

PATNA NOTRE DAME SISTERS SOCIETY

PATNA

FOREIGN CONTRIBUTION ACCOUNTS

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

<u>RECEIPTS</u>		<u>For the Year ended</u> <u>31-March-2022</u>	<u>For the Year ended</u> <u>31-March-2021</u>
<b>Opening Balances:</b>			
- State Bank of India (FC Main A/c - )	-		-
- Central Bank of India (FC Utilisation A/c - 1219813784)	37,866		97,138
- Central Bank of India (FC Utilisation A/c - 3806546511)	45,646		9,000
- Fixed Deposits with banks	86,044,281	86,127,793	86,650,584
	<u>86,044,281</u>		<u>86,756,722</u>
<b>Contributions Received during the year towards specified purposes</b>			
- Welfare of Physically & Mentally Challenged	2,688,472		1,393,748
- Construction & Maint. of Other Buildings	2,514,181		171,360
- Covid 19 Fund	-		1,249,348
- Education of Children	222,738		144,001
- SND Congregational Fund	4,744,381		1,088,517
<b>Activities other than mentioned above</b>			
- Celebrations/Functions	146,520	10,316,292	141,766
	<u>146,520</u>		<u>4,188,740</u>
<b>Interest &amp; Other Receipts :</b>			
- from Saving Bank	66,636		83,365
- from Investments/Fixed Deposits	4,667,399	4,734,035	4,854,524
	<u>4,667,399</u>		<u>4,771,159</u>
<b>Total Rs.</b>		<u><u>101,178,120</u></u>	<u><u>95,799,986</u></u>

PAYMENTS

**Donor's Specified Contributions utilised**

(Including Capital Payments towards purchase/acquisition of assets)

Grant of Stipend/ Scholarship to Poor Children			
- Purchase/acquisition of Fixed Assets		339,493	-
Welfare of Physically & Mentally Challenged			
- Program Revenue Expenses	1,445,144		1,163,000
- Purchase/acquisition of Fixed Assets	1,748,089	3,193,233	724,868
	<u>1,748,089</u>		<u>1,887,868</u>
Religious Functions/Celebrations			
- Program Revenue Expenses		146,520	141,766
Education of Upcoming Members			
- Purchase/acquisition of Fixed Assets		570,260	5,900
Construction & Maint. of School Buildings			
- Purchase/acquisition of Fixed Assets		190,915	897,601
Construction & Maint. of Other Buildings			
- Purchase/acquisition of Fixed Assets		21,804,650	-
<b>Assets Building fund</b>			20,155
<b>General Fund</b>			
- Purchase of Fixed Assets		479,739	337,807
<b>Administrative &amp; General Expenses:</b>			
- Bank Charges	11,425		354
- Repair & Maintenance	66,120		67,260
- Running & Maintenance of Vehicle	55,922		36,996
- Audit Fees	419,990		180,801
- Rate & Taxes	10,120	563,577	95,685
	<u>10,120</u>		<u>381,096</u>
<b>C/F</b>		<u><u>27,288,387</u></u>	<u><u>3,672,193</u></u>



Contd.. 2/-

PATNA NOTRE DAME SISTERS SOCIETY  
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

	:2:		
B/F		27,288,387	3,672,193
Advance Against Fixed Assets			6,000,000
<b>Closing Balances:</b>			
- State Bank of India (FC Main A/c - )	-	-	-
- 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	73,663,735	73,889,733	86,044,281
	86,127,793	86,127,793	86,127,793
<b>Total Rs.</b>		<b>101,178,120</b>	<b>95,799,986</b>

Annexure to our report of even date  
For K. L. Seth & Associates  
Chartered Accountants  
Firm Registration No. - 003488 N

For Patna Notre Dame Sisters Society

*Prashan*



PRASHAN KUMAR BEGWANI  
PARTNER  
M.No. - 511504  
Place : New Delhi  
Dated : 25/11/2022

*Am Lissy SMD*  
Chief Functionary  
Patna Notre Dame Sisters Society

PATNA NOTRE DAME SISTERS SOCIETY  
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

BALANCE SHEET AS AT 31st MARCH, 2022

Particulars	SCHEDULE	As at 31-March-2022	As at 31-March-2021
<b>FUNDS &amp; LIABILITIES :</b>			
CORPUS & CAPITAL FUND	'A'	161,708,875	164,855,839
SPECIFIED GRANTS FUND	'B'	10,939,216	7,023,527
GENERAL FUND	'C'	28,628,341	26,059,527
<b>Total Rs.</b>		<b>201,276,432</b>	<b>197,938,893</b>
<b>ASSETS :-</b>			
<b>FIXED ASSETS</b>			
Gross Block	'D'	308,872,569	277,739,422
Less : Accumulated Depreciation		(185,458,177)	(177,022,536)
		123,414,391	100,716,885
<b>INVESTMENTS</b>			
Fixed Deposits with Bank		73,663,734	86,044,281
<b>CURRENT ASSETS, LOANS &amp; ADVANCES</b>			
Less: CURRENT LAIBILITIES & PROVISIONS	'E'	4,807,515	11,410,783
	'F'	(609,208)	(233,056)
		4,198,307	11,177,727
<b>Total Rs.</b>		<b>201,276,432</b>	<b>197,938,893</b>

