

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 2025

UDIN : 25401180BMOWGW3844

Auditors
M/s 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.]

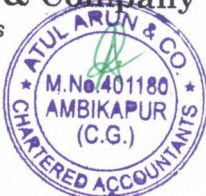
1. We have audited the Balance Sheet of the Foreign Contribution Fund Account as at 31st March 2025 and also the Receipt & Payment Account and Income & Expenditure Account for the year ended on that date annexed hereto, Our responsibility is to express an opinion on these financial statements based on 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 2025
 - ii) In case of Income & Expenditure Account, all the incomes and expenditures made by the Fund for the year ended on 31st March 2025and
 - iii) In case of Receipt & Payment Account, all the receipts and disbursement made by the Fund for the year ended on 31st March 2025

For Atul Arun & Company
Chartered Accountants


Atul Kumar
(Proprietor)

[M.No. 401180]

UDIN : 25401180BMOWGW3844



22/08/2025
Ambikapur

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

Royal Park H.No 83

Ambikapur 497 001

Distt.-Surguja [C.G.]

BALANCE SHEET

[As at 31st March 2025]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] FUND AND LIABILITIES			
- Foreign Contribution Fund			
Opening Balance			
Less :Excess of Expenditure over Income		164,718.58	
		26,851.60	137,866.98
- Project Fund			
- NTFP-EP Project	(3)	34.56	
- KKS Project	(4)	269,461.94	
- BOTH ENDS 2030	(6)	1,836,506.00	
- BOTH ENDS 2447	(7)	3,779,018.00	
- BOTH ENDS 2471	(8)	581,913.58	
- CBM Germany Project	(5)	13.56	6,466,947.64
- Assets Depreciation Fund	(2)		3,223,852.20
- EPF AND EDLI Payables	(9)		17,355.00
Total [A]			9,846,021.82
[B] ASSETS			
- Fixed Assets	(1)		3,223,852.20
- Current Assets			
- Closing Balance			
- Cash in Hand		4,319.00	
- Cash at Bank [State Bank of India-New Delhi]			
A/c No :-40046686860, FC Designated Account]		6,361,857.27	
- Cash at Bank [CRGB-7000038603] FC Utilisation Account		8,028.00	
- Cash at Bank [State Bank of India-Gurudwara Complex]			
A/c No :-37481445530, FC Utilisation Account]		1,835,237.54	
- Cash at Bank [State Bank of India-Gurudwara Complex]			
A/c No :-72203152734, FC Utilisation Account]		266,442.94	
- Cash at Bank [State Bank of India-Gurudwara Complex]			
A/c No :-40013856708, FC Utilisation Account]		146,284.87	6,622,169.62
Total [B]			9,846,021.82

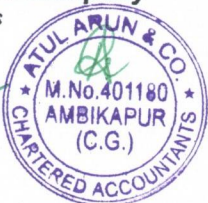
Accounting Policies and Notes on Accounts

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Atul Kumar
M.N-401180
JDIN : 25401180BMOWGW3844



President
Margdarshak Seva Sansthan
Surguja

Secretary
Margdarshak Seva Sansthan
Surguja

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

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

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 2025]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] INCOME			
- <u>Income (Transferred from Project Fund Accounts)</u>			
NTPF-EP Project		7,900.00	
KKS Project		7,575,573.00	
BOTH ENDS 2030		1,151,041.00	
BOTH ENDS 2447		2,671.00	
BOTH ENDS 2471		1,795.42	
CBM Germany Project		0.00	
			8,738,980.42
<u>Bank Interest</u>			220.00
- <u>Expenditure over Income</u>			
<u>[Tr. To FCRA General Fund Account]</u>			26,851.60
Total [A]			8,766,052.02
[B] EXPENDITURE			
<u>FCRA General Fund Expenses</u>			
- FCRA Audit & Administrative Expenses		25,000.00	
- Bank Charge		949.60	
- Office Expenses		1,122.00	
			27,071.60
<u>Project Expenses</u>			
NTPF-EP Project		7,900.00	
KKS Project		7,575,573.00	
BOTH ENDS 2030		1,151,041.00	
BOTH ENDS 2447		2,671.00	
BOTH ENDS 2471		1,795.42	
CBM Germany Project		0.00	
			8,738,980.42
Total [B]			8,766,052.02

