



SHASHANK MOGHE & CO.

CHARTERED ACCOUNTANTS

35, First Floor, Gurukul Complex, Kalibadi Road, Raipur (C.G.) -492001
Tel. No. : 0771-4095330, Mob. No. : 97520-18001, 94252-15330

To,
The Members,
Chhattisgrah Agricon Samiti,
RAIPUR (C.G.)

AUDIT REPORT

We have examined the Balance Sheet of Chhattisgarh Agricon SAMITI, Shop No. 404, 4th Floor, Progressive Point, Lalpur, Raipur (C.G.) as at 31st March 2019 and the Income & Expenditure Account for the year ended on that date, which are in agreement with the books of accounts maintained at the office at Raipur (C.G.).

We have obtained all the information and explanation, which to the best of our knowledge and belief were necessary for the audit. In our opinion, proper book of accounts have been kept by society so far as appears from our examination of books, subject to Notes on Accounts, annexed with this financial statement.

In our opinion and to the best of our information and according to the explanations given to us, subject to notes on Accounts, forming part of accounts give a true and fair view:

1. in case of the Balance Sheet of the state of the above said Society's affairs as at 31st March 2019, and
2. in case of Income and Expenditure account, of Expenditure over Income of the Samiti for the accounting year ended on 31st March 2019.

FOR, SHASHANK MOGHE & CO,
Chartered Accountants



Shashank Moghe
(Partner)
M. No 075957

Date :
Place: Raipur



SHASHANK MOGHE & CO.

CHARTERED ACCOUNTANTS

35, First Floor, Gurukul Complex, Kalibadi Road, Raipur (C.G.) -492001
Tel. No. : 0771-4095330, Mob. No. : 97520-18001, 94252-15330

CHHATTISGARH AGRICON SAMITI

SHOP NO. 404, 4TH FLOOR, PROGRESSIVE POINT, LALPUR (C.G.)

NOTES ON ACCOUNTS FOR THE YEAR ENDED ON 31-03-2019

(Forming part of Accounts)

1. The Cash Balance is not physical verified by us. Cash Balance is taken as certified by the Management.
2. All Balances are subject to confirmation.
3. Previous year figures have been regrouped rearranged where ever considered necessary.
4. During the year the Samiti has conducted various Wadi Development projects. The entire expenditure on such Wadi Development is reimbursed by NABARD. NABARD has given PIA Management Cost for meeting out expenditure on account of such Wadi projects. Expenditure incurred on such wadi projects and receipt of PIA Management Cost is shown in Income & Expenditure account.
5. During the year the Society has received fund from NABARD to distribute loan to Farmers, the Loans are not fully disbursed to the Farmers, resultant to it the interest paid to NABARD on such fund received, is paid by the Society from the other sources of Income.
5. Books of accounts have been maintained as per mercantile system of accounting.
6. During the year the Samiti has received Rs. 4541/- interest on Savings Bank Account, operated for Wadi Project. The interest income so received is refundable to NABARD. The Total Interest Payable / Refundable on such account till 31-03-2019 amounting to Rs. 55917/- is shown as interest refundable to NABARD under the head of Current Liability.

CHHATTISGARH AGRICON SAMITI FOR, SHASHANK MOGHE & CO,

Chhattisgarh Agricon Samiti, Raipur (C.G.)

President

Secretary

Chartered Accountants

Shashank Moghe
(Partner)

Mb. No. 075957



Date :

Place: Raipur (C.G.)

CHHATTISGARH AGRICON SAMITI: RAIPUR (C.G.)

