

**PATNA NOTRE DAME SISTERS SOCIETY
PATNA**

FOREIGN CONTRIBUTION ACCOUNTS

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	For the year ended March 31, 2023		For the year ended March 31, 2022	
Opening Balances:				
- Central Bank of India (FC Utilisation A/c - 1219813784)	225,998		37,866	
- Central Bank of India (FC Utilisation A/c - 3806546511)	-		45,646	
- Fixed Deposits with banks	<u>73,663,735</u>	73,889,733	<u>86,044,281</u>	86,127,793
Contributions Received during the year towards specified purposes				
- Welfare of Physically & Mentally Challenged	1,262,296		2,688,472	
- Construction & Maint. of Other Buildings	-		2,514,181	
- Education of Children	4,759,057		222,738	
- SND Congregational Fund	6,222,898		4,744,381	
Activities other than mentioned above				
- Corpus Fund	1,704,484		-	
- General Reserve	139,890		-	
- Celebrations/Functions	<u>161,566</u>	14,250,191	<u>146,520</u>	10,316,292
Interest & Other Receipts :				
- from Saving Bank	89,337		66,636	
- from Investments/Fixed Deposits	<u>2,996,258</u>	3,085,595	<u>4,667,399</u>	4,734,035
Total Rs.		<u><u>91,225,519</u></u>		<u><u>101,178,120</u></u>
PAYMENTS				
Donor's Specified Contributions utilised <i>(Including Capital Payments towards purchase/acquisition of assets)</i>				
Grant of Stipend/ Scholarship to Poor Children				
- Program Revenue Expenses	10,982		-	
- Purchase/acquisition of Fixed Assets	<u>2,698,355</u>	2,709,337		339,493
Welfare of Physically & Mentally Challenged				
- Program Revenue Expenses	1,267,840		1,445,144	
- Purchase/acquisition of Fixed Assets	<u>94,327</u>	1,362,167	<u>1,748,089</u>	3,193,233
Religious Functions/Celebrations				
- Program Revenue Expenses		161,566		146,520
Education of Upcoming Members				
- Purchase/acquisition of Fixed Assets	-			570,260
Construction & Maint. of School Buildings				
- Purchase/acquisition of Fixed Assets	-			190,915
Construction & Maint. of Other Buildings				
- Purchase/acquisition of Fixed Assets		30,262,505		21,804,650
SND Congregational Fund				
- Program Revenue Expenses	1,972,458		-	
- Purchase/acquisition of Fixed Assets	<u>2,950,000</u>	4,922,458	-	-
General Fund				
- Purchase/acquisition of Fixed Assets				479,739
Administrative & Other Expenses:				
- Bank Charges	3,872		11,425	
- Repair & Maintenance	70,623		66,120	
- Running & Maintenance of Vehicle	51,636		55,922	
- Audit Fees	227,150		419,990	
- Opening Liability Paid	13,477		-	
- Advances Paid to Others	51,475		-	
- Rate & Taxes	-		-	
		418,233	<u>10,120</u>	563,577
C/F		39,836,266	C/F	27,288,387



Contd...2/-

PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

:2:

	For the year ended March 31, 2023		For the year ended March 31, 2022	
	B/F	39,836,266	B/F	27,288,387
Closing Balances:				
- Central Bank of India (FC Utilisation A/c - 1219813784)	1,162,080		225,998	
- Fixed Deposits with banks	<u>50,227,173</u>	51,389,253	<u>73,663,735</u>	73,889,733
Total Rs.		<u>91,225,519</u>		<u>101,178,120</u>

Annexure to our report of even date attached

For Mayur Batra & Co
(Chartered Accountants)
Firm Registration Number 018694N

Prashan

Prashan Kumar Begwani
Partner
M. No. : 511504
Place : New Delhi
Dated : 21/12/2023
UDIN: 23511504BGTULFL9815



