CHETANALAYA RAJGIR
RAGJIR P.O., NALANDA, BIHAR -803116
FOREIGN CONTRIBUTION ACCOUNTS

BALANCE SHEET AS AT 31ST MARCH, 2023

PARTICULARS	SCHEDULE		As at 31-Mar-2023		As at 31-Mar-2022
FUNDS & LIABILITIES					
CORPUS & CAPITAL FUND	'A'		13,907,037		13,791,674
GENERAL RESERVE	'A-1'		3,322,452		2,877,597
SPECIFIED GRANTS FUND	'A-2'		2,941,947		298,945
CURRENT LIABILITIES & PROVISIONS	'B'		192,939		129,040
		Total Rs.	**20,364,375**		**17,097,257**
ASSETS					
FIXED ASSETS					
Gross Block	'C'	5,465,298		4,924,553	
Less : Accumulated Depreciation		(3,261,010)	2,204,288	(2,835,628)	2,088,925
INVESTMENTS					
- Fixed Deposits with Bank		17,212,631		13,565,570	
- Interest Accrued But Not Due		233,180	17,445,811	953,391	14,518,961
CURRENT ASSETS, LOANS & ADVANCES	'D'		714,276		489,370
		Total Rs.	**20,364,375**		**17,097,257**

Significant Accounting Policies & Notes to Accounts 'E'

Annexure to our report of even date

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

Prashan

MAYUR BATRA & CO. New Delhi Chartered Accountants

Prashan Kumar Begwani
Partner
M.No.: 511504
Place : New Delhi
Date : 21/12/2023
UDIN : 23511504BGVLFJ3575

Chetanalaya Rajgir

Sh. Latish

(Chief Functionery)

CHETANALAYA RAJGIR

CHETANALAYA RAJGIR
RAGJIR P.O., NALANDA, BIHAR -803116
FOREIGN CONTRIBUTION ACCOUNTS

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

PARTICULARS	SCHEDULE	For the Year Ended 31-Mar-2023		For the Year Ended 31-Mar-2022	
INCOME					
Donors specified purpose contributions/grant recognised to the extent of revenue expenditure					
(transferred from designated fund account)					
- Education Assistance For Poor Girls		324,300		47,000	
- Welfare Of Women		868,340		-	
- Welfare Of Children		1,148,993		103,798	
- Post Covid Activities		241,000	2,582,633	355,068	505,866
Interest Income					
- Bank Interest		29,394		26,514	
- Interest on Fixed Deposit		943,836	973,230	864,146	890,660
	Total Rs.		**3,555,863**		**1,396,526**
EXPENDITURE					
Donors contribution/grant utilised towards specified purposes					
(transferred from designated fund account)			2,582,633		505,866
Social Welfare Program Expenses :					
General & Adminisatrative Expense					
Repair/Main. Vehicle		38,859		14,025	
Gratutiy Expense		310,077		-	
Office Expense		1,054		200	
Bank Charges		5,036		2,508	
Audit Expenses		29,700	384,726	135,083	151,816

MAYUR BATRA & CO. New Delhi Chartered Accountants

CHETANALAYA RAJGIR
RAGJIR P.O., NALANDA, BIHAR -803116
FOREIGN CONTRIBUTION ACCOUNTS

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

PARTICULARS	SCHEDULE		For the Year Ended 31-Mar-2023		For the Year Ended 31-Mar-2022
Depreciation for the year	'C'		425,382		269,635
		Total Rs.	**3,392,741**		**927,317**
Transferred to Funds:					
Depreciation for the year					
- Capital Fund		(425,382)		(269,635)	
Interest allocation of the year					
- Education Of Children		-		53,600	
- Asset Builing Fund		77,055		-	
- Welfare of Women		29,143		-	
- Gratuity Fund		37,450		-	
Excess of Inocme over Expenditure					
- General Reserve		444,855	163,121	685,244	469,209
		Total Rs.	**3,555,863**		**1,396,526**

Significant Accounting Policies & Notes to Accounts 'E'

Annexure to our report of even date

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

Prashan

MAYUR BATRA & CO. New Delhi Chartered Accountants

Prashan Kumar Begwani
Partner
M.No.: 511504
Place : New Delhi
Date : 21/12/2023
UDIN: 23511504BGVLFJ3515

Chetanalaya Rajgir

Sr. Latika

(Chief Functionery)