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]

JDIN : 25401180BMOWGW3844

**President**
Margdarshak Seva Sansthan
Surguja

Secretary

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

MARG DARSHAK SEVA SANSTHAN

(Foreign Contribution Fund Account)

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RECEIPTS AND PAYMENTS ACCOUNT [For the year ended on 31st March 2025]

PARTICULARS	Sch.	Amount(Rs.)	Amount(Rs.)
[A] SOURCES OF FUND			
- <u>Opening Balance</u>			
- Cash in Hand			
- Cash at Bank [State Bank of India-New Delhi] 40046686860		24,019.00	
- Cash at CRGB-7000038603] FC Utilisation Account		926.29	
- Cash at State Bank of India-Gurudwara Complex-37481445530		8,108.00	
- Cash at State Bank of India-Gurudwara Complex-72203152734		31.54	
- Cash at State Bank of India-Gurudwara Complex-40013856708		1,228,528.94	
		3,151,147.87	4,412,761.64
- <u>Grant in Aid by project funding agencies</u>			
- KKS PROJECT 6582	(4)	6,591,587.00	
- BOTH ENDS 2447	(7)	3,781,689.00	
- BOTH ENDS 2471	(8)	583,709.00	10,956,985.00
- <u>Current Liabilities</u>			
- Sundry Creditors for Expenses		900.00	
- Provisions for EPF		17,355.00	18,255.00
- <u>Bank Interest</u>			220.00
Total [A]			15,388,221.64
[B] UTILISATION OF FUND			
- <u>FC Fund Expenses</u>			
- FCRA Audit & Administrative Expenses		25,000.00	
- Bank Charge		949.60	
- Office Expenses		1,122.00	27,071.60
- <u>Project Expenses</u>			
- NTFP-EP Project	(3)	7,900.00	
- KKS Project	(4)	7,575,573.00	
- BOTH ENDS 2030	(6)	1,151,041.00	
- BOTH ENDS 2447	(7)	2,671.00	
- BOTH ENDS 2471	(8)	1,795.42	
- CBM Germany Project	(5)	0.00	8,738,980.42
Previous Year Creditors Paid			0.00
- <u>Closing Balance</u>			
- Cash in Hand		4,319.00	
- Cash at Bank [State Bank of India-New Delhi] 40046686860		4,361,857.27	
- Cash at CRGB-7000038603] FC Utilisation Account		8,028.00	
- Cash at State Bank of India-Gurudwara Complex-37481445530		1,835,237.54	
- Cash at State Bank of India-Gurudwara Complex-72203152734		266,442.94	
- Cash at State Bank of India-Gurudwara Complex-40013856708		146,284.87	6,622,169.62
Total [B]			15,388,221.64

Accounting Policies and Notes on Accounts

as per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Atul Kumar
M.N-401180
IDIN : 25401180BMOWGW3844



President
Margdarshak Seva Sansthan
Surguja

Secretary
Margdarshak Seva Sansthan
Surguja

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Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Marg Darshak Seva Sansthan

Ambikapur 497 001

Distt.-Surguja [C.G.]

[For the year ended on/as at 31st March 2025]

Sch.- 1

Details of Fixed Assets

Sl. No.	Particulars	Opening Balance	Addition/ transferred from Project	Deletion/ Transfer to Benificieries	Closing Balance
1	2	3	4	5	6
1	Scorpio Four Wheeler Vehicle	1,828,670.20	0.00	0.00	1,828,670.20
2	Scoter (1 No)	101,713.00	0.00	0.00	101,713.00
3	Motor Cycle (2Nos)	251,444.00	0.00	0.00	251,444.00
4	Furniture & Fixtures	47,700.00	0.00	0.00	47,700.00
5	Computer Peripharies (3 Nos)	135,000.00	0.00	0.00	135,000.00
6	Construction of Training Centre Building at Nawapara, Premnagar	859,325.00	0.00	0.00	859,325.00
		3,223,852.20	0.00	0.00	3,223,852.20

