jaiswal & Company**

Chartered Accountants

M.No 074690

(Proprietor)

M.No. 74690



20/09/2018  
Ambikapur

**CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN**

( Foreign Contribution Fund Account )

Village : Pondi, (Jagamathpur )

Post : Kunni

Thana-Lakhanpur, District-Surguja, [C.G.]

**RECEIPTS AND PAYMENTS ACCOUNT**

[For the year ended on 31st March 2018]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
<b>[A] SOURCES OF FUND</b>			
- <u>Opening Balance</u>			
- Cash in Hand		10,773.00	
- Cash at Bank [ SBI-30817749845 ]		13,775,225.98	13,785,998.98
- <u>Grant in Aid by project funding agencies</u>			
- Fondation Devenir Solidaire	(1)	0.00	
- University of Exeter	(2)	3,358,478.00	
- Terre Des Hommes, Germany	(3)	12,716,199.36	
- Church's Auxiliary for Social Action, New Delhi	(5)	741,469.00	
- Oxfam India	(6)	1,840,197.00	
			18,656,343.36
- <u>Bank Interest</u>			
- In Project A/cs		421,740.85	
- In F.C. A/c		40,603.15	462,344.00
- <u>Current Liability</u>			
- Sundry Creditors for Expenses			129,487.00
<b>Total [A]</b>			<b>33,034,173.34</b>
<b>[B] UTILISATION OF FUND</b>			
- <u>Project Expenses</u>			
- Fondation Devenir Solidaire	(1)	515,366.50	
- University of Exeter	(2)	1,558,073.20	
- Terre Des Hommes, Germany	(3)	15,343,699.75	
- Church's Auxiliary for Social Action, New Delhi	(5)	746,362.65	
- Oxfam India	(6)	1,450,187.85	
			19,613,709.95
- <u>FCRA General Fund Expenses</u>			108,048.95
- <u>Previous Year Liabilities Paid</u>			301,672.00
- <u>Closing Balance</u>			
- Cash in Hand		58,186.00	
- Cash at Bank [ SBI-30817749845 ]		12,952,556.44	13,010,742.44
<b>Total [B]</b>			<b>33,034,173.34</b>

**Accounting Policies and Notes on Accounts**

As per our Annexed Report of even date.

**For H S Jaiswal & Company**

Chartered Accountants

Proprietor  
H S Jaiswal  
M.No 074690



a

Certified that the above statement is true & correct

For -Chaupal Gramin Vikas Prashikshan Evam Shodh Sansthan

**PRESIDENT**  
CHAUPAL Gramin Vikas Prashikshan  
Evam Shodh Sansthan, Ambikapur(C.G.)

**CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN**

Village :Pondi,(Jagamathpur )

Post : Kunni

Thana-Lakhanpur, District-Surguja, [C.G.]

**INCOME AND EXPENDITURE ACCOUNT**  
[For the year ended on 31st March 2018]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
<b>[A] INCOME</b>			
<b><u>Grant in Aid &amp; Apportioned Interest by project funding agencies</u></b>			
[ Transferred from Balance Sheet ]			
- Fondation Devenir Solidaire		515,386.50	
- University of Exeter		1,558,073.20	
- Terre Des Hommes, Germany		15,343,699.75	
- Church's Auxiliary for Social Action, New Delhi		746,362.65	
- Oxfam India		1,450,187.85	
			19,613,709.95
<b>Total [A]</b>			<b>19,613,709.95</b>
<b>[B] EXPENDITURE</b>			
- <b><u>Expenses</u></b>			
<b><u>Project Expenses</u></b>			
- Fondation Devenir Solidaire		515,386.50	
- University of Exeter		1,558,073.20	
- Terre Des Hommes, Germany		15,343,699.75	
- Church's Auxiliary for Social Action, New Delhi		746,362.65	
- Oxfam India		1,450,187.85	
			19,613,709.95
- <b><u>Income over Expenditure [Tr. To General Fund A/c]</u></b>			0.00
<b>Total [B]</b>			<b>19,613,709.95</b>

Accounting Policies and Notes on Accounts

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As per our Annexed Report of even date.

