

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

Consolidated
Financial Statements
and
Compilation Report

**For the year ended on
31st March 2023**

Auditors

M/s Atul Arun & Company

Chartered Accountants

Near Shagun Garden , Bauripara,
Ambikapur, Distt.-Surguja 497 001
Ph.-Off.-07774-356644,9165074000

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 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 Consolidated Balance Sheet, of the state of affairs of the above named Fund as on 31st March 2023
 - ii) In case of Consolidated 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 Consolidated 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
(Proprietor)

IM No. 4011801

04/10/2023
Ambikapur

Atul Arun & Company

Chartered Accountants

Near Shagun Garden , Bauripara,
Ambikapur, Distt.-Surguja 497 001
Ph.-Off.-07774-356644,9165074000

Complilation 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 2023 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
Atul Kumar
(Proprietor)

(M.N-401180)



04/10/2023
Ambikapur

Marg Darshak Seva Sansthan

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

BALANCE SHEET
[As at 31st March 2023]

PARTICULARS	Head Office [As per Separate Audit Report)	FCRA A/c [As per Separate Audit Report)	Total[Rs.]
	H.O.	F.C.	
[A] FUNDS & LIABILITIES			
1 General Fund			
Opening Balance	74,828.06	-	74,828.06
Add : Income over Expenditure	0.00	-	-
Less:expenditure Over Income	23,076.72	-	23,076.72
total (1)	51,751.34	-	51,751.34
2 F.C. Fund			
Opening Balance	-	40,492.26	40,492.26
Less : Funds transferred to Projects A/c		-	-
Add:Income Over Expenditure	-	-	-
Less:Expenditure Over Income		(1,507.68)	(1,507.68)
total (2)	-	38,984.58	38,984.58
3 Project Fund/s			
Opening Balance	-	376.16	376.16
Add : Grants received during the year	-	15,110,291.00	15,110,291.00
Add : Funds transferred to FCRA A/c		-	-
Less : Amount transferred to Income & Exps	-	12,262,570.30	12,262,570.30
total (3)	-	2,848,096.86	2,848,096.86
4 Loans & Current Account			
	-	-	-
5 Gratuity Fund	569,350.41	423,469.00	992,819.41
6 Sundry Creditors for Expenses		272,098.00	272,098.00
7 Depreciation Fund	201,664.00	3,137,552.20	3,339,216.20
total A [1 to 6]	822,765.75	6,720,200.64	7,542,966.39
[B] ASSETS			
1 Fixed Assets	201,664.00	3,137,552.20	3,339,216.20
2 Current Assets			
Closing Balance			
TCS Receivables (22-23)	15,490.00	-	15,490.00
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 (2)	621,101.75	3,582,648.44	4,203,750.19
total B [1+2]	822,765.75	6,720,200.64	7,542,966.39

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Proprietor



Secretary
Margdarshak Seva Sansthan
SURGUJA

Certified that the above statement is true & correct

Treasurer
Margdarshak Seva Sansthan

President

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	Head Office [As per Separate Audit Report]	FCRA A/c [As per Separate Audit Report]	Total [Rs.]
	[Incl. Project]	[Incl. Project]	
[A] INCOME			
1 Income			
Transferred from Balance Sheet FC Fund	-	12,262,570.30	12,262,570.30
Voluntary Donations & Other Receipts	15,490.00	-	15,490.00
Bank Interest	38,766.00	217.00	38,983.00
Membership Fee	1,900.00	-	1,900.00
total (1)	56,156.00	12,262,787.30	12,318,943.30
2 Expenses Over Income	23,076.72	1,507.68	24,584.40
total A [1+2]	79,232.72	12,264,294.98	12,343,527.70
[B] EXPENSES			
1 Expenses			
1.1 Project Expenditure (Revenue Exps)	33,678.00	9,109,528.10	9,143,206.10
1.2 Project Expenditure (Capital Expenditure)	-	3,137,552.20	3,137,552.20
1.3 Transferred to Head Office Fund	-	15,490.00	15,490.00
1.4 Administrative Expenses	45,554.72	1,724.68	47,279.40
total (1)	79,232.72	12,264,294.98	12,343,527.70
2 Income over Expenses	-	-	-
total B [1+2]	79,232.72	12,264,294.98	12,343,527.70

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants

Proprietor

Atul Kumar

(M.N-401180)

UDIN :23401180BGWVPA6717



Secretary

Margdarshak Seva Sansthan
SURGUJA

Certified that the above statement is true & correct

Treasurer

Margdarshak Seva Sansthan
Surguja (C.G.)

President

Margdarshak Seva Sansthan
Surguja

Marg Darshak Seva Sansthan

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		Head Office [As per Separate Audit Report] [Incl. Project]	FCRA A/c [As per Separate Audit Report] [Incl. Project]	Total[Rs.]
[A] SOURCES OF FUND				
1 Opening Balance				
Cash in Hand		2,304.00	10,223.00	12,527.00
Cash at Bank		636,874.47	592,985.42	1,229,859.89
total (1)		639,178.47	603,208.42	1,242,386.89
2 Income				
Project Grant		-	15,110,291.00	15,110,291.00
Donation/Contribution		-	-	-
Bank Interest [HO/FC]		38,766.00	217.00	38,983.00
Membership Fee		1,900.00	-	1,900.00
total (2)		40,666.00	15,110,508.00	15,151,174.00
3 Other Receipts				
Current Account [as per Contra] [FC to H.O. /H.O. to FC]		15,490.00	-	15,490.00
Income Tax Refund		5,000.00	-	5,000.00
Sundry Creditors for Expenses		-	60,709.00	60,709.00
Salary Payables		-	159,953.00	159,953.00
total (3)		20,490.00	220,662.00	241,152.00
total Sources [1+2+3]		700,334.47	15,934,378.42	16,634,712.89
[B] UTILISATION OF FUND				
1 Expenses				
1.1 Project Expenses (Revenue Exps)		33,678.00	9,109,528.10	9,143,206.10
1.2 Project Expenses (Capital Exps)		-	3,137,552.20	3,137,552.20
1.3 Administartive Exps		45,554.72	1,724.68	47,279.40
total (1)		79,232.72	12,248,804.98	12,328,037.70
2 Other Payments				
Current Account [as per Contra] [FC to H.O. /H.O. to FC]		-	15,490.00	15,490.00
Gratuity Fund Expenses		-	87,235.00	87,235.00
Previous Year Expenses Paid		-	200.00	200.00
total (2)		-	102,925.00	102,925.00
3 Closing Balance				
Cash in Hand		4,204.00	74,312.00	78,516.00
TCS Receivables (22-23)		15,490.00	-	15,490.00
Cash at Bank		601,407.75	3,508,336.44	4,109,744.19
total (3)		621,101.75	3,582,648.44	4,203,750.19
total Utilisation [1+2+3]		700,334.47	15,934,378.42	16,634,712.89

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



Secretary
Margdarshak Seva Sansthan
SURGUJA

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

President
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Surguja