

PATNA NOTRE DAME SISTERS SOCIETY
PATNA

FOREIGN CONTRIBUTION ACCOUNTS

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2025

RECEIPTS		For the year ended March 31, 2025		For the year ended March 31, 2024
Opening 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
Contributions Received during the year towards specified purposes				
- Welfare of Physically & Mentally Challenged	4,12,750		-	
- Education of Children	42,33,199		22,78,039	
- SND Congregational Fund	31,36,850			
- Assets Building Funds	-		2,46,65,962	
Activities other than mentioned above				
- Corpus Fund	-		22,65,687	
- General Reserve	9,73,889		3,27,558	
- Retention money	71,953		-	
- Celebrations/Functions	6,24,866	94,53,507	87,108	2,96,24,354
Interest & Other Receipts :				
- from sale of Fixed Asstes	-		3,00,000	
- from Saving Bank	45,846		76,139	
- from Investments/Fixed Deposits	35,37,028	35,82,874	26,34,880	30,11,019
Total Rs.		8,19,06,309		8,40,24,626
PAYMENTS				
Donor's Specified Contributions utilised (Including Capital Payments towards purchase/acquisition of assets)				
Grant of Stipend/ Scholarship to Poor Children				
- Program Revenue Expenses	5,06,472		6,167	
- Purchase/acquisition of Fixed Assets	43,21,018	48,27,490	33,33,734	33,39,901
Welfare of Physically & Mentally Challenged				
- Program Revenue Expenses	4,13,846	4,13,846	-	-
Religious Functions/Celebrations				
- Program Revenue Expenses		4,15,768		1,27,108
SND Congregational Fund				
- Program Revenue Expenses	1,48,312		3,56,415	
- Purchase/acquisition of Fixed Assets	1,06,563	2,54,875	48,25,116	51,81,531
Assets Building Funds				
- Program Revenue Expenses	1,48,085		5,74,693	
- Purchase/acquisition of Fixed Assets	91,21,098	92,69,183	53,33,851	59,08,544
General Fund				
- Program Revenue Expenses	5,94,896		-	
- Purchase/acquisition of Fixed Assets	21,30,513	27,25,409	-	-
Administrative & Other Expenses:				
- Bank Charges	25,414		14,904	
- Repair & Maintenance	3,19,840		1,51,561	
- Vehicle Insurance	52,754		18,424	
- Rate & Taxes	1,757		-	
- Audit Fees	2,27,150		2,27,150	
- Opening Liability Paid	-		41,331	
- Running & Maintenance of Vehicle	1,53,707		-	
- Advances Paid to Others	96	7,80,718	1,44,245	5,97,615
C/F		1,86,87,289	C/F	1,51,54,699



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	For the year ended March 31, 2025	For the year ended March 31, 2024
B/F	1,86,87,289	1,51,54,699
Closing Balances:		
- Central Bank of India (FC Utilisation A/c - 1219813784)	1,55,615	2,198
- Fixed Deposits with banks	6,30,63,404	6,88,67,730
	6,32,19,020	6,88,69,928
Total Rs.	8,19,06,309	8,40,24,626

Annexure to our report of even date attached

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

Signature
VIKASH AGRAWAL

Partner

M.NO. - 525179

UDIN:

Place : New Delhi

Dated : 1 July 2025



For Patna Notre Dame Sisters Society

Signature
Chief Functionary

Chief Functionary
Patna Notre Dame Sisters Society

PATNA NOTRE DAME SISTERS SOCIETY
PATNA
FOREIGN CONTRIBUTION ACCOUNTS

BALANCE SHEET AS AT MARCH 31, 2025

Particulars	Schedule	As at March 31, 2025	As at March 31, 2024
FUNDS & LIABILITIES :			
CORPUS & CAPITAL FUND	'A'	16,21,20,025	16,10,45,453
SPECIFIED GRANTS FUND	'B'	2,02,75,181	2,63,63,412
GENERAL FUND	'C'	3,48,77,913	3,41,59,737
CURRENT LAIBILITIES & PROVISIONS	'D'	2,56,818	-
	Total Rs.	<u>21,75,29,937</u>	<u>22,15,68,603</u>
ASSETS :			
FIXED ASSETS			
Gross Block	'E'	37,34,92,803	35,76,37,828
Less : Accumulated Depreciation		<u>(22,39,28,927)</u>	<u>(20,91,48,525)</u>
		14,95,63,876	14,84,89,302
INVESTMENTS			
Fixed Deposits with Bank		6,30,63,404	6,88,67,730
CURRENT ASSETS, LOANS & ADVANCES	'F'	49,02,657	42,11,571
	Total Rs.	<u>21,75,29,937</u>	<u>22,15,68,603</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

