

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 2021

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 :Pondl,(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 2021 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 standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements 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 2021
 - ii) In case of Income & Expenditure Account of all the items of Income and Expenditure for the period 31st March 2021"and
 - iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Projects for the year ended on 31st March 2021

For Atul Arun & Company

Chartered Accountants


Proprietor
Atul Kumar
[M.No 401180]
UDIN - 21401180AAAAEB1595



26/10/2021
Ambikapur

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

(Foreign Contribution Fund Account)

Village :Pondi,(Jagamathpur)

Post : Kurni

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

RECEIPTS AND PAYMENTS ACCOUNT

[For the year ended on 31st March 2021]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] SOURCES OF FUND			
- <u>Opening Balance</u>			
- Cash in Hand		9,632.00	
- Cash at Bank [SBI-30817749845] FC Designated		2,448,829.81	
- Cash at Bank [SBI-30382392191] FC Utilisation		4,993.69	
- Cash at Bank [SBI-30675665089] FC Utilisation		63,669.92	
- Cash at Bank [PNB- 1554010064202] FC Utilisation		24,657.00	2,571,782.32
- <u>Grant in Aid by project funding agencies</u>			
- Fondation Devenir Solidaire	(1)	0.00	
- University of Exeter	(2)	2,400,280.00	
- Friends of Jan Swasthya Sahyog (FOJSS)	(3)	2,002,327.00	
- Church's Auxillary for Social Action, New Delhi	(4)	369,947.00	
- Oxfam India	(5)	150,579.00	
- National Foundation for India	(6)	1,300,000.00	
			6,223,133.00
- <u>FCRA Fund Received</u>			285,944.00
- <u>Bank Interest</u>			
- In Project A/cs		11,269.00	
- In F.C. A/c		96,041.00	109,310.00
- <u>Current Laibility</u>			
- Sundry Creditors for Expenses			131,151.00
Total [A]			9,321,320.32
[B] UTILISATION OF FUND			
- <u>Project Expenses</u>			
- Fondation Devenir Solidaire	(1)	667,391.12	
- University of Exeter	(2)	1,574,967.52	
- Friends of Jan Swasthya Sahyog (FOJSS)	(3)	1,041,276.72	
- Church's Auxillary for Social Action, New Delhi	(4)	502,993.30	
- Oxfam India	(5)	228,970.00	
- National Foundation for India	(6)	910,534.38	
			4,826,133.04
- <u>FCRA General Fund Expenses</u>			239,626.78
- <u>Payment of Previous Year Liabilities</u>			51,624.00
- <u>Project Advance (FOJSS Project)</u>			20,000.00
- <u>Closing Balance</u>			
- Cash in Hand		9,632.00	
- Cash at Bank [SBI-30817749845] FC Designated		3,216,164.52	
- Cash at Bank [SBI-30382392191] FC Utilisation		13.00	
- Cash at Bank [SBI-30675665089] FC Utilisation		954,768.28	
- Cash at Bank [PNB- 1554010064202] FC Utilisation		3,358.70	
			4,183,936.50
Total [B]			9,321,320.32

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Atul Kumar

Proprietor

[M.No 401180]

UDIN - 21401180AAAAE31695



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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 : Kunnil

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

INCOME AND EXPENDITURE ACCOUNT
[For the year ended on 31st March 2021]

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		567,391.12	
- University of Exeter		1,574,967.52	
- Friends of Jan Swasthya Sahyog (FOJSS)		1,041,276.72	
- Church's Auxiliary for Social Action, New Delhi		502,993.30	
- Oxfam India		228,970.00	
- National Foundation for India		910,534.38	
			4,826,133.04
FCRA General Fund Received			285,944.00
FCRA General Fund Interest apportioned			98,041.00
Total [A]			5,210,118.04
[B] EXPENDITURE			
- <u>Expenses</u>			
<u>Project Expenses</u>			
- Fondation Devenir Solidaire		567,391.12	
- University of Exeter		1,574,967.52	
- Friends of Jan Swasthya Sahyog (FOJSS)		1,041,276.72	
- Church's Auxiliary for Social Action, New Delhi		502,993.30	
- Oxfam India		228,970.00	
- National Foundation for India		910,534.38	
			4,826,133.04
FCRA General Fund Expenses			239,626.78
- <u>Income over Expenditure [Tr. To General Fund A/c]</u>			144,358.22
Total [B]			5,210,118.04

Accounting Policies and Notes on Accounts

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As per our Annexed Report of even date.

