

DARSANA EDUCATIONAL SOCIETY

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

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 084000019

31st March, 2023

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 Centre Building
Above South Indian Bank, Ambari, Guwahati - 781 001.

Phone : 09476691865

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:

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



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, 2023 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. 20,19,070.58.
- (ii) Foreign contribution of worth Rs. 0.00 was received by the Association during the year 2022-23 excluding interest of Rs. 81,347.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2022-23 was Rs. 20,94,299.58.
- (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 : 22nd May, 2023



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

B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 23115998BGVSNT6071



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

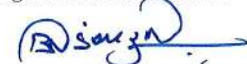
AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **DARSANA INSTITUTE OF PHILOSOPHY, WARDHA - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2023 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, 2023, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

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



B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 23115998BGVSNT6071

NAGPUR :
DATED : 22nd May, 2023



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



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

B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 23115998BGVSNT6071

DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2023

	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<u>CAPITAL FUND :</u>			<u>FIXED ASSETS :</u>		
Balance as per last Balance Sheet	1,20,33,207.52		As per Schedule Annexed		1,20,46,958.52
<u>CORPUS FUND :</u>			<u>LIVESTOCK :</u>		
Balance as per last Balance Sheet	12,44,080.00		Balance as per last Balance Sheet		36,650.00
<u>OTHER LIABILITIES :</u>			<u>CASH AND BANK BALANCES :</u>		
Maintenance of Members and Students	8,52,059.79		With Central Bank of India		
Research	12,019.00		On Fixed Deposits	19,02,671.00	
Medical and Educational Aid	26,827.92		On Savings Bank Account		
Purchase of Vehicles	9,713.87		With Central Bank of India	1,90,730.58	
			Account No. 1538976711		
			With State Bank of India	0.00	
			Account No. 40335859395	898.00	
			Cash in Hand		
TOTAL RUPEES ...	1,41,77,908.10		TOTAL RUPEES ...	1,41,77,908.10	

As per our report of even date.

For Darsana Institute of Philosophy
 CHARTERED ACCOUNTANTS
 Firm Registration No. 101974W
 NAGPUR:
 DATED: 22nd May, 2023



FOR L. D' SOUZA & CO.,
 CHARTERED ACCOUNTANTS
 Firm Registration No. 101974W
 B. D' SOUZA
 PARTNER
 Membership No. 115998
 UDIN : 23115998BGVSN16071

DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2023

Sr. No.	Particulars	Balance as on 01.04.2022 Rupees	Additions during the year Rupees	Sold/Refund during the year Rupees	Balance as on 31.03.2023 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, 2023

	RUPEES	P A Y M E N T S	RUPEES
To			
BALANCE ON 01.04.2022 :			
With Central Bank of India			
On Fixed Deposits	18,26,884.00		118.00
On Savings Bank Account Account No. 1538976711	1,91,288.58		6,000.00
With State Bank of India			
On Savings Bank Account Account No. 40335859395	0.00		
Cash in Hand	898.00	20,19,070.58	
	<u>898.00</u>		
" INTEREST REALISED :			
On Fixed Deposits	75,787.00		19,02,671.00
On Savings Bank Account	5,560.00		1,90,730.58
	<u>81,347.00</u>		
TOTAL RUPEES ...	<u><u>21,00,417.58</u></u>		<u><u>21,00,417.58</u></u>
By			
MAINTENANCE OF MEMBERS AND STUDENTS :			
Bank Charges and Commission			
Legal Expenses			6,118.00
" BALANCE ON 31.03.2023 :			
With Central Bank of India			
On Fixed Deposits			
On Savings Bank Account Account No. 1538976711			1,90,730.58
With State Bank of India			
On Savings Bank Account Account No. 40335859395			
Cash in Hand	898.00		20,94,299.58
			<u>21,00,417.58</u>

As per our report of even date.

For Darsana Institute of Philosophy, Wardha



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

(Signature)

B. D' SOUZA
PARTNER

Membership No. 115998
UDIN : 23115998BGVSNT6071