For Patna Notre Dame Sisters Society

Arline

Chief Functionary

Chief Functionary
Patna Notre Dame Sisters Society

PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

BALANCE SHEET AS AT MARCH 31, 2023

Particulars	Schedule	As at March 31, 2023	As at March 31, 2022
FUNDS & LIABILITIES :			
CORPUS & CAPITAL FUND	'A'	158,780,959	161,708,875
SPECIFIED GRANTS FUND	'B'	13,667,536	10,939,218
GENERAL FUND	'C'	30,963,757	28,628,339
CURRENT LAIBILITIES & PROVISIONS	'D'	41,331	609,208
	Total Rs.	203,453,583	201,885,640
ASSETS :			
FIXED ASSETS			
Gross Block	'E'	344,877,755	308,872,568
Less : Accumulated Depreciation		<u>(196,387,259)</u>	<u>(185,458,177)</u>
		148,490,495	123,414,391
INVESTMENTS			
Fixed Deposits with Bank		50,227,173	73,663,734
CURRENT ASSETS, LOANS & ADVANCES			
	'F'	4,735,914	4,807,515
	Total Rs.	203,453,583	201,885,640


Significant Accounting Policies & Notes to Accounts

'G'


Annexure to our report of even date attached

For Mayur Batra & Co
(Chartered Accountants)
Firm Registration Number 018694N

For Patna Notre Dame Sisters Society


Prashan Kumar Begwani
Partner
M. No. : 511504
Place : New Delhi
Dated : 21/12/2023
UDIN: 23511504BGVLFL9815




Chief Functionary
Chief Functionary
Patna Notre Dame Sisters Society

**PATNA NOTRE DAME SISTERS SOCIETY
PATNA**

FOREIGN CONTRIBUTION ACCOUNTS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2023

Particulars	Schedule	For the year ended March 31, 2023		For the year ended March 31, 2022
INCOME :				
Donors specified purpose contributions/grant recognised to the extent of revenue expenditure (transferred from designated fund account)				
- Welfare of the Physically & Mentally Challenged		1,267,840	1,445,144	
- Religious Functions/Celebrations		<u>161,566</u>	<u>146,520</u>	1,591,664
Interest Income :				
- from Saving Account		89,337	66,636	
- from Investments/Fixed Deposits		<u>2,479,626</u>	<u>3,359,587</u>	3,426,223
Total Rs.		<u><u>3,998,369</u></u>		<u><u>5,017,887</u></u>
EXPENDITURE :				
Donors contribution/grant utilised towards specified purposes				
- Welfare of the Physically & Mentally Challenged		1,267,840	1,445,144	
- Religious Functions/Celebrations		<u>161,566</u>	<u>146,520</u>	1,591,664
Administrative & General Expenses :				
- Bank Charges		3,872	11,424	
- Repair & Maintenance		70,623	67,260	
- Running & Maintenance of Vehicle		39,759	48,264	
- Audit Fees		227,150	240,602	
- Rate & Taxes		<u>-</u>	<u>10,120</u>	377,670
Depreciation for the year	'E'		10,929,082	8,435,641
Total Rs.			<u><u>12,699,892</u></u>	<u><u>10,404,975</u></u>
Excess of Expenditure over Income for the year trfd to :				
- Capital Fund (Depreciation)		(10,929,082)	(8,435,641)	
- General Reserve		<u>2,227,559</u>	<u>3,048,553</u>	(5,387,088)
Total Rs.			<u><u>3,998,369</u></u>	<u><u>5,017,887</u></u>

Significant Accounting Policies & Notes to Accounts 'G'

Annexure to our report of even date attached

For Mayur Batra & Co
(Chartered Accountants)
Firm Registration Number 018694N

Prashan

Prashan Kumar Begwani
Partner

M. No. : 511504

Place : New Delhi

Dated : 21/12/2023

UDIN : 235115048694VLF19815



For Patna Notre Dame Sisters Society

Shilpi
Chief Functionary
Chief Functionary
Patna Notre Dame Sisters Society

**PATNA NOTRE DAME SISTERS SOCIETY
PATNA**

FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULES 'A' TO 'G' FORMING PART OF ACCOUNTS

