

DARSANA EDUCATIONAL SOCIETY

Sawangi Meghe, Wardha - 442 001 (M.S.)

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 084000019

31st March, 2021

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Head Office : 2nd Floor, MDTA Shopping Complex, Opp. Liberty Cinema,
Residency Road, Sadar, Nagpur - 440 001 (Maharashtra).
Phone : 0712-6612665

Branch Office : 3rd Floor, Peace Centre, Above The South Indian Bank,
G.N.B. Road, Ambari, Guwahati - 781 001 (Assam)
Phone : 0361-2730417



CERTIFICATE

We have audited the accounts of **DARSANA INSTITUTE OF PHILOSOPHY, SAWANGI MEGHE, WARDHA - 442 001 Bombay Public Trust** Registration No. F-5164 (WARDHA)/MAHARASHTRA for the year ending 31st March, 2021 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the year was Rs. 19,66,051.08.
- (ii) Foreign contribution of worth Rs. 1,00,000.00 was received by the Association during the year 2020-21 excluding interest of Rs. 1,17,108.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2020-21 was Rs. 20,33,581.68.
- (iv) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 16 of the Foreign contribution (Regulation) Rules, 2011
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.

2nd Floor, N.D.T.A. Shopping Complex
Opp. Liberty Cinema,
Residency Road, Sadar,
NAGPUR - 440 001. M.S.

DATED : 4th October, 2021



For **L. D' SOUZA & CO.,**
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Dipsa Mary D' Souza
DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 21153622AAAAHE6061



AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **DARSANA INSTITUTE OF PHILOSOPHY, WARDHA - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2021 and also the Receipts and Payments Account of the Society for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted 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 statements are free from material misstatements. 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 the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Society.
- D. It is the policy of the Society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Darsana Institute of Philosophy, Wardha** as at 31st March, 2021, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

NAGPUR :
DATED : 4th October, 2021



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Ddsouza

DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622

UDIN : 21153622AAAAHE6061

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.


For Darsana Institute of Philosophy


Chief Functionary

NAGPUR :
DATED : 4th October, 2021



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 21153622AAAAHE6061

DARSANA INSTITUTE OF PHILOSOPHY, WARDHA
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH, 2021

	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
FUNDS AND LIABILITIES			PROPERTY AND ASSETS		
CAPITAL FUND :			FIXED ASSETS :		
Balance as per last Balance Sheet	1,20,33,207.52		As per Schedule Annexed		1,20,46,958.52
CORPUS FUND :			LIVESTOCK :		
Balance as per last Balance Sheet	12,44,080.00		Balance as per last Balance Sheet		36,650.00
OTHER LIABILITIES :			CASH AND BANK BALANCES :		
Maintenance of Members and Students	7,91,341.89		With Central Bank of India		
Research	12,019.00		On Fixed Deposits		17,45,314.00
Medical and Educational Aid	26,827.92		On Savings Bank Account		
Purchase of Vehicles	9,713.87	8,39,902.68	With Central Bank of India		
			Account No. 8566		
			Cash in Hand	2,87,369.68	20,33,581.68
				898.00	
TOTAL RUPEES ...		1,41,17,190.20	TOTAL RUPEES ...		1,41,17,190.20

As per our report of even date.

For Darsana Institute of Philosophy

Chief Functionary

NAGPUR :
 DATED : 4th October, 2021



FOR L. D' SOUZA & CO.,
 CHARTERED ACCOUNTANTS
 Firm Registration No. 101974W

Dsouza
 DIPSHA MARY D' SOUZA
 PARTNER
 Membership No. 453622
 UDIN : 21153622AAAAHE6061

DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2021

Sr. No.	Particulars	Balance as on 01.04.2020 Rupees	Additions during the year Rupees	Sold/Refund during the year Rupees	Balance as on 31.03.2021 Rupees
01.	Land	6,36,600.00	0.00	0.00	6,36,600.00
02.	Building	64,29,411.00	0.00	0.00	64,29,411.00
03.	Furniture	2,33,066.00	0.00	0.00	2,33,066.00
04.	Machinery and Equipments	8,84,183.00	0.00	0.00	8,84,183.00
05.	Electrical Fittings	18,966.00	0.00	0.00	18,966.00
06.	Vehicles	14,09,396.80	0.00	0.00	14,09,396.80
08.	Library Books	12,10,584.72	0.00	0.00	12,10,584.72
09.	Utensils and Implements	8,373.00	0.00	0.00	8,373.00
10.	Chapel Articles	5,495.00	0.00	0.00	5,495.00
11.	Musical Instruments	25,000.00	0.00	0.00	25,000.00
12.	Borewell and Pumps	4,61,136.00	0.00	0.00	4,61,136.00
13.	Grotto Construction	2,03,978.00	0.00	0.00	2,03,978.00
14.	Solar Energy System	2,60,959.00	0.00	0.00	2,60,959.00
15.	Computers	2,59,810.00	0.00	0.00	2,59,810.00
	TOTAL RUPEES ...	1,20,46,958.52	0.00	0.00	1,20,46,958.52



DARSANA INSTITUTE OF PHILOSOPHY, WARDHA
FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	RECEIPTS	RUPEES	PAYMENTS	RUPEES
To <u>BALANCE ON 01.04.2020</u> :				
With Central Bank of India		16,38,081.00		12,000.00
On Fixed Deposits				72,288.00
On Savings Bank Account		3,27,614.08		8,683.00
Account No. 1538976711		356.00		2,208.00
Cash in Hand			19,66,051.08	500.00
				4,988.00
				160.00
				7,430.00
" <u>FOREIGN CONTRIBUTION RECEIVED</u> :				420.00
For Maintenance of Members and Students		1,00,000.00		3,575.00
				13,190.00
				1,100.00
" <u>INTEREST REALISED</u> :				1,250.00
On Fixed Deposits		1,07,233.00		15,916.00
On Savings Bank Account		9,875.00	1,17,108.00	119.40
				5,100.00
				650.00
				1,49,577.40
				<hr/>
				17,45,314.00
				2,87,369.68
				898.00
				<hr/>
				20,33,581.68
				<hr/>
				21,83,159.08

" BALANCE ON 31.03.2021 :

With Central Bank of India

On Fixed Deposits

On Savings Bank Account

Account No. 1538976711

Cash in Hand

carried forward ...

21,83,159.08

carried forward ...



brought forward ... 21,83,159.08 brought forward ... 21,83,159.08

TOTAL RUPEES ... 21,83,159.08 TOTAL RUPEES ... 21,83,159.08

As per our report of even date.

For Darsana Institute of Philosophy, Wardha



Chief Functionary

NAGPUR :

DATED : 4th October, 2021



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 211153622AAAAAHE6061

Declaration Certificate of Chief Functionary

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place:
Date:

A handwritten signature in blue ink, consisting of a series of vertical and horizontal strokes, positioned above the printed text.

Signature of the Chief Functionary
(Name of the Chief Functionary in block letters)
(Seal of the Association)