

**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
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**GENERAL FUND:  
PENDING UTILISATION:**

Last Balance: 1,736,847.99  
Add/Less: Receipts during the year 13,189,183.45  
Less: Utilised during the year: 14,926,031.44  
12,339,215.60

1,736,847.99  
13,189,183.45  
14,926,031.44  
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

36,693,598.50  
836,461.20

37,530,059.70

**ENDOWMENT FUND:**

Last Balance: 26,290,552.00  
Add: Received during the year: -

26,290,552.00  
-

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

*[Signature]*

[ CHIEF FUNCTIONARY ]

10-Convent Road, Dehra dun

Dated: 29 December, 2021

*[Signature]*

[ VARUN SAWHNEY ]

Mem No. F/408361

For Presbyterian Theological Seminary

*[Signature]*

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
<b>FIXED ASSETS:</b>		
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
<b>CURRENT ASSETS &amp; ADVANCES</b>		
Security Deposit	12,000.00	
Advance to Staff	96,707.00	108,707.00
<b>ENDOWMENT FUND INVESTMENT:</b>		26,305,652.00
<b>CLOSING BALANCE:</b>		
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
<b>TOTAL RS...</b>		<b>66,407,427.54</b>

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

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 ]

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

PAYMENTS	AMOUNT 2021	AMOUNT 2021
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## 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	
Computer 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 Expensws	260,314.00	
Travelling Expenses:	6,300.00	
Repair & Maintenance Expenses:	49,599.00	
Computer Repair & Maintenance	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 & Festival 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



Chief Functionary



**GUPTA SAWHNEY & ASSOCIATES**  
Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY  
51-C RAJPUK ROAD, DEHRA DUN

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

PAYMENTS	AMOUNT 2021	AMOUNT 2021
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TOTAL BROUGHT FORWARD:

11,179,594.60

BY CAPITAL EXPENDITURE:

Lowriston Building CWIP  
Furniture  
Equipment:  
Library Books:

596,700.00  
50,000.00  
582,249.00  
17,379.00

1,246,328.00

BY FDR Made DTY

1,000,000.00

BY CLOSING BALANCE:

FDR  
With Union Bank of India, A/c No. 201-8768:  
Cash in hand:

1,481,662.00  
981,346.84

2,463,008.84

TOTAL RS...

15,888,931.44

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

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

RECEIPTS	AMOUNT 2021	AMOUNT 2021
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TO OPENING BALANCE:

With Union Bank of India, A/c No. 201-8768:

FDR

218,085.99  
1,481,662.00

Cash in hand:

1,699,747.99

TO RECEIPTS:

For Religious Educational Expenses  
For Corpus / Earmarked Fund  
Lowiston Building Fund

11,559,901.19  
1,574,266.26

13,134,167.45

TO BANK INTEREST:

TO OTHER INCOME - SCRAP SALE:

54,016.00  
1,000.00

TO FDR MATURED

1,000,000.00

1,000,000.00

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

*[Signature]*

[CHIEF FUNCTIONARY ] 10-Convent Road, Dehra dun

Dated: 29 December, 2021

*[Signature]*

[ VARUN SAWHNEY ]

Mem No. F/408361

For Presbyterian Theological Seminary

*[Signature]*

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
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**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	
		<b>8,215,585.00</b>

**ADMINISTRATION EXPENSES:**

Administration Staff Salary:	2,322,822.00	
LT 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 & Mainhnance	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 & Festival Expenses	18,150.00	
Professional Expenses	83,950.00	
		<b>2,877,302.60</b>

**SURPLUS/DEFICIT**

**TOTAL** **13,189,183.45**

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 ]

Mem No. F/408361

*[Signature]*

[ CHIEF FUNCTIONARY ]

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

For Presbyterian Theological Seminary

*[Signature]*

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  
For Corpus / Earmarked Fund

11,559,901.19  
1,574,266.26

TO BANK INTEREST:

TO OTHER INCOME - SCRAP SALE:

54,016.00  
1,000.00

TOTAL RS....

13,189,183.45

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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  
*Maeg*  
Chief Functionary

# GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY  
51-C RAUPUR ROAD, DEHRA DUN

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

LIABILITIES	AMOUNT 2022	AMOUNT 2022
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### 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...