Schedule 'A' of Corpus & Capital Fund	As at March 31, 2023		As at March 31, 2022	
Corpus Fund				
As Per Last Balance Sheet	38,294,485		64,138,954	
Add : Received during the year	1,704,484		-	
Less: Transferred during the year				
- Construction & Maint. of Other Buildings	(29,708,505)	10,290,464	(25,844,469)	38,294,485
Capital Fund				
As Per Last Balance Sheet	123,414,390		100,716,885	
Add : Addition to Fixed Assets transferred from :				
- Welfare of Physically & Mentally Challenged	94,327		1,748,089	
- Education of Upcoming Members	-		570,260	
- Construction & Maint. of School Buildings	-		190,915	
- Construction & Maint. of Other Buildings	30,262,505		27,804,650	
- Education of Poor Children	2,698,355		339,493	
- SND Congregational Fund	2,950,000		-	
- General Reserve	-		479,739	
Less : Depreciation for the year (Tranfered from Income & Exp A/	(10,929,082)	148,490,495	(8,435,641)	123,414,390
Total Rs.		158,780,959		161,708,875
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Schedule 'B' of Specified Grants Fund	As at March 31, 2023		As at March 31, 2022	
Education of Poor Children (Grant of Stipend/ Scholarship to Poor Children)				
As Per Last Balance Sheet	2,335,811		2,452,566	
Add : Received during the year	4,759,057		222,738	
Less : Utilised during the year				
- Program Revenue Expenses	(10,982)		-	
- Purchase/acquisition of Fixed Assets	(2,698,355)	4,385,531	(339,493)	2,335,811
Welfare of Physically & Mentally Challenged				
As Per Last Balance Sheet	627,671		1,132,432	
Add : Received during the year	1,262,296		2,688,472	
Add : Transfer from General Reserve	32,031			
Less : Utilised during the year				
- Program Revenue Expenses	(1,267,840)		(1,445,144)	
- Purchase/acquisition of Fixed Assets	(94,327)	559,831	(1,748,089)	627,671
Rural Development Fund				
As Per Last Balance Sheet		427,273		427,273
Religious Functions/Celebrations				
As Per Last Balance Sheet	841,547		841,547	
Add: Received during the year	161,566		146,520	
Less: Utilised during the year				
- Program Revenue Expenses	(161,566)	841,547	(146,520)	841,547
Education of Upcoming Members				
As Per Last Balance Sheet	159,187		729,447	
Less: Utilised during the year				
- Purchase/acquisition of Fixed Assets	-	159,187	(570,260)	159,187
	C/f	6,373,367	C/f	4,391,489



**PATNA NOTRE DAME SISTERS SOCIETY
PATNA**

FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULES 'A' TO 'G' FORMING PART OF ACCOUNTS