For H S Jaiswal & Company  
Chartered Accountants

Proprietor  
H S Jaiswal  
M.No 074690



Certified that the above statement is true & correct

For -Chaupal Gramin Vikas Prashikshan Evam Shodh  
Sansthan

**PRESIDENT**  
CHAUPAL Gramin Vikas Prashikshan  
Evam Shodh Sansthan, Ambikapur(C.G.)

# CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

## ( Foreign Contribution Fund Account)

Village : Pondi, (Jagamathpur )

Post : Kunni

Thana-Lakhanpur, District-Surguja, [C.G.]

### BALANCE SHEET [As at 31st March 2018]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
<b>[A] FUND AND LIABILITIES</b>			
<b>- Foreign Contribution Fund</b>			
Opening Balance		88,823.90	
Add : Interest		40,603.15	
Less : FCRA Expenses		108,048.95	21,378.10
<b>- Project Fund</b>			
- Fondation Devenir Solidaire	(1)	4,764,904.50	
- University of Exeter	(2)	1,669,827.80	
- Terre Des Hommes, Germany	(3)	5,872,252.13	
- Paul Hamyln Foundation	(4)	272,790.10	
- Church's Auxiliary for Social Action, New Delhi	(5)	(122,558.19)	
- Oxfam India	(6)	402,661.00	12,859,877.34
<b>- Sundry Creditors for Expenses ( 1 Project)</b>			
			129,487.00
<b>Total [A]</b>			<b>13,010,742.44</b>
<b>[B] ASSETS</b>			
<b>Current Assets</b>			
<b>Project Advance</b>			
			0.00
<b>- Closing Balance</b>			
- Cash in Hand		58,186.00	
- Cash at Bank [ SBI-30817749845 ]		12,952,556.44	13,010,742.44
<b>Total [B]</b>			<b>13,010,742.44</b>

**Accounting Policies and Notes on Accounts**

As per our Annexed Report of even date.

**For H S Jaiswal & Company**

Chartered Accountants

Proprietor,  
H S Jaiswal  
M.No 074690



a

Certified that the above statement is true & correct

**For -Chaupal Gramin Vikas Prashikshan Evam Shodh  
Sansthan**

**PRESIDENT**  
CHAUPAL, Gramin Vikas Prashikshan  
Evam Shodh Sansthan, Ambikapur(C.G.)

**CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN****( Foreign Contribution Fund Account)**

Village :Pondi,(Jagarnathpur )

Post : Kunni

Thana-Lakhanpur, District-Surguja, [C.G.]

Annexed to and Forming part of the  
**Financial Statements****[For the year ended on/as at 31st March 2018 ]**

PARTICULARS	Amount(Rs.)
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**Project Fund****Sch- 1**

<b>Project No. :</b> <b>Project Title : Livelihood Security and Education of PVTG's</b> <b>Funded by : Fondation Devenir Solidaire</b>
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Balance of Grant/(Excess utilised Grant) b/d	5,089,760.00
Grant in aid	-
Contribution	-
Bank Interest	190,531.00
	<u>5,280,291.00</u>
Less : Project Expenses	515,386.50
Balance of Grant/(Excess utilised Grant) c/f	<u>4,764,904.50</u>

**Sch- 2**

<b>Project No. : ES/K009230/1</b> <b>Project Title : The effects of demography and migration on cooperation and competition</b> <b>Funded by : University of Exeter</b>
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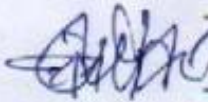
Balance of Grant/(Excess utilised Grant) b/d	(161,414.00)
Grant in aid	3,358,478.00
Bank Interest	30,837.00
	<u>3,227,901.00</u>
Less : Project Expenses	1,558,073.20
Balance of Grant/(Excess utilised Grant) c/f	<u>1,669,827.80</u>

**Sch- 3**

<b>Project No. : Chaupal II BMZ Ind 16-19</b> <b>Project Title : Programme for child Nutrition And Dietary for Adivasi</b> <b>Community In Chhattisgarh, India</b> <b>Funded by : Terre des Hommes Germany-India Programme</b>
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Balance of Grant/(Excess utilised Grant) b/d	8,317,057.52
Grant in aid	12,716,199.36
Contribution	-
Bank Interest	182,695.00
	<u>21,215,951.88</u>
Less : Transferred to General Fund A/c	15,343,699.75
Balance of Grant/(Excess utilised Grant) c/f	<u>5,872,252.13</u>

