

GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY
51-C RAJPUR ROAD, DEHRA DUN

BALANCE SHEET OF FOREIGN CONTRIBUTION ACCOUNT AS ON 31ST MARCH 2021

LIABILITIES	AMOUNT 2021	AMOUNT 2021
GENERAL FUND:		
PENDING UTILISATION:		
Last Balance:	1,736,847.99	
Add/Less: Receipts during the year	13,189,183.45	
	14,926,031.44	
Less: Utilised during the year:	12,339,215.60	2,586,815.84
FIXED ASSETS CAPITAL FUND:		
Last Balance:	36,693,598.50	
Add: During the year:	836,461.20	37,530,059.70
ENDOWMENT FUND:		
Last Balance:	26,290,552.00	
Add: Received during the year:	-	26,290,552.00
TOTAL RS...		66,407,427.54

Certified in terms of our separate report
of even date of Form FC-3 under Foreign
Contribution (Regd) Act 1976

For Gupta Sawhney & Associates
Chartered Accountants

[CHIEF FUNCTIONARY]

10-Convent Road, Dehra dun
Dated: 29 December, 2021

[VARUN SAWHNEY]

Mem No. F/408361

For Presbyterian Theological Seminary

Chief Functionary



GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY
51-C RAJPUR ROAD, DEHRA DUN

BALANCE SHEET OF FOREIGN CONTRIBUTION ACCOUNT AS ON 31ST MARCH 2021

ASSETS	AMOUNT 2021	AMOUNT 2021
FIXED ASSETS:		
Land:	961,525.00	
Building:	29,993,117.95	
Lowriston Building:	596,700.00	
Badminton Court:	16,490.00	
Computer:	923,721.00	
Library Books	145,902.75	
Furniture and Equipment:	4,892,603.00	
Vehicle:	-	37,530,059.70
CURRENT ASSETS & ADVANCES		
Security Deposit	12,000.00	
Advance to Staff	96,707.00	108,707.00
ENDOWMENT FUND INVESTMENT:		26,305,652.00
CLOSING BALANCE:		
Balance with Union Bank of India, Dehra dun A/c No. 8768	981,346.84	
Fixed Deposits	1,481,662.00	
Cash in hand:	-	2,463,008.84
TOTAL RS...		66,407,427.54

NOTE: Balance at the close of the year will be
utilised in subsequent years

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Chartered Accountants



[CHIEF FUNCTIONARY]

10-Convent Road, Dehra dun
Dated: 29 December, 2021



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Chief Functionary



GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY
51-C RAJPUR ROAD, DEHRA DUN

Receipts and Payments account of Foreign Contribution for the year ending 31st March 2021

PAYMENTS	AMOUNT 2021	AMOUNT 2021
RELIGIOUS EDUCATION EXPENSES:		
SCHOOL EDUCATION OF PRIEST & PREACHERS:		
Mess Food Expenses:	657,807.00	
LT Allowance	31,488.00	
Professional Expenses (Student Expenses)	10,500.00	
Functions & Festivals:	58,252.00	
House Keeping Expenses	5,553.00	
Teachers Salary Expenses:	5,449,480.00	
Provident Fund n State Insurance	864,892.00	
Medical Expenses:	26,756.00	
Medical Insurance Staff	195,900.00	
Computer Repair	52,056.00	
Internet Expenses	52,846.00	
Travelling Expenses Student	25,578.00	
Graduation Expenses	53,964.00	
Repair & Maintenance Expenses (Building)	695,513.00	
Faculty Development	15,000.00	
Donation to PM cares	20,000.00	
Guest Room Maintenance:	-	8,215,585.00
ADMINISTRATION EXPENSES:		
Administration Staff Salary:	2,322,822.00	
LT Allowance	33,097.00	
Printing, Stationery & Postage:	52,300.00	
Electricity and Water Expensews	260,314.00	
Travelling Expenses:	6,300.00	
Repair & Maintenance Expenses:	49,599.00	
Computer Repair & Maintnance	2,499.00	
Office Expenses	25,000.00	
Advertisement Expenses	12,200.00	
Bank Charges:	8,393.60	
Telephone Expenses:	1,678.00	
Professional Expenses	83,950.00	
Vehicle Repair	1,000.00	
Function & Fesstival Expenses	18,150.00	2,877,302.60
Advance given to staff	86,707.00	
TDS Payment	-	86,707.00
TOTAL CARRIED OVER:		11,179,594.60

