

# DARSANA EDUCATIONAL SOCIETY

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

## FOREIGN CONTRIBUTION ACCOUNT

Id. No. 084000019

**31st March, 2024**

### **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 (Assam)

Phone : 0361-2730417



**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:

**FR. GEORGE KULANCIARA**  
Signature of the Chief Functionary  
(Name of the Chief Functionary in block letters)  
(Seal of the Association)

**MANAGER**  
**Darsana Educational Society**  
**Sawangi (M), WARDHA - 442 001**  
**Maharashtra, India**

- (ii) Foreign contribution of worth Rs. 9.80 was received by the Association during the period...
- (iii) The balance of unutilized foreign contribution with the amount...
- (iv) Certified that the Association has maintained the accounts of foreign contribution and disbursements...
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Expenditure...

2nd Floor, N.A.S. Shopping Complex  
Opp. Liberty Market,  
Khadki, Mumbai - 400 004.  
NADPR - 440 001, W.D.



The L. B. BOURZA & CO.,  
CHARTERED ACCOUNTANTS  
MEMBERSHIP NO. 1000000  
**BHISHM KALANDE**  
PARTNER  
Membership No. 1000000  
UDIN : 2475400000000000

DATED : 26th July, 2014



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

**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, 2024 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. 20,94,299.58.
- (ii) Foreign contribution of worth Rs. 0.00 was received by the Association during the year 2023-24 excluding interest of Rs. 2,48,976.00 and Sale of Land of Rs. 62,98,500.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2023-24 was Rs. 86,41,563.18.
- (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 : 26th July, 2024

For L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W  
  
**BIJESH BALAKRISHNAN**  
PARTNER  
Membership No. 153645  
UDIN : 24153645BKAHXE8177



FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS  
Firm Registration No. 101974W  
  
**BIJESH BALAKRISHNAN**  
PARTNER  
Membership No. 153645  
UDIN : 24153645BKAHXE8177



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## 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, 2024 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, 2024, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

NAGPUR :  
DATED : 26th July, 2024



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

  
BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 24153645BKAHXE8177

## 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

*Jyoti*  
Secretary

Darsana Educational Society  
Sawangi (Meghe) Wardha  
Chief Functionary



NAGPUR :

DATED : 26th July, 2024

FOR L. D' SOUZA & CO.,  
CHARTERED ACCOUNTANTS

Firm Registration No. 101974W

*Biresh*

BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645

UDIN : 24153645BKAHXE8177

# DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

## FOREIGN CONTRIBUTION ACCOUNT

### BALANCE SHEET AS AT 31ST MARCH, 2024

	RUPEES	RUPEES	RUPEES
FUNDS AND LIABILITIES			
<b><u>CAPITAL FUND :</u></b>			
Balance as per last Balance Sheet	12,033,207.52		11,752,958.52
<b><u>CORPUS FUND :</u></b>			
Balance as per last Balance Sheet	1,244,080.00		36,650.00
<b><u>INCOME AND EXPENDITURE ACCOUNT :</u></b>			
Balance as per last Balance Sheet	900,620.58		
Add : Surplus during the year	6,253,263.60	8,347,956.00	
		292,709.18	
		0.00	
		898.00	8,641,563.18
	<b>20,431,171.70</b>		<b>20,431,171.70</b>

TOTAL RUPEES ...

As per our report of even date.

For Darsana Institute of Philosophy

  
 Secretary  
 Educational Society  
 Chief Functionary

NAGPUR :  
DATED : 26th July, 2024

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



  
 BIJESH BALAKRISHNAN  
 PARTNER  
 Membership No. 153645  
 UDIN : 24153645BKAHXE8177

# DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

## FOREIGN CONTRIBUTION ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

	RUPEES	RUPEES	RUPEES
<b>EXPENDITURE</b>			
To <b>ESTABLISHMENT EXPENSES</b> :			
Bank Charges and Commission	212.40		158,100.00
" Surplus carried over to Balance Sheet	6,253,263.60		90,876.00
	<u>6,253,476.00</u>		<u>248,976.00</u>
<b>TOTAL RUPEES ...</b>			<u>6,253,476.00</u>
			6,004,500.00
			<u>6,253,476.00</u>

By **INTEREST REALISED** :

On Fixed Deposits  
On Savings Bank Account

" **OTHER RECEIPTS** :

Gains on Sale of Land

**TOTAL RUPEES ...**

As per our report of even date.

For St. Anthony's Education Society  
  
 Secretary  
 Darsana Educational Society  
 Sawangi (Mehe), Wardha



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



BIJESH BALAKRISHNAN  
 PARTNER

Membership No. 153645  
 UDIN : 24153645BKAHXE8177

# DARSANA INSTITUTE OF PHILOSOPHY, WARDHA

## FOREIGN CONTRIBUTION ACCOUNT

### SCHEDULE OF FIXED ASSETS AS ON 31ST MARCH, 2024

Sr. No.	Particulars	Balance as on 01.04.2023 Rupees	Additions during the year Rupees	Sold/Refund during the year Rupees	Balance as on 31.03.2024 Rupees
01.	Land	636,600.00	0.00	294,000.00	342,600.00
02.	Building	6,429,411.00	0.00	0.00	6,429,411.00
03.	Furniture	233,066.00	0.00	0.00	233,066.00
04.	Machinery and Equipments	884,183.00	0.00	0.00	884,183.00
05.	Electrical Fittings	18,966.00	0.00	0.00	18,966.00
06.	Vehicles	1,409,396.80	0.00	0.00	1,409,396.80
08.	Library Books	1,210,584.72	0.00	0.00	1,210,584.72
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	461,136.00	0.00	0.00	461,136.00
13.	Grotto Construction	203,978.00	0.00	0.00	203,978.00
14.	Solar Energy System	260,959.00	0.00	0.00	260,959.00
15.	Computers	259,810.00	0.00	0.00	259,810.00
<b>TOTAL RUPEES ...</b>		<b>12,046,958.52</b>	<b>0.00</b>	<b>294,000.00</b>	<b>11,752,958.52</b>





**DARSANA INSTITUTE OF PHILOSOPHY, WARDHA**  
**FOREIGN CONTRIBUTION ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024**

	R U P E E S	P A Y M E N T S	R U P E E S
<b>To</b> <u>BALANCE ON 01.04.2023</u> :			
With Central Bank of India			
On Fixed Deposits	1,902,671.00		
On Savings Bank Account Account No. 1538976711	190,730.58		
With State Bank of India			
On Savings Bank Account Account No. 40335859395	0.00		
Cash in Hand	898.00	2,094,299.58	
<b>"</b> <u>INTEREST REALISED</u> :			
On Fixed Deposits	158,100.00		
On Savings Bank Account	90,876.00	248,976.00	
<b>"</b> <u>OTHER RECEIPTS</u> :			
Sale of Land			6,298,500.00
			<b>8,641,775.58</b>
			<b>8,641,775.58</b>

As per our report of even date.

For Darsana Institute of Philosophy, Wardha

*(Signature)*  
Secretary  
Darsana Educational Society,  
Sawangi (Meghe) Wardha



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

*(Signature)*  
BIJESH BALAKRISHNAN  
PARTNER

Membership No. 153645  
UDIN : 24153645BKAHXE8177

