

MARG DARSHAK SEVA SANSTHAN

Royal Park H.No 83

Ambikapur 497001

Distt.-Surguja [C.G.]

Consolidated

Financial Statements

and

Complilation Report

For the year ended on

31st March 2024

UDIN : 24401180BKBZIF2676

Auditors

M/s Atul Arun & Company

Chartered Accountants

Near Shagun Garden, Bauripara,

Behind District Veterinary Hospital,

Ambikapur, Distt.-Surguja 497 001

Mo-9165074000

MARG DARSHAK SEVA SANSTHAN

(Consolidated Accounts)

Royal Park H.No 83

Ambikapur 497 001

Distt.-Surguja [C.G.]

1. We have audited the Consolidated Balance Sheet of the Marg Darshak Seva Sansthan as at 31st March 2024 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 Consolidated Balance Sheet, of the state of affairs of the above named Fund as on 31st March 2024
 - ii) In case of Consolidated Income & Expenditure Account, all the incomes and expenditures made by the Fund for the year ended on 31st March 2024
- and
- iii) In case of Consolidated Receipt & Payment Account, all the receipts and disbursement made by the Fund for the year ended on 31st March 2024

For Atul Arun & Company

Chartered Accountants

Atul Kumar
(Proprietor)

[M.No. 401180]

UDIN:24401180BKBZIF2676



27/08/2024
Ambikapur

Compilation Report

Marg Darshak Seva Sansthan

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

On The basis of information provided by management and persuing relavant audit reports,we have compiled, in accordance with the International Standard on Auditing/Related Services, Engagements to Compile Financial Information, the balance sheet of Marg Darshak Seva Sansthan at 31st March 2024 and statement of income and changes in financial position for the year then ended .Management is responsible for this financial information. We have audited H.O.& F.C.R.A.a/cs separately and expressed our openion in respective audit reports.

For Atul Arun & Company

Chartered Accountants

Atul Kumar

Atul Kumar
(Proprietor)

(M.N-401180)



27/08/2024
Ambikapur

RECEIPTS AND PAYMENTS ACCOUNT
[For the year ended on 31st March 2024]

PARTICULARS	Head Office [As per Separate Audit Report]	KKS A/c (Local Fund) [As per Separate Audit Report]	FCRA A/c [As per Separate Audit Report]	Total[Rs.]
[A] SOURCES OF FUND		[Incl. Project]	[Incl. Project]	
1 <u>Opening Balance</u>				
Cash in Hand	4,204.00	-	74,312.00	78,516.00
Cash at Bank	601,407.75	-	3,508,336.44	4,109,744.19
total (1)	605,611.75	-	3,582,648.44	4,188,260.19
2 <u>Income</u>				
Project Grant	-	-	18,555,790.00	18,555,790.00
Donation/Contribution	1,639,500.00	906,409.00	-	2,545,909.00
Bank Interest [HO/FC]	-	-	222.00	222.00
total (2)	1,639,500.00	906,409.00	18,556,012.00	21,101,921.00
3 <u>Other Receipts\Intra Funds transfer</u>				
Current Account [as per Contra]	-	1,299,000.41	-	1,299,000.41
[FC to H.O. /H.O. to FC]	-	-	3,150.00	3,150.00
Sundry Creditors for Expenses	-	-	496,954.00	496,954.00
Provisions for EPF	-	1,299,000.41	500,104.00	1,799,104.41
total (3)	-	1,299,000.41	500,104.00	1,799,104.41
total Sources [1+2+3]	2,245,111.75	2,205,409.41	22,638,764.44	27,089,285.60
[B] UTILISATION OF FUND				
1 <u>Expenses</u>				
1.1 Project Expenses (Revenue Exps)	-	2,056,990.00	17,019,627.80	19,076,617.80
1.2 Project Expenses (Capital Exps)	-	-	86,300.00	86,300.00
1.3 Administrative Exps (Project Exps)	70,008.52	2,817.38	2,528.00	75,353.90
1.4 Administrative Expenses	-	-	2,798.00	2,798.00
total (1)	70,008.52	2,059,807.38	17,111,253.80	19,241,069.70
2 <u>Other Payments\Intra Funds Transfer</u>				
Current Account [as per Contra]	1,299,000.41	-	-	1,299,000.41
[FC to H.O. /H.O. to FC]	287,520.00	-	423,469.00	710,989.00
Gratuity Fund Expenses	-	-	691,280.00	691,280.00
Previous Year Expenses Paid	-	-	1,114,749.00	2,701,269.41
total (2)	1,586,520.41	-	1,114,749.00	2,701,269.41
3 <u>Closing Balance</u>				
Cash in Hand	4,204.00	-	24,019.00	28,223.00
Cash at Bank	584,378.82	145,602.03	4,388,742.64	5,118,723.49
total (3)	588,582.82	145,602.03	4,412,761.64	5,146,946.49
total Utilisation [1+2+3]	2,245,111.75	2,205,409.41	22,638,764.44	27,089,285.60

per our Annexed Report of even date.

r Atul Arun & Company

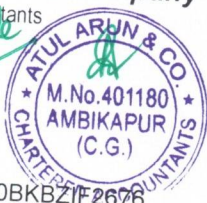
tered Accountants

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Kumar

-401180)

N:24401180BKBZIF2676



President
Margdarshak Seva Sansthan
Surguja

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
Surguja

Certified that the above statement is true & correct

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 2024]