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[Signature]
Chief Functionary

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PATNA NOTRE DAME SISTERS SOCIETY
PATNA
FOREIGN CONTRIBUTION ACCOUNTS

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2025

Particulars	Schedule	For the year ended March 31, 2025	For the year ended March 31, 2024
INCOME :			
Donors specified purpose contributions/grant recognised to the extent of revenue expenditure (transferred from designated fund account)			
- Welfare of the Physically & Mentally Challenged	4,13,846	-	
- Education of Poor Children	5,06,472	6,167	
- Assets Building Fund	1,48,085	5,74,693	
- SND Congregational Fund	1,48,312	3,56,415	
- Religious Functions/Celebrations	4,15,768	1,27,108	10,64,383
Interest Income :			
- from Saving Account	45,846	76,139	
- from Investments/Fixed Deposits	40,48,588	31,51,359	32,27,498
Total Rs.		57,26,917	42,91,881
EXPENDITURE :			
Donors contribution/grant utilised towards specified purposes			
- Welfare of the Physically & Mentally Challenged	4,13,846	-	
- Education of Poor Children	5,06,472	6,167	
- Assets Building Fund	1,48,085	5,74,693	
- SND Congregational Fund	1,48,312	3,56,415	
- Religious Functions/Celebrations	4,15,768	1,27,108	10,64,383
Administrative & General Expenses :			
- Bank Charges	25,414	14,904	
- Repair & Maintenance	3,19,840	1,51,561	
- Running & Maintenance of Vehicle	1,53,707	43,609	
- Vehicle Insurance	26,742	-	
- Rate & Taxes	1,757	-	
- Audit Fees	2,27,150	7,54,610	4,37,224
Depreciation for the year	E	1,47,80,402	1,31,93,894
Total Rs.		1,71,67,495	1,46,95,501
Excess of Expenditure over Income for the year trfd to :			
- Capital Fund (Depreciation)	(1,47,80,402)	(1,31,93,894)	
- General Reserve	33,39,824	27,90,274	(1,04,03,620)
Total Rs.		57,26,917	42,91,881

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:

Place : New Delhi

Dated : 1st July 2025



For Patna Notre Dame Sisters Society


Chief Functionary

Chief Functionary
Patna Notre Dame Sisters Society

PATNA NOTRE DAME SISTERS SOCIETY
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FOREIGN CONTRIBUTION ACCOUNTS

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

Schedule 'A' of Corpus & Capital Fund

		As at March 31, 2025	As at March 31, 2024
Corpus Fund			
As Per Last Balance Sheet	1,25,56,151		1,02,90,464
Add: Received during the year	-		22,65,687
Less: Transferred during the year			
- Construction & Maint. of Other Buildings	-	1,25,56,151	-
			1,25,56,151
Capital Fund			
As Per Last Balance Sheet	14,84,89,302		14,84,90,495
Add: Addition to Fixed Assets transferred from:			
- Education of Poor Children	43,21,018		33,33,734
- SND Congregational Fund	1,06,563		48,25,116
- Assets Building Fund	91,21,098		53,33,851
- General Reserve	23,06,295		-
[To the extent of Fixed Assets Purchased]			
Less: Transferred to General Reserve	-		(3,00,000)
(To the extent of WDV of asset sold)			
Less: Depreciation for the year	(1,47,80,402)	14,95,63,874	(1,31,93,894)
(Transferred from Income & Exp A/c)			
			14,84,89,302
Total Rs.		16,21,20,025	16,10,45,453