For Presbyterian Theological Seminary

M. Singh

Chief Functionary



GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY
51-C RAJPUR ROAD, DEHRA DUN

Receipts and Payments account of Foreign Contribution for the year ending 31st March 2021

PAYMENTS	AMOUNT 2021	AMOUNT 2021
TOTAL BROUGHT FORWARD:		11,179,594.60
BY CAPITAL EXPENDITURE:		
Lowriston Building CWIP	596,700.00	
Furniture	50,000.00	
Equipment:	582,249.00	
Library Books:	17,379.00	1,246,328.00
BY FDR Made DTY		1,000,000.00
BY CLOSING BALANCE:		
FDR	1,481,662.00	
With Union Bank of India, A/c No. 201-8768:	981,346.84	
Cash in hand:	-	2,463,008.84
TOTAL RS...		15,888,931.44

Certified in terms of our separate report
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Contribution (Regd) Act 1976

For Gupta Sawhney & Associates
Chartered Accountants



[VARUN SAWHNEY]

Mem No. F/408361



[CHIEF FUNCTIONARY] 10-Convent Road, Dehra dun
Dated: 29 December, 2021

For Presbyterian Theological Seminary



Chief Functionary



GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY
51-C RAJPUR ROAD, DEHRA DUN

Receipts and Payments account of Foreign Contribution for the year ending 31st March 2021

RECEIPTS	AMOUNT 2021	AMOUNT 2021
TO OPENING BALANCE:		
With Union Bank of India, A/c No. 201-8768:		
FDR	218,085.99	
Cash in hand:	1,481,662.00	
		1,699,747.99
TO RECEIPTS:		
For Religious Educational Expenses	11,559,901.19	
For Corpus / Earmarked Fund	1,574,266.26	
Lowriston Building Fund		
		13,134,167.45
TO BANK INTEREST:		54,016.00
TO OTHER INCOME - SCRAP SALE:		1,000.00
TO FDR MATURED	1,000,000.00	
		1,000,000.00
TOTAL RS....		15,888,931.44

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Chartered Accountants




[VARUN SAWHNEY]

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Dated: 29 December, 2021

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Chief Functionary



GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY
51-C RAJPUR ROAD, DEHRA DUN

Income and Expenditure account of Foreign Contribution for the year ending 31st March 2021

EXPENDITURE	AMOUNT 2021	AMOUNT 2021
RELIGIOUS EDUCATION EXPENSES:		
SCHOOL EDUCATION OF PRIEST & PREACHERS:		
Mess Food Expenses:	657,807.00	
LT Allowance	31,488.00	
House Keeping Expenses	5,553.00	
Functions & Festivals:	58,252.00	
Teachers Salary Expenses:	5,449,480.00	
Provident Fund n State Insurance	864,892.00	
Professional Expenses (student)	10,500.00	
Medical Expenses:	26,756.00	
Medical Insurance Staff	195,900.00	
Travelling Expenses Student	25,578.00	
Graduation Expenses	53,964.00	
Computer Repair	52,056.00	
Internet Expenses	52,846.00	
Repair & Maintenance Expenses (Building)	695,513.00	
Faculty Development	15,000.00	
Donation to PM cares	20,000.00	
		8,215,585.00
ADMINISTRATION EXPENSES:		
Administration Staff Salary:	2,322,822.00	
L T Allowance	33,097.00	
Printing, Stationery & Postage:	52,300.00	
Electricity and Water Expenses:	260,314.00	
Travelling Expenses:	6,300.00	
Repair & Maintenance Expenses:	49,599.00	
Computer Repair & Maintnace	2,499.00	
Office Expenses	25,000.00	
Telephone Expenses:	1,678.00	
Advertisement Expenses:	12,200.00	
Bank Charges:	8,393.60	
Vehicle Repair	1,000.00	
Function & Fesstival Expenses	18,150.00	
Professional Expenses	83,950.00	
		2,877,302.60
SURPLUS/DEFICIT		2,096,295.85
TOTAL		13,189,183.45