Sch.- 2

Assets Depreciation Fund

Sl. No.	Particulars	Opening Balance	Addition/ transferred from Project	Deletion/ Transfer to Benificieries	Closing Balance
1	2	3	4	5	6
1	Scorpio Four Wheeler Vehicle Fund	1,828,670.20	0.00	0.00	1,828,670.20
2	Scoter Fund	101,713.00	0.00	0.00	101,713.00
3	Motor Cycle Fund	251,444.00	0.00	0.00	251,444.00
4	Furniture & Fixtures Fund	47,700.00	0.00	0.00	47,700.00
5	Computer Peripharies Fund	135,000.00	0.00	0.00	135,000.00
6	Construction of Training Centre Building at Nawapara, Premnagar Fund	859,325.00	0.00	0.00	859,325.00
		3,223,852.20	0.00	0.00	3,223,852.20



President
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Surguja

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Margdarshak Seva Sansthan
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Surguja (C.G.)

MARG DARSHAK SEVA SANSTHAN
(Foreign Contribution Fund Account)

Royal Park H.No 83
Ambikapur 497 001
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Annexed to and Forming part of the
Financial Statements

[For the year ended on/as at 31st March 2025]

PARTICULARS

Project Fund

Amount(Rs.)

Sch- 3

Project No. :
Project Title :NFTP-EP
Funded by : Germany

Balance of Grant/(Excess utilised Grant) b/d
Grant in aid
Bank Interest

7,934.56

Less : Project Expenses

7,934.56

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

7,900.00

34.56

Sch- 4

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

Balance of Grant/(Excess utilised Grant) b/d
Grant in aid
Misc Income (Expenses Not Cleared)

1,252,547.94

6,591,587.00

900.00

7,845,034.94

Less : Project Expenses Revenue Expenditure

7,575,573.00

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

269,461.94

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

13.56

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

13.56

13.56

Sch- 6

Project No. : 2030
Project Title : Restoration Project 2.09
Funded by :Both Ends

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

2,987,547.00

Less : Project Expenses

2,987,547.00

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

1,151,041.00

1,836,506.00

Atul Arun & Co.



President
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Surguja

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Margdarshak Seva Sansthan
Surguja

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

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(Foreign Contribution Fund Account)

Royal Park H.No 83
Ambikapur 497 001
Distt.-Surguja [C.G.]

Sch- 7

Project No. : 2471
Project Title :
Funded by :Both Ends

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

Less : Project Expenses
Balance of Grant/(Excess utilised Grant) c/f

3,781,689.00

3,781,689.00

2,671.00

3,779,018.00

Sch- 8

Project No. : 2447
Project Title :
Funded by :Both Ends

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

Transferred from General FC Fund

Less : Project Expenses
Balance of Grant/(Excess utilised Grant) c/f

583,709.00

583,709.00

1,795.42

581,913.58

Sch- 9

EPF AND EDLI Payables

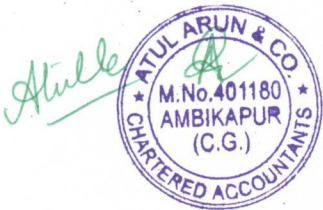
Opening Balance
Provisions made during the year
Bank Interest

Less : EPF Paid during the year
Balance of Grant/(Excess utilised Grant) c/f

17,355.00

17,355.00

17,355.00



President
Margdarshak Seva Sansthan
Surguja

Secretary
Margdarshak Seva Sansthan
SURGUJA

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

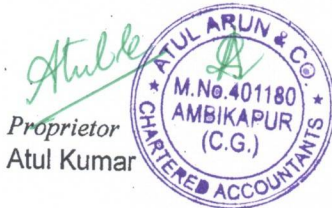
MARG DARSHAK SEVA SANSTHAN
(Foreign Contribution Fund Account)
Royal Park H.No 83, Ambikapur 497 001 Distt.-Surguja [C.G.]
[For the year ended on 31st March 2025]

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



President
Margdarshak Seva Sansthan
Surguja

For -MARG DARSHAK SEVA SANSTHAN

Secretary
Margdarshak Seva Sansthan
SURGUJA

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)