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 2019

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

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 2019 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 standerds 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 2019
      ii) In case of Income & Expenditure Account, all the incomes and expenditures made by the Fund for the year ended on 31st March 2019

      and

      iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Fund for the year ended on 31st March 2019

For Atul Arun & Company
Chartered Accountants

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

Atul Arun & Company M.No.401180 AMBIKAPUR (C.G.) Chartered Accountants

20/09/2019
Ambikapur

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

Kanya Parishar

Ambikapur 497 001

Distt.-Surguja [C.G.]

BALANCE SHEET

[As at 31st March 2019]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] FUND AND LIABILITIES			
- **Foreign Contribution Fund**			
Opening Balance		12,412.00	
Add :Unutilised Fund transferred from CBM Banglore		79,331.00	
Add :Surplus of Income over Expenditure		6,313.20	
		98,056.20	
Less :Excess of Expenditure over Income		0.00	98,056.20
- **Project Fund**			
- Prerak, Rajim , [C.G.] [Both Ends Nitherland]	(1)	0.00	
- Global Green Grants Fund	(2)	497,056.00	
- CBM, Bangalore -3452	(3)	180,331.00	
- Key Stone Foundation, Kothagiri Nilgiri, Tamilnadu]] New	(4)	(63,976.00)	
- Nav Bhart Jagriti Kendra-Ranchi (Project-3287)	(5)	1,554,065.00	2,167,476.00
Gratutity Fund			
- Opening Balance		0.00	
- Add: Provisions made during the year		143,280.00	
- Less : Gratuity Paid during the year		0.00	143,280.00
Sundry Creditors for Expenses			
- Opening Balance		185,518.00	
- Addition during the year		164,220.00	
- Less :Paid during the year		41,700.00	308,038.00
Total [A]			**2,716,850.20**
IB1 ASSETS			
Current Assets			
- **Closing Balance**			
- Cash in Hand		6,384.55	
- Cash at Bank [CRGB-7000038603]		71,721.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-37481445530, FC Designated Account]		423,779.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-72203152734, FC Utilisation Account]		2,214,965.65	
			2,716,850.20
Total [B]			**2,716,850.20**

Accounting Policies and Notes on Accounts a

As per our Annexed Report of even date.

Certified that the above statement is true & correct

For Atul Arun & Company

Chartered Accountants

For -Margdarshak Seva Sansthan, Surguja

Proprietor

Atul Kumar

Atul Arun & Company M.No.401180 AMBIKAPUR (C.G.) Chartered Accountants

Treasurer Margdarshak Seva Sansthan Surguja (C.G.)

Secretary Margdarshak Seva Sansthan SURGUJA

President Margdarshak Seva Sansthan Surguja (C.G.)

MARG DARSHAK SEVA SANSTHAN
Kanya Parishar
Ambikapur 497 001
Distt.-Surguja [C.G.]

INCOME AND EXPENDITURE ACCOUNT
[For the year ended on 31st March 2019]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] INCOME			
- **Income (Transferred from Project Fund Accounts]**			
Prerak, Rajim , [C.G.] [Both Ends Nitherland]		96,834.00	
Global Green Grants Fund		33,500.00	
CBM, Bangalore -3452		3,230,546.00	
Key Stone Foundation, Kothagiri Nilgiri, Tamilnadu]] New		311,639.00	
Nav Bhart Jagriti Kendra-Ranchi (Project-3287)		6,466,105.00	
			10,138,624.00
Bank Interest			17,014.00
Total [A]			**10,155,638.00**
[B] EXPENDITURE			
FCRA General Fund Expenses			
- FCRA Audit & Legal Expenses		7,080.00	
- Bank Charges		3,620.80	10,700.80
Project Expenses			
Prerak, Rajim , [C.G.] [Both Ends Nitherland]		96,834.00	
Global Green Grants Fund		33,500.00	
CBM, Bangalore -3452		3,230,546.00	
Key Stone Foundation, Kothagiri Nilgiri, Tamilnadu]] New		311,639.00	
Nav Bhart Jagriti Kendra-Ranchi (Project-3287)		6,466,105.00	
#		0.00	10,138,624.00
- **Income over Expenditure [Tr. To General Fund A/c]**			6,313.20
Total [B]			**10,155,638.00**

Accounting Policies and Notes on Accounts a

As per our Annexed Report of even date.

For Atul Arun & Company
Chartered Accountants

Proprietor
Atul Kumar

Atul Arun & Company * M.No.401180 AMBIKAPUR (C.G.) * Chartered Accountants

Certified that the above statement is true & correct

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
SURGUIA

President
Margdarshak Seva Sansthan
Surguja (C.G.)

