

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 2023

UDIN :23401180BGWVOV9573

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 2023 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 2023
 - ii) In case of Income & Expenditure Account of all the items of Income and Expenditure for the period 31st March 2023"and
 - iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Projects for the year ended on 31st March 2023

For Atul Arun & Company

Chartered Accountants

Proprietor
Atul Kumar

[M.No 401180]

UDIN :23401180BGWVOV9573



28/09/2023
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 2023]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] SOURCES OF FUND			
- Opening Balance			
- Cash in Hand		9,632.00	
- Cash at Bank [SBI NDMB-40193136544] FC Designated		0.00	
- Cash at Bank [SBI-30817749845] Another FCRA		198,151.85	
- Cash at Bank [SBI-30382392191] FC Utilisation		369,116.49	
- Cash at Bank [SBI-30675665089] FC Utilisation		0.00	
- Cash at Bank [PNB -1554010064202] FC Utilisation		0.00	
- Cash at Bank [PNB- 6117000100056203] FC Utilisation		1.00	
			576,901.34
- Grant in Aid by project funding agencies			
- Association for India's Development	(1)	1,060,800.00	
- TAP Charity	(2)	820,000.00	
- Brigham & Womens Hospital- Pen Plus	(3)	14,000,153.00	
- Terre Des Hommes (TDH)	(4)	1,346,440.76	
- BMZ	(5)	11,572,251.64	
			28,799,645.40
- Bank Interest			
- In Project A/cs		75,157.00	
- In F.C. General Fund A/c		32,343.00	
			107,500.00
- Current Laibility			
- Sundry Creditors for Expenses			23,600.00
Total [A]			29,507,646.74
[B] UTILISATION OF FUND			
- Project Expenses (Recurring Nature)			
- Association for India's Development	(1)	608,149.64	
- TAP Charity	(2)	69,538.68	
- Brigham & Womens Hospital- Pen Plus	(3)	9,814,196.64	
- Terre Des Hommes (TDH)	(4)	1,725,803.25	
- BMZ	(5)	9,302,597.80	
			21,520,286.01
- Project Expenses (Non- Recurring Nature)			
- Brigham & Womens Hospital- Pen Plus	(3)	1,481,684.00	
- BMZ	(5)	273,300.00	
			1,754,984.00
- FCRA General Fund Expenses			389,723.32
- Closing Balance			
- Cash in Hand		0.00	
- Cash at Bank [SBI NDMB-40193136544] FC Designated		0.00	
- Cash at Bank [SBI-30817749845] Another FCRA		1,483,471.21	
- Cash at Bank [SBI-30675665089] FC Utilisation		2,347,268.36	
- Cash at Bank [SBI-30382392191] FC Utilisation		45.00	
- Cash at Bank [PNB- 1554010064202] FC Utilisation		2,011,868.84	
- Cash at Bank [PNB- 6117000100056203] FC Utilisation		0.00	
			5,842,653.41
Total [B]			29,507,646.74

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]



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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,(Jagarnathpur)

Post : Kunni

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

INCOME AND EXPENDITURE ACCOUNT

[For the year ended on 31st March 2023]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] INCOME			
Grant in Aid & Apportioned Interest by project funding agencies [Transferred from Balance Sheet]			
- Association for India's Development		608,149.64	
- TAP Charity		69,538.68	
- Brigham & Womens Hospital- Pen Plus		11,246,484.64	
- Terre Des Hommes (TDH)		1,715,557.25	
- BMZ		9,560,382.80	23,200,113.01
FCRA Project Fund Interest apportioned			75,157.00
FCRA General Fund Interest apportioned			32,343.00
<u>Expenditure over Income [Tr. To General Fund A/c]</u>			357,380.32
Total [A]			23,664,993.33
[B] EXPENDITURE			
- Expenses			
Project Recurring Expenses			
- Association for India's Development		608,149.64	
- TAP Charity		69,538.68	
- Brigham & Womens Hospital- Pen Plus		9,814,196.64	
- Terre Des Hommes (TDH)		1,725,803.25	
- BMZ		9,302,597.80	21,520,286.01
Project Non -Recurring Expenses			
Brigham & Womens Hospital- Pen Plus		1,481,684.00	
BMZ		273,300.00	1,754,984.00
FCRA General Fund Expenses			389,723.32
Total [B]			23,664,993.33

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]



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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.]