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Contribution (Regd) Act 1976

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Chartered Accountants

[VARUN SAWHNEY]

Mem No. F/408361

[CHIEF FUNCTIONARY] 10-Convent Road, Dehra dun
Dated: 29 December, 2021

For Presbyterian Theological Seminary

Chief Functionary



GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY 51-C RAJPUR ROAD, DEHRA DUN

Income and Expenditure account of Foreign Contribution for the year ending 31st March 2021

INCOME	AMOUNT 2021	AMOUNT 2021
INCOME:		
For Religious Educational Expenses		11,559,901.19
For Corpus / Earmarked Fund		1,574,266.26
TO BANK INTEREST:		
TO OTHER INCOME - SCRAP SALE:		54,016.00
		1,000.00
TOTAL RS....		<u>13,189,183.45</u>

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For Gupta Sawhney & Associates
Chartered Accountants



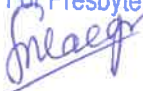
[VARUN SAWHNEY]

Mem No. F/408361



[CHIEF FUNCTIONARY] 10-Convent Road, Dehra dun
Dated: 29 December, 2021

For Presbyterian Theological Seminary



Chief Functionary

GUPTA SAWHNEY & ASSOCIATES

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PRESBYTERIAN THEOLOGICAL SEMINARY
51-C RAJPUR ROAD, DEHRA DUN

BALANCE SHEET OF FOREIGN CONTRIBUTION ACCOUNT AS ON 31ST MARCH 2022

LIABILITIES	AMOUNT 2022	AMOUNT 2022
EARMARKED FUND PENDING UTILISATION:		
Last Balance:	2,586,815.84	
Add: Surplus during the year	41,494,498.59	
Less: Transfer to Fixed Assets Capital Fund:	1,074,291.00	
Add: Deposits & Advances :	13,225.00	43,020,248.43
FIXED ASSETS CAPITAL FUND:		
Last Balance:	37,530,059.70	
Add: During the year:	1,074,291.00	38,604,350.70
ENDOWMENT FUND:		
Last Balance:	26,290,552.00	
Add: Received during the year:	-	26,290,552.00
TOTAL RS...		<u>107,915,151.13</u>

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For Gupta Sawhney & Associates
Chartered Accountants



[VARUN SAWHNEY]

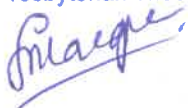
Mem No. 408361



[CHIEF FUNCTIONARY]

10-Convent Road, Dehra dun
Dated: 20 December, 2022
UDIN:22408361BGKLEE6621

For Presbyterian Theological Seminary



Chief Functionary

GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY 51-C RAJPUR ROAD, DEHRA DUN

BALANCE SHEET OF FOREIGN CONTRIBUTION ACCOUNT AS ON 31ST MARCH 2022


ASSETS	AMOUNT 2022	AMOUNT 2022
FIXED ASSETS:		
Land:	961,525.00	
Building:	29,993,117.95	
Lowrison Building CWIP	1,048,700.00	
Badminton Court:	16,490.00	
Computer:	1,193,721.00	
Library Books	315,624.75	
Furniture and Equipment:	5,075,172.00	38,604,350.70
CURRENT ASSETS & ADVANCES		
Security Deposit	10,000.00	
Advance given to Staff	111,932.00	121,932.00
ENDOWMENT FUND INVESTMENT FDR:		26,305,652.00
CASH BANK & DEPOSITS:		
Balance With State Bank of India NDMB A/c No. 0751	1,656,142.58	
Balance with Union Bank of India, Dehra dun A/c No. 8768	919,256.05	
Balance With Union Bank of India, A/c No. 1485	11,040,207.80	
PTS Earmarked Fund FDR	27,785,948.00	
PTS Corpus Fund FDR	1,481,662.00	42,883,216.43
TOTAL RS...		107,915,151.13

