

AUDIT REPORT

I have Examined the attached Balance Sheet of **FCRA ACCOUNT of Kalp Samajsevi Sanstha, Sukulpara P.O.:Kharod,Distt: Janjgir-Champa (C.G.)** as at 31st March 2025 and Income & Expenditure account, Receipts & Payments Account for the year ended on that date which are in agreement with the books of account maintained by the Institution for the purpose of the projects.

I have obtained all the informations and explanations which, to the best of my knowledge and belief were necessary for the purpose of the audit. In my opinion, proper books of account have been kept by the institution so far as appears from our examination of the books for the purpose of audit.

In my opinion and to the best of our information and according to explanations given to me, the said account gives a true and fair view -

- (i) in case of Balance sheet, of the state of affairs of the above project as at 31st March 2025.
- (ii) in the case of Receipts and Payments Account, of the receipts and payments of the above project for the year ended on that date.
- (iii) in the case of Income and Expenditure Account, of the surplus of the above project for the year ended on that date.

PLACE: BILASPUR(CHHATTISGARH)
DATE: 13.10.2025

UDIN for this document is 25057066BMKXRY9975


SANJAY KUMAR AGRAWAL
Chartered Accountant.
Membership No.057066



KALP SAMAJ SEVI SANSTHA - KHAROD, DISTRICT-JANJGIR-CHAMPA (C.G.)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

FCRA ACCOUNTS

RECEIPTS	AMOUNT	AMOUNT	PAYMENTS	AMOUNT	AMOUNT
GRANT RECEIVED FROM SHIVIA For Poultry Service Programme		1759775.00	STL PROJECT EXPENSES (SWISSAID INDIA) Detail as per Annexure "A"		2872957.00
GRANT RECEIVED FROM DASRA For Organization Development		1045404.00	BANK CHARGES Bank of Maharashtra (FCRA)A/c. 20226423385	2037.35	
GRANT RECEIVED FROM SWISSAID INDIA for Promotion of Sustainable Tribal Livelihood in Central India (STL)		1360520.00	SBI (FCRA)A/c. 40196660963	2178.10	4215.45
BANK INTEREST Bank of Maharashtra (FCRA)A/c. 20226423385	36366.00		FIXED ASSETS Refrigerator		14800.00
SBI (FCRA)A/c. 40196660963	3244.00	39610.00	EXPENSES FOR ORGANIZATION DEVELOPMENT (DASRA) Detail as per Annexure "B"		983149.00
OPENING BALANCE Cash in Hand	1474.00		EXPENSES FOR POULTRY DEVELOPMENT SERVICE PROGRAMME (SHIVIA) Detail as per Annexure "C"		1635843.00
Bank of Maharashtra(FCRA) A/c. 20226423385	2181056.07		CLOSING BALANCE Cash in Hand		0.00
State Bank of India(FCRA) A/c. 40196660963	434788.18	2617318.25	Bank of Maharashtra(FCRA) A/c. 20226423385	1387330.72	
			Less:Cheques issued but not presented	82838.00	1304492.72
			State Bank of India(FCRA) A/c. 40196660963		7170.08
			TOTAL Rs.>>>>>>	TOTAL Rs.>>>>>>	6822627.25

CERTIFICATE

Certified that the above statement is true and correct.

As per our report of even date.

13.10.2025

Abhishek
PRESIDENT/SECRETARY
Secretary
Kalp Samaj Sewi Sanstha
Chhattisgarh

BILASPUR
DATE- 13.10.2025
UDIN- 25057066BMKXRY9975

Sanjay Kumar Agrawal
SANJAY KUMAR AGRAWAL
Chartered Accountant
M.No.057066



KALP SAMAJ SEVI SANSTHA - KHAROD, DISTRICT-JANJIR-CHAMPA (C.G.)
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025

FCRA ACCOUNTS

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
STL PROJECT EXPENSES (SWISSAID INDIA)			GRANT RECEIVED FROM SHIVIA		
Detail as per Annexure "A"		2872957.00	For Poultry Service Programme		1759775.00
BANK CHARGES			GRANT RECEIVED FROM DASRA		
Bank of Maharashtra			For Organization Development		1045404.00
(FCRA)A/c. 20226423385	2037.35		GRANT RECEIVED FROM SWISSAID INDIA		
SBI (FCRA)A/c. 40196660963	2178.10	4215.45	for Promotion of Sustainable Tribal		
EXPENSES FOR ORGANIZATION			Livelihood in Central India (STL)		1360520.00
DEVELOPMENT (DASRA)		983149.00	BANK INTEREST		
Detail as per Annexure "B"			Bank of Maharashtra		
EXPENSES FOR POULTRY DEVELOPMENT			(FCRA)A/c. 20226423385	36366.00	
SERVICE PROGRAMME (SHIVIA)			SBI (FCRA)A/c. 40196660963	3244.00	39610.00
Detail as per Annexure "C"		1635843.00	DEFICIT		
			Transferred to Balance Sheet		1290855.45
TOTAL Rs.>>>>>		5496164.45	TOTAL Rs.>>>>>		5496164.45

