

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 2019

Auditors

M/s Atul Arun & Company

Chartered Accountants

Near Shagun Garden, Bauripara,

Behind District Veterinary Hospital,

Ambikapur Distt -Surguja 497 001

Ph -Off -07774- 324677 Mo-9425256459

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 2019 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 2019
 - 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 2019

For Atul Arun & Company

Chartered Accountants

Atul Arun
M.No 401180

(Proprietor)

M.No. 74690



17/09/2019

Ambikapur

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

(Foreign Contribution Fund Account)

Village -Pondi,(Jagamathpur)

Post : Kuntl

Thana-Lakhanpur, District-Surguja, (C.G.)

RECEIPTS AND PAYMENTS ACCOUNT

[For the year ended on 31st March 2019]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] SOURCES OF FUND			
- <u>Opening Balance</u>			
- Cash in Hand		58,186.00	
- Cash at Bank [SBI-30817749845]		12,952,556.44	13,010,742.44
- <u>Grant in Aid by project funding agencies</u>			
- Fondation Devenir Solidaire	(1)	0.00	
- University of Exeter	(2)	868,411.00	
- Terre Des Hommes, Germany	(3)	8,435,958.53	
- Church's Auxiliary for Social Action, New Delhi	(5)	1,428,550.00	
- Oxfam India (Forest Rights Act)	(6)	684,940.00	
- National Foundation for India	(7)	2,700,000.00	
- Global Greengrants Fund	(8)	469,960.00	
- Oxfam India (Health Care)	(9)	400,000.00	14,987,819.53
- <u>FCRA Fund Received [Pathways]</u>			94,943.00
- <u>Bank Interest</u>			
- In Project A/c's		141,950.00	
- In F.C. A/c		302,075.00	444,025.00
- <u>Current Liability</u>			
- Sundry Creditors for Expenses		63,703.00	
- TDS Payables		2,600.00	66,303.00
Total [A]			28,603,832.97
[B] UTILISATION OF FUND			
- <u>Project Expenses</u>			
- Fondation Devenir Solidaire	(1)	1,106,957.15	
- University of Exeter	(2)	1,300,747.85	
- Terre Des Hommes, Germany	(3)	14,105,111.65	
- Paul Hamlyn Foundation	(4)	272,790.10	
- Church's Auxiliary for Social Action, New Delhi	(5)	1,110,261.50	
- Oxfam India (Forest Rights Act)	(6)	1,096,299.00	
- National Foundation for India	(7)	1,414,266.25	
- Global Greengrants Fund	(8)	284,090.90	
- Oxfam India (Health Care)	(9)	781,347.00	21,471,871.40
- <u>FCRA General Fund Expenses</u>			42,874.40
- <u>Project Fund Advance for Expenses</u>			
- Terre Des Hommes, Germany			110,800.00
- <u>Previous Year Liability Paid</u>			129,487.00
- <u>Closing Balance</u>			
- Cash in Hand		22,161.00	
- Cash at Bank [SBI-30817749845] FC-Designated		6,396,573.66	
- Cash at Bank [SBI-30382392191] FC Utilisation		235,918.01	
- Cash at Bank [SBI-30675665089] FC Utilisation		0.00	
- Cash at Bank [United Bank-1554010064202] FC Utilisation		194,147.50	6,848,800.17
Total [B]			28,603,832.97

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Proprietor
CA Atul Kumar
M.No 401180