NOTE: Balance at the close of the year will be utilised in subsequent years

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For Gupta Sawhney & Associates
Chartered Accountants




[CHIEF FUNCTIONARY]

10-Convent Road, Dehra dun
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Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY 51-C RAJPUR ROAD, DEHRA DUN

Receipts and Payments account of Foreign Contribution for the year ending 31st March 2022

PAYMENTS	AMOUNT 2021-2022	AMOUNT 2021-2022
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BY RELIGIOUS EDUCATION EXPENSES:

SCHOOL EDUCATION OF PRIEST & PREACHERS:

Mess Food Expenses:	278,620.00	
LT Allowance	80,791.00	
Gratuity to staff	158,250.00	
Electricity and Water Expenses:	292,418.00	
Professional Expenses (Student Expenses)	57,068.00	
Teachers Salary Expenses:	4,627,288.00	
Provident Fund n State Insurance	987,924.00	
Printing & Stationery	102,331.00	
Medical Expenses:	51,131.50	
Student Registration Fee	3,200.00	
Annual Member Fee	18,000.00	
Medical Student Expenses	11,200.00	
Medical Insurance Staff	325,219.00	
Computer Repair	111,794.00	
Internet Expenses	59,452.00	
Repair & Maintenance Expenses (Builing)	51,448.00	
Graduation Expenses	54,000.00	
Municipal Tax	114,912.00	
Games & Sports	900.00	
		7,385,946.50

BY ADMINISTRATION EXPENSES:

Administration Staff Salary:	1,624,766.00	
LT Allowance	3,830.00	
Printing, Stationery & Postage:	34,965.00	
Newspaper and Periodicals:	1,654.00	
Electricity and Water Expensews	73,105.00	
Travelling Expenses:	48,966.00	
Repair & Maintenance Expenses:	160,462.00	
Books & Periodicals	6,654.00	
Office Expenses	5,352.20	
Incentive	57,300.00	
Advertisement Expenses	5,000.00	
Bank Charges:	18,715.59	
Telephone Expenses:	11,183.00	
Professional Expenses	189,000.00	
Vehicle Repair	1,000.00	
Expense through Advance	111,932.00	
TDS Payment	37,140.00	
		2,391,024.79

TOTAL CARRIED OVER:

9,776,971.29

 Presbyterian Theological Seminary



Chief Functionary



GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY
51-C RAJPUR ROAD, DEHRA DUN

Receipts and Payments account of Foreign Contribution for the year ending 31st March 2022

PAYMENTS	AMOUNT 2021-2022	AMOUNT 2021-2022
TOTAL BROUGHT FORWARD:		9,776,971.29
BY CAPITAL EXPENDITURE:		
Lowriston Building CWIP	452,000.00	
Computers	270,000.00	
Furniture	21,335.00	
Equipment:	161,234.00	
Library Books:	169,722.00	1,074,291.00
BY FDR Made DTY		
BY CLOSING BALANCE:		
With State Bank of India NDMB	1,656,142.58	
With Union Bank of India, A/c No. 201-8768:	919,256.05	
With Union Bank of India, A/c No. 1485	11,040,207.80	
PTS Corpus Fund FDR	1,481,662.00	
PTS Earmarked Fund FDR	27,785,948.00	42,883,216.43
TOTAL RS...		53,734,478.72

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Chartered Accountants



[VARUN SAWHNEY]

Mem No. 408361



[CHIEF FUNCTIONARY]

10-Convent Road, Dehra dun
Dated: 20 December, 2022
UDIN:22408361BGKLEE6621

For Presbyterian Theological Seminary



Chief Functionary

GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY
51-C RAJPUR ROAD, DEHRA DUN

Receipts and Payments account of Foreign Contribution for the year ending 31st March 2022

