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

RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2022

PARTICULARS	SCHEDULE		For the Year Ended		For the Year Ended
RECEIPTS					
Opening Balances :					
- In Saving Accounts with SBI (Main FC A/c)		144,152		43,317	
- In Saving Accounts with SIB (Utilisation A/c)		244,096		84,659	
- Fixed Deposits with Bank		13,698,976	14,087,224	15,043,288	15,171,264
Amount received on sale of fixed asset			-		25,000
Income Tax Refund Received during the year			230,524		-
Social Welfare Program Income :					
- Welfare of Children		-		98,000	
- Post Covid Activities		598,733		-	
- Education of Student		50,198	648,931	-	98,000
Interest Received :					
- On Saving Bank Account with SBI (Main FC A/c)		3,933		2,835	
- On Saving Bank Account with SIB (Utilisation A/c)		20,185		6,155	
- On Saving Bank Account with SBI (Utilisation A/c)		2,396		-	
- Interest on Fixed Deposit *(Net of TDS)*		791,056	817,570	814,596	823,586
	Total Rs.		**15,784,249**		**16,117,850**
PAYMENTS :					
Social Welfare Program Expenditure :					
-from specified grants fund					
- Gender Module Development for School		-		152,148	
- Welfare of Women		-		1,552,701	
- Welfare of Children		-		98,000	
- Natural Calamities Relief Fund				206,385	
- Education Assisitance for Poor Girls		47,000		-	
- Post Covid Activities		355,068		-	
- Education of Student		50,198		-	
- Education of Children		53,600	505,866	-	2,009,234
Opening Liability Paid during the year			11,432		-
Fixed Assets Purchased			1,198,954		-
General & Administrative Expense					
Rates and Taxes			200		1,852
Audit Expenses			171,790		19,540
Bank Charges			2,508		-
Vehicle Maintance			23,984		-
	Total Rs.		**1,914,734**		**2,030,626**
	Balance C/f		**1,914,734**		**2,030,626**

contd...2/-

K.L. SETH & ASSOCIATES ★ Chartered Accountants ★ New Delhi

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

FOREIGN CONTRIBUTION ACCOUNTS

Balance B/f		**1,914,734**		**2,030,626**
Closing Balances :				
- In Saving Accounts with SBI (Main FC A/c)	148,085		144,152	
- In Saving Accounts with SIB (Utilisation A/c)	107,612		244,096	
- In Saving Bank Account with SBI (Utilisation A/c)	48,248		-	
- Fixed Deposits with Bank	13,565,570	13,869,515	13,698,976	14,087,224
Total Rs.		**15,784,249**		**16,117,850**

Significant Accounting Policies & Notes to Ac 'E'

Annexure to our report of even date

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

K.L. SETH & ASSOCIATES ★ Chartered Accountants ★ New Delhi

PRASHAN KUMAR BEGWANI
PARTNER
M.NO. - 511504

Place : New Delhi
Date : 25/11/2022

CHETANALAYA RAJGIR

(CHIEF FUNCTIONERY)

CHETANALAYA RAJGIR

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

BALANCE SHEET AS AT 31ST MARCH, 2022

PARTICULARS	SCHEDULE		As at 31-Mar-2022		As at 31-Mar-2021
FUNDS & LIABILITIES					
CORPUS & CAPITAL FUND	'A'		13,791,674		12,862,355
GENERAL RESERVE	'A-1'		2,877,597		3,391,307
SPECIFIED GRANTS FUND	'A-2'		298,945		102,280
	Total Rs.		**16,968,216**		**16,355,942**
ASSETS					
FIXED ASSETS					
Gross Block	'B'	4,924,553		3,725,599	
Less : Accumulated Depreciation		(2,835,628)	2,088,925	(2,565,993)	1,159,606
INVESTMENTS					
- Fixed Deposits with Bank		13,565,570		13,698,976	
- Interest Accrued But Not Due		953,391	14,518,961	966,709	14,665,685
CURRENT ASSETS, LOANS & ADVANCES	'C'	489,370		646,973	
LESS: CURRENT LIABILITIES & PROVISIONS	'D'	(129,040)	360,330	(116,322)	530,651
	Total Rs.		**16,968,216**		**16,355,942**
Significant Accounting Policies & Notes to Accounts	'E'				

Annexure to our report of even date

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

P Y Bhan

PRASHAN KUMAR BEGWANI
PARTNER
M.NO. - 511504

K.L. SETH & ASSOCIATES ★ Chartered Accountants ★ New Delhi

PLACE : New Delhi
DATE : 25/11/2022

CHETANALAYA RAJGIR

Sd/- Latika

(CHIEF FUNCTIONERY)

