

DARSANA INSTITUTE OF PHILOSOPHY

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

FOREIGN CONTRIBUTION ACCOUNT

Id. No. : 084000019

31st March, 2022

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Head Office : 2nd Floor, NDTA Shopping Complex, Opp. Liberty Cinema,
Residency Road, Sadar, Nagpur - 440 001.

Phone : 0712-6612665

Branch Office : 3rd Floor, Peace Center, Above South Indian bank, Ambari
Kamrup (M), Guwahati - 781 001.

Phone : 09476691865



H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 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, 2022 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. 20,33,581.68.
- (ii) Foreign contribution of worth Rs. 0.00 was received by the Association during the year 2021-22 excluding interest of Rs. 88,678.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2021-22 was Rs. 20,19,070.58.
- (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 : 20th September, 2022



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


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 22153645ATKXAL1179



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, 2022 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, 2022, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.



NAGPUR :
DATED : 20th September, 2022

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


BIJESH BALAKRISHNAN
PARTNER

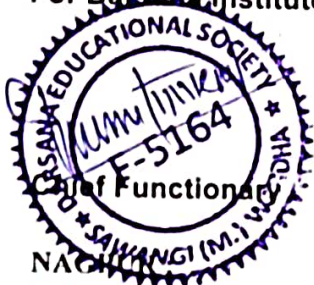
Membership No. 153645
UDIN : 22153645ATKXAL1179

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 Darshana Institute of Philosophy



NAGPUR
DATED : 20th September, 2022



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

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 22153645ATKXAL1179

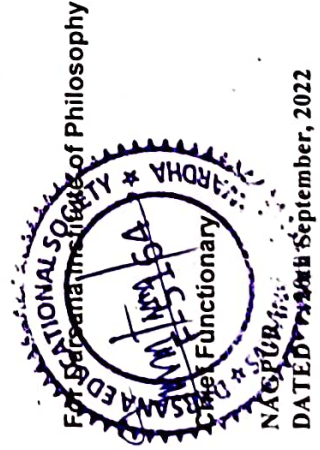
DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2022

	RUPEES	RUPEES	RUPEES
FUNDS AND LIABILITIES	RUPEES	RUPEES	RUPEES
CAPITAL FUND :			
Balance as per last Balance Sheet	1,20,33,207.52		1,20,46,958.52
CORPUS FUND :			
Balance as per last Balance Sheet	12,44,080.00		36,650.00
OTHER LIABILITIES :			
Maintenance of Members and Students	7,76,830.79		
Research	12,019.00		18,26,884.00
Medical and Educational Aid	26,827.92		
Purchase of Vehicles	9,713.87	8,25,391.58	
			1,91,288.58
			0.00
		898.00	20,19,070.58
TOTAL RUPEES ...	1,41,02,679.10	TOTAL RUPEES ...	1,41,02,679.10

As per our report of even date.



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

Balraj
BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 22153645ATKXAL1179

DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2022

Sr. No.	Particulars	Balance as on 01.04.2021 Rupees	Additions during the year Rupees	Sold/Refund during the year Rupees	Balance as on 31.03.2022 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, 2022

	RUPEES	RUPEES	RUPEES
R E C E I P T S			
To <u>BALANCE ON 01.04.2021</u> :			
With Central Bank of India			
On Fixed Deposits	17,45,314.00		100.10
On Savings Bank Account			
Account No. 1538976711	2,87,309.68		1,03,000.00
Cash in Hand	<u>808.00</u>		<u>1,03,109.10</u>
		BALANCE ON 31.03.2022 :	
" <u>INTEREST REALISED</u> :			
On Fixed Deposits	81,570.00		18,20,884.00
On Savings Bank Account	<u>7,108.00</u>	80,678.00	1,91,280.58
			0.00
			<u>808.00</u>
			20,19,070.58
		TOTAL RUPEES ...	21,22,259.00
		TOTAL RUPEES ...	21,22,259.00

As per our report of even date.


 For Darsana Institute of Philosophy, Wardha
 Chief Functionary
 Dated: 08/04/2022, September, 2022



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


 HITESH BALAKRISHNAN
 PARTNER

Membership No. 153645
 UDIN : 22153645ATKNA11179