Significant Accounting Policies & Notes to Accounts

Annexure to our report of even date

For K. L. Seth & Associates  
Chartered Accountants  
Firm Registration No. - 003488 N

*Prashan*

PRASHAN KUMAR BEGWANI  
(Partner)

M.No. - 511504

Place : New Delhi

Dated : 25/11/2022



For Patna Notre Dame Sisters Society

*Am Teesya*  
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 31st MARCH, 2022

Particulars	SCHEDULE	For the Year ended 31-March-2022	For the Year ended 31-March-2021
<b>INCOME :</b>			
<b>Donors specified purpose contributions/grant recognised to the extent of revenue expenditure (transferred from designated fund account)</b>			
- Welfare of the Physically & Mentally Challenged		1,445,144	727,444
- Religious Functions/Celebrations		146,520	141,766
- Education of Upcoming Members		-	5,900
		1,591,664	875,110
<b>Interest Income :</b>			
- from Saving Account		66,636	83,365
- from Investments/Fixed Deposits		3,359,587	5,409,368
		3,426,223	5,492,733
<b>Total Rs.</b>		<b>5,017,887</b>	<b>6,367,843</b>
<b>EXPENDITURE :</b>			
<b>Donors contribution/grant utilised towards specified purposes</b>			
- Welfare of the Physically & Mentally Challenged		1,445,144	727,444
- Religious Functions/Celebrations		146,520	141,766
- Education of Upcoming Members		-	5,900
		1,591,664	875,110
<b>Administrative &amp; General Expenses :</b>			
- Bank Charges		11,424	354
- Repair & Maintenance		67,260	67,260
- Running & Maintenance of Vehicle		48,264	10,600
- Audit Fees		240,602	194,887
- Rate & Taxes		10,120	31,392
- Travel & Conveyance		-	95,685
		377,670	400,178
Depreciation for the year	'D'	8,435,641	8,783,161
<b>Total Rs.</b>	<b>Total Rs.</b>	<b>10,404,976</b>	<b>10,058,449</b>
Excess of Expenditure over Income for the year trfd to :			
- Capital Fund (Depreciation)		(8,435,641)	(8,783,161)
- General Reserve		3,048,553	5,092,555
		(5,387,088)	(3,690,606)
<b>Total Rs.</b>		<b>5,017,887</b>	<b>6,367,843</b>

Significant Accounting Policies & Notes to Accounts

'G'

Annexure to our report of even date

For K. L. Seth & Associates  
Chartered Accountants  
Firm Registration No. - 003488 N

