

**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 2022

**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,(Jagarnathpur )

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 2022 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 2022
    - ii) In case of Income & Expenditure Account of all the items of Income and Expenditure for the period 31st March 2022"and
    - iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Projects for the year ended on 31st March 2022

**For Atul Arun & Company**

Chartered Accountants

*Atul Kumar*  
Proprietor  
Atul Kumar

[M.No 401180]

UDIN :22401180AMTTL7457



13/07/2022  
Ambikapur

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

( Foreign Contribution Fund Account )

Village :Pondi,(Jagarnathpur )

Post : Kunni

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

RECEIPTS AND PAYMENTS ACCOUNT  
[For the year ended on 31st March 2022]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
<b>[A] SOURCES OF FUND</b>			
- <b>Opening Balance</b>			
- Cash in Hand			
- Cash at Bank [ SBI-30817749845 ] Another FCRA		9,632.00	
- Cash at Bank [ SBI-30382392191 ] FC Utilisation		32,16,164.52	
- Cash at Bank [ SBI-30675665089 ] FC Utilisation		13.00	
- Cash at Bank [ PNB- 1554010064202 ] FC Utilisation		9,54,768.28	
		3,358.70	
- <b>Grant in Aid by project funding agencies</b>			41,83,936.50
- Friends of Jan Swasthya Sahyog (FOJSS)	-3	46,00,728.88	
- Terre Des Hommes (TDH)	-4	10,82,658.49	
- Church's Auxiliary for Social Action, New Delhi	-5	1,18,035.00	
			58,01,422.37
- <b>FCRA Fund Received</b>			
- <b>Bank Interest</b>			0.00
- In Project A/cs			
- In F.C. A/c		15,723.00	
- <b>Project Expenses [Advances]</b>		98,781.20	
- Adjustment of FOJSS Project Advance			1,14,504.20
			20,000.00
<b>Total [A]</b>			<b>1,01,19,863.07</b>
<b>[B] UTILISATION OF FUND</b>			
- <b>Project Expenses</b>			
- Fondation Devenir Solidaire	-1	21,16,779.57	
- University of Exeter	-2	8,02,776.44	
- Friends of Jan Swasthya Sahyog (FOJSS)	-3	55,83,823.16	
- Terre Des Hommes (TDH)	-4	7,14,022.00	
- Church's Auxiliary for Social Action, New Delhi	-5	3,649.70	
			92,21,050.87
- <b>FCRA General Fund Expenses</b>			
- <b>Payment of Previous Year Liabilities</b>			1,90,759.86
- <b>Closing Balance</b>			1,31,151.00
- Cash in Hand			
- Cash at Bank [ SBI NDMB-40193136544 ] FC Designated		9,632.00	
- Cash at Bank [ SBI-30817749845 ] Another FCRA		0.00	
- Cash at Bank [ SBI-30382392191 ] FC Utilisation		1,98,151.85	
- Cash at Bank [ SBI-30675665089 ] FC Utilisation		3,69,116.49	
- Cash at Bank [ PNB- 1554010064202 ] FC Utilisation		0.00	
- Cash at Bank [ PNB- 6117000100056203 ] FC Utilisation		0.00	
		1.00	
			5,76,901.34
<b>Total [B]</b>			<b>1,01,19,863.07</b>

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company  
Chartered Accountants



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,(Jagarnathpur )

Post : Kunni

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

**INCOME AND EXPENDITURE ACCOUNT**  
[For the year ended on 31st March 2022]

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		1,90,759.86	
- University of Exeter		21,16,779.57	
- Friends of Jan Swasthya Sahyog (FOJSS)		8,02,776.44	
- Terre Des Hommes (TDH)		55,83,823.16	
- Church's Auxiliary for Social Action, New Delhi		7,14,022.00	
		3,649.70	
<b>Total [A]</b>			94,11,810.73
<b>[B] EXPENDITURE</b>			
- <b><u>Expenses</u></b>			
- <b><u>Project Expenses</u></b>			
- Fondation Devenir Solidaire			
- University of Exeter		21,16,779.57	
- Friends of Jan Swasthya Sahyog (FOJSS)		8,02,776.44	
- Terre Des Hommes (TDH)		55,83,823.16	
- Church's Auxiliary for Social Action, New Delhi		7,14,022.00	
		3,649.70	
			92,21,050.87
<b>FCRA General Fund Expenses</b>			1,90,759.86
<b>Total [B]</b>			94,11,810.73
<b>Accounting Policies and Notes on Accounts</b>	a		

As per our Annexed Report of even date.

**For Atul Arun & Company**

Chartered Accountants

*Atul Kumar*  
Proprietor

**Atul Kumar**

[M.No 401180]



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.]