BALANCE SHEET
[As at 31st March 2023]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] FUND AND LIABILITIES			
- Foreign Contribution Fund			
Opening Balance		207,784.85	
Add : Intra Fund Transfer from BWH Project		430,000.00	
Add : Income Over Expenditure		0.00	
Less : Expenditure Over Income		357,380.32	280,404.53
- Project Fund			
- Association for India's Development	(1)	452,650.36	
- TAP Charity	(2)	750,461.32	
- Brigham & Womens Hospital- Pen Plus	(3)	2,323,668.36	
- Terre Des Hommes (TDH)	(4)	0.00	
- BMZ	(5)	2,011,868.84	5,538,648.88
- Sundry Creditors for Expenses			
			23,600.00
Total [A]			5,842,653.41
[B] ASSETS			
- Fixed Assets			
			0.00
- Current Assets			
- Closing Balance			
- Cash in Hand		0.00	
- Cash at Bank [SBI NDMB-40193136544] FC Designated		0.00	
- Cash at Bank [SBI-30817749845] Another FCRA		1,483,471.21	
- Cash at Bank [SBI-30382392191] FC Utilisation		45.00	
- Cash at Bank [SBI-30675665089] FC Utilisation		2,347,268.36	
- Cash at Bank [PNB- 6117000100056203] FC Utilisation		0.00	
Cash at Bank [PNB- 1554010064202] FC Utilisation		2,011,868.84	5,842,653.41
Total [B]			5,842,653.41

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]



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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,(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 2023]**

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

Project Title : Leaf Plate Making Project
Funded by : Association for India's Development

Balance of Grant/(Excess utilised Grant) b/d	-
Grant in aid	1,060,800.00
Sundry Creditors for Expenses	
Contribution	-
Bank Interest	-
	<hr/>
	1,060,800.00
Less : Project Expenses	608,149.64
Balance of Grant/(Excess utilised Grant) c/f	<hr/> <hr/> 452,650.36

Sch- 2

Project No. :
Prj Project Title : Leaf Plate Making Project
Funded by : TAP Charity

Balance of Grant/(Excess utilised Grant) b/d	-
Grant in aid	820,000.00
Add : Project Advance	-
Contribution	-
Bank Interest	-
	<hr/>
	820,000.00
Less : Project Expenses	69,538.68
Less : Payment of Previous Year Liabilities	
Less : Project Advance	-
Balance of Grant/(Excess utilised Grant) c/f	<hr/> <hr/> 750,461.32

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

Sch- 3**Project Title : PEN PLUS****Funded by : Brigham & Womens Hospital**

<i>Balance of Grant/(Excess utilised Grant) b/d</i>	-
Grant in aid	14,000,153.00
Sundry Creditors for Expenses	
Contribution	-
Bank Interest	49,396.00
	14,049,549.00
Less : Project Recurring Expenses	9,814,196.64
Less : Project Non-Recurring Expenses	1,481,684.00
Less : Institution Cost Transferred to General FC Fund	430,000.00
Balance of Grant/(Excess utilised Grant) c/f	2,323,668.36

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)

<i>Balance of Grant/(Excess utilised Grant) b/d</i>	369,116.49
Grant in aid	1,346,440.76
Contribution	-
Bank Interest	10,246.00
	1,725,803.25
Less : Project Expenses	1,725,803.25
Balance of Grant/(Excess utilised Grant) c/f	-

Sch- 5

Project No. : Sewoh Gender Nutrition India- BMZ-22-Chaupal
Project Title : Equal access to sufficient and healthy food strengthens food security for women & young children
Funded by : BMZ

<i>Balance of Grant/(Excess utilised Grant) b/d</i>	-
Grant in aid	11,572,251.64
Contribution	-
Bank Interest	15,515.00
	11,587,766.64
Less : Project Recurring Expenses	9,302,597.80
Less : Project Non-Recurring Expenses	273,300.00
Balance of Grant/(Excess utilised Grant) c/f	2,011,868.84



PRESIDENT
 CHAUPAL, Gramin Vikas Prashikshan
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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 2023]

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

*For -CHAUPAL GRAMIN VIKAS PRASHIKSHAN
EVAM SHODH SANSTHAN*

Proprietor
Atul Kumar
[M.No 401180]



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