

**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 2020

**Auditors**

**M/s Atul Arun & Company**

**Chartered Accountants**

Near Shagun Garden, Bauripara,

Behind District Veterinary Hospital,

Ambikapur, Distt.-Surguja 497 001

Ph.-Off.-07774-241258, Mo-9165074000

**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 2020 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 2020
    - ii) In case of Income & Expenditure Account of all the items of Income and Expenditure for the period from 1st April 2019 to 31st March 2020.
    - iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Projects for the year ended on 31st March 2020

**For Atul Arun & Company**

Chartered Accountants

*Atul*  
Proprietor  
CA Atul Kumar  
M.No 401180



18/10/2020  
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 2020]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
<b>[A] SOURCES OF FUND</b>			
<b>Opening Balance</b>			
- 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
<b>Grant in Aid by project funding agencies</b>			
- Fondation Devenir Solidaire	(1)	0.00	
- University of Exeter	(2)	0.00	
- Terre Des Hommes, Germany	(3)	1,919,797.50	
- Church's Auxiliary for Social Action, New Delhi	(4)	1,604,459.00	
- Oxfam India ( Forest Rights Act )	(5)	998,600.00	
- National Foundation for India	(6)	1,408,035.00	
- Global Greengrants Fund	(7)	0.00	
- Oxfam India ( Health Care )	(8)	377,041.00	6,307,932.50
<b>FCRA Fund Received</b>			149,051.00
<b>Bank Interest</b>			
- In Project A/cs		129,106.50	
- In F.C. A/c		49,499.00	178,605.50
- Adjustment of TDH Project Advances of 2018-19			110,800.00
<b>Current Liability</b>			
- Sundry Creditors for Expenses		46,256.00	
- TDS Payables		5,368.00	51,624.00
<b>Total [A]</b>			<b>13,646,813.17</b>
<b>[B] UTILISATION OF FUND</b>			
<b>Project Expenses</b>			
- Fondation Devenir Solidaire	(1)	1,230,703.66	
- University of Exeter	(2)	1,311,806.99	
- Terre Des Hommes, Germany	(3)	2,252,553.92	
- Church's Auxiliary for Social Action, New Delhi	(4)	1,798,281.81	
- Oxfam India ( Forest Rights Act )	(5)	926,230.08	
- National Foundation for India	(6)	3,123,721.37	
- Global Greengrants Fund	(7)	198,474.10	
- Oxfam India ( Health Care )	(8)	0.00	10,839,771.93
<b>FCRA General Fund Expenses</b>			168,955.92
<b>Previous Year Liability Paid</b>			66,303.00
<b>Closing Balance</b>			
- Cash in Hand		9,832.00	
- Cash at Bank [ SBI-30817749845 ] FC Designated		2,448,829.81	
- Cash at Bank [ SBI-30382392191 ] FC Utilisation		4,993.59	
- Cash at Bank [ SBI-30675665089 ] FC Utilisation		83,669.92	
- Cash at Bank [ United Bank-1554010064202 ] FC Utilisation		24,657.00	2,571,762.32
<b>Total [B]</b>			<b>13,646,813.17</b>

**Accounting Policies and Notes on Accounts**

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

*Atul Kumar*  
 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

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

**CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN**

Village :Pondi,(Jagamathpur )

Post : Kunni

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

**INCOME AND EXPENDITURE ACCOUNT**

[For the year ended on 31st March 2020]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
<b>[A] INCOME</b>			
<u>Grant in Aid &amp; Apportioned Interest by project funding agencies</u>			
[ Transferred from Balance Sheet ]			
- Fondation Devenir Solidaire		1,230,703.66	
- University of Exeter		1,311,806.99	
- Terre Des Hommes, Germany		2,252,553.92	
- Church's Auxiliary for Social Action, New Delhi		1,796,281.81	
- Oxfam India ( Forest Rights Act )		926,230.08	
- National Foundation for India		3,123,721.37	
- Global Greengrants Fund		198,474.10	
- Oxfam India ( Health Care )		0.00	
			10,839,771.93
<u>FCRA General Fund Received</u>			149,051.00
<u>FCRA General Fund Interest apportioned</u>			49,499.00
<b>Total [A]</b>			<b>11,038,321.93</b>
<b>[B] EXPENDITURE</b>			
- <u>Expenses</u>			
<u>Project Expenses</u>			
- Fondation Devenir Solidaire		1,230,703.66	
- University of Exeter		1,311,806.99	
- Terre Des Hommes, Germany		2,252,553.92	
- Church's Auxiliary for Social Action, New Delhi		1,796,281.81	
- Oxfam India ( Forest Rights Act )		926,230.08	
- National Foundation for India		3,123,721.37	
- Global Greengrants Fund		198,474.10	
- Oxfam India ( Health Care )		0.00	
			10,839,771.93
<u>FCRA General Fund Expenses</u>			168,955.92
- <u>Income over Expenditure [Tr. To General Fund A/c]</u>			29,594.08
<b>Total [B]</b>			<b>11,038,321.93</b>

