

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 2022

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

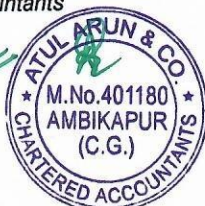
Distt.-Surguja [C.G.]

1. We have audited the Balance Sheet of the Foreign Contribution Fund Account as at 31st March 2022 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 2022
 - ii) In case of Income & Expenditure Account, all the incomes and expenditures made by the Fund for the year ended on 31st March 2022and
 - iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Fund for the year ended on 31st March 2022

For Atul Arun & Company

Chartered Accountants

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



18/09/2022
Ambikapur

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

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

BALANCE SHEET [As at 31st March 2022]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] FUND AND LIABILITIES			
- Foreign Contribution Fund			
Opening Balance		31,782.10	
Add: Adjustment of creditors of Key Stone, Tamilnadu		63,976.00	
		95,758.10	
Less: Gratuity Provisions (Inter adjustment)		45,099.00	
Less : Adjustment of Project Find COVID		0.79	
Less :Excess of Expenditure over Income		10,166.05	40,492.26
- Project Fund			
- CBM, Bangalore Covid 4151	-1	-0.00	
- CBM, Bangalore -3452	-2	-0.00	
- BMZ Germany	-3	376.16	376.16
Gratuity Fund			
- Opening Balance		5,14,862.00	
- Add: Provisions adjusted through General FC Fund (Inter)		45,099.00	
- Add: Provisions made during the year		65,925.00	
- Less : Gratuity Paid during the year		1,15,182.00	5,10,704.00
Sundry Creditors for Expenses			
- Opening Balance		74,380.00	
Add: Addition during the year		41,232.00	
- Less : Adjustment of Creditors with FC Fund		63,976.00	51,636.00
Total [A]			6,03,208.42
[B] ASSETS			
Current Assets			
- Closing Balance			
- Cash in Hand		10,223.00	
- Cash at Bank [State Bank of India-New Delhi]			
A/c No :-40046686860, FC Designated Account]		2,242.95	
- Cash at Bank [CRGB-7000038603] FC Utilisation Account		7,969.00	
- Cash at Bank [State Bank of India-Gurudwara Complex]			
A/c No :-37481445530, FC Utilisation Account]		34.16	
- Cash at Bank [State Bank of India-Gurudwara Complex]			
A/c No :-72203152734, FC Utilisation Account]		2,17,468.10	
- Cash at Bank [State Bank of India-Gurudwara Complex]			
A/c No :-40013856708, FC Utilisation Account]		3,65,271.21	6,03,208.42
Total [B]			6,03,208.42

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

M. No. 401180
AMBIKAPUR
(C.G.)
Atul Kumar
Proprietor

31/03/22
Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
Surguja

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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 2022]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] INCOME			
- <u>Income (Transferred from Project Fund Accounts)</u>			
CBM Bangalore		22,65,800.79	
CBM, Bangalore -3452		21,34,070.00	
BMZ Germany		79,23,626.24	1,23,23,497.03
<u>Bank Interest</u>			220.00
- <u>Expenditure over Income</u>			10,166.05
<u>[Tr. To FCRA General Fund Account]</u>			
Total [A]			1,23,33,883.08
[B] EXPENDITURE			
<u>FCRA General Fund Expenses</u>			
FCRA Audit & Administrative Expenses		10,386.05	10,386.05
<u>Project Expenses</u>			
CBM, Bangalore Covid 4151		22,65,800.79	
CBM, Bangalore -3452		21,34,070.00	
BMZ Germany		79,23,626.24	1,23,23,497.03
Total [B]			1,23,33,883.08

Accounting Policies and Notes on Accounts

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As per our Annexed Report of even date.

Certified that the above statement is true & correct

For Atul Arun & Company

Chartered Accountants

M.No.401180
AMBIKAPUR
(C.G.)

