

MARG DARSHAK SEVA SANSTHAN
(Foreign Contribution Fund Account)
Royal Park H.No 83
Distt.-Surguja [C.G.]

Financial Statements and Audit Report
For the year ended on 31st March 2023

Auditors
M/s Atul Arun & Company
Chartered Accountants
Near Shagun Garden, Bauripara,
Behind District Veterinary Hospital,
Ambikapur, Distt.-Surguja-497 001
Ph.-Off-07774- 358644, Mo-9165074000

Atul Arun & Company

Chartered Accountants

Near Shagun Garden, Bauripara,
Behind District Veterinary Hospital,
Ambikapur, Distt.-Surguja 497 001
Ph.-Off.-07774- 356644, Mo-9165074000

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

Royal Park H.No 83

Ambikapur 497 001

Distt.-Surguja [C.G.]

1. We have audited the Balance Sheet of the Foreign Contribution Fund Account as at 31st March 2023 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 2023

ii) In case of Income & Expenditure Account, all the incomes and expenditures made by the Fund for the year ended on 31st March 2023

and

iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Fund for the year ended on 31st March 2023

For Atul Arun & Company

Chartered Accountants

Atul Kumar

Atul Kumar

(Proprietor)

[M.No. 401180]

UDIN : 23401180BGWWPA6717



04/10/2023
Ambikapur

(Foreign Contribution Fund Account)

Royal Park H.No 83

Ambikapur 497 001

Dist -Surguja (C.G.)

BALANCE SHEET
[As at 31st March 2023]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] FUND AND LIABILITIES			
- <u>Foreign Contribution Fund</u>			
Opening Balance		40,492.26	
Less :Excess of Expenditure over Income		1,507.68	38,984.58
- <u>Project Fund</u>			
- NTFP-EP Project	(3)	243,203.00	
- KKS Project	(4)	714,713.36	
- CBM Germany Project	(5)	1,890,180.50	2,848,096.86
- <u>Assets Depreciation Fund</u>	(2)		3,137,552.20
- <u>Gratutity Fund</u>	(6)		423,469.00
- <u>Salary Payables</u>	(7)		159,953.00
- <u>Sundry Creditors for Expenses</u>	(8)		112,145.00
Total [A]			6,720,200.64
[B] ASSETS			
- <u>Fixed Assets</u>	(1)		3,137,552.20
- <u>Current Assets</u>			
<u>Closing Balance</u>			
- Cash in Hand		74,312.00	
- Cash at Bank [State Bank of India-New Delhi]			
A/c No :-40046686860, FC Designated Account]			
- Cash at Bank [CRGB-7000038603] FC Utilisation Account		1,225,069.27	
- Cash at Bank [State Bank of India-Gurudwara Complex]		8,166.00	
A/c No :-37481445530, FC Utilisation Account]			
- Cash at Bank [State Bank of India-Gurudwara Complex]		621,932.50	
A/c No :-72203152734, FC Utilisation Account]			
- Cash at Bank [State Bank of India-Gurudwara Complex]		658,389.36	
A/c No :-40013856708, FC Utilisation Account]			
- Cash at Bank [State Bank of India-Gurudwara Complex]		994,759.31	
- Cash at Bank [State Bank of India-Gurudwara Complex]			
Total [B]			6,720,200.64

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants



Proprietor

Atul Kumar

(M.N-401180)

UDIN :23401180BGWVPA5717

Secretary
Margdarshak Seva Sansthan

SURGUJA

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

President
Margdarshak Seva Sansthan
Surguja

a

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

MARG DARSHAK SEVA SANSTHAN

Royal Park H.No 83

Ambikapur 497 001

Distt.-Surguja (C.G.)

INCOME AND EXPENDITURE ACCOUNT

[For the year ended on 31st March 2023]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] INCOME			
- <u>Income (Transferred from Project Fund Accounts)</u>			
NTFP-EP Project		75,317.00	
KKS Project		6,685,286.64	
CBM Germany Project		5,501,966.66	12,262,570.30
<u>Bank Interest</u>			217.00
- <u>Expenditure over Income</u>			1,507.68
<u>[Tr. To FCRA General Fund Account.]</u>			12,264,294.98
[B] EXPENDITURE			
<u>FCRA General Fund Expenses</u>			
FCRA Audit & Administrative Expenses		1,724.68	1,724.68
<u>Project Expenses</u>			
NTFP-EP Project		75,317.00	
KKS Project (Revenue Expenditure)		3,547,734.44	
CBM Germany Project		5,501,966.66	9,125,018.10
KKS Project (Transferred to Asset Depreciation Fund A/c)		3,137,552.20	3,137,552.20
Total [A]			12,264,294.98
Total [B]			12,264,294.98

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



Proprietor

Atul Kumar
(M.N-401180)

UDIN :23401180BGWVPA6717

Surguja

Margdarshak Seva Sansthan
SURGUJA

Treasurer

Margdarshak Seva Sansthan
Surguja (C.G.)