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

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

**BALANCE SHEET**

[As at 31st March 2020]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
<b>[A] FUND AND LIABILITIES</b>			
- <b>Foreign Contribution Fund</b>			
Opening Balance		120,816.70	
Add : Excess of Income over Expenditure ( transferred from Income & Expenditure A/c )		29,594.08	150,410.78
- <b>Project Fund</b>			
- Fondation Devenir Solidaire	(1)	2,684,170.69	
- University of Exeter	(2)	(22,536.04)	
- Terre Des Hommes, Germany	(3)	4,993.59	
- Church's Auxiliary for Social Action, New Delhi	(4)	15,017.00	
- Oxfam India ( Forest Rights Act )	(5)	77,567.92	
National Foundation for India	(6)	(389,465.62)	
Global Greengrants Fund	(7)	0.00	
- Oxfam India ( Health Care )	(8)	0.00	2,369,747.54
- <b>Sundry Creditors for Expenses</b>			46,256.00
- <b>TDS Payables</b>			5,368.00
<b>Total [A]</b>			<b>2,571,782.32</b>
<b>[B] ASSETS</b>			
- <b>Current Assets</b>			
<b>Project Advance</b>			
Terre Des Hommes, Germany		110,800.00	
Less : Adjustment in Expenditure		110,800.00	0.00
- <b>Closing Balance</b>			
- Cash in Hand		9,632.00	
- Cash at Bank [ SBI-30817749845 ] FC Designated		2,448,829.81	
- Cash at Bank [ SBI-30382392191 ] FC Utilisation		4,993.59	
- Cash at Bank [ SBI-30675665089 ] FC Utilisation		83,669.92	
- Cash at Bank [ United Bank-1554010064202 ] FC Utilisation		24,657.00	2,571,782.32
<b>Total [B]</b>			<b>2,571,782.32</b>

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

**For Atul Arun & Company**

Chartered Accountants

*Atul Kumar*  
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

*[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,(Jagamathpur )

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 2020 ]

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
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Balance of Grant/(Excess utilised Grant) b/d	3,821,415.35
Grant in aid	-
Sundry Creditors for Expenses	-
Contribution	-
Bank Interest	93,459.00
	<u>3,914,874.35</u>
Less : Project Expenses	1,230,703.66
Balance of Grant/(Excess utilised Grant) c/f	<u>2,684,170.69</u>

**Sch- 2**

Project No. : ES/K009230/1 Project Title : The effects of demography and migration on cooperation and competition Funded by : University of Exeter
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Balance of Grant/(Excess utilised Grant) b/d	1,289,270.95
Grant in aid	-
Sundry Creditors for Expenses	-
TDS Payables	-
Bank Interest	-
	<u>1,289,270.95</u>
Less : Project Expenses	1,311,806.99
Less : Payment of Previous Year Liabilities	-
Less : Project Advance	-
Balance of Grant/(Excess utilised Grant) c/f	<u>(22,536.04)</u>



**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	332,757.01
Grant in aid	1,919,797.50
Audit Fees Payable	-
Contribution	-
Bank Interest	4,993.00
	<hr/>
	2,257,547.51
Less : Project Expenses	2,252,553.92
Balance of Grant/(Excess utilised Grant) c/f	<hr/>
	4,993.59

**Sch- 4**

**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	199,324.31
Grant in aid	1,604,459.00
Sundry Creditors for Expenses	-
TDS Payables	-
Bank Interest	7,515.50
	<hr/>
	1,811,298.81
Less : Project Expenses	1,796,281.81
Less : Payment of Previous Year Liabilities	-
Balance of Grant/(Excess utilised Grant) c/f	<hr/>
	15,017.00

**Sch- 5**

**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	998,600.00
Sundry Creditors for Expenses	-
TDS Payables	-
Bank Interest	5,198.00
	<hr/>
	1,003,798.00
Less : Project Expenses	926,230.08
Less : Project Fund Refund	-
Balance of Grant/(Excess utilised Grant) c/f	<hr/>
	77,567.92



**Sch- 6**

**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	1,309,647.75
Grant in aid	1,408,035.00
Sundry Creditors for Expenses	-
TDS Payables	-
Bank Interest	16,573.00
	<u>2,734,255.75</u>
Less : Project Expenses	3,123,721.37
Balance of Grant/(Excess utilised Grant) c/f	<u>(389,465.62)</u>

**Sch- 7**

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

Balance of Grant/(Excess utilised Grant) b/d	197,106.10
Grant in aid	-
Contribution	-
Bank Interest	1,368.00
	<u>198,474.10</u>
Less : Project Expenses	198,474.10
Balance of Grant/(Excess utilised Grant) c/f	<u>-</u>

**Sch- 8**

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

Balance of Grant/(Excess utilised Grant) b/d	(377,041.00)
Grant in aid	377,041.00
Overdraft from FCRA Account	-
Contribution	-
Bank Interest	-
	<u>-</u>
Less : Project Expenses	-
Less : Project Fund Refund	-
Balance of Grant/(Excess utilised Grant) c/f	<u>-</u>





**FCRA GENERAL FUND**

Balance of Grant/(Excess utilised Grant) b/d	120,816.70
Grant in aid	149,051.00
TDS Payables	-
Bank Interest	49,499.00
	<u>319,366.70</u>
Less : Project Expenses	168,955.92
Balance of Grant/(Excess utilised Grant) c/f	<u>150,410.78</u>

**Total of Project 1 to 8**

<b>Opening Balance of Grants</b>	6,893,297.17
Grant in aid	6,456,983.50
Bank Interest	178,605.50
Total	<u>13,528,886.17</u>
Less : Project Expenses	11,008,727.85
Total	<u>11,008,727.85</u>
Balance of Grant/(Excess utilised Grant) c/f	<u>2,520,158.32</u>



**CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN**

Village :Pondi, Post : Kunni, Block-LakhanpurDiatt.-Surguja 497116(C.G.)

[For the Year ended on 31/03/2020]

**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 stated otherwise.
- 2 **INCOME RECOGNITION** : Items of Income are recognised on Mercantile Basis.
- 3 **EXPENSES** : All significant expenses are accounted for on Mercantile basis.
- 4 **CHANGE OVER PREVIOUS YEAR** : There is no change either in accounting policy nor the accounting method over the previous year. The accounting method being changed from Cash basis to Mercantile basis accounting.
- 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*  
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.)