

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

Village :Pondi (Jagarnathpur), Post : Kunni
Block- Lakhanpur, Distt.-Surguja 497116 [C.G.]

District Office - Near Water Tank, Dhalipara, Subhash Nagar (Bhagwanpur)
Ambikapur , Distt.-Surguja 497001 [C.G.]

Consolidated
Financial Statements
and
Audit Report

For the year ended on
31st March 2022

UDIN :22401180AMTKGD8748

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 (Jagarnathpur), Post : Kunni
Block- Lakhanpur, Distt.-Surguja 497116 [C.G.]
District Office - Near Water Tank, Dhalipara, Subhash Nagar (Bhagwanpur)
Ambikapur , Distt.-Surguja 497001 [C.G.]

We have audited the attached consolidated Balance Sheet of the society as referred to above as at 31st March 2022 ,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 2022 .
 - 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 2022 .
 - c. In case of Receipt and Payment Account, all the receipts and disbursements made by the Society for the year ended on 31st March 2022 .

For Atul Arun & Company
Chartered Accountants

Proprietor
CA Atul Kumar
(M.No. 401180)

UDIN :22401180AMTKGD8748



13/07/2022
Ambikapur

Atul Arun & Company
Chartered Accountants

Near Shagun Garden, Bauripara,
Behind Veterernery Hospital,
Ambikapur, Distt.-Surguja 497 001
Ph.-Off.-07774-241258 ,Mo-9165074000

Compilation Report

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

Village :Pondi (Jagarnathpur), Post : Kunni

Block- Lakhanpur, Distt.-Surguja 497116 [C.G.]

District Office - Near Water Tank, Dhalipara, Subhash Nagar (Bhagwanpur)

Ambikapur , Distt.-Surguja 497001 [C.G.]

On the basis of information provided by management and persuing relavant audit reports ,we have compiled, in accordance with the International Standard on auditing/related services, engagements to compile financial information, the balance sheet of above named Institution as at 31st March 2022 and statement of income and changes in financial position for the year ending on 31st March 2022. Management is responsible for this financial information . We have audited Head Office & Project. a/cs seperately and expressed our opinion in respective audit reports.

For Atul Arun & Company

Chartered Accountants

Atul Kumar


Atul Kumar
(Proprietor)

13/07/2022
Ambikapur

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

Village :Pondi (Jagarnathpur), Post : Kunni
Block- Lakhanpur, Distt.-Surguja 497116 [C.G.]

District Office - Near Water Tank, Dhalipara, Subhash Nagar (Bhagwanpur)
Ambikapur , Distt.-Surguja 497001 [C.G.]

RECEIPT AND PAYMENT ACCOUNT
[For the year ended on 31st March 2022]

