

MAYUR BATRA & CO.

~Chartered Accountants~

7, Barakhamba Road, New Delhi 110 001
Tel : 011-4361 6263, 2331 1809 Fax : 011-4361 6222
Email : mayurbatra_ca@mayurbatra.com

CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANT

We have audited the account of **Patna Notre Dame Sisters Society**, Patliputra P.O., Patna-800013 having Registration Number – 031170003 Dt. 01-04-2022, Patna, Bihar for the financial year ending the 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 financial year was Rs. 51,389,253/-.
- (ii) Foreign contribution worth Rs. 29,624,354/- was received by the Association during the financial year 2023-24.
- (iii) Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth Rs.30,11,019/-(including Rs.3,00,000/- received from sale of fixed assets) was received by the Association during the financial year 2023-24.
- (iv) The balance of unutilized foreign contribution with the Association at the end of the financial year 2023-24 was Rs. 68,869,928/-.
- (v) 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 17 of the Foreign Contribution (Regulation) Rules, 2011
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010 (42of 2010).

For Mayur Batra & Co.
Chartered Accountants
Firm Registration No. : 018694N



Vikash Agrawal
Membership No: 525179
Partner

UDIN: 24525179BKOBXP6957
Address: 7, Barakhamba Road
New Delhi-110001



Place: New Delhi

Date: 21 August, 2024

PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

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

RECEIPTS	For the year ended March 31, 2024		For the year ended March 31, 2023	
Opening Balances:				
- Central Bank of India (FC Utilisation A/c - 1219813784)	11,62,080		2,25,998	
- Fixed Deposits with banks	<u>5,02,27,173</u>	5,13,89,253	<u>7,36,63,735</u>	7,38,89,733
Contributions Received during the year towards specified purposes				
- Welfare of Physically & Mentally Challenged	-		12,62,296	
- Education of Children	22,78,039		47,59,057	
- SND Congregational Fund	-		62,22,898	
- Assets Building Funds	<u>2,46,65,962</u>		-	
Activities other than mentioned above				
- Corpus Fund	22,65,687		17,04,484	
- General Reserve	3,27,558		1,39,890	
- Celebrations/Functions	<u>87,108</u>	2,96,24,354	<u>1,61,566</u>	1,42,50,191
Interest & Other Receipts :				
- from sale of Fixed Asstes	3,00,000		-	
- from Saving Bank	76,139		89,337	
- from Investments/Fixed Deposits	<u>26,34,880</u>	30,11,019	<u>29,96,258</u>	30,85,595
Total Rs.		<u><u>8,40,24,626</u></u>		<u><u>9,12,25,519</u></u>

PAYMENTS

Donor's Specified Contributions utilised

(Including Capital Payments towards purchase/acquisition of assets)

Grant of Stipend/ Scholarship to Poor Children				
- Program Revenue Expenses	6,167		10,982	
- Purchase/acquisition of Fixed Assets	<u>33,33,734</u>	33,39,901	<u>26,98,355</u>	27,09,337
Welfare of Physically & Mentally Challenged				
- Program Revenue Expenses	-		12,67,840	
- Purchase/acquisition of Fixed Assets	<u>-</u>	-	<u>94,327</u>	13,62,167
Religious Functions/Celebrations				
- Program Revenue Expenses		1,27,108		1,61,566
Construction & Maint. of Other Buildings				
- Purchase/acquisition of Fixed Assets		-		3,02,62,505
SND Congregational Fund				
- Program Revenue Expenses	3,56,415		19,72,458	
- Purchase/acquisition of Fixed Assets	<u>48,25,116</u>	51,81,531	<u>29,50,000</u>	49,22,458
Assets Building Funds				
- Program Revenue Expenses	5,74,693		-	
- Purchase/acquisition of Fixed Assets	<u>53,33,851</u>	59,08,544	<u>-</u>	-
Administrative & Other Expenses:				
- Bank Charges	14,904		3,872	
- Repair & Maintenance	1,51,561		70,623	
- Running & Maintenance of Vehicle	18,424		51,636	
- Audit Fees	2,27,150		2,27,150	
- Opening Liability Paid	41,331		13,477	
- Advances Paid to Others	<u>1,44,245</u>	5,97,615	<u>51,475</u>	4,18,233
C/F		<u><u>1,51,54,699</u></u>	C/F	<u><u>3,98,36,266</u></u>

Contd...2/-



PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

:2:

	For the year ended March 31, 2024		For the year ended March 31, 2023	
	B/F	1,51,54,699	B/F	3,98,36,266
Closing Balances:				
- Central Bank of India (FC Utilisation A/c - 1219813784)	2,198		11,62,080	
- Fixed Deposits with banks	6,88,67,730	6,88,69,928	5,02,27,173	5,13,89,253
Total Rs.		8,40,24,626		9,12,25,519