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BILASPUR

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Sanjay Kumar Agrawal
SANJAY KUMAR AGRAWAL
Chartered Accountant
M.No.057066



KALP SAMAJ SEVI SANSTHA - KHAROD, DISTRICT-JANJGIR-CHAMPA (C.G.)
BALANCE SHEET AS AT 31.03.2025

FCRA ACCOUNTS

FUNDS & LIABILITIES	AMOUNT	AMOUNT	PROPERTIES & ASSETS	AMOUNT	AMOUNT
GENERAL FUND			FIXED ASSETS		
Opening Balance	3072000.25		B/F.		
Less: Deficit during the year	<u>1290855.45</u>	1781144.80	Motorbike	72292.00	
			Furniture	22300.00	
			Camera 4 Nos.	29600.00	
			Projector	39450.00	
			Audio Speaker	10400.00	
			Smartphone	90300.00	
			Laptop	55500.00	
			Printer	20100.00	
			Inverter	26000.00	
			CCTV	37240.00	
			Computer System	<u>51500.00</u>	
				454682.00	
			Addition 2024-25:-		
			Refrigerator	<u>14800.00</u>	469482.00
			CASH & BANK BALANCES		
			Cash in Hand		0.00
			Bank of Maharashtra(FCRA)		
			A/c. 20226423385	1387330.72	
			Less:Cheques issued but not presented	<u>82838.00</u>	1304492.72
			State Bank of India(FCRA)		
			A/c. 40196660963		7170.08
			TOTAL Rs.>>>>>>	1781144.80	1781144.80

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As per our report of even date.

13.10.2025

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BILASPUR
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Sanjay Kumar Agrawal
SANJAY KUMAR AGRAWAL
Chartered Accountant
M.No.057066
BILASPUR
(Chhattisgarh)
Chartered Accountant

SANJAY KUMAR AGRAWAL
ACCOUNTANT

Beside Hotel Ratan
Link Road Bilaspur CG

KALP SAMAJ SEVI SANSTHA - KHAROD, DISTRICT-JANJGIR-CHAMPA (C.G.)
ANNEXURE "A" OF PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025
Detail of SWISSAID INDIAN FOR Promotion of Sustainable Tribal Livelihood in Central India (STL)

Sl.No.	HEAD OF ACCOUNTS	AMOUNT	AMOUNT
1)	Outcome 1 : Enhance the adaptive capacity of small farmers community to climate change and social shocks		
Core Activity 1.1	Capacity building of project staff, cadres and farmers on climate change adaptation strategies and practices in agriculture		861971.00
1.1.3	Capacity building of project staff on participatory climate change vulnerability assessment and adaptation planning for community sensitization	28212	
1.1.4	Village level Participatory vulnerability assessment and adaptation planning by project staff for community sensitization	52120	
1.1.5	Developing Experimental Learning Plots	62490	
1.1.6	Exposure Visit of farmers to Experimental Learning Plots	21670	
1.1.7	Participatory Learning workshop	8850	
1.1.9	Community Seed fair cum food festivals	255080	
1.1.10	Exposure visit of community resource persons/cadres and farmers to successful livelihood project	46475	
1.1.13	Village level community awareness programme/food festival for behaviour change on nutrition and to increase consumption of diversified foods	62360	
1.1.14	Honorarium of Livelihood Expert	243000	
1.1.15	Livelihood Expert travel expenses	26830	
1.1.16	Livelihood Expert communication expenses	2700	
1.1.17	Development of MEAL system in livelihood projects	4800	
1.1.20	Training on advance ecological farming for the farmers & CBO Leaders	47384	
CA 1.2	Input support for promotion of adaptation practices, seed / mixed farming/ integrated farming system /paddy cultivation/kitchen gardening and soil & water conservation		472990.00
1.2.1	Promotion of climate change adaptation practices (mixed farming and ecological agricultural practiced, indigenous seeds, short duration variety of seed, inter row cropping etc) with farmers through CBOs	268900	
1.2.2	Enhancement of paddy yield (ARI)	129390	
1.2.3	Promotion of kitchen gardening with farmers through CBOs	74700	
Core Activity 1.3	Documentation of best practices for evidence creation and local level advocacy for fund leverage		20418.00