BALANCE SHEET AS ON 31-03-2019

PRE. YR FIGURES	CAPITAL & LIABILITIES	AMOUNT	PRE. YR FIGURES	ASSETS	AMOUNT
370,000.00	CAPITAL A/C.: (As per Schedule 'A' Attached)	418,000.00	1,138,152.00	FIXED ASSETS: (As per Schedule 'D' Attached)	1,138,152.00
528,916.00	Capital Investment Reserved (As per Schedule 'B' Attached)	1,042,203.42		CURRENT ASSETS:	
2,118,484.95	INCOME OVER EXPENDITURE A/C.: (As per Schedule 'A' Attached)	1,587,707.39	-	a) Stock in Trade:	-
	CURRENT LIABILITIES (As per Schedule 'C' Attached)	12,092,468.40	16,380,000.00	b) Sundry Debtors: (As per Schedule 'E' Attached)	8,768,772.01
--	NOTES ON ACCOUNTS:	--	211,272.02	c) Cash & Bank Balances: (As per Schedule 'F' Attached)	2,548,688.87
			3,343,337.33	d) Loans and Advances: (As per Schedule 'G' Attached)	2,599,766.33
			85,000.00	e) Deposits: (As per Schedule 'H' Attached)	85,000.00
21,157,761.35	TOTAL Rs.	15,140,379.21	21,157,761.35	TOTAL Rs.	15,140,379.21

PLACE : RAIPUR (C.G.)
DATED :

AS PER OUR REPORT OF EVEN DATE ATTACHED
FOR, SHASHANK MOGHE & CO
CHARTERED ACCOUNTANTS
(FRN : 007030C)



(SHASHANK MOGHE)
PARTNER
M.NO.075957

CHHATTISGARH AGRICON SAMITI, RAIPUR (C.G.)
Secretary
President

CHHATTISGARH AGRICON SAMITI: RAIPUR (C.G.)

INCOME & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED ON 31-03-2019

PRE. YR FIGURES	PARTICULARS	AMOUNT	PRE. YR FIGURES	PARTICULARS	AMOUNT
	<u>To, Wadi Project Expenses</u>				
	Productivity Expenses		-	By, Annual Membership Fees	-
3,651,250.00	Wadi Project Expenses- Bastar-1	9,520.00	3,510,000.00	" Grant Assistance Received from NABARD	573,098.00
7,550.00	Wadi Project Expenses- Bastar-2	573,098.00	6,131,270.00	" Grant Received from CFT Projects	227,772.01
141,295.00	Wadi Project Expenses- Bilaspur		1,823,840.00	" PIA Management Charges from NABARD	1,766,342.00
1,032,719.00	Wadi Project Expenses- Pithora-1		30,000.00	" Grant Assistance Watershed	437,216.00
1,319,553.00	Wadi Project Expenses- Pithora-2		39,041.00	" Consultancy Income	4,541.00
3,297,139.42	Watershed Project Expenses	243,391.00	388,889.00	" Grant Received from SHIP Projects	330,490.00
192,700.00	CFT Project Expenses	227,772.01	572,000.00	" Training Fees Received	147,500.00
388,889.00	FPO Project Expenses	188,581.00	192,700.00	" Grant Received from FPO Project	188,581.00
13,720.00	SHPI Project Expenses	330,490.00		By, Tax Free Sale - Compost	580,600.00
	Shukma Project Expenses			By, Tax Free Sale - Plants	618,400.00
	<u>To, PIA Management Expenses</u>				
2,600.00	PIA Management Expenses- Bilaspur			By, Donation Received from Indian Member	276,586.00
857,517.00	PIA Management Expenses- Bastar-2	1,181,401.00		By, Donation Received from Global FCRA	171,595.47
63,125.00	PIA Management Expenses- Pithora-1				
371,644.00	PIA Management Expenses- Pithora-2				
504,287.00	PIA Management Expenses- Water She	193,825.00			
	Expenses on Bapu Trust Project	11,068.64			
	<u>Purchases</u>				
72,000.00	Compost - Tax Free	500,000.00			
154,313.00	Plants Tax Free	550,000.00			
121,710.00	Drip Material	5,969.60			
30,000.00	<u>To, Administration Expenses</u>				
300,000.00	Accounting Charges	72,000.00			
5,956.83	Office Expenses	66,877.39			
108,000.00	Interest paid to NABARD	138,778.00			
	Auditor Remuneration	30,000.00			
10,000.00	Salary & Wages	559,576.00			
	Bank Commission & Charges	12,429.08			
	Office Rent	120,000.00			
	Telephone Expenses	79,956.60			
	Training Fees Expenses	141,850.00			
	Courier & Postage Exp	5,260.00			
	Printing & Stationary	10,715.00			
	Travelling Expenses	69,260.00			
	Balance W. Off	1.40			
	<u>To, FCRA Project</u>				
	Bank Charges	8,775.00			
41,771.75	<u>To, Income Over Expenditure A/c</u>	(7,873.24)			
12,687,740.00	TOTAL Rs.	5,322,721.48	12,687,740.00	TOTAL Rs.	5,322,721.48