Annexure to our report of even date attached

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



VIKASH AGRAWAL
Partner

M.NO. - 525179

UDIN: 24525179BKOBXP6957

Place : New Delhi

Dated : 21/08/2024



For Patna Notre Dame Sisters Society


Chief Functionary

Chief Functionary
Patna Notre Dame Sisters Society



PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

BALANCE SHEET AS AT MARCH 31, 2024

Particulars	Schedule	As at March 31, 2024	As at March 31, 2023
FUNDS & LIABILITIES :			
CORPUS & CAPITAL FUND	'A'	16,10,45,453	15,87,80,959
SPECIFIED GRANTS FUND	'B'	2,63,63,412	1,36,67,536
GENERAL FUND	'C'	3,41,59,737	3,09,63,757
CURRENT LAIBILITIES & PROVISIONS	'D'	-	41,331
		Total Rs. 22,15,68,603	20,34,53,583
ASSETS :			
FIXED ASSETS			
Gross Block	'E'	35,76,37,828	34,48,77,755
Less : Accumulated Depreciation		(20,91,48,525)	(19,63,87,259)
		14,84,89,302	14,84,90,495
INVESTMENTS			
Fixed Deposits with Bank		6,88,67,730	5,02,27,173
CURRENT ASSETS, LOANS & ADVANCES			
	'F'	42,11,571	47,35,914
		Total Rs. 22,15,68,603	20,34,53,583
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

VIKASH AGRAWAL
Partner

M.NO. - 525179

UDIN: 2625179BK0BXP6957

Place : New Delhi

Dated : 21st August 2024



For Patna Notre Dame Sisters Society

S. Alvi
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, 2024

Particulars	Schedule	For the year ended March 31, 2024		For the year ended March 31, 2023
INCOME :				
Donors specified purpose contributions/grant recognised to the extent of revenue expenditure (transferred from designated fund account)				
- Welfare of the Physically & Mentally Challenged	-		12,67,840	
- Education of Poor Children	6,167		10,982	
- Assets Building Fund	5,74,693		-	
- SND Congregational Fund	3,56,415		19,72,458	
- Religious Functions/Celebrations	<u>1,27,108</u>	10,64,383	<u>1,61,566</u>	34,12,846
Interest Income :				
- from Saving Account	76,139		89,337	
- from Investments/Fixed Deposits	<u>31,51,359</u>	32,27,498	<u>24,79,626</u>	25,68,963
Total Rs.		<u><u>42,91,881</u></u>		<u><u>59,81,810</u></u>
EXPENDITURE :				
Donors contribution/grant utilised towards specified purposes				
- Welfare of the Physically & Mentally Challenged	-		12,67,840	
- Education of Poor Children	6,167		10,982	
- Assets Building Fund	5,74,693		-	
- SND Congregational Fund	3,56,415		19,72,458	
- Religious Functions/Celebrations	<u>1,27,108</u>	10,64,383	<u>1,61,566</u>	34,12,846
Administrative & General Expenses :				
- Bank Charges	14,904		3,872	
- Repair & Maintenance	1,51,561		70,623	
- Running & Maintenance of Vehicle	43,609		39,759	
- Audit Fees	<u>2,27,150</u>	4,37,224	<u>2,27,150</u>	3,41,404
Depreciation for the year	'E'		1,31,93,894	1,09,29,082
Total Rs.		<u><u>1,46,95,501</u></u>		<u><u>1,46,83,333</u></u>
Excess of Expenditure over Income for the year trfd to :				
- Capital Fund (Depreciation)	(1,31,93,894)		(1,09,29,082)	
- General Reserve	<u>27,90,274</u>	(1,04,03,620)	<u>22,27,559</u>	(87,01,523)
Total Rs.		<u><u>42,91,881</u></u>		<u><u>59,81,810</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



