

MARG DARSHAK SEVA SANSTHAN
(Foreign Contribution Fund Account)
Kanya Parishar
Distt.-Surguja [C.G.]

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-9165074000,9425256459

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

Kanya Parishar

Ambikapur 497 001

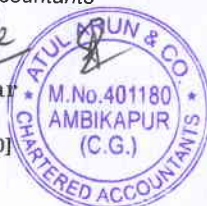
Distt.-Surguja [C.G.]

1. We have audited the Balance Sheet of the Foreign Contribution Fund Account as at 31st March 2021 and also the Receipt & Payment Account and Income & Expenditure Account for the year ended on that date annexed hereto, Our responsibility is to express an opinion on these financial statements based on our audit
2. We conduct our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of material misstatement. 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 principles used and significant estimates made by management, as well as evaluation of the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. We further 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, the accounts are maintained properly so far as appears from our examination of the books.
 - c) Balance Sheet and Receipt and Payment Account dealt with by the report are in agreement with the books of accounts.
 - d) In our opinion and to the best of our information and according to explanations given to us, the statements together with the schedules attached and read with the Accounting Policies and Notes forming Part of accounts give a true and fair view:
 - i) In the case of Balance Sheet, of the state of affairs of the above named Fund as on 31st March 2021
 - ii) In case of Income & Expenditure Account, all the incomes and expenditures made by the Fund for the year ended on 31st March 2021and
 - iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Fund for the year ended on 31st March 2021

For Atul Arun & Company

Chartered Accountants

Atul Kumar
Atul Kumar
(Proprietor)
[M.No. 401180]



03/08/2021
Ambikapur

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

Kanya Parishar
Ambikapur 497 001
Distt.-Surguja [C.G.]

BALANCE SHEET [As at 31st March 2021]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] FUND AND LIABILITIES			
- Foreign Contribution Fund			
Opening Balance		34,642.10	
Add :Surplus of Income over Expenditure		0.00	
		34,642.10	
Less :Excess of Expenditure over Income		2,860.00	31,782.10
- Project Fund			
- Global Green Grants Fund	-1	0.00	
- CBM, Bangalore -3452	-2	2,23,070.40	
- CBM Germany	-3	22,46,844.00	
- Nav Bhart Jagriti Kendra-Ranchi (Project-3287)	-4	0.00	
- CBM, Bangalore(Project-3287)	-5	0.00	24,69,914.40
- Gratuity Fund			
- Opening Balance		3,28,505.00	
- Add: Provisions made during the year		1,86,357.00	
- Less : Gratuity Paid during the year		0.00	5,14,862.00
- Sundry Creditors for Expenses			
- Opening Balance		2,56,662.00	
- Addition during the year [Project-3452-MYP]		10,404.00	
- Less :Paid during the year		1,92,686.00	74,380.00
Total [A]			30,90,938.50
[B] ASSETS			
- Current Assets			
- Closing Balance			
- Cash in Hand		10,712.00	
- Cash at Bank [State Bank of India-New Delhi]			
A/c No :-40046686860, FC Designated Account]		0.00	
- Cash at Bank [CRGB-7000038603]		8,049.00	
- Cash at Bank [State Bank of India-Gurudwara Complex]			
A/c No :-37481445530, FC Designated Account]		22,61,577.40	
- Cash at Bank [State Bank of India-Gurudwara Complex]			
A/c No :-72203152734, FC Utilisation Account]		8,10,600.10	30,90,938.50
Total [B]			30,90,938.50

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants



a

Certified that the above statement is true & correct
For -Margdarshak Seva Sansthan, Surguja

President
Margdarshak Seva Sansthan
Surguja

MARG DARSHAK SEVA SANSTHAN

Kanya Parishar
Ambikapur 497 001
Distt.-Surguja [C.G.]

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

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] INCOME			
- <u>Income (Transferred from Project Fund Accounts]</u>			
Global Green Grants Fund		7,011.00	
CBM, Bangalore -3452		32,75,443.00	
CBM Germany		17,36,504.00	
Nav Bhart Jagriti Kendra-Ranchi (Project-3287)		29,09,540.00	
CBM, Bangalore(Project-3287)		25,49,141.00	1,04,77,639.00
<u>Bank Interest</u>			0.00
- <u>Expenditure over Income</u>			
<u>[Tr. To FCRA General Fund Account]</u>			2,860.00
Total [A]			1,04,80,499.00
[B] EXPENDITURE			
<u>FCRA General Fund Expenses</u>			
- Bank Charges		4,189.00	4,189.00
<u>Project Expenses</u>			
Global Green Grants Fund		7,011.00	
CBM, Bangalore -3452		32,75,443.00	
CBM Germany		17,36,504.00	
Nav Bhart Jagriti Kendra-Ranchi (Project-3287)		29,09,540.00	
CBM, Bangalore(Project-3287)		25,49,141.00	1,04,77,639.00
Total [B]			1,04,81,828.00

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

President
Margdarshak Seva Sansthan
Surguja

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

Kanya Parishar
Ambikapur 497 001

Distt.-Surguja [C.G.]