AS PER OUR REPORT OF EVEN DATE ATTAC

Chhattisgarh Agricon Samiti, Raipur (C.G.)
President
Secretary

FOR, SHASHANK MOGHE & CO
CHARTERED ACCOUNTANTS
(FRN : 007030C)



(SHASHANK MOGHE)
PARTNER
M.NO.075957

PLACE : RAIPUR (C.G.)
DATED :

CHHATTISGARH AGRICON SAMITI: RAIPUR (C.G.)

SCHEDULE 'A' OF COURPUS FUND & INCOME OVER EXPENDITURE

PARTICULARS	OPENING BALANCE AS ON 01.04.2018	ADDITION DURING THE YEAR	WITHDRAWAL	TOTAL	TRANSFER	BALANCE AS ON 31.03.2019
Courpus Fund	370,000.00	48,000.00	-	418,000.00	-	418,000.00

PARTICULARS	OPENING BALANCE AS ON 01.04.2018	SURPLUS / (-) DEFICIT DURING THE YEAR	TOTAL	TRANSFER	BALANCE AS ON 31.03.2019
Income Over Expenditure	1,595,580.63	(7,873.24)	1,587,707.39	-	1,587,707.39
TOTAL Rs. :	1,965,580.63	40,126.76	2,005,707.39	-	2,005,707.39

SCHEDULE 'B' OF CAPITAL RESERVED

PARTICULARS	OPENING BALANCE AS ON 01.04.2018	ADDITION DURING THE YEAR	WITHDRAWAL	TOTAL	TRANSFER	BALANCE AS ON 31.03.2019
Capital Reserved	1,042,203.42	-	-	1,042,203.42	-	1,042,203.42
Capital Grant Received from TABARD	1,042,203.42	-	-	-	-	-
TOTAL Rs. :	1,042,203.42	-	-	1,042,203.42	-	1,042,203.42



SCHEDULE 'D' OF FIXED ASSETS

PARTICULARS	RATE	W.D.V AS ON 01.04.2018	ADDITION			SALES	TOTAL	DEPRECIATION	W.D.V AS ON 31.03.2019
			MORE THAN SIX MONTHS	LESS THAN SIX MONTHS					
BLOCK "A"									
FURNITURE	0%	70,415.00	-	-	-	-	70,415.00	-	70,415.00
BUILDING	0%	-	-	-	-	-	-	-	-
BLOCK "B"									
MOTOR									
VEHICLE									
(DEMO)	0%	750,663.00	-	-	-	-	750,663.00	-	750,663.00
AIR-									
CONDITIONER	0%	23,940.00	-	-	-	-	23,940.00	-	23,940.00
ELECTRICAL									
EQUIPMENT	0%	-	-	-	-	-	-	-	-
BLOCK "C"									
COMPUTER	0%	293,134.00	-	-	-	-	293,134.00	-	293,134.00
		1,138,152.00	-	-	-	-	1,138,152.00	-	1,138,152.00