107,915,151.13

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of even date of Form FC-3 under Foreign  
Contribution (Regd) Act 1976

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
<b>FIXED ASSETS:</b>		
Land:	961,525.00	
Building:	29,993,117.95	
Lowriston 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
<b>CURRENT ASSETS &amp; ADVANCES</b>		
Security Deposit	10,000.00	
Advance given to Staff	111,932.00	121,932.00
<b>ENDOWMENT FUND INVESTMENT FDR:</b>		
<b>CASH BANK &amp; DEPOSITS:</b>		
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
<b>TOTAL RS...</b>		<b>107,915,151.13</b>

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

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Contribution (Regd) Act 1976

For Gupta Sawhney & Associates  
Chartered Accountants



[ VARUN SAWHNEY ]

Mem No. 408361

[ CHIEF FUNCTIONARY ]

Chief Functionary

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

For Presbyterian Theological Seminary

*[Signature]*

# 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
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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 (Building)	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
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TOTAL BROUGHT FORWARD:

9,776,971.29

BY CAPITAL EXPENDITURE:

Lowrston Building CWIP  
Computers  
Furniture  
Equipment:  
Library Books:

452,000.00  
270,000.00  
21,335.00  
161,234.00  
169,722.00

1,074,291.00

BY FDR Made DTY

BY CLOSING BALANCE:

With State Bank of India NDMB  
With Union Bank of India, A/c No. 201-8768:  
With Union Bank of India, A/c No. 1485  
PTS Corpus Fund FDR  
PTS Earmarked Fund FDR

1,656,142.58  
919,256.05  
11,040,207.80  
1,481,662.00  
27,785,948.00

42,883,216.43

TOTAL RS...

53,734,478.72

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:22408361BGKLEEE6621

Mem No. 408361

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		
For Earmarked Fund	9,151,766.96	
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>

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]

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

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

EXPENDITURE	AMOUNT	AMOUNT
<b>BY RELIGIOUS EDUCATION EXPENSES:</b>		
<b>SCHOOL EDUCATION OF PRIEST &amp; PREACHERS:</b>		
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 (Building)	51,448.00	
Games & Sports	900.00	
		7,385,946.50

<b>BY ADMINISTRATION EXPENSES:</b>	
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 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

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TOTAL 51,271,469.88

*Accepted*  
For Presbyterian Theological Seminary  
*Signature*  
Chief Functionary



# GUPTA SAWHNEY & ASSOCIATES

Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY  
51-C RAUPUR 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	1,371,438.25	
Library Project Fund	38,059,621.67	
Lowriston Building Fund		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....

51,271,469.88

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

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 2023

LIABILITIES	AMOUNT	AMOUNT
-------------	--------	--------

**EARMARKED FUND PENDING UTILISATION:**

Last Balance:	4,30,20,248.43	
Add: Surplus during the year	96,97,120.25	
Less: Transfer to Fixed Assets Capital Fund:	15,81,854.00	
Add: Deposits & Advances :	(1,11,932.00)	5,10,23,582.68

**FIXED ASSETS CAPITAL FUND:**

Last Balance:	3,86,04,350.70	
Add: Purchased during the year:	15,81,854.00	4,01,86,204.70

**ENDOWMENT FUND:**

Last Balance:	2,62,50,552.00	
Add: Received during the year:	41,50,835.00	3,04,41,387.00

TOTAL RS...

**12,16,51,174.38**



[ CHIEF FUNCTIONARY ]

10-Convent Road, Dehra dum

Dated: 27 December, 2023

UDIN:23408361BGQORM2865

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants

[ Vartun Thakur Das Sawhney ]

Membership Number -408361

Partner

For Presbyterian Theological Seminary

*S. Raagop*

Chief Functionary

**GUPTA SAWHNEY & ASSOCIATES**  
Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY  
51-C RAJPUUR ROAD, DEHIRA DUN  
BALANCE SHEET OF FOREIGN CONTRIBUTION ACCOUNT  
AS ON 31ST MARCH 2023