Particulars	Amount (Rs.)			
Schedule 'B' of Specified Grants Fund	As at March 31, 2023		As at March 31, 2022	
	B/f	<u>6,373,367</u>	B/f	<u>4,391,489</u>
Construction & Maint. of School Buildings				
As Per Last Balance Sheet	-		190,915	
- Purchase/acquisition of Fixed Assets	-	-	(190,915)	-
Covid19 Relief Fund				
As Per Last Balance Sheet		1,249,348		1,249,348
Construction & Maint. of Other Buildings				
As Per Last Balance Sheet	554,000		-	
Add: Received during the year	-		2,514,181	
Add: Transferred from Corpus Fund	29,708,505		25,844,469	
Less: Utilised during the year				
- Purchase/acquisition of Fixed Assets	(30,262,505)	-	(27,804,650)	554,000
SND Congregational Fund				
As Per Last Balance Sheet	4,744,381		-	
Add: Received during the year	6,222,898		4,744,381	
Less: Utilised during the year				
- Program Revenue Expenses	(1,972,458)		-	
- Purchase/acquisition of Fixed Assets	(2,950,000)	6,044,821	-	4,744,381
Total Rs.		<u><u>13,667,536</u></u>		<u><u>10,939,218</u></u>
Schedule 'C' of General Fund		As at March 31, 2023		As at March 31, 2022
General Reserve				
As Per Last Balance Sheet	28,628,339		26,059,527	
Less: Utilise during the year				
- Purchase/acquisition of Fixed Assets	-		(479,739)	
Less: Transfer to Welfare of Physically & Mentally Challenged	(32,031)		-	
Add: Received against Reimbursement of Travel Expenses	139,890			
Add: Transferred from Income & Expenditure A/c	2,227,559	30,963,757	3,048,550	28,628,339
Total Rs.		<u><u>30,963,757</u></u>		<u><u>28,628,339</u></u>



**PATNA NOTRE DAME SISTERS SOCIETY
PATNA**

FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULES 'A' TO 'G' FORMING PART OF ACCOUNTS

Particulars	Amount (Rs.)	
Schedule 'D' of Current Liabilities & Provisions:	As at	As at
	March 31, 2023	March 31, 2022
Current Liabilities:		
TDS Payable	-	20,959
Retention Money	-	554,400
Payable to Others	41,331	33,849
Total Rs.	41,331	609,208

Schedule 'F' of Current Assets, Loans & Advances	As at	As at
	March 31, 2023	March 31, 2022
Cash & Bank Balances:		
- Central Bank of India (FC Utilisation A/c - 1219813784)	1,162,080	225,998
Other Current Assets:		
TDS Receivable	3,140,854	2,956,836
Interest Accrued But Not Due	335,115	1,035,765
Prepaid Expenses	39,780	27,906
Imprest Balance	51,475	-
Security Deposits	6,610	6,610
Capital Advance	-	554,400
Total Rs.	4,735,914	4,807,515



PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

Schedule 'G' of Significant Accounting Policies and Notes to the Accounts

(A) Significant Accounting Policies

1 **Basis of preparation of financial statements**

- (i) These accounts have been prepared under the historical cost convention and on the basis of Going Concern and are consistent with Generally Accepted Accounting Principles.
(ii) The society is following accrual basis of accounting.

2 **Revenue Recognition**

- (i) Interest income from time deposits and interest bearing securities is recognized on time proportion method taking into account, the amount outstanding and rate applicable. Interest income from saving bank accounts is recognised when actually credited in the bank accounts.
(ii) Foreign Contributions (net of banking charges and foreign exchange fluctuation gain/loss) as and when credited by the bank in the designated bank account are accounted for as Foreign Contributions received.
(iii) Grants / Donations received towards specified purposes are recognized in the Income & Expenditure Account to the extent of Grant/Donation utilised for recurring/revenue purposes.

3 **Fixed Assets**

- (i) Fixed assets are stated at cost of acquisition less depreciation. Cost includes purchase price and all other attributable costs of bringing the assets into working condition for the intended use.
(ii) Fixed assets purchased by utilising specified/designated purpose contributions and General Fund are capitalised by transferring an equivalent amount to the Capital Fund- Fixed Assets.

4 **Depreciation**

Depreciation on fixed assets has been provided in the manner and as per the rates prescribed under the Income Tax Rules, 1962.

(B) **NOTES TO ACCOUNTS**

- 1 Capital Fund represents written down value of the fixed assets.
2 Previous year figures have been re-grouped or re-classified wherever necessary.