CHETANALAYA RAJGIR

CHETANALAYA RAJGIR
RAGJIR P.O., NALANDA, BIHAR -803116

FOREIGN CONTRIBUTION ACCOUNTS

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2023

PARTICULARS	SCHEDULE	For the Year Ended 31-Mar-2023		For the Year Ended 31-Mar-2022	
RECEIPTS:					
Opening Balances :					
- In Saving Accounts with SBI (Main FC A/c)		48,248		1,44,152	
- In Saving Accounts with SIB (Utilisation A/c)		1,07,612		2,44,096	
- In Saving Bank Account with SBI (Utilisation A/c)		1,48,085		-	
- Fixed Deposits with Bank		1,35,65,570	1,38,69,515	1,36,98,976	1,40,87,224
Social Welfare Program Income :					
- Welfare of Children		22,81,790		-	
- Asset Building Fund		4,28,565		-	
- Welfare of Women		8,74,322		-	
- Education Assistance For Poor Girls		19,88,431		-	
- Post Covid Activities		-		5,98,733	
- Education of Student		-	55,73,108	50,198	6,48,931
Income Tax Refund Received during the year			-		2,30,524
Interest Received :					
- On Saving Bank Account with SBI (Main FC A/c)		8,495		3,933	
- On Saving Bank Account with SIB (Utilisation A/c)		16,860		20,185	
- On Saving Bank Account with SBI (Utilisation A/c)		4,039		2,396	
- Interest on Fixed Deposit *(Net of TDS)*		15,65,843	15,95,237	7,91,056	8,17,570
	Total Rs.		**2,10,37,860**		**1,57,84,249**
PAYMENTS :					
Social Welfare Program Expenditure :					
- Education Assisitance for Poor Girls		3,24,300		47,000	
- Post Covid Activities		2,41,000		3,55,068	
- Welfare of Children		11,48,993		-	-
- Welfare of Women		8,68,340		-	
- Education of Student		-		50,198	
- Education of Children		-	25,82,633	53,600	5,05,866
Fixed Assets Purchased			5,40,745		11,98,954
General & Administrative Expense					
Audit Expenses			1,02,600		1,71,790
Gratuity Expenses			1,13,279		
Bank Charges			5,036		2,508
Office Expense			1,054		200
Vehicle Maintance			28,900		23,984
Opening Liability Paid during the year			10,375		11,432
	Total Rs.		**33,84,622**		**19,14,734**

MAYUR BATRA & CO. ★ New Delhi ★ Chartered Accountants

Closing Balances :					
- In Saving Accounts with SBI (Main FC A/c)		1,24,868		48,248	
- In Saving Accounts with SIB (Utilisation A/c)		1,63,615		1,07,612	
- In Saving Bank Account with SBI (Utilisation A/c)		1,52,124		1,48,085	
- Fixed Deposits with Bank		1,72,12,631	1,76,53,238	1,35,65,570	1,38,69,515
	Total Rs.		**2,10,37,860**		**1,57,84,249**

Significant Accounting Policies & Notes to Accounts 'E'

Annexure to our report of even date

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

Prashan Kumar Begwani
Partner
M.No.: 511504
Place : New Delhi
Date : 21/12/2023
UDIN : 23511504BGVLFJ3575

Chetanalaya Rajgir

(Chief Functionery)

CHETANALAYA RAJGIR

CHETANALAYA RAJGIR
RAGJIR P.O., NALANDA, BIHAR -803116
FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULE 'A' TO 'E' FORMING PART OF ACCOUNTS	Amount (Rs.)	Amount (Rs.)

SCHEDULE 'A' OF CORPUS & CAPITAL FUND

CORPUS FUND	As at 31-Mar-2023	As at 31-Mar-2022
Opening Balance	11,702,749	11,702,749
Total Rs.	**11,702,749**	**11,702,749**

CAPITAL FUND		As at 31-Mar-2023	As at 31-Mar-2022
Opening Balance		2,088,925	1,159,606
Add: Assets purchased during the year Transferred from			
- Assets Building Fund	505,620		-
- General Reserve	-		1,198,954
- Welfare of Women Fund	35,125	540,745	-
Less: Transferred from Income & Expenditure A/c			
[Depreciation for the year]		(425,382)	(269,635)
Total Rs.		**2,204,288**	**2,088,925**
Total Rs.		**13,907,037**	**13,791,674**

SCHEDULE 'A-1' OF GENERAL RESERVE	As at 31-Mar-2023	As at 31-Mar-2022
Opening Balance	2,877,597	3,391,307
Less : Transferred to Capital Fund		
[Assets purchased during the year]	-	(1,198,954)
Add : Transferred from Income & Expenditure A/c		
[Excess of Income over Expenditure]	444,855	685,244
Total Rs.	**3,322,452**	**2,877,597**

MAYUR BATRA & CO. New Delhi Chartered Accountants

CHETANALAYA RAJGIR
RAGJIR P.O., NALANDA, BIHAR -803116
FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULE 'A' TO 'E' FORMING PART OF ACCOUNTS	Amount (Rs.)	Amount (Rs.)