RECEIPTS	AMOUNT	AMOUNT
TO OPENING BALANCE:		
Balance with Union Bank of India, Dehra dun		
With Union Bank of India, A/c No. 201-8768:	981,346.84	
Cash in hand:		
PTS Corpus Fund FDR	1,481,662.00	2,463,008.84
TO RECEIPTS:		
For Religious Educational Expenses	9,151,766.96	
For Earmarked Fund		
Library Project Fund	1,371,438.25	
Lowriston Building Fund	38,059,621.67	48,582,826.88
TO INTEREST INCOME:		
Saving Bank Interest	252,979.00	
Fixed Deposits Interest	2,435,664.00	2,688,643.00
TOTAL RS....		<u>53,734,478.72</u>

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For Gupta Sawhney & Associates
Chartered Accountants

[VARUN SAWHNEY]

Mem No. 408361

[CHIEF FUNCTIONARY]

10-Convent Road, Dehra dun
Dated: 20 December, 2022
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Chief Functionary

GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY 51-C RAJPUR ROAD, DEHRA DUN

Income and Expenditure account of Foreign Contribution for the year ending 31st March 2022

EXPENDITURE	AMOUNT	AMOUNT
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BY RELIGIOUS EDUCATION EXPENSES:

SCHOOL EDUCATION OF PRIEST & PREACHERS:

Mess Food Expenses:	278,620.00	
LT Allowance	80,791.00	
Medical Student Expenses	11,200.00	
Printing & Stationery Expenses	102,331.00	
Electricity and Water Expenses:	292,418.00	
Teachers Salary Expenses:	4,627,288.00	
Provident Fund n State Insurance	987,924.00	
Gratuity to staff	158,250.00	
Professional Expenses (student)	57,068.00	
Medical Expenses:	51,131.50	
Medical Insurance Staff	325,219.00	
Graduation Expenses	54,000.00	
Computer Repair	111,794.00	
Internet Expenses	59,452.00	
Student Registration Fee	3,200.00	
Annual membership Fee	18,000.00	
Municipal Tax	114,912.00	
Repair & Maintenance Expenses (Builing)	51,448.00	
Games & Sports	900.00	
		7,385,946.50

BY ADMINISTRATION EXPENSES:

Administration Staff Salary:	1,624,766.00	
L T Allowance	3,830.00	
Printing, Stationery & Postage:	34,965.00	
Newspaper and Periodicals:	1,654.00	
Electricity and Water Expenses:	73,105.00	
Travelling Expenses:	48,966.00	
Repair & Maintenance Expenses:	160,462.00	
Office Expenses	5,352.20	
Books & Periodicals	6,654.00	
Incentive	57,300.00	
Telephone Expenses:	11,183.00	
Advertisement Expenses:	5,000.00	
Bank Charges:	18,715.59	
Vehicle Repair	1,000.00	
Professional Expenses	189,000.00	
Expense through Advance	111,932.00	
TDS Payment	37,140.00	2,391,024.79

BY SURPLUS/DEFICIT

41,494,498.59

TOTAL

51,271,469.88

M. Singh
For Presbyterian Theological Seminary
M. Singh
Chief Functionary



GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY 51-C RAJPUR ROAD, DEHRA DUN

Income and Expenditure account of Foreign Contribution for the year ending 31st March 2022

INCOME	AMOUNT	AMOUNT
TO INCOME:		
For Religious Educational Expenses	9,151,766.96	
For Earmarked Fund		
Library Project Fund	1,371,438.25	
Lowriston Building Fund	<u>38,059,621.67</u>	48,582,826.88
TO INTEREST INCOME:		
Saving Bank Interest	252,979.00	
Fixed Deposits Interest	<u>2,435,664.00</u>	2,688,643.00
TOTAL RS....		<u><u>51,271,469.88</u></u>

Certified in terms of our separate report
of even date of Form FC-3 under Foreign
Contribution (Regd) Act 1976



For Gupta Sawhney & Associates
Chartered Accountants



[VARUN SAWHNEY]

[CHIEF FUNCTIONARY]

10-Convent Road, Dehra dun

Dated: 20 December, 2022

UDIN:22408361BGKLEE6621

Mem No. 408361

For Presbyterian Theological Seminary



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