Schedule 'B' of Specified Grants Fund

		As at March 31, 2025	As at March 31, 2024
Education of Poor Children (Grant of Stipend/ Scholarship to Poor Children)			
As Per Last Balance Sheet	33,23,669		43,85,531
Add: Received during the year	42,33,199		22,78,039
Add: Transfer from General Reserve	78,085		-
Less: Utilised during the year			
- Program Revenue Expenses	(5,06,472)		(6,167)
- Purchase/acquisition of Fixed Assets	(43,21,018)	28,07,463	(33,33,734)
			33,23,669
Welfare of Physically & Mentally Challenged			
As Per Last Balance Sheet	5,59,831		5,59,831
Add: Received during the year	4,12,750		-
Add: Transfer from General Reserve	1,096		-
Less: Utilised during the year			
- Program Revenue Expenses	(4,13,846)	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	8,01,547		8,41,547
Add: Received during the year	6,24,866		87,108
Less: Utilised during the year			
- Program Revenue Expenses	(4,15,768)	10,10,645	(1,27,108)
			8,01,547
Education of Upcoming Members			
As Per Last Balance Sheet		1,59,187	1,59,187
C/f		49,64,399	52,71,505



PATNA NOTRE DAME SISTERS SOCIETY
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FOREIGN CONTRIBUTION ACCOUNTS

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

Particulars			
Schedule 'B' of Specified Grants Fund		As at March 31, 2025	As at March 31, 2024
	B/f	49,64,399	52,71,505
Assets Building Funds			
As Per Last Balance Sheet			
Add: Received during the year	1,89,79,269		
Add: Transferred from General Reserve		2,46,65,962	
Less: Utilised during the year	5,92,292		2,21,852
- Program Revenue Expenses	(1,48,085)	(5,74,693)	
- Purchase/acquisition of Fixed Assets	(91,21,098)	(53,33,851)	
		1,03,02,378	1,89,79,269
Covid19 Relief Fund			
As Per Last Balance Sheet		12,49,348	12,49,348
SND Congregational Fund			
As Per Last Balance Sheet			
Add: Received during the year	8,63,290		60,44,821
Add: Transferred from General Reserve	31,36,850		
Less: Utilised during the year	13,791		
- Program Revenue Expenses	(1,48,312)	(3,56,415)	
- Purchase/acquisition of Fixed Assets	(1,06,563)	(48,25,116)	
		37,59,056	8,63,290
Total Rs.		2,02,75,181	2,63,63,412

Schedule 'C' of General Fund		As at March 31, 2025	As at March 31, 2024
General Reserve			
As Per Last Balance Sheet			
Less: Transfer to Welfare of Physically & Mentally Challenged	3,41,59,737		3,09,63,757
Less: Transfer to Education of Poor Children	(1,096)		
Less: Transfer to Assets Building Fund	(78,085)		
Less: Transfer to SND Congregational Fund	(5,92,292)		(2,21,852)
Less: Transfer to General Account	(13,791)		
Less: Transferred from Capital Fund	(5,94,896)		
Less: [To the extent of Fixed Assets Purchased]	(23,06,295)		
Add: Transferred from Capital Fund			3,00,000
Add: (To the extent of WDV of asset sold)			
Add: Received against Reimbursement of Travel Expenses	9,64,806		3,27,558
Add: Transferred from Income & Expenditure A/c	33,39,824	3,48,77,913	27,90,274
			3,41,59,737
Total Rs.		3,48,77,913	3,41,59,737



PATNA NOTRE DAME SISTERS SOCIETY
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FOREIGN CONTRIBUTION ACCOUNTS

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

Particulars

Schedule 'D' of Current Liabilities & Provisions:

	As at March 31, 2025	As at March 31, 2024
Current Liabilities:		
Sundry Creditors	1,75,782	-
Retention Money	71,953	-
Payable to Others	9,083	-
Total Rs.	2,56,818	-

Schedule 'F' of Current Assets, Loans & Advances

	As at March 31, 2025	As at March 31, 2024
Cash & Bank Balances:		
- Central Bank of India (FC Utilisation A/c - 1219813784)	1,55,615	2,198
Other Current Assets:		
TDS Receivable	38,66,382	34,57,601
TCS Receivable	18,290	-
Interest Accrued But Not Due	6,19,336	5,34,847
Prepaid Expenses	40,607	14,595
Advance to vendors	1,11,726	-
Imprest Balance	84,090	1,95,720
Security Deposits	6,610	6,610
Total Rs.	49,02,656	42,09,373
		42,11,571



