

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

Village :Pondi, Post : Kunni

Block- Lakhanpur

District Office - Subhash Nagar (Bhagwanpur),
Ambikapur , Distt.-Surguja 497116 [C.G.]

Consolidated
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

Auditor's Report

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

Village :Pondi, Post : Kunni
Block- Lakhanpur
District Office - Subhash Nagar (Bhagwanpur),
Ambikapur , Distt.-Surguja 497116 [C.G.]

We have audited the attached consolidated Balance Sheet of the society as referred to above as at 31st March 2021 ,the annexed Consolidated Income & Expenditure Account for the year ended on that date and also Consolidated Receipt and Payment for the year ended on that date annexed hereto. These financial statements are the responsibility of the society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

- 1 We conducted our audit in accordance with auditing standards generally accepted in India. These standers require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from any material misstatements. 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 principle used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
- 2 Further to our comments in the Annexure referred to above, we 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, proper books of accounts as required by law have been kept by the society so for as appears from our examination of the books of society.
 - c) Balance Sheet,the Income & Expenditure Account and Receipts & Payment Account delt with this report are in agreement with the books of accounts.
 - d) In our opinion, The Balance Sheet, the Income & Expenditure Account and the Receipt and Payment dealt with by this report comply with the generally accepted accounting standards.
- 3 In our opinion and to the best of our information and according to explanations given to us, the said financial statements, read together with Notes thereon give the information required and present a true and fair view in conformity with the accounting principles generally accepted in India :
 - a. In case of Balance Sheet, of the state of affairs of the above named Society as on 31st March 2021 .
 - and
 - b. In case of Income & Expenditure Account ,all the item of Income & Expenditure earned and incurred by the Society for the year ended on 31st March 2021 .
 - c. In case of Receipt and Payment Account, all the receipts and disbursements made by the Society for the year ended on 31st March 2021 .

For Atul Arun & Company

Chartered Accountants


Proprietor
CA Atul Kumar
(M.No. 401180)
UDIN: 21401180AAAAEB1595



26/10/2021
Ambikapur

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

Village :Pondi, Post : Kunni
Block- Lakhanpur

District Office - Subhash Nagar (Bhagwanpur),
Ambikapur , Distt.-Surguja 497116 [C.G.]

RECEIPT AND PAYMENT ACCOUNT
[For the year ended on 31st March 2021]

PARTICULARS	Head Office [As per Separate Audit Report]	Bharat Rural Livelihood Foundation (Water Shed Project)	Azim Premji Philanthropic Initiatives (APPI)	United Nations Development Programme (UNDP)	FCRA A/C [As per Separate Audit Report]	Total[Rs.]
[A] SOURCES OF FUND						
1 Opening Balance						
Cash in Hand	5,749.00	-	13,767.00		9,632.00	29,148.00
Cash at Bank	100,875.19	106,998.45	1,133,034.50	-	2,562,150.32	3,903,058.46
total (1)	106,624.19	106,998.45	1,146,801.50	-	2,571,782.32	3,932,206.46
2 Income						
Project Grant	1,950,391.00	3,599,890.00	7,482,000.00	356,000.00	6,223,133.00	19,611,414.00
General Fund receipts			-		285,944.00	285,944.00
Bank Interest [Programme /Project]	-	14,093.00	96,660.00	908.00	11,269.00	122,930.00
Bank Interest [HO] / FC A/c	4,299.00	-	-		98,041.00	102,340.00
Membership Fee	1,400.00	-	-		-	1,400.00
total (2)	1,956,090.00	3,613,983.00	7,578,660.00	356,908.00	6,618,387.00	20,124,028.00
3 Current Liability						
Sundry Creditors for Expenses	46,320.00	8,260.00	10,030.00	470,908.00	131,151.00	666,669.00
4 Loan & Advances	1,515.00	-	-		-	1,515.00
total (3)	47,835.00	8,260.00	10,030.00	470,908.00	131,151.00	668,184.00
total Sources [1+2+3]	2,110,549.19	3,729,241.45	8,735,491.50	827,816.00	9,321,320.32	24,724,418.46
[B] UTILISATION OF FUND						
1 Expenses						
1.1 Project Impelementation Expenses	1,987,702.68	3,558,600.90	8,239,910.04	822,506.60	4,826,133.04	19,434,853.26
1.2 Capital Expenditure (Printer Purchased)	36,500.00	-	-		-	36,500.00
1.3 Administrative Expenses	1,561.52	-	-		239,626.78	241,188.30
total (1)	2,025,764.20	3,558,600.90	8,239,910.04	822,506.60	5,065,759.82	19,712,541.56
2 Other Payments						
2.1 Security Deposit (Raipur Office Rent)		-	-		-	-
2.2 Previous year Liabilty Paid	12,040.00	8,260.00	10,030.00		51,624.00	81,954.00
2.4 Project Advance	2,293.00	-	-		20,000.00	22,293.00
total (2)	14,333.00	8,260.00	10,030.00	-	71,624.00	104,247.00
3 Closing Balance						
Cash in Hand	9,649.00	-	-		9,632.00	19,281.00
Cash at Bank/with Head Office	60,802.99	162,380.55	485,551.46	5,309.40	4,174,304.50	4,888,348.90
total (3)	70,451.99	162,380.55	485,551.46	5,309.40	4,183,936.50	4,907,629.90
total Utilisation [1+2+3]	2,110,549.19	3,729,241.45	8,735,491.50	827,816.00	9,321,320.32	24,724,418.46