President

Margdarshak Seva Sansthan
Surguja

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

Royal Park H.No 83

Ambikapur 497 001

Distt.-Surguja [C.G.]

RECEIPTS AND PAYMENTS ACCOUNT

[For the year ended on 31st March 2023]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] SOURCES OF FUND			
- Opening Balance			
- Cash in Hand		10,223.00	
- Cash at Bank [State Bank of India-New Delhi] 40046686860		2,242.95	
- Cash at CRGB-7000038603] FC Utilisation Account		7,969.00	
- Cash at State Bank of India-Gurudwara Complex-37481445530		34.16	
- Cash at State Bank of India-Gurudwara Complex-72203152734		217,468.10	
- Cash at State Bank of India-Gurudwara Complex-40013856708		365,271.21	603,208.42
- Grant in Aid by project funding agencies			
- NTFP-EP Project	(3)	318,520.00	
- KKS Project	(4)	7,400,000.00	
- CBM Germany Project	(5)	7,391,771.00	15,110,291.00
- Current Liabilities			
- Sundry Creditors for Expenses		60,709.00	
- Salary Payables		159,953.00	220,662.00
- Bank Interest			217.00
Total [A]			15,934,378.42
[B] UTILISATION OF FUND			
- FC Fund Expenses			
- FCRA Audit & Administrative Expenses		1,724.68	
- Gratuity Provisions reversed		15,563.00	
- Gratuity Paid		71,672.00	88,959.68
- Project Expenses			
- NTFP-EP Project	(3)	75,317.00	
- KKS Project (Revenue Expenditure)	(4)	3,547,734.44	
- KKS Project (Capital Expenditure)	(4)	3,137,552.20	
- CBM Germany Project	(5)	5,501,966.66	12,262,570.30
- Previous Year Creditors Paid (BMZ project)			200.00
- Closing Balance			
- Cash in Hand		74,312.00	
- Cash at Bank [State Bank of India-New Delhi] 40046686860		1,225,069.27	
- Cash at CRGB-7000038603] FC Utilisation Account		8,186.00	
- Cash at State Bank of India-Gurudwara Complex-37481445530		621,932.50	
- Cash at State Bank of India-Gurudwara Complex-72203152734		658,389.36	
- Cash at State Bank of India-Gurudwara Complex-40013856708		994,759.31	3,582,648.44
Total [B]			15,934,378.42

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Proprietor

Atul Kumar

(M.N-401180)

UDIN :23401180BGWVPA0717

Secretary
Margdarshak Seva Sansthan
SURGUJA

Treasurer
Margdarshak Seva Sansthan
Surguja

President
Margdarshak Seva Sansthan
Surguja

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

Marg Darshak Seva Sansthan

Royal Park , House No. 83
Ambikapur, Distt.-Surguja [C.G.]

[For the year ended on/as at 31st March 2023]

Sch.-1
Details of Fixed Assets

Sl. No.	Particulars	Opening Balance	Addition/ transferred from Project	Deletion/ Transfer to Beneficiaries	Closing Balance
1	2	3	4	5	6
1	Scorpio Four Wheeler Vehicle	0.00	1,828,670.20	0.00	1,828,670.20
2	Scooter (1 No)	0.00	101,713.00	0.00	101,713.00
3	Motor Cycle (2Nos)	0.00	165,144.00	0.00	165,144.00
4	Furniture & Fixtures	0.00	47,700.00	0.00	47,700.00
5	Computer Peripherals (3 Nos)	0.00	135,000.00	0.00	135,000.00
6	Construction of Training Centre Building at Nawapara, Premnagar	0.00	859,325.00	0.00	859,325.00
		0.00	3,137,552.20	0.00	3,137,552.20