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1.3.2	Organising visit of government line departments to successful STL project models	10668	
1.3.3	District level interface meetings with key officials in the government	9750	
2)	Outcome 2 : Improved livelihood of small holder farmers		
Core Activity 2.1	Capacity building of project staff and farmers on group based enterprise, collective marketing, IEC materials		373255.00
2.1.1	Training programme for project staff and cadres/CBOs leaders on group based enterprise promotion and collective marketing	26755	
2.1.8	Honorarium of cadres/Community Mobilizer	289000	
2.1.9	Travel expenses of cadres/Community Mobilizer	57500	
3)	Outcome 3 : Community institutions are strong and effectively promote/support livelihood activities of their members		
Core Activity 3.1	Capacity building of staff and CBO members on institution building process, objectives, governance, role and responsibilities, record keeping, gender in institutions and maturity index		720908.00
3.1.2	Leadership training for Women for participation and decision making in gram sabhas VDC, Farmer Group, fishery Groups and other CBOs	48665	
3.1.13	Honorarium of Cluster Livelihood Facilitator	576000	
3.1.14	Cluster Livelihood Facilitator travel expenses	85443	
3.1.15	Cluster Livelihood Facilitator communication expenses	10800	
Core Activity 3.2	Support CBO level mechanisms to respond weather extremes and social shocks (Seed bank custom hiring centres, information centres)		58595.00
3.2.5	Meeting with Champion farmers	13645	
3.2.6	Recognizing champion farmers	44950	
PI	Project Implementation		
PI 1	Staff Salary and travel		261000.00
PI 1.1	Honorarium and travel of Project Director	171000	
PI 1.5	Honorarium of Accountant	90000	
PI 2	Administration Cost		103820.00
PI 2.1	Office Rent and Maintainance	65510	
PI 2.2	Stationary, Photocopy, Printing, Internet and postage	10573	
PI 2.4	Monthly Review and Planing Meeting	12737	
PI 2.5	Audit Expenses	15000	
TOTAL EXPENSES			2872957.00

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KALP SAMAJ SEVI SANSTHA - KHAROD, DISTRICT-JANJGIR-CHAMPA (C.G.)
ANNEXURE "B" OF PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025
Detail of DASRA for Organization Development

Sl.No.	HEAD OF ACCOUNTS	AMOUNT	AMOUNT
1# Program Cost			240000.00
1.1	Documentation of best practices for evidence creation and Case Study Development (Video Graphics, Documentation)	110000	
1.2	Consultancy Fees for STL project impact report	130000	
2# Administrative Costs			29000.00
2.1	Office Rent	23000	
2.2	Audit expenses	3000	
2.3	Admin Expenses	3000	
3# Admin Staff Honorarium			288000.00
3.1	Honorarium of Accountant	180000	
3.2	Honorarium of Director	108000	
4# Program Travel			32796.00
4.1	Travel for Monitoring	32796	
5# Program Meeting and Outreach			39970.00
5.1	Networking Meeting & Visits	6400	
5.2	Program Meeting with staff and Governing Board	5850	
5.3	International Women's Day	27720	
6# Staff Capacity-Building			115884.00
6.1	Staff Capacity-Building for Organic Agriculture&Seed Mainagemen	115884	
7# Fundraising			57499.00
6.1	Fundraising	7499	
6.2	Organisation consultant for proposal&Annual report	50000	
8 # Programme/Project Staff Honorarium			180000.00
8.1	Honorarium of Programme Manager	180000	
TOTAL EXPENSES			983149.00

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KALP SAMAJ SEVI SANSTHA - KHAROD, DISTRICT-JANJGIR-CHAMPA (C.G.)
ANNEXURE "C" OF PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025
Detail of SHIVIA for Poultry Development Service Programme

Sl.No.	HEAD OF ACCOUNTS	AMOUNT	AMOUNT
Cost of Goods Sold			
SHIVIA Model (150 Farmers)#1			401945.00
1.1	Chickens	173520	
1.2	Feed	62125	
1.3	Vaccination/medicine	29400	
1.4	Nets	99900	
1.5	Delivery Cost	37000	
KALP Model Pilot (50 Farmers)#2			66750.00
2.1	Chickens	66750	
Team#3			784949.00
3.1	Supervisor Salary	302500	
3.2	LSPs Salary	376524	
3.3	Motorbike/cycle allowance -LSP +sup	105925	
Operations#4			136724.00
4.1	Travel for monitoring	33540	
4.2	Exposure visit	103184	
Office/Administrative Costs#5			77375.00
5.1	Refrigerator for medicines etc	2200	
5.2	Rent, stationary, electricity	75175	
Admin Staff Honorarium#6			168100.00
6.1	Director	65000	
6.2	Accountant Parttime	92000	
6.3	Mobile allowance	11100	
TOTAL EXPENSES			1635843.00

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