

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 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- 356644, Mo-9165074000

Auditor's Report**CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN**

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We have audited the attached consolidated Balance Sheet of the society as referred to above as at 31st March 2023 ,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 standards 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 far as appears from our examination of the books of society.
 - c) Balance Sheet,the Income & Expenditure Account and Receipts & Payment Account dealt 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 2023 .
 - 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 2023 .
 - c. In case of Receipt and Payment Account, all the receipts and disbursements made by the Society for the year ended on 31st March 2023 .

For Atul Arun & Company

Chartered Accountants

Atul Kumar
Proprietor
CA Atul Kumar
(M.No. 401180)



28/09/2023
Ambikapur

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

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RECEIPT AND PAYMENT ACCOUNT [For the year ended on 31st March 2023]

PARTICULARS	Head Office [As per Separate Audit Report]	Bharat Rural Livelihood Foundation (Water Shed Project)	Azim Premji Philanthropic Initiatives (APPI)	World Health Organisation (WHO)	Bengal Finance Pvt. Ltd.	FCRA A/C [As per Separate Audit Report]	Total[Rs.]
[A] SOURCES OF FUND							
1 Opening Balance							
Cash in Hand	10,649.00	-	-	-		9,632.00	20,281.00
Cash at Bank	135,570.67	9,557.65	3,700.76	-	3,004,604.00	567,269.34	3,720,702.42
total (1)	146,219.67	9,557.65	3,700.76	-	3,004,604.00	576,901.34	3,740,983.42
2 Income							
Project Grant	1,701,800.00	4,097,788.00	11,312,802.00	828,716.00	9,000,000.00	28,799,645.40	55,740,751.40
Interest on Income Tax Refund	1,471.00						1,471.00
Bank Interest [Programme /Project]	-	10,702.00	94,426.00	-	67,669.00	75,157.00	247,954.00
Bank Interest [HO] / FC A/c	6,524.00	-	-	-		32,343.00	38,867.00
Donation/Contribution	49,000.00	-	-	-		-	49,000.00
Membership Fee	1,000.00	-	-	-		-	1,000.00
total (2)	1,759,795.00	4,108,490.00	11,407,228.00	828,716.00	9,067,669.00	28,907,145.40	56,079,043.40
3 Current Liability							
Intra Project Adjustment	677,795.59	-	-	-		-	677,795.59
Sundry Creditors for Expenses	8,496.00	8,260.00	19,490.00	-		23,600.00	59,846.00
4 SD & Income Tax Refund	63,529.00	-	-	-		-	63,529.00
total (3)	749,820.59	8,260.00	19,490.00	-	-	23,600.00	801,170.59
total Sources [1+2+3]	2,655,835.26	4,126,307.65	11,430,418.76	828,716.00	12,072,273.00	29,507,646.74	60,621,197.41
[B] UTILISATION OF FUND							
1 Expenses							
1.1 Project Impelementation Expenses	1,671,859.16	3,433,393.57	6,999,532.52	753,378.00	8,469,818.06	23,275,270.01	44,603,251.32
1.2 Capital Expenditure	242,180.00	-	-			-	242,180.00
1.3 Administrative Expenses	209,725.40	-	-			389,723.32	599,448.72
1.4 Previous Year Expenses Paid	323,270.00	69,547.00	572,042.00			-	964,859.00
total (1)	2,447,034.56	3,502,940.57	7,571,574.52	753,378.00	8,469,818.06	23,664,993.33	46,409,739.04
2 Other Payments							
2.1 Intra Project Adjustment	-	-	-	75,338.00	602,457.59	-	677,795.59
2.2 Repayment of Loans	150,000.00	-	-	-		-	150,000.00
total (2)	150,000.00	-	-	75,338.00	602,457.59	-	827,795.59
3 Closing Balance							
Cash in Hand	-	-	-	-		-	-
Cash at Bank/with Head Office	58,800.70	623,367.08	3,858,844.24	-	2,999,997.35	5,842,653.41	13,383,662.78
total (3)	58,800.70	623,367.08	3,858,844.24	-	2,999,997.35	5,842,653.41	13,383,662.78
total Utilisation [1+2+3]	2,655,835.26	4,126,307.65	11,430,418.76	828,716.00	12,072,273.00	29,507,646.74	60,621,197.41

Accounting Policies and Notes on Accounts [a]

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

Proprietor
CA Atul Kumar
(M.No. 401180
UDIN :23401180BGWVVOV9573



(Signature)

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

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

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

INCOME AND EXPENDITURE ACCOUNT [For the year ended on 31st March 2023]