Accounting Policies and Notes on Accounts [a]

As per our Annexed Report of even date.

For Atul Arun & Company
Chartered Accountants

Atul Arun
Proprietor
CA Atul Kumar
(M.No. 401180)
UDIN: 21401180AAAAEB1535



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, Post : Kunni
Block- Lakhanpur

District Office - Subhash Nagar (Bhagwanpur),
Ambikapur , Distt.-Surguja 497116 [C.G.]

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

PARTICULARS	Head Office [As per Separate Audit Report]	Bharat Rural Livelihood Foundation (Water Shed Project)	Azim Premji Philanthropic Initiatives (APPI)	United Nations Development Programme (UNDP)	FCRA A/C [As per Separate Audit Report]	Total[Rs.]
[A] INCOME						
1 Income						
Transferred from Balance Sheet	-	3,544,507.90	8,143,250.04	821,598.60	4,826,133.04	17,335,489.58
Project GranVFC General Fund	1,950,391.00				285,944.00	2,236,335.00
Interest Income	4,299.00	14,093.00	96,660.00	908.00	98,041.00	214,001.00
Misc Income	-	-	-		-	-
Membership Fee	1,400.00	-	-		-	1,400.00
total (1)	1,956,090.00	3,558,600.90	8,239,910.04	822,506.60	5,210,118.04	19,787,225.58
2 Expenses Over Income	33,174.20	-	-	-	-	33,174.20
total A [1+2]	1,989,264.20	3,558,600.90	8,239,910.04	822,506.60	5,210,118.04	19,820,399.78
[B] EXPENSES						
1 Expenses						
1.1 Project Impelementation Expenses	1,987,702.68	3,558,600.90	8,239,910.04	822,506.60	4,826,133.04	19,434,853.26
1.2 Administrative Expenses	1,561.52	-	-		239,626.78	241,188.30
1.3 Project Contribution	-	-	-		-	-
total (1)	1,989,264.20	3,558,600.90	8,239,910.04	822,506.60	5,065,759.82	19,676,041.56
3 Income over Expenses	-	-	-		144,358.22	144,358.22
total B [1+2+3]	1,989,264.20	3,558,600.90	8,239,910.04	822,506.60	5,210,118.04	19,820,399.78

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)

UDIN: 21401180AAAAEB1595



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, Post : Kunni
Block- Lakhanpur

District Office - Subhash Nagar (Bhagwanpur),
Ambikapur , Distt.-Surguja 497116 [C.G.]