  
**PRESIDENT**  
CHAUPAL Gramin Vikas Prashikshan  
Evam Shodh Sansthan, Ambikapur(C.G.)

**Sch- 4**

**Project Title : Community led Health and Nutrition Surveillance in four district of Chhattisgarh**  
**Funded by : Paul Hamlyn Foundation**

Balance of Grant/(Excess utilised Grant) b/d	272,790.10
Grant in aid	-
Contribution	-
Bank Interest	-
	<hr/>
	272,790.10
Less : Project Expenses	-
Balance of Grant/(Excess utilised Grant) c/f	<hr/> <b>272,790.10</b>

**Sch- 5**

**Project No. : 20150268/12**  
**Project Title : Development Initiative in Chhattisgarh**  
**Funded by : Church's Auxilliary for Social Action, New Delhi**

Balance of Grant/(Excess utilised Grant) b/d	(122,690.54)
Grant in aid	741,469.00
Sundry Creditors for Expenses	-
Bank Interest	5,026.00
	<hr/>
	623,804.46
Less : Project Expenses	746,362.65
Less : Previous Year Liabilities Paid	-
Balance of Grant/(Excess utilised Grant) c/f	<hr/> <b>(122,558.19)</b>

**Sch- 6**

**Project No. : F/17/R/OGB/R/P5.1/1**  
**Project Title : Ensuring Livelihood Security for the Particularly Vulnerable Tribes in Chhattisgarh**  
**Funded by : Oxfam India**

Balance of Grant/(Excess utilised Grant) b/d	-
Grant in aid	1,840,197.00
Contribution	-
Bank Interest	12,651.85
	<hr/>
	1,852,848.85
Less : Project Expenses	1,450,187.85
Less : Project Fund Refund	-
Balance of Grant/(Excess utilised Grant) c/f	<hr/> <b>402,661.00</b>



  
**PRESIDENT**  
CHAUPAL, Gramin Vikas Prashikshan  
Evam Shodh Sansthan, Ambikapur(C.G.)

**FCRA GENERAL FUND**

<i>Balance of Grant/(Excess utilised Grant) b/d</i>	88,823.90
Grant in aid	
Contribution	-
Bank Interest	40,603.15
	<u>129,427.05</u>
Less : Project Expenses	108,048.95
Balance of Grant/(Excess utilised Grant) c/f	<u>21,378.10</u>

**Total of Project 1 to 8**

<b>Opening Balance of Grants</b>	13,484,326.98
Grant in aid	18,656,343.36
Bank Interest	462,344.00
Sundry Creditors for Expenses	0.00
Total	<u>32,603,014.34</u>
Less : Project Expenses	19,721,758.90
Less : Project Fund Refund	0.00
Total	<u>19,721,758.90</u>
Balance of Grant/(Excess utilised Grant) c/f	12,881,255.44



**PRESIDENT**  
CHAUPAL Gramin Vikas Prashikshan  
Evam Shodh Sansthan, Ambikapur (C.G.)



**CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN**

( Foreign Contribution Fund Account)

Village :Pondi,(Jagamathpur ), Post : KunniThana-Lakhanpur, District-Surguja, [C.G.]

[For the year ended on 31st March 2018]

**Schedule a**

**Notes on Accounts and Singnificant Accounting Policies**

- 1 **METHOD OF ACCOUNTING** : The accounts are prepared under historical cost convention and on the basis of going concern employing accrual system of accounting and materially comply with the mandatory Accounting Standards as applicable to the Institution, unless stated otherwise.
- 2 **INCOME RECOGNITION** : Items of Income are recognised on Cash Basis .
- 3 **EXPENSES** : All significant expenses are accounted for on cash basis except some project expenses shown under the head current liability.
- 4 **CHANGE OVER PREVIOUS YEAR** : There is no change over the previous year
- 5 **BALANCE OUTSTANDING** : Balances outstanding,if any, are subject to reconciliation, confirmation and consequential adjustments.
- 6 **OTHER ACCOUNTING POLICIES** : Other accounting policies which are not covered herein above are consistent with generally accepted accounting practices.

*For H S Jaiswal & Company*

Chartered Accountants



Proprietor  
M.No 074690

*For -CHAUPAL GRAMIN VIKAS  
PRASHIKSHAN EVAM SHODH SANSTHAN*

PRESIDENT  
CHAUPAL Gramin Vikas Prashikshan  
Evam Shodh Sansthan,Ambikapur(C.G.)