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)	Bengal Finance Pvt. Ltd.	FCRA A/C [As per Separate Audit Report]	Total[Rs.]
[A] SOURCES OF FUND							
1 Opening Balance							
Cash in Hand	9,649.00	-	-	-	-	9,632.00	19,281.00
Cash at Bank	60,802.99	1,62,380.55	4,85,551.46	5,309.40	-	41,74,304.50	48,88,348.90
total (1)	70,451.99	1,62,380.55	4,85,551.46	5,309.40	-	41,83,936.50	49,07,629.90
2 Income							
Project Grant	8,37,788.10	33,01,210.00	59,99,998.00	14,24,000.00	30,00,000.00	58,01,422.37	2,03,64,418.47
General Fund receipts	-	-	-	-	-	-	-
Bank Interest [Programme /Project]	-	11,759.00	87,088.00	452.00	4,604.00	15,723.00	1,19,626.00
Bank Interest [HO] / FC A/c	4,815.90	-	-	-	-	98,781.20	1,03,597.10
Membership Fee	1,000.00	-	-	-	-	-	1,000.00
total (2)	8,43,604.00	33,12,969.00	60,87,086.00	14,24,452.00	30,04,604.00	59,15,926.57	2,05,88,641.57
3 Current Liability							
Sundry Creditors for Expenses	2,92,390.00	69,547.00	5,72,042.00	-	-	-	9,33,979.00
4 Loan & Advances							
	1,52,293.00	-	-	-	-	20,000.00	1,72,293.00
total (3)	4,44,683.00	69,547.00	5,72,042.00	-	-	20,000.00	11,06,272.00
total Sources [1+2+3]	13,58,738.99	35,44,896.55	71,44,679.46	14,29,761.40	30,04,604.00	1,01,19,863.07	2,66,02,543.47
[B] UTILISATION OF FUND							
1 Expenses							
1.1 Project Impelementation Recurring Expenses	8,47,398.32	35,27,078.90	71,30,948.70	9,58,853.40	-	74,40,986.87	1,99,05,266.19
1.2 Project Impelementation Capital Expenses	-	-	-	-	-	17,80,064.00	17,80,064.00
1.3 Project Advance for Expenses	-	-	-	-	-	-	-
1.4 Administrative Expenses	50,902.00	-	-	-	-	1,90,759.86	2,41,661.86
total (1)	8,98,300.32	35,27,078.90	71,30,948.70	9,58,853.40	-	94,11,810.73	2,19,26,992.05
2 Other Payments							
2.1 Security Deposit (Raipur Office Rent)	-	-	-	-	-	-	-
2.2 Security Deposit (Jal Jeevan Mission Tender)	2,00,000.00	-	-	-	-	-	2,00,000.00
2.2 TDS (Income Tax) 21-22	24,529.00	-	-	-	-	-	24,529.00
2.4 Previous year Liability Paid	89,690.00	8,260.00	10,030.00	4,70,908.00	-	1,31,151.00	7,10,039.00
2.5 Project Advance	-	-	-	-	-	-	-
total (2)	3,14,219.00	8,260.00	10,030.00	4,70,908.00	-	1,31,151.00	9,34,568.00
3 Closing Balance							
Cash in Hand	10,649.00	-	-	-	-	9,632.00	20,281.00
Cash at Bank/with Head Office	1,35,570.67	9,557.65	3,700.76	-	30,04,604.00	5,67,269.34	37,20,702.42
total (3)	1,46,219.67	9,557.65	3,700.76	-	30,04,604.00	5,76,901.34	37,40,983.42
total Utilisation [1+2+3]	13,58,738.99	35,44,896.55	71,44,679.46	14,29,761.40	30,04,604.00	1,01,19,863.07	2,66,02,543.47

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)



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
Block- Lakhapur, Distt.-Surguja 497116 [C.G.]

District Office - Near Water Tank, Dhalipara, Subhash Nagar (Bhagwanpur)
Ambikapur , Distt.-Surguja 497001 [C.G.]

INCOME AND EXPENDITURE ACCOUNT

[For the year ended on 31st March 2022]

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)	Bengal Finance Pvt. Ltd.	FCRA A/C [As per Separate Audit Report]	Total[Rs.]
[A] INCOME							
1 Income							
Transferred from Balance Sheet	-	35,15,319.90	70,43,860.70	9,58,401.40	-	92,21,050.87	2,07,38,632.87
Project Grant/FC General Fund	8,37,788.10				-	-	8,37,788.10
Interest Income	4,815.90	11,759.00	87,088.00	452.00	4,604.00	98,781.20	2,07,500.10
Misc Income	-	-	-			-	-
Membership Fee	1,000.00	-	-			-	-
total (1)	8,43,604.00	35,27,078.90	71,30,948.70	9,58,853.40	4,604.00	93,19,832.07	2,17,84,921.07
2 Expenses Over Income	54,696.32	-	-	-		91,978.66	1,46,674.98
total A [1+2]	8,98,300.32	35,27,078.90	71,30,948.70	9,58,853.40	4,604.00	94,11,810.73	2,19,31,596.05
[B] EXPENSES							
1 Expenses							
1.1 Project Impelementation Expenses	8,47,398.32	35,27,078.90	71,30,948.70	9,58,853.40	-	92,21,050.87	2,16,85,330.19
1.2 Administrative Expenses	50,902.00	-	-			1,90,759.86	2,41,661.86
1.3 Project Contribution	-	-	-			-	-
total (1)	8,98,300.32	35,27,078.90	71,30,948.70	9,58,853.40	-	94,11,810.73	2,19,26,992.05
3 Income over Expenses	-	-	-		4,604.00	-	4,604.00
total B [1+2+3]	8,98,300.32	35,27,078.90	71,30,948.70	9,58,853.40	4,604.00	94,11,810.73	2,19,31,596.05
Accounting Policies and Notes on Accounts [a]							

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Atul

Proprietor
CA 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

Village :Pondi (Jagamathpur), Post : Kunni
Block- Lakhanpur, Distt.-Surguja 497116 [C.G.]