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 2019]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] SOURCES OF FUND			
- **Opening Balance**			
- Balance with Head Office		0.00	
- Cash in Hand		20,688.00	
- Cash at Bank [CRGB-7000038603]		663,770.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-37481445530, FC Designated Account]		685,723.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-72203152734, FC Utilisation Account]		358,876.00	1,729,057.00
- **Grant in Aid by project funding agencies**			
- Prerak, Rajim , [C.G.] [Both Ends Nitherland]	(1)	0.00	
- Global Green Grants Fund	(2)	530,556.00	
- CBM, Bangalore -3452	(3)	2,902,500.00	
- Key Stone Foundation, Kothagiri Nilgiri, Tamilnadu]] New	(4)	0.00	
- Nav Bhart Jagriti Kendra-Ranchi (Project-3287)	(5)	7,407,009.00	
- CBM, Bangalore [Riembursement of Travelling Exps]		0.00	10,840,065.00
- Advances given in Prev Year Recovered from staff			14,239.00
- **Current Liabilties**			
- Sundry Creditors for Expenses		164,220.00	
- Provisions for Gratuity		143,280.00	307,500.00
- **Bank Interest**			
- In F.C. A/c		17,014.00	
- Less : Bank Charges		3,620.80	13,393.20
Total [A]			**12,904,254.20**
[B] UTILISATION OF FUND			
- **FC Fund Expenses**			
- FCRA Audit & Legal Expenses			7,080.00
- **Project Expenses**			
- Prerak, Rajim , [C.G.] [Both Ends Nitherland]	(1)	96,834.00	
- Global Green Grants Fund	(2)	33,500.00	
- CBM, Bangalore -3452	(3)	3,230,546.00	
- Key Stone Foundation, Kothagiri Nilgiri, Tamilnadu]] New	(4)	311,639.00	
- Nav Bhart Jagriti Kendra-Ranchi (Project-3287)	(5)	6,466,105.00	10,138,624.00
- Previous year Salary Outstanding Paid (3452)			41,700.00
- **Closing Balance**			
- Cash in Hand		6,384.55	
- Cash at Bank [CRGB-7000038603]		71,721.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-37481445530, FC Designated Account]		423,779.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-72203152734, FC Utilisation Account]		2,214,965.65	2,716,850.20
Total [B]			**12,904,254.20**

Accounting Policies and Notes on Accounts a

As per our Annexed Report of even date.

Certified that the above statement is true & correct

For Atul Arun & Company
Chartered Accountants

Atul Arun & Company Chartered Accountants M.No.401180 AMBIKAPUR (C.G.)

Proprietor
Atul Kumar

For -Margdarshak Seva Sansthan, Surguja

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
SURGUJA

President
Margdarshak Seva Sansthan
Surguja (C.G.)

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 2019]

PARTICULARS	Amount(Rs.)

Project Fund

Sch- 1

Project No. :PENF/KF-BE/2016-17/01
Project Title : Peoples Empowerment Through Regeneration, Consevation, Protection of Natural Resources for Sustainable Livelihood
Funded by : Both Ends [Prerak , Rajim [C.G.]

Balance of Grant/(Excess utilised Grant) b/d	96,834.00
Grant in aid	-
Contribution from FC	-
Bank Interest	-
	96,834.00
Less : Project Expenses	96,834.00
Less : Gratuity Fund Account	-
Balance of Grant/(Excess utilised Grant) c/f	-

Sch- 2

Project No. :
Project Title :
Funded by : Global Green Grants Fund

Balance of Grant/(Excess utilised Grant) b/d	-
Grant in aid	530,556.00
	530,556.00
Less : Project Expenses	33,500.00
Less : Transferred to General FC Fund	-
Balance of Grant/(Excess utilised Grant) c/f	**497,056.00**

Sch- 3

Project No. : 3452-MYP
Project Title :Community Based Poverty Reduction Project [CBPRP]
Funded by :CBM, Bangalore

Balance of Grant/(Excess utilised Grant) b/d	508,377.00
Grant in aid	2,902,500.00
Bank Interest	-
	3,410,877.00
Less : Project Expenses	3,230,546.00
Less : Gratuity Fund Account	-
Balance of Grant/(Excess utilised Grant) c/f	**180,331.00**

Sch- 4

Project No. : 2017-18/PNF/KF-TE/3
Project Title :Strengthening Gram Sabha & PRIs Member for Conservation & Protection Natural Resources
Funded by :Key Stone Foundation, Kothagiri Nilgiri, Tamilnadu]]

Balance of Grant/(Excess utilised Grant) b/d	247,663.00
Grant in aid	-
Transferred from General FC Fund	-
Bank Interest	-
	247,663.00
Less : Project Expenses	311,639.00
Balance of Grant/(Excess utilised Grant) c/f	**(63,976.00)**

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
SURGUJA

President
Margdarshak Seva Sansthan
Surguja (C.G.)

Atul Arun & Company
Chartered Accountants
M.No.401180
AMBIKAPUR
(C.G.)

Sch- 5

Project No. : 3287-DFAT-MYP2018
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	692,492.00
Grant in aid	7,407,009.00
Bank Interest	-
	8,099,501.00
Less : Project Expenses	6,466,105.00
Less : Transferred to General FC Fund (Surplus Balance of Project No 3087 transferred to this Project in F.Y. 2016-17)	**79,331.00**
Balance of Grant/(Excess utilised Grant) c/f	**1,554,065.00**

Sch- 6

Sundry Creditors for Expenses

Salary Payables (Project 3287)		176,114.00
Sundry Creditors (3287 Project)		67,428.00
Sundry Creditors (Key Stone)		59,153.00
Salary Payables (Keystones)		4,823.00
TDS Payables (Project-3452)		520.00
	Total (A)	**308,038.00**
Provisions for Gratuity (Project 3287)		108,180.00
Provisions for Gratuity (Project 3452)		33,300.00
Provisions for Gratuity (Project-Green India)		1,800.00
	Total (B)	**143,280.00**
	Grand Total (A) + (B)	**451,318.00**

President
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
SURGUJA

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Atul Arun & Company
M.No.401180
AMBIKAPUR
(C.G.)
Chartered Accountants

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

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

[For the year ended on 31st March 2019]

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 Arun & Company M.No.401180 AMBIKAPUR (C.G.) Chartered Accountants

Proprietor

Atul Kumar

Secretary

Margdarshak Seva Sansthan

SURGUJA

For -MARG DARSHAK SEVA SANSTHAN

President

Margdarshak Seva Sansthan

Surguja (C.G.)

Treasurer

Margdarshak Seva Sansthan

Surguja (C.G.)