Chhattisgarh Agricon Samiti, Raipur (C.G.)
Secretary
President

CHHATTISGARH AGRICON SAMITI: RAIPUR (C.G.)**FOR THE YEAR ENDED ON 31-03-2019**

	Current Year	Previous Year
<u>SCHEDULE 'C' OF CURRENT LIABILITIES:</u>		
Sundry Creditors	836,213.00	1,880,483.00
Sundry Creditors for Goods & Services	-	585,062.00
Sundry Creditors for Expenses & Provisions	10,038,914.00	12,981,643.00
Advance Received From NABARD for Wadi & Other Projects	1,161,424.40	2,666,902.40
Bank Interest Refundable to NABARD	55,917.00	26,270.00
Advance received against Project	-	-
TOTAL Rs.:	12,092,468.40	18,140,360.40

SCHEDULE 'E' OF SUNDRY DEBTORS:

Ministry of Rural Development for CFT(Lohani Guda)	3,617,507.00	3,510,000.00
Ministry of Rural Development for CFT(Bastar)	3,570,290.00	3,510,000.00
Ministry of Rural Development for CFT(Chura)	235,770.01	2,574,000.00
Ministry of Rural Development for CFT(Fing)	250,770.00	2,574,000.00
Ministry of Rural Development for CFT(Magarload)	275,435.00	2,574,000.00
Ministry of Rural Development for CFT(Kusmiguda)	819,000.00	1,638,000.00
TOTAL Rs.:	8,768,772.01	16,380,000.00

SCHEDULE 'F' OF CASH & BANK BALANCES:

Axis Bank, Pandri	173,422.68	36,961.13
Andhra Bank	256,531.00	882.50
Jammu & Kashmir Bank, Raipur	93,451.88	12,468.86
PNB Loan A/c. 49535	360.20	3,586.10
CFT Project Bank	1,778,029.55	12,861.56
Central Bank of India	3,061.80	3,061.80
Dena Bank Ltd		112,499.00
Axis Bank - FCRA Account	162,820.47	-
Cash In Hand	81,011.29	28,951.07

TOTAL Rs.:

2,548,688.87**211,272.02****SCHEDULE 'G' OF LOANS & ADVANCES:**

Suresh Dewangan (Wadi Pithora-2)	-	-
Pithora Wadi	-	-
TDS Receivable A.Y. 17-18	5,200.00	5,200.00
TDS Receivable A.Y. 14-15	2,250.00	2,250.00
TDS Receivable A.Y. 16-17	30,049.00	30,049.00
Other Loan & Advances	2,134,667.33	3,305,838.33
Innovative Financial Advisors Pvt Ltd	377,600.00	
Salary Advance	50,000.00	-
TOTAL Rs.:	2,599,766.33	3,343,337.33

SCHEDULE 'H' OF DEPOSITS:

Security Deposit for Jagdalpur	85,000.00	85,000.00
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TOTAL Rs.:

85,000.00**85,000.00**

Chhattisgarh Agricon Samiti, Raipur (C.G.)

Secretary



CHHATTISGARH AGRICON SAMITI: RAIPUR (C.G.)
FOR THE YEAR ENDED ON 31-03-2019

<u>Schedule for Sundry Creditors</u>	<u>Current Year</u>	<u>Previous Year</u>
Aandoram Mandavi		252,500.00
Agricon Agroproducer Co. Ltd	-	54,000.00
C.G. Agricon Pvt. Ltd	836,213.00	797,513.00
Naveen Beej Utpadak Sanskar Samiti		317,720.00
Bhagchand Sethia		222,200.00
Yona Millangi		236,550.00
TOTAL Rs.:	836,213.00	1,880,483.00