PARTICULARS	Head Office [As per Separate Audit Report)	Bharat Rural Livelihood Foundation (Water Shed Project)- Phase- 1	Azim Premji Philanthropic Initiatives (APPI)- Phase-1	World Health Organisation (WHO)	Bengal Finance Pvt. Ltd.	FCRA A/C [As per Separate Audit Report)	Total[Rs.]
[A] INCOME							
1 Income							
Transferred from Balance Sheet	-	3,422,691.57	6,905,106.52	753,378.00	8,402,149.06	23,200,113.01	42,683,438.16
Project Grant/FC General Fund	1,701,800.00					-	1,701,800.00
Interest Income	6,524.00	10,702.00	94,426.00	-	67,669.00	107,500.00	286,821.00
Donation/Contribution	49,000.00						
Interest on Income Tax Refund	1,471.00	-	-			-	1,471.00
Membership Fee	1,000.00	-	-			-	1,000.00
total (1)	1,759,795.00	3,433,393.57	6,999,532.52	753,378.00	8,469,818.06	23,307,613.01	44,674,530.16
2 Expenses Over Income	121,789.56	-	-	-	-	357,380.32	479,169.88
total A [1+2]	1,881,584.56	3,433,393.57	6,999,532.52	753,378.00	8,469,818.06	23,664,993.33	45,202,700.04
[B] EXPENSES							
1 Expenses							
1.1 Project Impelementation Expenses	1,671,859.16	3,433,393.57	6,999,532.52	753,378.00	8,469,818.06	23,275,270.01	44,603,251.32
1.2 Administrative Expenses	209,725.40	-	-			389,723.32	599,448.72
total (1)	1,881,584.56	3,433,393.57	6,999,532.52	753,378.00	8,469,818.06	23,664,993.33	45,202,700.04
2 Income over Expenses	-	-	-			-	-
total B [1+2+3]	1,881,584.56	3,433,393.57	6,999,532.52	753,378.00	8,469,818.06	23,664,993.33	45,202,700.04
Accounting Policies and Notes on Accounts [a]							

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

Proprietor
CA Atul Kumar
(M.No. 401180
UDIN :23401180BGWV09573



(Signature)

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

CHAUPAL GRAMIN VIKAS PRASHIKSHAN EVAM SHODH SANSTHAN

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BALANCE SHEET

[As at 31st March 2023]

PARTICULARS	Head Office [As per Separate Audit Report]	Bharat Rural Livelihood Foundation (Water Shed Project)- Phase- 1	Azim Premji Philanthropic Initiatives (APPI)- Phase-1	World Health Organisation (WHO)	Bengal Finance Pvt. Ltd.	FCRA A/C [As per Separate Audit Report]	Total [Rs.]
[A] FUNDS & LIABILITIES							
1 General Fund							
Opening Balance	132,062.67	-	-	-	-	207,784.85	339,847.52
Add : Intra-Project Adjustments	677,795.59	-	-	-	-	430,000.00	1,107,795.59
Add : Income Over Expenditure	-	-	-	-	-	-	-
Less : Expenditure over Income	121,789.56	-	-	-	-	-	-
total (1)	688,068.70	-	-	-	-	357,380.32	479,169.88
2 Project Fund/FC Project Fund							
Opening Balance	-	(59,989.35)	(568,341.24)	-	3,004,604.00	369,116.49	2,745,389.90
Add: Grant Received	-	4,097,788.00	11,312,802.00	828,716.00	9,000,000.00	28,799,645.40	54,038,951.40
Less : Transferred to Income & Exp A/c	-	3,422,691.57	6,905,106.52	753,378.00	8,402,149.06	23,200,113.01	42,683,438.16
Less : Intra-Project Adjustments	-	-	-	(75,338.00)	(602,457.59)	(430,000.00)	(1,107,795.59)
total (2)	-	615,107.08	3,839,354.24	-	2,999,997.35	5,538,648.88	12,993,107.55
4 Loans & Advances	83,000.00	-	-	-	-	-	83,000.00
5 Sundry Creditors for Expenses	8,496.00	8,260.00	19,490.00	-	-	23,600.00	59,846.00
total A [1 to 5]	779,564.70	623,367.08	3,858,844.24	-	2,999,997.35	5,842,653.41	14,104,426.78
[B] ASSETS							
1 Fixed Assets	278,584.00	-	-	-	-	-	278,584.00
2 Current Assets							
Security Deposit (Office Rent)	72,000.00	-	-	-	-	-	72,000.00
Income Tax TDS Receivables ()	170,180.00	-	-	-	-	-	170,180.00
Security Deposit (JJM Tender)	200,000.00	-	-	-	-	-	200,000.00
Closing Balance	-	-	-	-	-	-	200,000.00
Cash in Hand	-	-	-	-	-	-	-
Cash at Bank	58,800.70	623,367.08	3,858,844.24	-	2,999,997.35	5,842,653.41	13,383,662.78
total (2)	500,980.70	623,367.08	3,858,844.24	-	2,999,997.35	5,842,653.41	13,825,842.78
total B [1+2]	779,564.70	623,367.08	3,858,844.24	-	2,999,997.35	5,842,653.41	14,104,426.78

Accounting Policies and Notes on Accounts [a]

As per our Annexed Report of even date.

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Certified that the above statement is true & correct
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Proprietor
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(M.No. 401180)



(Signature)

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[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 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**

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