FOREIGN CONTRIBUTION ACCOUNTS

Schedule 'E' of Fixed Assets

NAME OF ASSET	Dep. Rate	GROSS BLOCK				ACCUMULATED DEPRECIATION			WRITTEN DOWN VALUE	
		As on 01.04.2024	Additions		Sale/ Adjustment	As on 31.03.2025	As on 01.04.2024	For the year Sale/ Adjustment	As on 31.03.2025	As on 31.03.2024
			More Than 180 Days	Less Than 180 Days						
LAND & BUILDING	0%	2,83,06,824	-	-	-	2,83,06,824	17,92,60,452	-	-	2,83,06,824
Land Buildings	10%	27,96,46,060	7,10,727	53,31,908	-	28,56,88,695	17,92,60,452	-	18,96,36,681	9,60,52,014
TOTAL 'A'		30,79,52,883	7,10,727	53,31,908	-	31,39,95,518	17,92,60,452	-	18,96,36,681	10,03,85,608
FURNITURE & FIXTURE	10%	67,26,446	4,99,724	-	-	72,26,170	33,18,991	3,90,718	37,09,709	34,07,456
Furniture										
TOTAL 'B'		67,26,446	4,99,724	-	-	72,26,170	33,18,991	3,90,718	37,09,709	34,07,456
PLANT & MACHINERY	15%	2,69,745	-	-	-	2,69,745	2,53,600	2,422	2,56,022	16,145
Air Conditioner	15%	16,25,821	-	-	-	16,25,821	13,72,504	37,997	14,10,501	2,53,316
Audio Visual Equipments	15%	19,39,014	-	-	-	19,39,014	18,50,803	13,232	18,64,035	88,211
Electrical Equipments	15%	26,93,000	-	-	-	26,93,000	12,81,076	2,11,789	14,92,865	14,11,924
Elevator	15%	27,93,714	-	70,000	-	28,63,714	20,32,844	1,19,381	21,52,225	7,60,870
General Equipments	15%	5,89,465	-	-	-	5,89,465	5,57,165	4,845	5,62,010	32,300
Generator	15%	1,06,25,319	-	-	-	1,30,38,177	72,52,766	6,86,847	79,39,613	33,72,553
Vehicles	15%	15,18,751	-	-	-	15,18,751	14,89,868	4,333	14,94,201	28,883
Office Equipments	15%	4,03,568	-	-	-	4,03,568	3,93,744	1,474	3,95,218	9,824
Pumps/Plumbings	15%	3,02,539	-	-	-	3,02,539	2,84,970	2,635	2,87,605	17,569
Refrigerators	15%	11,68,768	-	2,14,547	-	13,83,315	3,39,179	1,42,029	4,71,208	8,39,589
Science Lab	15%	4,90,000	-	-	-	4,90,000	93,221	59,517	1,52,738	3,96,779
Smart Class Equipments	40%	3,35,664	-	-	-	3,35,664	3,31,881	1,513	3,33,394	3,783
Library Books	40%	78,72,751	-	7,03,127	-	85,75,878	61,95,610	8,11,482	70,07,092	16,77,141
Computer & Softwares	40%	28,51,263	47,83,486	-	-	76,34,749	28,49,852	19,13,959	47,63,811	1,411
Solar Energy Equipments	40%									
TOTAL 'C'		3,54,79,382	47,83,486	34,00,532	-	4,36,63,400	2,65,69,083	40,13,455	3,05,82,538	89,10,300
WORK IN PROGRESS	0%	74,79,116	-	11,28,597	-	86,07,713	-	-	-	74,79,116
Land Development Byandih										
TOTAL 'D'		74,79,116	-	11,28,597	-	86,07,713	-	-	-	74,79,116
GRAND TOTAL [A+B+C+D]		35,76,37,828	59,93,937	98,61,037	-	37,34,92,803	20,91,48,525	1,47,80,402	22,39,28,927	14,84,89,303
PREVIOUS YEAR FIGURES		34,48,77,755	2,96,000	1,31,96,701	7,32,628	35,76,37,828	19,63,87,259	1,31,93,894	20,91,48,525	14,84,89,303
								4,32,638		14,84,90,496



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:
Place : New Delhi
Dated : 1st July 2025



For Patna Notre Dame Sisters Society


Chief Functionary
Chief Functionary
Patna Notre Dame Sisters Society