**BALANCE SHEET**  
[As at 31st March 2022]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
<b>[A] FUND AND LIABILITIES</b>			
- <b>Foreign Contribution Fund</b>			
Opening Balance			
Add : Interest		2,99,763.51	
Less : FCRA Expenses		98,781.20	
		1,90,759.86	2,07,784.85
- <b>Project Fund</b>			
- Fondation Devenir Solidaire			
- University of Exeter	-1	0.00	
- Friends of Jan Swasthya Sahyog (FOJSS)	-2	0.00	
- Terre Des Hommes (TDH)	-3	0.00	
- Church's Auxiliary for Social Action, New Delhi	-4	3,69,116.49	
	-5	0.00	
			3,69,116.49
<b>Total [A]</b>			<b>5,76,901.34</b>
<b>[B] ASSETS</b>			
<b>Current Assets</b>			
- <b>Closing Balance</b>			
- Cash in Hand			
- Cash at Bank [ SBI NDMB-40193136544 ] FC Designated		9,632.00	
- Cash at Bank [ SBI-30817749845 ] Another FCRA		0.00	
- Cash at Bank [ SBI-30382392191 ] FC Utilisation		1,98,151.85	
- Cash at Bank [ SBI-30675665089 ] FC Utilisation		3,69,116.49	
- Cash at Bank [ PNB- 1554010064202 ] FC Utilisation		0.00	
Cash at Bank [ PNB- 6117000100056203 ] FC Utilisation		0.00	
		1.00	
<b>Total [B]</b>			<b>5,76,901.34</b>
			<b>5,76,901.34</b>

**Accounting Policies and Notes on Accounts**

As per our Annexed Report of even date.

**For Atul Arun & Company**

Chartered Accountants

*Atul Kumar*  
Proprietor

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 2022 ]

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	21,16,779.57
Grant in aid	-
Sundry Creditors for Expenses	-
Contribution	-
Bank Interest	-
Less : Project Expenses	21,16,779.57
Balance of Grant/(Excess utilised Grant) c/f	21,16,779.57

**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	8,02,776.44
Grant in aid	-
Add : Project Advance	-
Contribution	-
Bank Interest	-
Less : Project Expenses	8,02,776.44
Less : Payment of Previous Year Liabilities	8,02,776.44
Less : Project Advance	-
Balance of Grant/(Excess utilised Grant) c/f	-

**PRESIDENT**

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



**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	9,68,278.28
Sundry Creditors for Expenses	46,00,728.88
Contribution	
Bank Interest	-
	14,816.00
Less : Project Expenses	55,83,823.16
Less : Project Advance	55,83,823.16
Balance of Grant/(Excess utilised Grant) c/f	-

**Sch- 4**

**Project Title : Improved status of health and nutrition of tribal and disadvantaged families, in 40 villages of North Chhattisgarh (Sarguja)**  
**Funded by : Terre Des Hommes (TDH)**

Balance of Grant/(Excess utilised Grant) b/d	
Grant in aid	-
Contribution	10,82,658.49
Bank Interest	-
	480.00
Less : Project Expenses	10,83,138.49
Balance of Grant/(Excess utilised Grant) c/f	7,14,022.00
	3,69,116.49

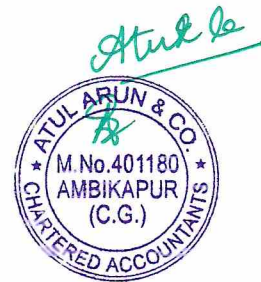
**Sch- 5**

**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	
Grant in aid	(1,14,812.30)
Contribution	1,18,035.00
Bank Interest	-
	427.00
Less : Project Expenses	3,649.70
Less : Payment of Previous Year Liabilities	3,649.70
Balance of Grant/(Excess utilised Grant) c/f	0.00



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



**FCRA GENERAL FUND***Balance of Grant/(Excess utilised Grant) b/d*

Grant in aid 2,99,763.51

Contribution -

Bank Interest -

98,781.20

Less : Project Expenses

**3,98,544.71**

Balance of Grant/(Excess utilised Grant) c/f

1,90,759.86

**2,07,784.85****Total of Project 1 to 6****Opening Balance of Grants**

Grant in aid 40,72,785.50

Overdraft from FCRA Account 58,01,422.37

Bank Interest 0.00

Sundry Creditors for Expenses 1,14,504.20

Audit Fees Payable 0.00

Total 0.00

Less : Project Expenses **99,88,712.07**

Less : Payment of Previous Year Liabilities 94,11,810.73

Less : Project Fund Refund 0.00

Total 0.00

**94,11,810.73**

Balance of Grant/(Excess utilised Grant) c/f 5,76,901.34

**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 : KunniThana-Lakhanpur, District-Surguja, [C.G.]

[For the year ended on 31st March 2022]

Schedule a

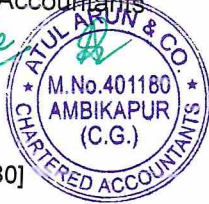
**Notes on Accounts and Singnificant Accounting Policies**

- 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 bas:
- 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

Proprietor  
Atul Kumar  
[M.No 401180]



For -CHAUPAL GRAMIN VIKAS PRASHIKSHAN  
EVAM SHODH SANSTHAN

A handwritten signature in blue ink, appearing to be "S. K. Singh".

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