BALANCE SHEET
[As at 31st March 2021]

PARTICULARS	Head Office [As per Separate Audit Report]	Bharat Rural Livelihood Foundation (Water Shed Project)	Azim Premji Philanthropic Initiatives (APPI)	United Nations Development Programme (UNDP)	FCRA A/C [As per Separate Audit Report]	Total[Rs.]
[A] FUNDS & LIABILITIES						
1 General Fund						
Opening Balance	219,933.19	-	-	-	150,410.78	370,343.97
Add :Transfer from Other Projects	-	-	-	-	4,994.51	4,994.51
Add : Income Over Expenditure	-	-	-	-	144,358.22	144,358.22
Less : Expenditure over Income	33,174.20	-	-	-	-	33,174.20
total (1)	186,758.99	-	-	-	299,763.51	486,522.50
2 Project Fund						
Opening Balance	-	98,738.45	1,136,771.50	-	-	1,235,509.95
Add: Grant Received	-	3,599,890.00	7,482,000.00	356,000.00	-	11,437,890.00
Less : Transferred to Income & Exp A/c	-	3,544,507.90	8,143,250.04	821,598.60	-	12,509,356.54
Less : Transfer to Head office	-	-	-	-	-	-
total (2)	-	154,120.55	475,521.46	(465,598.60)	-	164,043.41
3 Foreign Contribution Project's Fund						
Opening Balance	-	-	-	-	2,369,747.54	2,369,747.54
Add: Grants Received	-	-	-	-	6,223,133.00	6,223,133.00
Add: Project Interest Received	-	-	-	-	11,269.00	11,269.00
Less: transferred to FCRA General Fund	-	-	-	-	4,994.51	4,994.51
Less: Expenditure	-	-	-	-	4,826,133.04	4,826,133.04
total (2)	-	-	-	-	3,773,021.99	3,773,021.99
4 Loans & Advances	83,000.00	-	-	-	-	83,000.00
5 Sundry Creditors for Expenses	120,570.00	8,260.00	10,030.00	470,908.00	131,151.00	740,919.00
total A [1 to 5]	390,328.99	162,380.55	485,551.46	5,309.40	4,203,936.50	5,247,506.90
[B] ASSETS						
1 Fixed Assets	278,584.00	-	-	-	-	278,584.00
2 Current Assets						
Security Deposit (Raipur Office Rent)	39,000.00	-	-	-	-	39,000.00
Project Advance	2,293.00	-	-	-	20,000.00	22,293.00
Closing Balance						
Cash in Hand	9,649.00	-	-	-	9,632.00	19,281.00
Cash at Bank	60,802.99	162,380.55	485,551.46	5,309.40	4,174,304.50	4,888,348.90
total (2)	111,744.99	162,380.55	485,551.46	5,309.40	4,203,936.50	4,968,922.90
total B [1+2]	390,328.99	162,380.55	485,551.46	5,309.40	4,203,936.50	5,247,506.90

Accounting Policies and Notes on Accounts [a]

As per our Annexed Report of even date.

For Atul Arun & Company


Chartered Accountants

Atul & Co.
Proprietor
CA Atul Kumar
(M.No. 401180)
UDIN: 21401180.AAAAB1585



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, Post : Kunni

Block- Lakhanpur

District Office - Subhash Nagar (Bhagwanpur),

Ambikapur , Distt.-Surguja 497116 [C.G.]

[For the year ended on/as at 31st March 2021]