District Office - Near Water Tank, Dhalipara, Subhash Nagar (Bhagwanpur)
Ambikapur , Distt.-Surguja 497001 [C.G.]

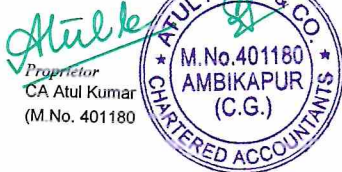
BALANCE SHEET
[As at 31st March 2022]

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)	Bengal Finance Pvt. Ltd.	FCRA A/C [As per Separate Audit Report]	Total[Rs.]
[A] FUNDS & LIABILITIES							
1 General Fund/FCRA General Fund							
Opening Balance	1,86,758.99	-	-	-	-	2,99,763.51	4,86,522.50
Add : Income Over Expenditure	-	-	-	-	-	-	-
Less : Expenditure over Income	54,696.32	-	-	-	-	91,978.66	1,46,674.98
total (1)	1,32,062.67	-	-	-	-	2,07,784.85	3,39,847.52
2 Project Fund							
Opening Balance	-	1,54,120.55	4,75,521.46	(4,65,598.60)	-	-	1,64,043.41
Add: Grant Received	-	33,01,210.00	59,99,998.00	14,24,000.00	30,00,000.00	-	1,37,25,208.00
Less : Transferred to Income & Exp A/c	-	35,15,319.90	70,43,860.70	9,58,401.40	-	-	1,15,17,582.00
Add : Income Over Expenditure	-	-	-	-	4,604.00	-	4,604.00
total (2)	-	(59,989.35)	(5,68,341.24)	-	30,04,604.00	-	23,76,273.41
3 Foreign Contribution Project's Fund							
Opening Balance	-	-	-	-	-	37,73,021.99	37,73,021.99
Add: Grants Received	-	-	-	-	-	58,01,422.37	58,01,422.37
Add: Project Interest Received	-	-	-	-	-	15,723.00	15,723.00
Less: Recurring Expenditure	-	-	-	-	-	74,40,986.87	74,40,986.87
Less: Capital Expenditure transferred to Income & Expenditure	-	-	-	-	-	17,80,064.00	17,80,064.00
total (2)	-	-	-	-	-	3,69,116.49	3,69,116.49
4 Loans & Advances	2,33,000.00	-	-	-	-	-	2,33,000.00
5 Sundry Creditors for Expenses	3,23,270.00	69,547.00	5,72,042.00	-	-	-	9,64,859.00
total A [1 to 5]	6,88,332.67	9,557.65	3,700.76	-	30,04,604.00	5,76,901.34	42,83,096.42
[B] ASSETS							
1 Fixed Assets	2,78,584.00	-	-	-	-	-	2,78,584.00
2 Current Assets							
Security Deposit (Raipur Office Rent)	39,000.00	-	-	-	-	-	39,000.00
Security Deposit (Jal Jeevan Mission Tender)	2,00,000.00	-	-	-	-	-	2,00,000.00
Tax deducted at Source (21-22)	24,529.00	-	-	-	-	-	24,529.00
Closing Balance							
Cash in Hand	10,649.00	-	-	-	9,632.00	-	20,281.00
Cash at Bank	1,35,570.67	9,557.65	3,700.76	-	30,04,604.00	5,67,269.34	37,20,702.42
total (2)	4,09,748.67	9,557.65	3,700.76	-	30,04,604.00	5,76,901.34	40,04,512.42
total B [1+2]	6,88,332.67	9,557.65	3,700.76	-	30,04,604.00	5,76,901.34	42,83,096.42

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

Village :Pondi (Jagamathpur), Post : Kunni
Block- Lakhanpur, Distt.-Surguja 497116 [C.G.]

District Office - Near Water Tank, Dhalipara, Subhash Nagar (Bhagwanpur)
Ambikapur , Distt.-Surguja 497001 [C.G.]