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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 2019]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] INCOME			
<u>Grant in Aid & Apportioned Interest by project funding agencies</u>			
[Transferred from Balance Sheet]			
- Fondation Devenir Solidaire		1,106,957.15	
- University of Exeter		1,300,747.85	
- Terre Des Hommes, Germany		14,105,111.65	
- Paul Hamlyn Foundation		272,790.10	
- Church's Auxiliary for Social Action, New Delhi		1,110,261.50	
- Oxfam India (Forest Rights Act)		1,096,299.00	
- National Foundation for India		1,414,266.25	
- Global Greengrants Fund		284,090.90	
- Oxfam India (Health Care)		781,347.00	
			21,471,871.40
<u>FCRA General Fund Received [Pathways]</u>			94,943.00
<u>FCRA General Fund Interest apportioned</u>			47,370.00
Total [A]			21,614,184.40
[B] EXPENDITURE			
<u>Expenses</u>			
<u>Project Expenses</u>			
- Fondation Devenir Solidaire		1,106,957.15	
- University of Exeter		1,300,747.85	
- Terre Des Hommes, Germany		14,105,111.65	
- Paul Hamlyn Foundation		272,790.10	
- Church's Auxiliary for Social Action, New Delhi		1,110,261.50	
- Oxfam India (Forest Rights Act)		1,096,299.00	
- National Foundation for India		1,414,266.25	
- Global Greengrants Fund		284,090.90	
- Oxfam India (Health Care)		781,347.00	
			21,471,871.40
<u>FCRA General Fund Expenses</u>			42,874.40
- <u>Income over Expenditure [Tr. To General Fund A/c]</u>			99,438.60
Total [B]			21,614,184.40

Accounting Policies and Notes on Accounts

a

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Proprietor
CA Atul Kumar
M.No 401180



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

Thane-Lakhanpur, District-Surguja, (C.G.)

BALANCE SHEET
[As at 31st March 2019]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] FUND AND LIABILITIES			
- Foreign Contribution Fund			
Opening Balance		21,378.10	
Add: Excess of Income over Expenditure (transferred from Income & Expenditure A/c)		99,438.60	120,816.70
- Project Fund			
- Fondation Devenir Solidaire	(1)	3,821,415.35	
- University of Exeter	(2)	1,289,270.95	
- Terre Des Hommes, Germany	(3)	332,757.01	
- Paul Hamlyn Foundation	(4)	0.00	
- Church's Auxiliary for Social Action, New Delhi	(5)	199,324.31	
- Oxfam India (Forest Rights Act)	(6)	0.00	
National Foundation for India	(7)	1,309,647.75	
Global Greengrants Fund	(8)	197,106.10	
- Oxfam India (Health Care)	(9)	(377,041.00)	6,772,480.47
- Sundry Creditors for Expenses			
			63,703.00
- TDS Payables			
			2,600.00
Total [A]			6,959,600.17
[B] ASSETS			
Current Assets			
Project Advance			
Terre Des Hommes, Germany			110,800.00
- Closing Balance			
- Cash in Hand		22,161.00	
- Cash at Bank [SBI-30817749845] FC Designated		6,396,573.66	
- Cash at Bank [SBI-30382392191] FC Utilisation		235,918.01	
- Cash at Bank [SBI-30675665089] FC Utilisation		0.00	
- Cash at Bank [United Bank-1554010064202] FC Utilisation		194,147.50	6,848,800.17
Total [B]			6,959,600.17

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Atul Arun

CA Atul Kumar

M.No 401180



a

Certified that the above statement is true & correct

For -Chaupal Gramin Vikas Prashikshan Evam Shodh Sansthan

[Signature]

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 2019]

PARTICULARS	Amount(Rs.)
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Project Fund

Sch- 1

Project Title : Livelihood Security and Education of PVTG's
Funded by : Fondation Devenir Solidaire

Balance of Grant/(Excess utilised Grant) b/d	4,764,904.50
Grant in aid	
Contribution	
Bank Interest	163,468.00
	4,928,372.50
Less : Project Expenses	1,106,957.15
Balance of Grant/(Excess utilised Grant) c/f	3,821,415.35

Sch- 2

Project No. : ES/K009230/1
Project Title : The effects of demography and migration on cooperation and competition
Funded by : University of Exeter

Balance of Grant/(Excess utilised Grant) b/d	1,669,827.80
Grant in aid	868,411.00
Add : Project Advance	
Contribution	
Bank Interest	51,780.00
	2,590,018.80
Less : Project Expenses	1,300,747.85
Less : Payment of Previous Year Liabilities	
Less : Project Advance	
Balance of Grant/(Excess utilised Grant) c/f	1,289,270.95



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

Sch- 3

Project No. : Chaupal II BMZ Ind 16-19
Project Title : Programme for child Nutrition And Dietary for Adivasi
Community In Chhattisgarh, India
Funded by : Terre des Hommes Germany-India Programme