SCHEDULE 'A-2' OF SPECIFIED GRANT FUNDS

ASSET BUILDING FUND	As at 31-Mar-2023	As at 31-Mar-2022
Opening Balance	-	-
Add: Received during the year	428,565	-
Add: Interest Allocated During the year	77,055	
Less: Utilised during the year towards:		
- Purchase of Fixed Assets (Trfd to Capital Fund)	(505,620)	-
Total Rs.	-	-

EDUCATION ASSISTANCE FOR POOR GIRLS	As at 31-Mar-2023	As at 31-Mar-2022
Opening Balance	55,280	102,280
Add: Received during the year	1,988,431	-
Less: Utilised during the year towards:		
- program Activities Expenses	(324,300)	(47,000)
Total Rs.	**1,719,411**	**55,280**

GRATUITY FUND	As at 31-Mar-2023	As at 31-Mar-2022
Opening Balance	-	-
Add : Provision Created During Year	310,077	-
Add : Interest Allocated During Year	37,450	-
Less: Gratuity Transferred to Payable	(147,174)	-
Less: Gratuity Paid During Year	(113,279)	-
Total Rs.	**87,074**	**-**

WELFARE OF WOMEN		As at 31-Mar-2023	As at 31-Mar-2022
Opening Balance		-	-
Add : Received During the Year		874,322	-
Add : Interest Allocated During Year		29,143	-
Less: **Utilised during the year towards:**			
- Program Activities Expenses	(868,340)		-
- Purchase of Fixed Assets (Transferred to Capital Fund)	(35,125)	(903,465)	
Total Rs.		-	-

MAYUR BATRA & CO. New Delhi Chartered Accountants

CHETANALAYA RAJGIR
RAGJIR P.O., NALANDA, BIHAR -803116
FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULE 'A' TO 'E' FORMING PART OF ACCOUNTS	Amount (Rs.)	Amount (Rs.)

SCHEDULE 'A-2' OF SPECIFIED GRANT FUNDS

WELFARE OF CHILDREN	As at 31-Mar-2023	As at 31-Mar-2022
Opening Balance	-	-
Add : Received during the year	2,281,790	-
Less: **Utilised during the year towards:**		
- program Activities Expenses	(1,148,993)	-
Total Rs.	**1,132,797**	**-**

POST COVID ACTIVITIES	As at 31-Mar-2023	As at 31-Mar-2022
Opening Balance	243,665	-
Add : Received during the year	-	598,733
Less: **Utilised during the year towards:**		
- program Activities Expenses	(241,000)	(355,068)
Total Rs.	**2,665**	**243,665**
Grand Total	**2,941,947**	**298,945**

MAYUR BATRA & CO. New Delhi Chartered Accountants

CHETANALAYA RAJGIR
RAGJIR P.O., NALANDA, BIHAR -803116
FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULE 'A' TO 'E' FORMING PART OF ACCOUNTS	Amount (Rs.)	Amount (Rs.)

SCHEDULE 'B' OF CURRENT LIABILITIES & PROVISIONS	As at 31-Mar-2023	As at 31-Mar-2022
Provision for Expenses	-	72,900
TDS Payable	-	10,375
Gratuity Payable	1,47,174	-
Amount payable to Head Office	45,765	45,765
Total Rs.	**1,92,939**	**1,29,040**

SCHEDULE 'D' OF CURRENT ASSETS, LOANS & ADVANCES		As at 31-Mar-2023		As at 31-Mar-2022
Bank Balances				
- In SBI- Main FC A/c - 40105894988	1,24,868		48,248	
- In State Bank Of India - Delhi -10023440725	1,52,124		1,48,085	
- In South Indian Bank - Utilisation A/c 6313	1,63,615	4,40,607	1,07,612	3,03,945
TDS Receivable				
- F.Y. 2020-2021	78,920		78,920	
- F.Y. 2021-2022	86,408		86,408	
- F.Y. 2022-2023	98,203	2,63,531	-	1,65,328
Prepaid Insurance		-		9,959
Receivable from Vendors		10,138		10,138
Total Rs.		**7,14,276**		**4,89,370**