[For the year ended on/as at 31st March 2022

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 01/04/2021	Own Contribution/ Tr. to General Fund Account	Balance of Grant/(Excess utilisation of Grant)As on 31/03/2022
1	2	3	4	(3+4)	5	(5-6)	8	9	(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	21,16,779.57	-21,16,779.57	21,16,779.57	0.00	0.00
2	Project Title :- Establishing comprehensive,evidence based and equitable primary health care with community involvement in Surguja division of Chhattisgarh. Funded By : Friends of Jan Swasthya Sahyog	46,00,728.88	14,816.00	46,15,544.88	55,83,823.16	-9,68,278.28	9,68,278.28	0.00	0.00
3	Project Title :- Testing evolutionary theories of human cooperation in the real world. Funded By : University of Exeter	0.00	0.00	0.00	8,02,776.44	-8,02,776.44	8,02,776.44	0.00	0.00
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, Germany-India Programme	10,82,658.49	480.00	10,83,138.49	7,14,022.00	3,69,116.49	0.00	0.00	3,69,116.49
5	Project Title :- Development Initiative in Chhattisgarh Funded By : CASA, New Delhi	1,18,035.00	427.00	1,18,462.00	3,649.70	1,14,812.30	-1,14,812.30	0.00	0.00
Total A (Project 1 to 5]		58,01,422.37	15,723.00	58,17,145.37	92,21,050.87	-34,03,905.50	37,73,021.99	0.00	3,69,116.49
6	FCRA FUND (B)	0.00	98,781.20	98,781.20	1,90,759.86	-91,976.66	2,99,763.51	0.00	2,07,784.85
total [A] +[B]		58,01,422.37	1,14,504.20	59,15,926.57	94,11,810.73	-34,95,884.16	40,72,785.50	0.00	5,76,901.34



[Signature]

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

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 01/04/2021	Own Contribution/ Tr. to General Fund Account	Balance of Grant/(Excess utilisation of Grant)As on 31/03/2022
				(3+4)		(5-6)			(7+8+9)
1	2	3	4	5	6	7	8	9	10
B: PROJECT RUN UNDER WITHOUT F.C.R.A.									
1	Project Title :- High Impact Mega Watershed Project in Chhattisgarh Funded by : BRLF	33,01,210.00	11,759.00	33,12,969.00	35,27,078.90	-2,14,109.90	1,54,120.55	-	-59,989.35
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 : APPI	59,99,998.00	87,088.00	60,87,086.00	71,30,948.70	-10,43,862.70	4,75,521.46		-5,68,341.24
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 : UNDP	14,24,000.00	452.00	14,24,452.00	9,58,853.40	4,65,598.60	-4,65,598.60		0.00
4	Project Title :- Providing Medical care for the poor in Surguja, Chhattisgarh Funded by : Bengal Finance Pvt. Ltd.	30,00,000.00	4,604.00	30,04,604.00	0.00	30,04,604.00	0.00		30,04,604.00
total [C]		1,37,25,208.00	1,03,903.00	1,38,29,111.00	1,16,16,881.00	22,12,230.00	1,64,043.41	0.00	23,76,273.41
5	HEAD OFFICE	8,38,788.10	4,815.90	8,43,604.00	8,98,300.32	-54,696.32	1,86,758.99	0.00	1,32,062.67
total [A] + [B]+[C]		2,03,65,418.47	2,23,223.10	2,05,88,641.57	2,19,26,992.05	-13,38,350.48	44,23,587.90	0.00	30,85,237.42



Atul k

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

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

Village :Pondi (Jagarnathpur), Post : Kunni
Block- Lakhanpur, Distt.-Surguja 497116 [C.G.]

District Office - Near Water Tank, Dhalipara, Subhash Nagar (Bhagwanpur)
Ambikapur , Distt.-Surguja 497001 [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 accrual 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 Cash basis, except Community contribution including honorary labour and kinds supports, which are valued and certified by the Institution.
- 3 **EXPENSES** : All significant expenses are accounted for on Mercantile basis.
- 4 **CHANGE OVER PREVIOUS YEAR** : There is no change in system of accounting over previous year.
- 5 **ACCOUNTING OF FIXED ASSETS** : Fixed Assets are written off at the time of purchases/acquired as non recurring expenses and in Balance Sheet reflected through Depreciation Fund A/c , Further in B/S Fixed Assets are shown on the basis of their present status .
- 6 **BALANCE OUTSTANDING** : Balances outstanding,if any, are subjected to reconciliation, confirmation and consequential adjustments.
- 7 **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)



**For -CHAUPAL GRAMIN VIKAS
PRASHIKSHAN EVAM SHODH
SANSTHAN**

A handwritten signature in blue ink, appearing to be "Atul Kumar", written over the stamp area.

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