VIKASH AGRAWAL
Partner

M.NO. - 525179

UDIN: 24525179BK0BXP6957

Place : New Delhi

Dated : 21-08-2024

For Patna Notre Dame Sisters Society

A. Alvi
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, 2024	As at March 31, 2023
Corpus Fund		
As Per Last Balance Sheet	1,02,90,464	3,82,94,485
Add : Received during the year	22,65,687	17,04,484
Less: Transferred during the year		
- Construction & Maint. of Other Buildings	-	(2,97,08,505)
	1,25,56,151	1,02,90,464
Capital Fund		
As Per Last Balance Sheet	14,84,90,495	12,34,14,390
Add : Addition to Fixed Assets transferred from :		
- Welfare of Physically & Mentally Challenged	-	94,327
- Construction & Maint. of Other Buildings	-	3,02,62,505
- Education of Poor Children	33,33,734	26,98,355
- SND Congregational Fund	48,25,116	29,50,000
- Assests Building Fund	53,33,851	-
Less : Transferred to General Reserve	(3,00,000)	-
<i>(To the extent of WDV of asset sold)</i>		
Less : Depreciation for the year	(1,31,93,894)	(1,09,29,082)
<i>(Transferred from Income & Exp A/c)</i>		
Total Rs.	16,10,45,453	15,87,80,959
Schedule 'B' of Specified Grants Fund		
Education of Poor Children		
(Grant of Stipend/ Scholarship to Poor Children)		
As Per Last Balance Sheet	43,85,531	23,35,811
Add : Received during the year	22,78,039	47,59,057
Less : Utilised during the year		
- Program Revenue Expenses	(6,167)	(10,982)
- Purchase/acquisition of Fixed Assets	(33,33,734)	(26,98,355)
	33,23,669	43,85,531
Welfare of Physically & Mentally Challenged		
As Per Last Balance Sheet	5,59,831	6,27,671
Add : Received during the year	-	12,62,296
Add : Transfer from General Reserve	-	32,031
Less : Utilised during the year		
- Program Revenue Expenses	-	(12,67,840)
- Purchase/acquisition of Fixed Assets	-	(94,327)
	5,59,831	5,59,831
Rural Development Fund		
As Per Last Balance Sheet	4,27,273	4,27,273
Religious Functions/Celebrations		
As Per Last Balance Sheet	8,41,547	8,41,547
Add: Received during the year	87,108	1,61,566
Less: Utilised during the year		
- Program Revenue Expenses	(1,27,108)	(1,61,566)
	8,01,547	8,41,547
Education of Upcoming Members		
As Per Last Balance Sheet	1,59,187	1,59,187
	C/f	C/f
	52,71,505	63,73,367



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, 2024	As at March 31, 2023
	B/f	B/f
	<u>52,71,505</u>	<u>63,73,367</u>
Assets Building Funds		
As Per Last Balance Sheet	-	-
Add: Received during the year	2,46,65,962	-
Add: Transferred from General Reserve	2,21,852	-
Less: Utilised during the year	-	-
- Program Revenue Expenses	(5,74,693)	-
- Purchase/acquisition of Fixed Assets	(53,33,851)	-
	<u>1,89,79,269</u>	-
Covid19 Relief Fund		
As Per Last Balance Sheet	12,49,348	12,49,348
Construction & Maint. of Other Buildings		
As Per Last Balance Sheet	-	5,54,000
Add: Received during the year	-	-
Add: Transferred from Corpus Fund	-	2,97,08,505
Less: Utilised during the year	-	-
- Purchase/acquisition of Fixed Assets	-	(3,02,62,505)
	-	-
SND Congregational Fund		
As Per Last Balance Sheet	60,44,821	47,44,381
Add: Received during the year	-	62,22,898
Less: Utilised during the year	-	-
- Program Revenue Expenses	(3,56,415)	(19,72,458)
- Purchase/acquisition of Fixed Assets	(48,25,116)	(29,50,000)
	<u>8,63,290</u>	<u>60,44,821</u>
Total Rs.	<u><u>2,63,63,412</u></u>	<u><u>1,36,67,536</u></u>
Schedule 'C' of General Fund	As at March 31, 2024	As at March 31, 2023
General Reserve		
As Per Last Balance Sheet	3,09,63,757	2,86,28,339
Less: Transfer to Welfare of Physically & Mentally Challenged	-	(32,031)
Less: Transfer to Assets Building Fund	(2,21,852)	-
Add: Transferred from Capital Fund	3,00,000	-
<i>(To the extent of WDV of asset sold)</i>		
Add: Received against Reimbursement of Travel Expenses	3,27,558	1,39,890
Add: Transferred from Income & Expenditure A/c	27,90,274	22,27,559
	<u>3,41,59,737</u>	<u>3,09,63,757</u>
Total Rs.	<u><u>3,41,59,737</u></u>	<u><u>3,09,63,757</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, 2024	March 31, 2023
Current Liabilities:		
TDS Payable	-	-
Payable to Others	-	41,331
Total Rs.	<u>-</u>	<u>41,331</u>
Schedule 'F' of Current Assets, Loans & Advances	As at	As at
	March 31, 2024	March 31, 2023
Cash & Bank Balances:		
- Central Bank of India (FC Utilisation A/c - 1219813784)	2,198	11,62,080
Other Current Assets:		
TDS Receivable	34,57,601	31,40,854
Interest Accrued But Not Due	5,34,847	3,35,115
Prepaid Expenses	14,595	39,780
Imprest Balance	1,95,720	51,475
Security Deposits	6,610	6,610
Total Rs.	<u>42,11,571</u>	<u>47,35,914</u>



PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

NAME OF ASSET	Dep. Rate	GROSS BLOCK				ACCUMULATED DEPRECIATION			WRITTEN DOWN VALUE		Amount (Rs.) AS ON 31.03.2023
		As on 01.04.2023	Additions		Sale/ Adjustment	As on 31.03.2024	As on 01.04.2023	For the year Adjustment	As on 31.03.2024	As on 31.03.2024	
			More Than 180 Days	Less Than 180 Days							
LAND & BUILDING											
Land	0%	2,41,89,080	-	41,17,744	-	2,83,06,824	-	-	-	2,83,06,824	2,41,89,080
Buildings	10%	27,93,50,060	2,96,000	-	-	27,96,46,060	-	1,11,53,956	-	10,03,85,608	11,12,43,564
TOTAL 'A'		30,35,39,139	2,96,000	41,17,744	-	30,79,52,883	-	1,11,53,956	-	12,86,92,432	13,54,32,644
FURNITURE & FIXTURE											
Furniture	10%	49,24,401	-	18,02,045	-	67,26,446	-	2,78,493	-	34,07,456	18,83,904
TOTAL 'B'		49,24,401	-	18,02,045	-	67,26,446	-	2,78,493	-	34,07,456	18,83,904
PLANT & MACHINERY											
Air Conditioner	15%	2,69,745	-	-	-	2,69,745	-	2,849	-	2,53,600	18,994
Audio Visual Equipments	15%	16,25,821	-	13,27,801	-	16,25,821	-	44,703	-	13,72,504	2,98,019
Electrical Equipments	15%	19,39,014	-	18,35,236	-	19,39,014	-	15,567	-	18,50,803	1,03,778
Elevator	15%	26,93,000	-	26,93,000	-	26,93,000	-	2,49,163	-	14,11,924	16,61,087
General Equipments	15%	26,98,414	-	27,93,714	-	27,93,714	-	1,25,862	-	20,32,844	7,91,432
Generator	15%	5,89,465	-	5,89,465	-	5,89,465	-	5,700	-	5,57,165	38,000
Vehicles	15%	1,01,41,840	-	1,06,25,319	7,32,628	1,06,25,319	7,32,628	3,80,549	4,32,628	33,72,533	28,36,995
Office Equipments	15%	15,18,751	-	15,18,751	-	15,18,751	-	5,097	-	14,89,868	33,980
Pumps/Plumbings	15%	4,03,568	-	4,03,568	-	4,03,568	-	1,734	-	3,93,744	11,558
Refrigerators	15%	3,02,539	-	3,02,539	-	3,02,539	-	3,100	-	2,84,970	20,669
Science Lab	15%	11,68,768	-	11,68,768	-	11,68,768	-	1,48,163	-	3,29,179	9,87,752
Smart Class Equipments	15%	2,20,000	-	2,70,000	-	4,90,000	-	46,196	-	93,221	1,72,975
Library Books	40%	3,35,664	-	3,35,664	-	3,35,664	-	3,29,358	-	3,31,881	6,306
Computer & Softwares	40%	67,06,362	-	11,66,389	-	78,72,751	-	7,29,298	-	61,95,610	12,40,050
Solar Energy Equipments	40%	28,51,263	-	28,51,263	-	28,51,263	-	941	-	28,49,852	2,352
TOTAL 'C'		3,34,64,214	-	27,47,796	7,32,628	3,54,79,382	7,32,628	17,61,445	4,32,628	2,65,69,083	82,23,949
WORK IN PROGRESS											
Land Development, Byandih	0%	29,50,000	-	45,29,116	-	74,79,116	-	-	-	74,79,116	29,50,000
TOTAL 'D'		29,50,000	-	45,29,116	-	74,79,116	-	-	-	74,79,116	29,50,000
GRAND TOTAL (A+B+C+D)		34,48,77,755	2,96,000	1,31,96,701	7,32,628	35,76,37,828	7,32,628	1,31,93,894	4,32,628	20,91,48,525	14,84,89,303
PREVIOUS YEAR FIGURES		30,88,72,568	57,65,346	8,83,06,996	5,80,67,155	34,48,77,755	5,80,67,155	1,09,29,082	-	19,63,87,259	12,34,14,391



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


VIKASH AGRAWAL
Partner

M.NO. - 525179

UDIN: 24525179BK0BKP6057

Place : New Delhi

Dated : 21st August, 2024



For Patna Notre Dame Sisters Society


Chief Functionary
Chief Functionary
Patna Notre Dame Sisters Society