

Marg Darshak Seva Sansthan

Near Pratappur Naka
Ambikapur, Distt.-Surguja [C.G.]

Consolidated
Financial Statements
and
Complilation Report

**For the year ended on
31st March 2018**

Auditors

M/s Atul Arun & Company

Chartered Accountants

Near Shagun Garden , Bauripara,
Ambikapur, Distt.-Surguja 497 001
Ph.-Off.-07774-241258,9165074000

Atul Arun & Company

Chartered Accountants

Near Shagun Garden , Bauripara,
Ambikapur, Distt.-Surguja 497 001
Ph.-Off.-07774-241258,9165074000

Compilation Report

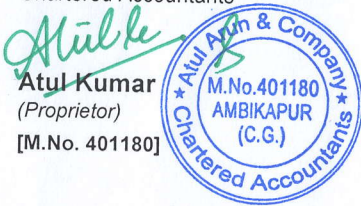
Marg Darshak Seva Sansthan

Near Pratappur Naka
Ambikapur, 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 2018 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
(Proprietor)

[M.No. 401180]

21/09/2018
Ambikapur

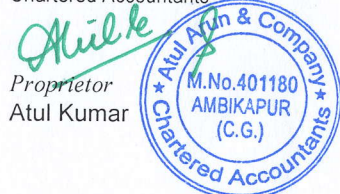
RECEIPTS AND PAYMENTS ACCOUNT
[For the year ended on 31st March 2018]

PARTICULARS	Head Office [As per Separate Audit Report)	FCRA A/c [As per Separate Audit Report)	Total[Rs.]
	[Incl. Project]	[Incl. Project]	
[A] SOURCES OF FUND			
1 <u>Opening Balance</u>			
Cash in Hand	-	22,158.00	22,158.00
Cash at Bank	182,919.00	915,874.00	1,098,793.00
Cash at Bank (Gratuity Fund)	228,628.00	-	228,628.00
			-
total (1)	411,547.00	938,032.00	1,349,579.00
2 <u>Income</u>			
Project Grant	-	8,805,606.00	8,805,606.00
Donation/Contribution	29,012.00	-	29,012.00
Bank Interest [HO/FC]	-	52,046.00	52,046.00
Membership Fee	-	-	-
total (2)	29,012.00	8,857,652.00	8,886,664.00
3 <u>Other Receipts</u>			
Current Account [as per Contra]			
[FC to H.O. /H.O. to FC]	-	-	-
Sundry Creditors for Expenses	-	185,518.00	185,518.00
Gratuity Fund Deducted	183,890.00	-	183,890.00
total (3)	183,890.00	185,518.00	369,408.00
total Sources [1+2+3]	624,449.00	9,981,202.00	10,605,651.00
[B] UTILISATION OF FUND			
1 <u>Expenses</u>			
1.1 Project Expenses	62,040.72	8,216,670.00	8,278,710.72
1.2 Previous Year Expenses Paid	-	-	-
1.3 Administartive Exps (FC Fund)	-	21,236.00	21,236.00
total (1)	62,040.72	8,237,906.00	8,299,946.72
2 <u>Other Payments</u>			
Current Account [as per Contra]			
[FC to H.O. /H.O. to FC]	-	-	-
Advances to staff	-	14,239.00	14,239.00
total (2)	-	14,239.00	14,239.00
3 <u>Closing Balance</u>			
Cash in Hand	-	20,688.00	20,688.00
Cash at Bank	149,890.28	1,708,369.00	1,858,259.28
Cash at Bank (Gratuity Fund)	412,518.00	-	412,518.00
total (3)	562,408.28	1,729,057.00	2,291,465.28
total Utilisation [1+2+3]	624,449.00	9,981,202.00	10,605,651.00

As per our Annexed Report of even date.

For Atul Arun & Company

Chartered Accountants



Certified that the above statement is true & correct

Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
SURGUJA

President
Margdarshak Seva Sansthan
Surguja (C.G.)

Marg Darshak Seva Sansthan
Near Pratappur Naka
Ambikapur, Distt.-Surguja [C.G.]