ASSETS	AMOUNT	AMOUNT
<b>FIXED ASSETS:</b>		
Land:	9,61,525.00	
Building:	3,00,09,607.95	
Building CWIP Lowriston	18,41,651.00	
Computer:	11,93,721.00	
Library/Books	3,65,763.75	
Furniture and Equipment:	58,13,936.00	4,01,86,204.70
<b>CURRENT ASSETS &amp; ADVANCES</b>		
Security Deposit	10,000.00	
Advance given to Vendors	1,80,000.00	
Advance given to Staff	2,00,000.00	3,90,000.00
<b>ENDOWMENT FUND INVESTMENT:</b>		
Last Balance:	2,63,05,652.00	
Add: Invested during the year:	41,50,835.00	3,04,56,487.00
<b>CLOSING BALANCE:</b>		
With State Bank of India NDMB A/c 0751	5,55,255.18	
With Union Bank of India, A/c 8768	(5,468.05)	
With Union Bank of India, A/c 1485	1,03,24,170.56	
FDR Corpus Fund Old	14,31,662.00	
FDR Earmarked Fund	3,16,77,412.00	
FDR General Fund	65,75,451.00	5,06,18,482.68
<b>TOTAL RS...</b>		<b>12,16,51,174.38</b>



*S. Raagya*

[ CHIEF FUNCTIONARY ] 10-Convent Road, Dehra dun  
Dated: 27 December, 2023  
UDIN:23408361BGQGRM2865



For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants

[ Varun Thakur Das Sawhney ]  
Membership Number 408361  
Partner

For Presbyterian Theological Seminary  
*S. Raagya*  
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 2023

PAYMENTS	AMOUNT	AMOUNT
----------	--------	--------

**RELIGIOUS EDUCATION EXPENSES:**

**SCHOOL EDUCATION OF PRIEST & PREACHERS:**

Mess Food Expenses:	11,60,522.40	
LT Allowance	10,000.00	
Book Grant:	5,000.00	
Electricity and Water Expenses:	2,55,877.00	
Professional Expenses (Student Expenses)	59,000.00	
Functions & Festivals:	33,197.00	
House Keeping Expenses	9,700.00	
Teachers Salary Expenses:	44,81,456.00	
Provident Fund n State Insurance	10,19,739.00	
Faculty Development Expenses	12,32,946.00	
Medical Expenses:	19,400.00	
Student Registration Fee	9,600.00	
Annual Member Fee	28,665.00	
Medical Student Expenses	11,981.00	
Medical Insurance Staff	2,16,369.00	
Internet Expenses	26,424.00	
Graduation Expenses	1,73,095.00	
Games & Sports	-	87,52,971.40
		<b>41,50,836.00</b>

**INVESTED FOR STUDENT'S ENDOWMENT FUND:**

**ADVANCE PAID:**

Advance given to Vendor for Lowrison Building Project	1,80,000.00	
Advance given to staff	2,00,000.00	
		<b>3,80,000.00</b>

**ADMINISTRATION EXPENSES:**

Administration Staff Salary:	14,32,773.00	
Printing, Stationery & Postage:	43,020.00	
Electricity and Water Expenses	63,528.00	
Travelling Expenses:	1,22,175.00	
Repair & Maintenance Expenses:	4,72,289.00	
Computer Repair & Maintenance	34,683.00	
Books & Periodicals	27,405.00	
Office Expenses	14,000.00	
Incentive	53,300.00	
Advertisement Expenses	6,000.00	
Bank Charges:	20,985.73	
Telephone Expenses:	2,162.00	
Professional Expenses	40,139.00	
Vehicle Repair	186.00	
		<b>23,32,665.73</b>

**TOTAL CARRIED OVER:**

**1,56,16,472.13**

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 2023

PAYMENTS	AMOUNT	AMOUNT
----------	--------	--------

TOTAL BROUGHT FORWARD: 1,56,16,472.13

**BY CAPITAL EXPENDITURE:**

Lowrison Building CWIP	7,92,951.00	
Equipment:	5,29,264.00	
Air Conditioners	2,09,500.00	
Library Books:	50,139.00	15,81,854.00

**BY CLOSING BALANCE:**

With State Bank of India NDMB A/c 0751	5,65,255.18	
With Union Bank of India, A/c 8768	-5,468.06	
With Union Bank of India, A/c 1485	1,03,24,170.56	
FDR Corpus Fund Old	14,81,662.00	
FDR Earmarked Fund	3,16,77,412.00	
FDR General Fund	65,75,451.00	5,06,18,482.68

TOTAL RS...