Balance of Grant/(Excess utilised Grant) b/d	5,872,252.13
Grant in aid	8,435,958.53
Contribution	-
Bank Interest	129,658.00
	<u>14,437,868.66</u>
Less : Project Expenses	14,105,111.65
Balance of Grant/(Excess utilised Grant) c/f	<u>332,757.01</u>

Sch- 4

Project Title : Pahari Korwa Aspiration Mapping
Funded by : Paul Hamlyn Foundation

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

Sch- 5

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

Balance of Grant/(Excess utilised Grant) b/d	6,928.81
Grant in aid	1,428,550.00
Contribution	-
Bank Interest	3,594.00
	<u>1,439,072.81</u>
Less : Project Expenses	1,110,261.50
Less : Payment of Previous Year Liabilities	129,487.00
Balance of Grant/(Excess utilised Grant) c/f	<u>199,324.31</u>




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

Sch- 6

Project Title : Ensuring Livelihood Security for the Particularly Vulnerable Tribes in Chhattisgarh
Funded by : Oxfam India

Balance of Grant/(Excess utilised Grant) b/d	402,661.00
Grant in aid	684,940.00
Contribution	-
Bank Interest	8,698.00
	<hr/>
	1,096,299.00
Less : Project Expenses	1,096,299.00
Less : Project Fund Refund	-
Balance of Grant/(Excess utilised Grant) c/f	<hr/>

Sch- 7

Project Title : Building ownership and momentum in Chhattisgarh for effective implementation of SDG 2, target 2.2 and WHA nutrition targets
Funded by : National Foundation For India

Balance of Grant/(Excess utilised Grant) b/d	-
Grant in aid	2,700,000.00
Contribution	-
Bank Interest	23,914.00
	<hr/>
	2,723,914.00
Less : Project Expenses	1,414,266.25
Balance of Grant/(Excess utilised Grant) c/f	<hr/>

Sch- 8

Project Title : Livelihood Security and Enhancement
Funded by : Global Greengrants Fund

Balance of Grant/(Excess utilised Grant) b/d	-
Grant in aid	469,960.00
Contribution	-
Bank Interest	11,237.00
	<hr/>
	481,197.00
Less : Project Expenses	284,090.90
Balance of Grant/(Excess utilised Grant) c/f	<hr/>



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

Sch- 9

Project Title : Reducing Inequality in Health Care in Chhattisgarh
Funded by : Oxfam India

Balance of Grant/(Excess utilised Grant) b/d	
Grant in aid	400,000.00
Contribution	
Bank Interest	4,306.00
	<hr/>
	404,306.00
Less : Project Expenses	781,347.00
Less : Project Fund Refund	
Balance of Grant/(Excess utilised Grant) c/f	<hr/> <hr/>
	(377,041.00)

Sch- 10

FCRA GENERAL FUND

Balance of Grant/(Excess utilised Grant) b/d	21,378.10
Grant in aid	94,943.00
Contribution	
Bank Interest	47,370.00
	<hr/>
	163,691.10
Less : Project Expenses	42,874.40
Balance of Grant/(Excess utilised Grant) c/f	<hr/> <hr/>
	120,816.70

Total of Project 1 to 10

Opening Balance of Grants	13,010,742.44
Grant in aid	15,082,762.53
Bank Interest	444,025.00
Total	<hr/>
	28,537,529.97
Less : Project Expenses	21,514,745.80
Less : Payment of Previous Year Liabilities	129,487.00
Total	<hr/>
	21,644,232.80
Balance of Grant/(Excess utilised Grant) c/f	<hr/> <hr/>
	6,893,297.17




PRESIDENT
CHAUPPA, Gramin Vikas Prashikshan
Evam Shiksha Sadhana, Anandpur (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 2019]

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 cash system of accounting and materially comply with the mandatory Accounting Standards as applicable to the Institution, unless otherwise stated.
- 2 **INCOME RECOGNITION** : Items of Income are recognised on Cash Basis .
- 3 **EXPENSES** : All significant expenses are accounted for on cash basis.
- 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 Atul Arun & Company
Chartered Accountants

Atul Kumar
Proprietor
CA Atul Kumar
M.No 401180



*For -CHAUPAL GRAMIN VIKAS
PRASHIKSHAN EVAM SHODH SANSTHAN*

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