For Atul Arun & Company
Chartered Accountants

Proprietor
Atul Kumar
[M.No 401180]

UDIN - 21401180AAAAEB1596



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 :Pondli,(Jagamathpur)

Post : Kunni

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

BALANCE SHEET
[As at 31st March 2021]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] FUND AND LIABILITIES			
- Foreign Contribution Fund			
Opening Balance		150,410.78	
Add : Transferred from TDH Utilisation A/c		4,993.59	
Add : Transferred from OXFAM Project		0.92	
Add : Excess of Income over Expenditure (transferred from Income & Expenditure A/c)		144,358.22	299,763.51
- Project Fund			
- Fondation Devenir Solidaire	(1)	2,116,779.57	
- University of Exeter	(2)	802,776.44	
- Friends of Jan Swasthya Sahyog (FOJSS)	(3)	968,278.28	
- Church's Auxillary for Social Action, New Delhi	(4)	(114,812.30)	3,773,021.99
- Sundry Creditors for Expenses			131,151.00
Total [A]			4,203,936.50
[B] ASSETS			
Current Assets			
Project Advance (FOJSS Project)			20,000.00
- Closing Balance			
- Cash in Hand		9,632.00	
- Cash at Bank [SBI-30817749845] FC Designated		3,216,164.52	
- Cash at Bank [SBI-30382392191] FC Utilisation		13.00	
- Cash at Bank [SBI-30675665089] FC Utilisation		954,768.28	
- Cash at Bank [PNB- 1554010064202] FC Utilisation		3,358.70	
Total [B]			4,183,936.50
			4,203,936.50

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Proprietor
Atul Kumar
[M.No 401180]
UDIN - 21401180AAAAEB1696



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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

(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 2021]

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	2,684,170.69
Grant in aid	-
Bank Interest	-
	<hr/>
	2,684,170.69
Less : Project Expenses	567,391.12
Balance of Grant/(Excess utilised Grant) c/f	<hr/> 2,116,779.57

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	(22,536.04)
Grant in aid	2,400,280.00
Bank Interest	-
	<hr/>
	2,377,743.96
Less : Project Expenses	1,574,967.52
Balance of Grant/(Excess utilised Grant) c/f	<hr/> 802,776.44

Sch- 3

**Project Title : Establishing comprehensive,evidence based and equitable primary health care with
community involvement in Surguja division of Chattisgarh.
Funded by : Friends of Jan Swasthya Sahyog (FOJSS)**

Balance of Grant/(Excess utilised Grant) b/d	-
Grant in aid	2,002,327.00
Bank Interest	7,228.00
	<hr/>
	2,009,555.00
Less : Project Expenses	1,041,276.72
Less : Project Advance	-
Balance of Grant/(Excess utilised Grant) c/f	<hr/> 968,278.28



Atul Arun

PRESIDENT

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

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	15,017.00
Grant in aid	369,947.00
Contribution	-
Bank Interest	3,217.00
	<hr/>
	388,181.00
Less : Project Expenses	502,993.30
Less : Payment of Previous Year Liabilities	
Balance of Grant/(Excess utilised Grant) c/f	<hr/>
	(114,812.30)

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	77,567.92
Grant in aid	150,579.00
Contribution	-
Bank Interest	824.00
	<hr/>
	228,970.92
Less : Project Expenses	228,970.00
Less : Transferred to General FC Fund (Bank	0.92
Balance of Grant/(Excess utilised Grant) c/f	<hr/>
	(0.00)

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	(389,465.62)
Grant in aid	1,300,000.00
Contribution	-
Bank Interest	-
	<hr/>
	910,534.38
Less : Project Expenses	910,534.38
Balance of Grant/(Excess utilised Grant) c/f	<hr/>
	-



Atul Arun & Co.

PRESIDENT

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

Sch- 7

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	4,993.59
Grant in aid	-
Contribution	-
Bank Interest	-
	<hr/>
	4,993.59
Less : transferred to FC General Fund	4,993.59
Balance of Grant/(Excess utilised Grant) c/f	<hr/>
	-

FCRA GENERAL FUND

Balance of Grant/(Excess utilised Grant) b/d	150,410.78
Grant in aid	285,944.00
Funds transferred from TDH Fund	4,993.59
Funds transferred from Oxfam Project	0.92
Bank Interest	98,041.00
	<hr/>
	539,390.29
Less : Project Expenses	239,626.78
Balance of Grant/(Excess utilised Grant) c/f	<hr/>
	299,763.51

Total of Project 1 to 8

Opening Balance of Grants	2,520,158.32
Grant in aid	6,509,077.00
Bank Interest	109,310.00
Total	<hr/>
	9,138,545.32
Less : Project Expenses	5,065,759.82
Balance of Grant/(Excess utilised Grant) c/f	<hr/>
	4,072,785.50



Atul Arora


PRESIDENT
CHAUPAL, Gramin Vikas Prashikshan
vam 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 2021]

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
- 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 Arun
Proprietor
[M.No 401180]

UDIN - 21401180AAAAEB1595



*For-CHAUPAL GRAMIN VIKAS
PRASHIKSHAN EVAM SHODH SANSTHAN*

[Signature]
PRESIDENT

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