*Prashan*  
PRASHAN KUMAR BEGWANI  
(Partner)  
M.No. - 511504

Place : New Delhi

Dated : 25/11/2022



For Patna Notre Dame Sisters Society

*Amaldeep Singh*  
Chief Functionary

**Chief Functionary**  
**Patna Notre Dame Sisters Society**

**PATNA NOTRE DAME SISTERS SOCIETY  
PATNA**

**FOREIGN CONTRIBUTION ACCOUNTS**

**SCHEDULES 'A' TO 'F' FORMING PART OF ACCOUNTS**

<b>Schedule 'A' of Corpus &amp; Capital Fund</b>	<b>As at 31-March-2022</b>	<b>As at 31-March-2021</b>
<b>Corpus Fund</b>		
As Per Last Balance Sheet	64,138,954	64,138,954
Add : Received during the year	-	-
Less: Transferred during the year		
-Construction & Maint. of Other Buildings	(25,844,469)	-
	38,294,485	64,138,954
<b>Capital Fund</b>		
As Per Last Balance Sheet	100,716,885	107,537,194
Add : Addition to Fixed Assets transferred from :		
-Grant of Stipend/ Scholarship to Poor Children	339,493	-
-Welfare of Physically & Mentally Challenged	1,748,089	1,625,045
-Education of Upcoming Members	570,260	
-Construction & Maint. of School Buildings	190,915	
-Construction & Maint. of Other Buildings	27,804,650	
-General Reserve	479,739	337,807
	131,850,031	109,500,046
Less: Depreciation for the year (Tranfered from Income & Exp A/c)	(8,435,641)	(8,783,161)
	123,414,390	100,716,885
<b>Total Rs.</b>	<b>161,708,875</b>	<b>164,855,839</b>
	<b>As at 31-March-2022</b>	<b>As at 31-March-2021</b>
<b>Schedule 'B' of Specified Grants Fund</b>		
<b>Grant of Stipend/ Scholarship to Poor Children (Education of Poor Children)</b>		
As Per Last Balance Sheet	2,452,566	2,308,565
Add : Received during the year	222,738	144,001
Less: Utilised during the year		
- Purchase/acquisition of Fixed Assets	(339,493)	-
	2,335,811	2,452,566
<b>Welfare of Physically &amp; Mentally Challenged</b>		
As Per Last Balance Sheet	1,132,432	1,666,128
Add: Received during the year	2,688,472	1,393,748
Less: Utilised during the year		(1,200,000)
- Program Revenue Expenses	(1,445,144)	
- Purchase/acquisition of Fixed Assets	(1,748,089)	(727,444)
	627,671	1,132,432
<b>Rural Development Fund</b>		
As Per Last Balance Sheet	427,273	427,273
<b>Religious Functions/Celebrations</b>		
As Per Last Balance Sheet	841,547	841,547
Add: Received during the year	146,520	141,766
Less: Utilised during the year		
- Program Revenue Expenses	(146,520)	(141,766)
	841,547	841,547
<b>Education of Upcoming Members</b>		
As Per Last Balance Sheet	729,447	563,987
Add: Received during the year	-	171,360
Less: Transferred to Relegious / Celebration Fund		-
Less: Utilised during the year		
- Program Revenue Expenses	-	(5,900)
- Purchase/acquisition of Fixed Assets	(570,260)	-
	159,187	729,447
<b>C/f</b>	<b>4,391,487</b>	<b>5,583,264</b>



PATNA NOTRE DAME SISTERS SOCIETY  
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

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

Particulars	B/f	4,391,487	5,583,264
<b>Schedule 'B' of Specified Grants Fund</b>			
<b>Construction &amp; Maint. of School Buildings</b>			
As Per Last Balance Sheet	190,915	-	-
Add: Received during the year	-	1,088,516	-
Less: Utilised during the year	-	-	-
- Program Revenue Expenses	-	-	-
- Purchase/acquisition of Fixed Assets	(190,915)	(897,601)	190,915
<b>Covid19 Relief Fund</b>			
As Per Last Balance Sheet	1,249,348	-	-
Add: Received during the year	-	1,249,348	1,249,348
<b>Construction &amp; Maint. of Other Buildings</b>			
As Per Last Balance Sheet	-	-	-
Add: Received during the year	2,514,181	-	-
Add: Transferred from Corpus Fund	25,844,469	-	-
Less: Utilised during the year	-	-	-
- Purchase/acquisition of Fixed Assets	(27,804,650)	554,000	-
<b>SND Congregational Fund</b>			
As Per Last Balance Sheet	-	-	-
Add: Received during the year	4,744,381	4,744,381	-
<b>Total Rs.</b>	<b>10,939,216</b>	<b>7,023,527</b>	<b>7,023,527</b>
		<u>As at</u> <u>31-March-2022</u>	<u>As at</u> <u>31-March-2021</u>
<b>Schedule 'C' of General Fund</b>			
<b>General Reserve</b>			
As Per Last Balance Sheet	26,059,527	21,304,779	-
Less: Utilise during the year	-	(337,807)	-
- Purchase/acquisition of Fixed Assets	(479,739)	-	-
Add : Transferred from Income & Expenditure A/c	3,048,553	5,092,555	26,059,527
<b>Total Rs.</b>	<b>28,628,341</b>	<b>26,059,527</b>	<b>26,059,527</b>



PATNA NOTRE DAME SISTERS SOCIETY  
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FOREIGN CONTRIBUTION ACCOUNTS

Schedule 'D' of Fixed Assets.