INCOME AND EXPENDITURE ACCOUNT
[For the year ended on 31st March 2018]

PARTICULARS	Head Office [As per Separate Audit Report] [Incl. Project]	FCRA A/c [As per Separate Audit Report] [Incl. Project]	Total [Rs.]
[A] INCOME			
1 <u>Income</u>			
Transferred from Balance Sheet FC Fund	-	8,216,670.00	8,216,670.00
Voluntary Donations & Other Receipts	29,012.00	-	29,012.00
Bank Interest	-	52,046.00	52,046.00
Membership Fee	-	-	-
total (1)	29,012.00	8,268,716.00	8,297,728.00
2 <u>Expenses Over Income</u>	33,028.72	-	33,028.72
total A [1+2]	62,040.72	8,268,716.00	8,330,756.72
[B] EXPENSES			
1 <u>Expenses</u>			
1.1 Programme Expenses	62,040.72	8,216,670.00	8,278,710.72
1.2 Non Recurring Expenses	-	-	-
1.3 Administrative Expenses	-	21,236.00	21,236.00
1.4 Previous Year Expenses Paid	-	-	-
total (1)	62,040.72	8,237,906.00	8,299,946.72
1 <u>Income over Expenses</u>	-	30,810.00	30,810.00
total B [1+2]	62,040.72	8,268,716.00	8,330,756.72

As per our Annexed Report of even date.
For Atul Arun & Company
Chartered Accountants

Certified that the above statement is true & correct



Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
SURGUJA

President
Margdarshak Seva Sansthan
Surguja (C.G.)

BALANCE SHEET
[As at 31st March 2018]

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	182,919.00	-	182,919.00
Add : Income over Expenditure	0.00	-	-
Less:expenditure Over Income	33,028.72	-	33,028.72
total (1)	149,890.28	-	149,890.28
2 F.C. Fund			
Opening Balance	-	44,222.00	44,222.00
Less : Funds transferred tp Projects A/c		(62,620.00)	(62,620.00)
Add:Income Over Expenditure	-	30,810.00	30,810.00
Less:Expenditure Over Income		-	-
total (2)	-	12,412.00	12,412.00
3 Project Fund/s			
Opening Balance	-	893,810.00	893,810.00
Add : Grants received during the year	-	8,805,606.00	8,805,606.00
Add : Funds transferred to FCRA A/c		62,620.00	62,620.00
Less : Amount transferred to Income & Exps	-	8,216,670.00	8,216,670.00
total (3)	-	1,545,366.00	1,545,366.00
4 Loans & Current Account			
	-	-	-
5 Gratuity Fund			
	412,518.00		412,518.00
6 Sundry Creditors for Expenses			
		185,518.00	185,518.00
7 Depreciation Fund			
	201,664.00	-	201,664.00
total A [1 to 6]	764,072.28	1,743,296.00	2,094,850.28
[B] ASSETS			
1 Fixed Assets			
	201,664.00	-	201,664.00
2 Current Assets			
Gratuity Fund in Bank Accounts	412,518.00	-	412,518.00
Project/Other Advances	-	14,239.00	14,239.00
H.O. A/c/FC A/c /project A/cs	-	-	-
Closing Balance			
Cash in Hand	-	20,688.00	20,688.00
Cash at Bank	149,890.28	1,708,369.00	1,858,259.28
total (2)	562,408.28	1,743,296.00	1,893,186.28
total B [1+2]	764,072.28	1,743,296.00	2,094,850.28

As per our Annexed Report of even date.

Certified that the above statement is true & correct

For Atul Arun & Company

Chartered Accountants

Atul Kumar
Proprietor
Atul Kumar



Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)

Secretary
Margdarshak Seva Sansthan
SURGUJA

President
Margdarshak Seva Sansthan
Surguja (C.G.)

Marg Darshak Seva Sansthan

Near Pratappur Naka
Ambikapur, Distt.-Surguja [C.G.]

[For the year ended on 31st March 2018]

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



For -Marg Darshak Seva Sansthan


Treasurer
Margdarshak Seva Sansthan
Surguja (C.G.)


Secretary
Margdarshak Seva Sansthan
SURGUJA


President
Margdarshak Seva Sansthan
Surguja (C.G.)