PARTICULARS	Head Office [As per Separate Audit Report]	KKS A/c (Local Fund) [As per Separate Audit Report]	FCRA A/c [As per Separate Audit Report]	Total [Rs.]
[A] INCOME	[Incl. Project]	[Incl. Project]	[Incl. Project]	
1 <u>Income</u>				
Transferred from Balance Sheet FC Fund	-	-	17,108,455.80	17,108,455.80
Voluntary Donations & Other Receipts	1,639,500.00	906,409.00	-	2,545,909.00
Bank Interest	-	-	222.00	222.00
Creditors Written Off	-	-	67,653.00	67,653.00
	1,639,500.00	906,409.00	17,176,330.80	19,722,239.80
2 <u>Expenses Over Income</u>				
	-	1,153,398.38	-	1,153,398.38
	1,639,500.00	2,059,807.38	17,176,330.80	20,875,638.18
[B] EXPENSES				
1 <u>Expenses</u>				
1.1 Project Expenditure (Revenue Exps)	-	2,056,990.00	17,019,627.80	19,076,617.80
1.2 Project Expenditure (Capital Expendit	-	-	86,300.00	86,300.00
1.3 Administrative Expenses (Projects Ex	-	-	2,528.00	2,528.00
1.4 Administrative Expenses	70,008.52	2,817.38	2,798.00	75,623.90
	70,008.52	2,059,807.38	17,111,253.80	19,241,069.70
2 <u>Income over Expenses</u>				
	1,569,491.48	-	65,077.00	1,634,568.48
	1,639,500.00	2,059,807.38	17,176,330.80	20,875,638.18

per our Annexed Report of even date.

r Atul Arun & Company

Chartered Accountants

Atul Arun & Co.
M.No.401180
AMBIKAPUR
(C.G.)
CHARTERED ACCOUNTANTS
Priyanka
Kumar
(N-401180)
N:24401180BKBZIF2676

Certified that the above statement is true & correct

President
Margdarshak Seva Sansthan
Surguja

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
SURGUJA

BALANCE SHEET

[As at 31st March 2024]

PARTICULARS	Head Office [As per Separate Audit Report]	KKS A/c (Local Fund) [As per Separate Audit Report]	FCRA A/c [As per Separate Audit Report]	Total [Rs.]
	[Incl. Project]	[Incl. Project]	[Incl. Project]	[Incl. Project]
[A] FUNDS & LIABILITIES				
1 General Fund				
Opening Balance	51,751.34	0.00	-	51,751.34
Add : Income over Expenditure	1,569,491.48	0.00	-	1,569,491.48
Less: Intra Project Fund Transfer	(1,299,000.41)	1,299,000.41	-	-
Less: Expenditure Over Income	0.00	(1,153,398.38)	-	(1,153,398.38)
	322,242.41	145,602.03	-	467,844.44
2 F.C. Fund				
Opening Balance	-	-	38,984.58	38,984.58
Less : Funds transferred to Projects A/c	-	-	60,657.00	60,657.00
Add: Income Over Expenditure	-	-	65,077.00	65,077.00
	-	-	164,718.58	164,718.58
3 Project Fund/s				
Opening Balance	-	-	-	-
Add : Grants received during the year	-	-	2,848,096.86	2,848,096.86
Add : Funds transferred to FCRA General A/c	-	-	18,555,790.00	18,555,790.00
Less : Amount transferred to Income & E	-	-	(47,388.00)	(47,388.00)
	-	-	17,108,455.80	17,108,455.80
	-	-	4,248,043.06	4,248,043.06
4 Loans & Current Account				
	-	-	-	-
5 Gratuity Fund				
	281,830.41	-	-	281,830.41
6 Sundry Creditors for Expenses				
	-	-	-	-
7 Depreciation Fund				
	201,664.00	-	3,223,852.20	3,425,516.20
	805,736.82	145,602.03	7,636,613.84	8,587,952.69
ASSETS				
Fixed Assets				
Current Assets				
Closing Balance	201,664.00	-	3,223,852.20	3,425,516.20
TCS Receivables (22-23)	15,490.00	-	-	15,490.00
Cash in Hand	4,204.00	-	24,019.00	28,223.00
Cash at Bank	584,378.82	145,602.03	4,388,742.64	5,118,723.49
	604,072.82	145,602.03	4,412,761.64	5,162,436.49
	805,736.82	145,602.03	7,636,613.84	8,587,952.69

See our Annexed Report of even date.

Atul Arun & Company

Chartered Accountants

Kumar
401180)

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Certified that the above statement is true & correct

President
Margdarshak Seva Sansthan
Surguja

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
SURGUJA

Marg Darshak Seva Sansthan

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

[For the year ended on 31st March 2024]

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 stated otherwise.
- 2 **INCOME RECOGNITION** : Items of Income are recognised on Cash Basis, except Community contribution including honorary labour and kinds supports, which are valued and certified by the Institutions.
- 3 **EXPENSES** : All significant expenses are accounted for on cash basis.
- 4 **CHANGE OVER PREVIOUS YEAR** : There is no change in system of accounting over previous year.
- 5 **ACCOUNTING OF FIXED ASSETS** : Fixed Assets are written off at the time of purchases/acquired as non recurring expenses and in Balance Sheet reflected through Depreciation Fund A/c , Further in B/S Fixed Assets are shown on the basis of their present status .
- 6 **BALANCE OUTSTANDING** : Balances outstanding,if any, are subject to reconciliation, confirmation and consequential adjustments.
- 7 **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

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
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SURGUJA