CHETANALAYA RAJGIR

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	SCHEDULE	For the Year Ended 31-Mar-2022		For the Year Ended 31-Mar-2021	
INCOME					
Donors specified purpose contributions/grant recognised to the extent of revenue expenditure (transferred from designated fund account)					
- Education Assistance For Poor Girls		47,000		-	
- Welfare Of Women		-		1,630,679	
- Welfare Of Children		-		98,000	
- Gender Module Development For School		-		153,000	
- Post Covid Activities		355,068		-	
- Education Of Student		50,198		-	
- Education Of Children		53,600	505,866	-	1,881,679
Interest Income					
- Bank Interest		26,514		8,990	
- Interest on Fixed Deposit		864,146	890,660	1,051,811	1,060,801
	Total Rs.		**1,396,526**		**2,942,480**
EXPENDITURE					
Donors contribution/grant utilised towards specified purposes (transferred from designated fund account)			505,866		1,881,679
Social Welfare Program Expenses :					
General & Adminisatrative Expense					
Rates and Taxes		200		1,852	
Repair/Main. Vehicle		14,025		-	
Bank Charges		2,508		-	
Audit Expenses		135,083	151,816	68,330	70,182
Depreciation for the year	'B'		269,635		207,813
	Total Rs.		**927,317**		**2,159,674**
Transferred to Funds:					
- Capital Fund					
[Depreciation for the year]		(269,635)		(207,813)	
Education Of Children					
[Interest allocated to fund]		(53,600)		-	
- General Reserve					
[Excess of Inocme over Expenditure]		685,244	469,209	990,619	782,806
	Total Rs.		**1,396,526**		**2,942,480**

Significant Accounting Policies & Notes to Accounts 'E'

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
DATE : 25/11/2022

K.L. SETH & ASSOCIATES ★ New Delhi ★ Chartered Accountants

CHETANALAYA RAJGIR

Sd: Latika

(CHIEF FUNCTIONERY)

CHETANALAYA RAJGIR

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

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

SCHEDULE 'A' OF CORPUS & CAPITAL FUND

CORPUS FUND		As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance		11,702,749	11,702,749
	Total Rs.	**11,702,749**	**11,702,749**

CAPITAL FUND - FIXED ASSETS		As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance		1,159,606	1,392,419
Add: Transferred From General Reserve			
[Assets purchased during the year]		1,198,954	-
Less: Transferred to General Reserve			
[Amount received on sale of fixed assets]		-	(25,000)
Less: Transferred from Income & Expenditure A/c			
[Depreciation for the year]		(269,635)	(207,813)
	Total Rs.	**2,088,925**	**1,159,606**
	Grand Total	**13,791,674**	**12,862,355**

SCHEDULE 'A-1' OF GENERAL RESERVE

	As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance	3,391,307	4,188,306
Add : Transferred from Capital Fund		
[Amount received on sale of fixed assets]	-	25,000
Less : Transferred to Capital Fund		
[Assets purchased during the year]	(1,198,954)	-
Less : Transferred to Fund		
-Welfare of Children (includes physically & mentally challenge)	-	(1,606,233)
-Natural Calamities Relief Fund	-	(206,385)
Add : Transferred from Income & Expenditure A/c		
[Excess of Income over Expenditure]	685,244	990,619
Total Rs.	**2,877,597**	**3,391,307**

K.L. SETH & ASSOCIATES ★ Chartered Accountants ★ New Delhi

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

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

SCHEDULE 'A-2' OF SPECIFIED GRANT FUNDS

EDUCATION ASSISTANCE FOR POOR GIRLS		As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance		102,280	102,280
Less: Utilised during the year towards:			
- program Activities Expenses		(47,000)	-
	Total Rs.	55,280	102,280

WELFARE OF WOMEN		As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance		-	-
Add : Transfer from General Reserve		-	1,606,233
Add : Government grant received (PF)		-	24,446
Less: Utilised during the year towards:			
- program Activities Expenses		-	(1,630,679)
	Total Rs.	-	-

WELFARE OF CHILDREN		As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance		-	-
Add : Received during the year		-	98,000
Less: Utilised during the year towards:			
- program Activities Expenses		-	(98,000)
	Total Rs.	-	-

GENDER MODULE DEVELOPMENT FOR SCHOOL		As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance		-	153,000
Less: Utilised during the year towards:			
- program Activities Expenses		-	(153,000)
	Total Rs.	-	-

POST COVID ACTIVITIES		As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance		-	-
Add : Received during the year		598,733	
Less: Utilised during the year towards:			
- program Activities Expenses		(355,068)	-
	Total Rs.	243,665	-