NAME OF ASSET	Rate	GROSS BLOCK				ACCUMULATED DEPRECIATION		WRITTEN DOWN VALUE		Amount (Rs.)
		As on 01-04-2021	More Than 180 Days	Less Than 180 Days	As on 31-03-2022	As on 01-04-2021	For the year Sale/ Adjustment	As on 31-03-2022	As on 31-03-2021	
<b>LAND &amp; BUILDING</b>										
Land	0%	24,189,080	-	-	24,189,080	-	-	24,189,080	24,189,080	
Buildings	10%	222,975,905	-	-	222,975,905	-	158,877,997	64,097,908	71,219,896	
<b>TOTAL 'A'</b>		<b>247,164,985</b>	-	-	<b>247,164,985</b>	-	<b>158,877,997</b>	<b>88,286,988</b>	<b>95,408,978</b>	
<b>FURNITURE &amp; FIXTURE</b>										
Furniture	10%	4,359,767	-	37,315	4,397,082	-	2,860,471	1,536,612	1,667,959	
<b>TOTAL 'B'</b>		<b>4,359,767</b>	-	<b>37,315</b>	<b>4,397,082</b>	-	<b>2,860,471</b>	<b>1,536,612</b>	<b>1,667,959</b>	
<b>PLANT &amp; MACHINERY</b>										
Air Conditioner	15%	269,745	-	-	269,745	-	243,455	22,346	26,290	
Audio Visual Equipments	15%	1,570,821	-	-	1,625,821	-	1,213,336	350,611	357,484	
Electrical Equipments	15%	1,939,014	55,000	-	1,939,014	-	1,795,376	122,092	143,638	
Elevator	15%	1,000,000	-	-	1,000,000	-	868,426	111,838	131,574	
General Equipments	15%	1,934,655	697,903	65,856	2,698,414	-	1,608,817	931,097	325,838	
Generator	15%	589,465	-	-	589,465	-	536,870	44,706	52,595	
Vehicles	15%	8,484,844	-	1,562,669	10,047,513	-	6,379,524	3,234,991	2,105,320	
Office Equipments	15%	1,518,751	-	-	1,518,751	-	1,471,720	39,976	47,031	
Pumps/Plumbings	15%	403,568	-	-	403,568	-	387,570	13,598	15,998	
Refrigerators	15%	302,539	-	-	302,539	-	273,931	24,317	28,608	
Science Lab	15%	-	119,493	-	119,493	-	-	101,569	-	
Smart Class Equipments	15%	-	220,000	-	220,000	-	-	203,500	-	
Library Books	40%	335,664	-	-	335,664	-	318,145	10,511	17,519	
Computer & Softwares	40%	5,014,341	570,260	-	5,584,601	-	4,632,821	571,068	381,520	
Solar Energy Equipments	40%	2,851,263	-	-	2,851,263	-	2,844,730	3,920	6,533	
<b>TOTAL 'C'</b>		<b>26,214,670</b>	<b>1,442,656</b>	<b>1,848,525</b>	<b>29,505,851</b>	-	<b>22,574,721</b>	<b>5,786,142</b>	<b>3,639,950</b>	
<b>WORK IN PROGRESS</b>										
Plot No 98, Patilputra Colony	0%	-	-	27,804,650	27,804,650	-	-	27,804,650	-	
<b>TOTAL 'D'</b>		-	-	<b>27,804,650</b>	<b>27,804,650</b>	-	-	<b>27,804,650</b>	-	
<b>GRAND TOTAL [A+B+C+D]</b>		<b>277,739,423</b>	<b>1,442,656</b>	<b>29,690,490</b>	<b>308,872,569</b>	-	<b>177,022,536</b>	<b>123,414,391</b>	<b>100,716,886</b>	
<b>PREVIOUS YEAR FIGURES</b>		<b>275,776,570</b>	-	<b>1,962,852</b>	<b>277,739,422</b>	-	<b>168,239,375</b>	<b>100,716,885</b>	<b>107,537,194</b>	



PATNA NOTRE DAME SISTERS SOCIETY  
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

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

Particulars	Amount (Rs.)	
<b>Schedule 'E' of Current Assets, Loans &amp; Advances</b>		
	<u>As at</u> <u>31-March-2022</u>	<u>As at</u> <u>31-March-2021</u>
<b>Cash &amp; Bank Balances:</b>		
- State Bank of India - A/c 01521	-	-
- Central Bank of India - A/c 13784	225,998	37,866
- Central Bank of India - A/c 46511	-	45,646
	<u>225,998</u>	<u>83,512</u>
<b>Other Current Assets:</b>		
TDS Receivable	2,956,836	2,622,335
Interest Accrued But Not Due	1,035,765	2,678,078
Prepaid Expenses	27,906	20,248
Security Deposits	6,610	6,610
Capital Advance	554,400	6,000,000
	<u>4,581,517</u>	<u>11,327,271</u>
<b>Total Rs.</b>	<u><b>4,807,515</b></u>	<u><b>11,410,783</b></u>
<b>Schedule 'F' of Current Liabilities &amp; Provisions:</b>		
	<u>As at</u> <u>31-March-2022</u>	<u>As at</u> <u>31-March-2021</u>
<b>Current Liabilities:</b>		
Provision for expenses	-	178,248
TDS Payable	20,959	20,959
Retention Money	554,400	-
Payable to Others	33,849	33,849
	<u>609,208</u>	<u>233,056</u>
<b>Total Rs.</b>	<u><b>609,208</b></u>	<u><b>233,056</b></u>





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 K. L. SETH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
Firm Registration No. - 003488 N



*Prashan*

PRASHAN KUMAR BEGWANI  
(Partner)  
M.No. - 511504  
Place : New Delhi  
Dated : 25/11/2022

For Patna Notre Dame Sisters Society

*Am Yashwantrao*  
Chief Functionary  
Chief Functionary  
Patna Notre Dame Sisters Society