Sch.-2
Assets Depreciation Fund

Sl. No.	Particulars	Opening Balance	Addition/ transferred from Project	Deletion/ Transfer to Beneficiaries	Closing Balance
1	2	3	4	5	6
1	Scorpio Four Wheeler Vehicle Fund	0.00	1,828,670.20	0.00	1,828,670.20
2	Scooter Fund	0.00	101,713.00	0.00	101,713.00
3	Motor Cycle Fund	0.00	165,144.00	0.00	165,144.00
4	Furniture & Fixtures Fund	0.00	47,700.00	0.00	47,700.00
5	Computer Peripherals Fund	0.00	135,000.00	0.00	135,000.00
6	Construction of Training Centre Building at Nawapara, Premnagar Fund	0.00	859,325.00	0.00	859,325.00
		0.00	3,137,552.20	0.00	3,137,552.20

[Signature]
Secretary
Margdarshak Seva Sansthan
SURGUJA

[Signature]
Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)



Anil

[Signature]
President
Margdarshak Seva Sansthan
Surguja

MARG DARSHAK SEVA SANSTHAN
(Foreign Contribution Fund Account)

Royal Park H.No B3
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 2023]

PARTICULARS	Amount(Rs.)
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Project Fund

Sch- 3

Project No. :	
Project Title : NTFP-EP	
Funded by : Germany	
Balance of Grant/(Excess utilised Grant) b/d	
Grant in aid	318,520.00
Bank Interest	
	318,520.00
Less : Project Expenses	75,317.00
Balance of Grant/(Excess utilised Grant) c/f	243,203.00

Sch- 4

Project No. : 6582
Project Title :KKS
Funded by :KKS Germany

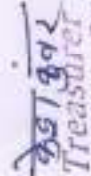
Balance of Grant/(Excess utilised Grant) b/d	
Grant in aid	7,400,000.00
	7,400,000.00
Less : Project Expenses Revenue Expenditure	3,532,244.44
Less : Intra Project Transfer TCS	15,480.00
Less : Project Expenses Capital Expenditure	
1) Scorpio Four Wheeler Purchased	1,828,870.20
2) Two Wheeler Purchased (3 Nos)	266,857.00
3) Furniture & Fixtures	47,700.00
4) Computer System (3 Nos)	135,000.00
3) Construction of Training Centre at Nawapara ,	859,325.00
Balance of Grant/(Excess utilised Grant) c/f	714,713.36

Sch- 5

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	376.16
	7,391,771.00
	7,392,147.16
Less : Project Expenses	5,501,966.66
Balance of Grant/(Excess utilised Grant) c/f	1,890,180.50


Secretary
Margdarshak Seva Sansthan
Surguja


Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)




President
Margdarshak Seva Sansthan
Surguja

Sch- 6

Gratuity Fund

Opening Balance	510,704.00
Provisions made during the year	-
Add : Transferred from other Projects	-
Bank Interest	-
Less : Gratuity Payments	510,704.00
Less : Transferred to General FC Fund	71,672.00
	15,563.00
Balance of Grant/(Excess utilised Grant) c/f	423,469.00

Sch- 7

Salary Payables

Opening Balance	-
Provisions made during the year	394,208.00
Add : Transferred from other Projects	-
Bank Interest	-
Less : EPF Paid during the year	394,208.00
Less : Transferred to General FC Fund	234,255.00
Balance of Grant/(Excess utilised Grant) c/f	159,953.00

Sch- 8

Sundry Creditors for Expenses

Opening Balance	54,636.00
Addition during the year	22,260.00
Sundry Creditors (Project-BMZ)	32,737.00
Salary Payables (Project-6582 KKS)	5,712.00
Salary Payable (Project-BMZ)	60,709.00
	112,345.00
Paid during the year	200.00
	112,145.00



Secretary
Margdarshak Seva Sansthan
SURGUA

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

President
Margdarshak Seva Sansthan
Surguja

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)
Royal Park H.No 83, Ambikapur 497 001Distt -Surguja [C.G.]
[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 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 Kumar
Proprietor
Atul Kumar

For -MARG DARSHAK SEVA SANSTHAN

Margdarshak Seva Sansthan
Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Margdarshak Seva Sansthan
President
Margdarshak Seva Sansthan
Surguja

Margdarshak Seva Sansthan
Secretary
MARGUJA