Treasurer

Atul Kumar
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary

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.]

RECEIPTS AND PAYMENTS ACCOUNT
[For the year ended on 31st March 2022]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] SOURCES OF FUND			
- Opening 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
- Grant in Aid by project funding agencies			
- CBM, Bangalore Covid 4151	-1	22,65,800.00	
- CBM, Bangalore -3452	-2	19,11,000.00	
- BMZ Germany	-3	56,77,158.00	98,53,958.00
- Current Liabilities			
- Sundry Creditors for Expenses		41,232.00	
- Provisions for Gratuity		65,925.00	1,07,157.00
- Bank Interest			220.00
Total [A]			1,30,52,273.50
[B] UTILISATION OF FUND			
- FC Fund Expenses			
- FCRA Audit & Administrative Expenses		10,386.05	
- Gratuity Paid		1,15,182.00	1,25,568.05
- Project Expenses			
- CBM, Bangalore Covid 4151	-1	22,65,800.79	
- CBM, Bangalore -3452	-2	21,34,070.00	
- BMZ Germany	-3	79,23,626.24	1,23,23,497.03
- Closing Balance			
- Cash in Hand		10,223.00	
- Cash at Bank [State Bank of India-New Delhi] A/c No :-40046686860, FC Designated Account]		2,242.95	
- Cash at Bank [CRGB-7000038603] FC Utilisation Account		7,969.00	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-37481445530, FC Utilisation Account]		34.16	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-72203152734, FC Utilisation Account]		2,17,468.10	
- Cash at Bank [State Bank of India-Gurudwara Complex] A/c No :-40013856708, FC Utilisation Account]		3,65,271.21	6,03,208.42
Total [B]			1,30,52,273.50

Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Atul Kumar
Proprietor
Atul Kumar

**Secretary**

Margdarshak Seva Sansthan
SURGUJA

a

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

321392
Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

[Signature]
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 2022]

PARTICULARS	Amount(Rs.)
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Project Fund

Sch- 1

Project No. : 4151-MSS-2021
Project Title :Building Back Covid Response in India at Ambikapur, Surguja District of Chhattisgarh
Funded by : CBM Bangalore

Balance of Grant/(Excess utilised Grant) b/d	22,65,800.00
Grant in aid	-
Bank Interest	22,65,800.00
	22,65,800.79
Less : Project Expenses	(0.79)
Less : Transferred to General FC Fund	(0.00)
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	2,23,070.40
Grant in aid	19,11,000.00
Adjustment of Balance fund to General FC Fund	-
Bank Interest	-
	21,34,070.40
Less : Project Expenses	21,34,070.00
Less : BMZ Project	0.40
Balance of Grant/(Excess utilised Grant) c/f	(0.00)

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	22,46,844.00
Grant in aid	56,77,158.00
CBM Project	0.40
	79,24,002.40
Less : Project Expenses	79,23,626.24
Balance of Grant/(Excess utilised Grant) c/f	376.16

Sch- 6

Sundry Creditors for Expenses

Salary Payable

Total (A)

Provisions for Gratuity (Project 3452)

Provisions for Gratuity (Project-BMZ)

Total (B)

Grand Total (A) + (B)

41,232.00

41,232.00

65,925.00

65,925.00

1,07,157.00



Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
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.]
[For the year ended on 31st March 2022]

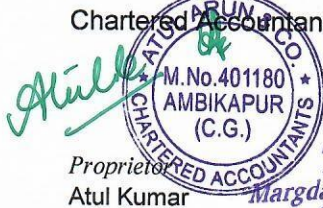
Schedule a

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



Proprietor
Atul Kumar

Signature
Treasurer

Margdarshak Seva Sansthan
Surguja (C.G.)

Signature
Secretary

Margdarshak Seva Sansthan
SURGUJA

For -MARG DARSHAK SEVA SANSTHAN

Signature
President
Margdarshak Seva Sansthan
Surguja