Schedule for Sundry Creditors for Expenses & Provisions

Accounting Charges Payable	119,500.00	173,500.00
Audit Fees Payable	30,000.00	106,000.00
CFT Expenses Payable	9,735,018.00	12,492,747.00
Office Running Payable	-	-
Raghu & Associates	-	-
Service Tax Payable	34,396.00	34,396.00
Staff Salary Payable		175,000.00
Office Rent Payable	120,000.00	-
Salary Payable SHPI	-	-
Telephone Expenses Payable SHPI	-	-
TOTAL Rs.:	10,038,914.00	12,981,643.00

Schedule for Sundry Creditors for Goods & Services

Agricon Agroproducer Co. Ltd	585,062.00
TOTAL Rs.:	585,062.00

Schedule for Advance Received From NABARD for Wadi & Other Projects

Loan from NABARD for distribution of Loan to Farmers	1,100,000.00
NABARD - Watershed Bachalikhurd	204,644.00
NABARD - Watershed Badrenga	280,759.00
NABARD - Watershed Bankighat	880,665.40
Nabard - Pithora Wadi Project - 1	-
Nabard Pithora Wadi Project - 2 (Loan)	-
Nabard (Sri Projects - Durg)	-
Nabard - Watershed Project	-
Advance From SHPI	273,111.00
TOTAL Rs.:	1,161,424.40




Chhattisgarh Agricon Samiti Raipur (C.G.)
President

Secretary

	Current Year	Previous Year
<u>Schedule for Advance Received against Project</u>		
Innovative Financial Advisors Pvt Ltd	-	

<u>Schedule for Other Liabilities</u>		
ICICI Bank Overdraft	-	-
	-	-
	-	-
	-	-

TOTAL Rs. :

<u>Schedule for CFT Project Bank A/c</u>		
CFT Project Bank A/c- Bastarnar	454.54	2,751.54
CFT Project Bank A/c- Churra	1,758,289.49	417.50
CFT Project Bank A/c- Fingeshar	8,751.50	3,720.50
CFT Project Bank A/c- Lohandiguda	2,384.74	4,016.74
CFT Project Bank A/c- Magarload	8,149.28	1,955.28
TOTAL Rs. :	1,778,029.55	12,861.56

Schedule for AXIS Bank A/c

Axis Bank Ltd Bilaspur Wadi A/C - 80408	8,000.00	8,000.00
Axis Bank Ltd Bastar Wadi A/C - 30278 (Mang)	-	-
Axis Bank Ltd Bastar Wadi A/C - 70627 (Exp.)	121.42	117.42
Axis Bank Ltd Bastar - 2 A/C - 60962 (Measu)	6,425.01	16,368.50
Axis Bank Ltd Bastar - 2 A/C - 61855 (Mang)	2,317.30	2,723.30
Axis Bank Ltd Kusmi A/C - 1247	3,076.65	-
Axis Bank Ltd Bilaspur A/C - 56540 (Measu)	-	-
Axis Bank Ltd Pithora - 2 A/C 00570	1,380.21	2,672.21
Axis Bank Ltd 110052	152,000.39	5,509.00
Axis Bank Ltd Pithora - 2 A/C 62468	101.70	1,570.70

TOTAL Rs. :

173,422.68	36,961.13
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Schedule for Other Loans & Advances (Assets)

Nabard - Bastar Project Wadi - 2	990,646.53	2,110,924.53
Nabard - FPO Tokpal	289,781.00	101,200.00
Nabard - Sukma Project Wadi	13,720.00	13,720.00
NABARD - Watershed Bachelikhurd	25,546.00	-
NABARD - Badrenga Watershed	47,375.00	-
Self Help Group	57,379.00	-
Agricon Agroproducer Co. Ltd	31,500.00	-
Nabard - Pithora Project Wadi - 1	-	104,420.00
Nabard - Pithora Wadi Project - 2	678,719.80	975,573.80
TOTAL Rs. :	2,134,667.33	3,305,838.33

Chhattisgarh Agricon Samiti, Raipur (C.G.)

[Signature]

Secretary