Project Accounts

Sl. No.	Project Title	Grant in Aid	Bank Interest	Total	Project Expenditure [As per Sch.]	Current Years Balance/ (Excess Utilisation)	Balance of Grant/(Excess utilisation of Grant)As on 01/04/2020	Own Contribution/ Tr. to General Fund Account	Balance of Grant/(Excess utilisation of Grant)As on 31/03/2021
1	2	3	4	5	6	7	8	9	10
				(3+4)		(5-6)			(7+8+9)
A: PROJECT RUN UNDER F.C.R.A.									
1	Project Title : Livelihood Security And Education of PVTG's Funded by : Fondation Devenir Solidaire	0.00	0.00	0.00	567,391.12	-567,391.12	2,684,170.69	0.00	2,116,779.57
2	Project Title :- Ensuring Livelihood Security for the Particularly Vulnerable Tribes in Chhattisgarh Funded By : Oxfam India	150,579.00	824.00	151,403.00	228,970.00	-77,567.00	77,567.92	-0.92	0.00
3	Project Title :- The effects of demography and migration on cooperation and competition Funded By : University of Exeter	2,400,280.00	0.00	2,400,280.00	1,574,967.52	825,312.48	-22,536.04	0.00	802,776.44
4	Project Title :-Programme for child Nutrition And Dietary for Adivasi Community In Chhattisgarh, India Funded By : Terre Des Hommes, Germany-India Programme	0.00	0.00	0.00	0.00	0.00	4,993.59	-4,993.59	0.00
5	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	1,300,000.00	0.00	1,300,000.00	910,534.38	389,465.62	-389,465.62	0.00	0.00
6	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)	2,002,327.00	7,228.00	2,009,555.00	1,041,276.72	968,278.28	0.00	0.00	968,278.28
7	Project Title :- Development Initiative in Chhattisgarh Funded By : CASA, New Delhi	369,947.00	3,217.00	373,164.00	502,993.30	-129,829.30	15,017.00	0.00	-114,812.30
total [A]		6,223,133.00	11,269.00	6,234,402.00	4,826,133.04	1,408,268.96	2,369,747.54	(4,994.51)	3,773,021.99
8	FCRA FUND	285,944.00	98,041.00	383,985.00	239,626.78	144,358.22	150,410.78	4,994.51	299,763.51
total [A]		6,509,077.00	109,310.00	6,618,387.00	5,065,759.82	1,552,627.18	2,520,158.32	0.00	4,072,785.50



Atul Arun

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

B: PROJECT RUN UNDER WITHOUT F.C.R.A.									
1	Project Title :- High Impact Mega Watershed Project in Chhattisgarh Funded by : Bharat Rural Livelihood Foundation (BRLF)	3,599,890.00	14,093.00	3,613,983.00	3,558,600.90	55,382.10	98,738.45	-	154,120.55
2	Project Title :- Strengthening Local governance mechanisms and institutionalising access of tribal communities to right to food and work, forest rights and other entitlements in Chhattisgarh. Funded By : Azim Premji Philanthropic Initiatives (APPI)	7,482,000.00	96,660.00	7,578,660.00	8,239,910.04	-661,250.04	1,136,771.50	0.00	475,521.46
3	Project Title :- Piloting strategies of NGGB and Van Mitan-CFR for diversification of livelihoods of vulnerable households through leveraging of MGNREGA and Convergence in a cluster of GPs of Surguja district of Chhattisgarh. Funded By : United Nations Development Programme (UNDP)	356,000.00	908.00	356,908.00	822,506.60	-465,598.60	0.00	0.00	-465,598.60
total [B]		11,437,890.00	111,661.00	11,549,551.00	12,621,017.54	(1,071,466.54)	1,235,509.95	0.00	164,043.41
4	HEAD OFFICE	1,951,791.00	4,299.00	1,956,090.00	1,989,264.20	-33,174.20	219,933.19	0.00	186,758.99
total [A] + [B]		19,898,758.00	225,270.00	20,124,028.00	19,676,041.56	447,986.44	3,975,601.46	0.00	4,423,587.90



Atul k

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

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

Village :Pondi, Post : Kunni, Block-LakhanpurDistt.-Surguja- 497116 [C.G.]

[For the Year ended on 31/03/2021]

Schedul 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

Proprietor
CA Atul Kumar

(M.No. 401180)

UDIN: 21401180AAAAEB1595



*For -CHAUPAL GRAMIN VIKAS
PRASHIKSHAN EVAM SHODH
SANSTHAN*

A handwritten signature in blue ink, appearing to be "Atul Kumar".

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