For Mayur Batra & Co
(Chartered Accountants)
Firm Registration Number 018694N

Prashan

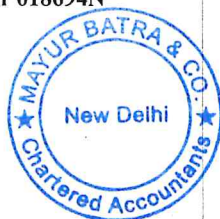
Prashan Kumar Begwani
Partner

M. No. : 511504

Place : New Delhi

Dated : 21/12/2023

UDIN: 23511504BGVLF19815



For Patna Notre Dame Sisters Society

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Chief Functionary

Chief Functionary
Patna Notre Dame Sisters Society

PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

NAME OF ASSET	Rate	GROSS BLOCK			ACCUMULATED DEPRECIATION			WRITTEN DOWN VALUE		Amount (Rs.)
		As on 01.04.2022	More Than 180 Days	Additions Less Than 180 Days	As on 01.04.2022	For the year Adjustment	As on 31.03.2023	As on 31.03.2022	AS ON 31.03.2022	
LAND & BUILDING										
Land	0%	24,189,080	-	-	-	-	-	-	24,189,080	24,189,080
Buildings	10%	222,975,905	-	56,374,155	158,877,997	9,228,499	168,106,496	111,243,564	64,097,908	
TOTAL 'A'		247,164,984	-	56,374,155	158,877,997	9,228,499	168,106,496	135,432,644	88,286,988	
FURNITURE & FIXTURE										
Furniture	10%	4,397,082	-	527,319	2,860,471	180,027	3,040,498	1,883,904	1,536,612	
TOTAL 'B'		4,397,082	-	527,319	2,860,471	180,027	3,040,498	1,883,904	1,536,612	
PLANT & MACHINERY										
Air Conditioner	15%	269,745	-	-	247,399	3,352	-	18,994	22,346	
Audio Visual Equipments	15%	1,625,821	-	-	1,275,209	52,592	-	298,019	350,611	
Electrical Equipments	15%	1,939,014	-	-	1,816,922	18,314	-	103,778	122,092	
Elevator	15%	1,000,000	-	1,693,000	888,162	143,751	-	1,661,087	111,838	
General Equipments	15%	2,698,414	-	-	1,767,317	139,665	-	791,432	931,097	
Generator	15%	589,465	-	-	544,759	6,706	-	38,000	44,706	
Vehicles	15%	10,047,513	-	94,327	6,812,522	492,323	-	2,836,995	3,234,991	
Office Equipments	15%	1,518,751	-	-	1,478,775	5,996	-	33,980	39,976	
Pumps/Plumbings	15%	403,568	-	-	389,970	2,040	-	11,558	13,598	
Refrigerators	15%	302,539	-	-	278,222	3,648	-	392,010	24,317	
Science Lab	15%	119,493	922,141	127,134	17,924	163,092	-	281,870	20,669	
Smart Class Equipments	15%	220,000	-	-	16,500	30,525	-	181,016	101,569	
Library Books	40%	335,664	-	-	325,153	4,205	-	172,975	203,500	
Computer & Softwares	40%	5,584,601	-	1,121,761	5,013,533	452,779	-	6,306	10,511	
Solar Energy Equipments	40%	2,851,263	-	-	2,847,343	1,568	-	1,240,050	571,068	
TOTAL 'C'		29,505,851	922,141	3,036,222	23,719,710	1,520,556	25,240,266	8,223,949	5,786,142	
WORK IN PROGRESS										
Plot No 98, Patliputra Colony Land Development, Byandih	0%	27,804,650	1,893,205	28,369,300	-	58,067,155	-	-	27,804,650	
	0%	-	2,950,000	-	-	-	-	2,950,000	-	
TOTAL 'D'		27,804,650	4,843,205	28,369,300	-	58,067,155	-	2,950,000	27,804,650	
GRAND TOTAL [A+B+C+D]		308,872,568	5,765,346	88,306,996	185,458,177	10,929,082	-	148,490,496	123,414,391	
PREVIOUS YEAR FIGURES		277,739,423	1,442,656	29,690,490	177,022,536	8,435,641	-	123,414,391	100,716,886	