RECEIPTS AND PAYMENTS ACCOUNT
[For the year ended on 31st March 2021]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] SOURCES OF FUND			
- Opening Balance			
- Cash in Hand		997.00	
- Cash at Bank [CRGB-7000038603]		74,148.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-37481445530, FC Designated Account]		7,32,694.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-72203152734, FC Utilisation Account]		1,59,446.10	9,67,285.10
- Grant in Aid by project funding agencies			
- Global Green Grants Fund	-1	0.00	
- CBM, Bangalore -3452	-2	31,58,314.40	
- CBM Germany	-3	39,83,348.00	
- Nav Bhart Jagriti Kendra-Ranchi (Project-3287)	-4	29,09,274.00	
- CBM, Bangalore(Project-3287)	-5	25,49,141.00	1,26,00,077.40
- Current Liabilities			
- Sundry Creditors for Expenses		10,404.00	
- Provisions for Gratuity		1,86,357.00	1,96,761.00
- Bank Interest			
- In F.C. A/c			1,329.00
Total [A]			1,37,65,452.50
[B] UTILISATION OF FUND			
- Project Expenses			
- Global Green Grants Fund	-1	7,011.00	
- CBM, Bangalore -3452	-2	32,75,443.00	
- CBM Germany	-3	17,36,504.00	
- Nav Bhart Jagriti Kendra-Ranchi (Project-3287)	-4	29,09,540.00	
- CBM, Bangalore(Project-3287)	-5	25,49,141.00	1,04,77,639.00
- Bank Charges			4,189.00
- Previous year Salary Outstanding Paid (3287 DFAT MYP)		74,658.00	
- Previous year Sundry Outstanding Paid (3287 DFAT MYP)		97,428.00	
- Previous year Sundry Outstanding Paid (3452MYP)		20,600.00	1,92,686.00
- Closing Balance			
- Cash in Hand		10,712.00	
- Cash at Bank [State Bank of India-New Delhi] A/c No :-40046686860, FC Designated Account]		0.00	
- Cash at Bank [CRGB-7000038603] FC Utilisation Account		8,049.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-37481445530, FC Utilisation Account]		22,61,577.40	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-72203152734, FC Utilisation Account]		8,10,600.10	30,90,938.50
Total [B]			1,37,65,452.50

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants



a

Certified that the above statement is true & correct
For -Margdarshak Seva Sansthan, Surguja

President
Margdarshak Seva Sansthan
Surguja

MARG DARSHAK SEVA SANSTHAN
(Foreign Contribution Fund Account)

Kanya Parishar
Ambikapur 497 001
Distt.-Surguja [C.G.]

Annexed to and Forming part of the
Financial Statements

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

PARTICULARS	Amount(Rs.)
-------------	-------------

Project Fund

Sch- 1

Project No. :	
Project Title :	
Funded by : Global Green Grants Fund	
Balance of Grant/(Excess utilised Grant) b/d	7,011.00
Grant in aid	-
	7,011.00
Less : Project Expenses	7,011.00
Balance of Grant/(Excess utilised Grant) c/f	-

Sch- 2

Project No. : 3452-MYP	
Project Title :Community Based Poverty Reduction Project [CBPRP]	
Funded by :CBM Bangalore	
Balance of Grant/(Excess utilised Grant) b/d	3,40,199.00
Grant in aid	31,58,314.40
Bank Interest	-
	34,98,513.40
Less : Project Expenses	32,75,443.00
Balance of Grant/(Excess utilised Grant) c/f	2,23,070.40

Sch- 3

Project No. : 4105-MSS-BMZ-MYP	
Project Title :Improved access to health/rehabilitation service and inclusion for persons with disabilities in chhattisgarh	
Funded by :CBM Germany	
Balance of Grant/(Excess utilised Grant) b/d	-
Grant in aid	39,83,348.00
Bank Interest	-
	39,83,348.00
Less : Project Expenses	17,36,504.00
Balance of Grant/(Excess utilised Grant) c/f	22,46,844.00

Sch- 4

Project No. : 3287-DFAT-MYP	
Project Title :Community Based Rehabilitation of Person with Disability on Surguja Disst. Of Chhattishgarh	
Funded by :-Nav Bhart Jagriti Kendra Ranchi	
Balance of Grant/(Excess utilised Grant) b/d	266.00
Grant in aid	29,09,274.00
Add : Transferred from Project No 3087 Financial Enclution	-
Bank Interest	-
	29,09,540.00
Less : Project Expenses	29,09,540.00
Balance of Grant/(Excess utilised Grant) c/f	-



President
Margdarshak Seva Sansthan
Surguja

Sch- 5

Project No. : 3287-MSS-DFAT-MYP

Project Title :Community Based Rehabilitation of Person with Disability on Surguja Disst. Of Chhattishgarh

Funded by :-CBM Bangalore

Balance of Grant/(Excess utilised Grant) b/d

Grant in aid

Bank Interest

25,49,141.00

Less : Project Expenses

25,49,141.00

Balance of Grant/(Excess utilised Grant) c/f

25,49,141.00

Sch- 6

Sundry Creditors for Expenses

Salary Payable (Project-3452 MYP)

10,404.00

Total (A)

10,404.00

Provisions for Gratuity (Project 3287)

1,01,704.00

Provisions for Gratuity (Project 3452)

59,208.00

Provisions for Gratuity (Project-BMZ)

25,445.00

Total (B)

1,86,357.00

Grand Total (A) + (B)

1,96,761.00

Atul le



[Signature]
President
Margdarshak Seva Sansthan
Surguja

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)
Kanya Parishar, Ambikapur 497 001 Distt.-Surguja [C.G.]
[For the year ended on 31st March 2021]

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 cash system of accounting and materially comply with the mandatory Accounting Standards as applicable to the Institution, unless otherwise stated.
- 2 **INCOME RECOGNITION** : Items of Income are recognised on Cash Basis .
- 3 **EXPENSES** : All significant expenses are accounted for on cash basis.
- 4 **CHANGE OVER PREVIOUS YEAR** : There is no change over the previous year
- 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

Atul

Proprietor
Atul Kumar



For -MARG DARSHAK SEVA SANSTHAN

[Signature]
President
Margdarshak Seva Sansthan
Surguja