MAYUR BATRA & CO. New Delhi Chartered Accountants

CHETANALAYA RAJGIR

RAGJIR P.O., NALANDA, BIHAR -803116

FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULE 'A' TO 'E' FORMING PART OF ACCOUNTS

SCHEDULE 'C' OF FIXED ASSETS

Particulars	Cost				Depreciation				Written Down Value	
	As on 01.04.2022	Additions		As on 31.03.2023	Rate	As on 01.04.2022	For the Year	As on 31.03.2023	As on 31.03.2023	As on 31.03.2022
		More than 180 Days	Less than 180 Days							
Furniture & Fixture										
- Furniture	374,032	26,625	8,500	409,157	10%	256,659	14,825	271,484	137,673	117,373
Total (A)	**374,032**	**26,625**	**8,500**	**409,157**		**256,659**	**14,825**	**271,484**	**137,673**	**117,373**
Plant & Machinery										
- General Equipments	360,000	-	-	360,000	15%	336,794	3,481	340,275	19,725	23,206
- Tilling Machine	183,290	-	-	183,290	15%	60,795	18,374	79,169	104,121	122,495
- Office Equipments	43,580	-	-	43,580	15%	28,272	2,296	30,568	13,012	15,308
- Electric Equipments	231,520	-	-	231,520	15%	149,623	12,285	161,908	69,612	81,897
- Battery	26,000	-	-	26,000	15%	10,033	2,395	12,428	13,572	15,967
- Pump	157,049	-	-	157,049	15%	97,019	9,005	106,024	51,025	60,030
- Vehicle	2,320,177	-	-	2,320,177	15%	876,275	216,585	1,092,860	1,227,317	1,443,902
- Computer & Printers	797,895	-	-	797,895	40%	743,102	21,917	765,019	32,876	54,793
- Generator	271,000	-	-	271,000	15%	117,054	23,092	140,146	130,854	153,946
- Solar Equipments	160,010	-	505,620	665,630	40%	160,002	101,127	261,129	404,501	8
Total (B)	**4,550,521**	**-**	**505,620**	**5,056,141**		**2,578,969**	**410,557**	**2,989,526**	**2,066,615**	**1,971,552**
Total (A+B)	**4,924,553**	**26,625**	**514,120**	**5,465,298**		**2,835,628**	**425,382**	**3,261,010**	**2,204,288**	**2,088,925**
Previous Year Total (A+B)	**3,725,599**	**-**	**1,198,954**	**4,924,553**		**2,565,993**	**269,635**	**2,835,628**	**2,088,925**	**1,159,606**

MAYUR BATRA & CO. New Delhi Chartered Accountants

CHETANALAYA RAJGIR
RAGJIR P.O., NALANDA, BIHAR -803116
FOREIGN CONTRIBUTION ACCOUNTS

SCHEDULE 'A' TO 'E' FORMING PART OF ACCOUNTS

SCHEDULE 'E' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

A. SIGNIFICANT ACCOUNTING POLICIES

1 **Basis of preparation of financial statements**

(i) These accounts have been prepare 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 **Fixed Assets**

Fixed Assets are stated at cost less accumulated depreciation.

3 **Depreciation**

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

4 **Recognition of Contribution and Interest**

(i) Contributions/ Donations received are recognized as income when the same is credited in the designated FC bank account.

(ii) Donations made with the specific direction that they shall form part corpus of the trust are classified as corpus donations and are directly reflected as 'Corpus Fund' receipt in the Balance Sheet.

(iii) Interest income from time deposits and interest bearing securities is recognised on time proportion method taking into account, the amount outstanding and rate applicable. Interest income from saving accounts is recognised when interest is actually credited in the bank accounts.

5 **Project Fixed Assets**

Fixed Assets purchased out of the grants / project funds are capitalised by transferring an equivalent amount to the Capital Fund.

B. NOTES TO ACCOUNTS

1 Capital fund represents written down value of fixed assets as on March 31, 2023

2 Previous year's amounts have been re-grouped or re-classified wherever necessary.

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

Prashan

MAYUR BATRA & CO. New Delhi Chartered Accountants

Prashan Kumar Begwani
Partner
M.No.: 511504
Place : New Delhi
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