K.L. SETH & ASSOCIATES ★ Chartered Accountants ★ New Delhi

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

EDUCATION OF STUDENT		As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance		-	-
Add : Received during the year		50,198	
Less: **Utilised during the year towards:**			
- program Activities Expenses		(50,198)	-
	Total Rs.	-	-

EDUCATION OF CHILDREN		As at 31-Mar-2022	As at 31-Mar-2021
Opening Balance		-	-
Add : Interest Income Allocated		53,600	
Less: **Utilised during the year towards:**			
- program Activities Expenses		(53,600)	-
	Total Rs.	-	-
	Grand Total	**298,945**	**102,280**

K.L. SETH & ASSOCIATES
New Delhi
Chartered Accountants

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

FOREIGN CONTRIBUTION ACCOUNTS

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

SCHEDULE 'B' OF FIXED ASSETS

Particulars	Cost					Depreciation				Written Down Value	
	As on 1-Apr-21	Additions		Sale/Transfer	As on 31-Mar-22	Rate	As on 1-Apr-21	For the Year	As on 31-Mar-22	As on 31-Mar-22	As on 31-Mar-21
		More than 180 days	Less than 180 days								
Furniture & Fixture											
- Furniture	374,032	-	-	-	374,032	10%	243,617	13,042	256,659	117,373	130,415
Total (A)	374,032	-	-	-	374,032		243,617	13,042	256,659	117,373	130,415
Plant & Machinery											
- General Equipments	360,000	-	-	-	360,000	15%	332,699	4,095	336,794	23,206	27,301
- Tilling Machine	183,290	-	-	-	183,290	15%	39,178	21,617	60,795	122,495	144,112
- Office Equipments	43,580	-	-	-	43,580	15%	25,571	2,701	28,272	15,308	18,009
- Electric Equipments	231,520	-	-	-	231,520	15%	135,170	14,453	149,623	81,897	96,350
- Battery	26,000	-	-	-	26,000	15%	7,215	2,818	10,033	15,967	18,785
- Pump	157,049	-	-	-	157,049	15%	86,425	10,594	97,019	60,030	70,624
- Vehicle	1,171,823	-	1,148,354	-	2,320,177	15%	722,794	153,481	876,275	1,443,902	449,029
- Computer & Printers	747,295	-	50,600	-	797,895	40%	723,440	19,662	743,102	54,793	23,855
- Generator	271,000	-	-	-	271,000	15%	89,887	27,167	117,054	153,946	181,113
- Solar Equipments	160,010	-	-	-	160,010	40%	159,997	5	160,002	8	13
Total (B)	3,351,567	-	1,198,954	-	4,550,521		2,322,376	256,593	2,578,969	1,971,552	1,029,191
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
Previous Year	3,750,599	-	-	25,000	3,725,599		2,358,180	207,813	2,565,993	1,159,606	1,392,419

K.L. SETH & ASSOCIATES ★ Chartered Accountants ★ New Delhi

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

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

SCHEDULE 'C' OF CURRENT ASSETS, LOANS & ADVANCES		As at 31-Mar-2022		As at 31-Mar-2021
Bank Balances				
- In SBI- Main FC A/c - 10023440725	148,085		144,152	
- In State Bank Of India - Delhi -40105894988	48,248		-	
- In South Indian Bank - Utilisation A/c 6313	107,612	303,945	244,096	388,248
TDS Receivable				
- F.Y. 2018-2019	-		-	
- F.Y. 2019-2020	-		113,826	
- F.Y. 2020-2021	78,920		78,920	
- F.Y. 2021-2022	86,408	165,328	-	192,746
Prepaid Insurance		9,959		
Receivable from vendors		10,138		2,813
Amount receivable from Head Office (TDS)		-		63,166
	Total Rs.	**489,370**		**646,973**

SCHEDULE 'D' OF CURRENT LIABILITIES & PROVISIONS		As at 31-Mar-2022	As at 31-Mar-2021
Provision for Expenses		72,900	58,467
TDS Payable		10,375	3,665
Sundry Creditors		-	54,190
Amount payable to Head Office		45,765	-
	Total Rs.	**129,040**	**116,322**

K.L. SETH & ASSOCIATES
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, 2022

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

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

PRASHAN KUMAR BEGWANI
PARTNER
M.NO. - 511504

PLACE : New Delhi
DATE : 25/11/2022

K.L. SETH & ASSOCIATES ★ Chartered Accountants ★ New Delhi

CHETANALAYA RAJGIR

Sh. Latika

(CHIEF FUNCTIONERY)

CHETANALAYA RAJGIR