6,78,16,908.81



*[Signature]*



CHIEF FUNCTIONARY I 10-Convent Road, Dehra dun

Dated: 27 December, 2023

UDIN:23408361BGQQRM2865

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants

*[Signature]*  
[Varun Thakur Das Sawhney]  
Membership Number 408361  
Partner

For Presbyterian Theological Seminary

*[Signature]*  
Chief Functionary

**GUPTA SAWHNEY & ASSOCIATES**  
Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY  
51-C RAJPUJ ROAD, DEHRA DUN

Receipts and Payments account of Foreign Contribution for the year ending 31st March 2023

RECEIPTS	AMOUNT	AMOUNT
----------	--------	--------

**TO OPENING BALANCE:**

With State Bank of India NDMB A/c 0751	16,56,142.58	
With Union Bank of India, A/c 8768	9,19,256.05	
With Union Bank of India, A/c 1485	1,10,40,207.80	
FDR Corpus Fund - Old	14,81,662.00	
FDR Earmarked Fund	2,77,85,948.00	
		4,28,83,216.43

**TO RECEIPTS DONATION:**

For Religious Educational Expenses		1,87,53,761.38
For Student Endowment Fund		41,50,835.00

**TO RECEIPTS MISC:**

12,200.00

**TO BANK INTEREST:**

Saving Bank Interest	3,41,220.00	
Fixed Deposits Interest	16,75,576.00	
		20,16,796.00

**TOTAL RS. ....**

**6,78,16,808.81**



*[Signature]*

[ CHIEF FUNCTIONARY ]

10-Convent Road, Dehra dun  
Dated: 27 December, 2023  
UDIN:23408361BGQCRM2865



[ Varun Thakur Das Sawhney ]

Membership Number 408361  
Partner

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants

For Presbyterian Theological Seminary

*[Signature]*  
Chief Functionary

**GIPTA 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 2023

EXPENDITURE	AMOUNT	AMOUNT
-------------	--------	--------

**RELIGIOUS EDUCATION EXPENSES:**

**SCHOOL EDUCATION OF PRIEST & PREACHERS:**

Mess Food Expenses:	11,60,522.40	
LT Allowance	10,000.00	
Book Grant:	5,000.00	
Electricity and Water Expenses:	2,55,877.00	
Professional Expenses (Student Expenses)	59,000.00	
Functions & Festivals:	33,197.00	
House Keeping Expenses	9,700.00	
Teachers Salary Expenses:	44,81,456.00	
Provident Fund n State Insurance	10,19,739.00	
Faculty Development Expenses	12,32,946.00	
Medical Expenses:	19,400.00	
Student Registration Fee	9,600.00	
Annual Member Fee	28,665.00	
Medical Student Expenses	11,981.00	
Medical Insurance Staff	2,16,389.00	
Internet Expenses	26,424.00	
Graduation Expenses	1,73,095.00	
	-	87,52,971.40

**ADMINISTRATION EXPENSES:**

Administration Staff Salary:	14,32,773.00	
Printing, Stationery & Postage:	43,020.00	
Electricity and Water Expenses	63,528.00	
Travelling Expenses:	1,22,175.00	
Repair & Maintenance Expenses:	4,72,289.00	
Computer Repair & Maintenance	34,683.00	
Books & Periodicals	27,405.00	
Office Expenses	14,000.00	
Incentive	53,300.00	
Advertisement Expenses	6,000.00	
Bank Charges:	20,985.73	
Telephone Expenses:	2,182.00	
Professional Expenses	40,139.00	
Vehicle Repair	186.00	
		23,32,665.73

**SURPLUS / (DEFICIT)**

96,97,120.25

**TOTAL**

**2,07,82,757.38**

For Presbyterian Theological Seminary  
*Rajneesh*  
Chief Functionary

**GUPTA SAWHNEY & ASSOCIATES**  
Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY  
51-C RAJPUK ROAD, DEHRA DUN

Income and Expenditure account of Foreign Contribution for the year ending 31st March 2023

INCOME	AMOUNT	AMOUNT
<b>TO INCOME DONATION:</b> For Religious Educational Expenses		1,87,53,761.38
<b>TO INCOME MISC:</b>		12,200.00
<b>TO INTEREST INCOME:</b> Savings Bank Interest	3,41,220.00	
Fixed Deposits Interest	16,75,576.00	20,16,796.00
<b>TOTAL RS....</b>		<b>2,07,82,757.38</b>



*[Signature]*

[ CHIEF FUNCTIONARY ]

10-Convent Road, Dehra dun  
Dated: 27 December, 2023  
UDIN:23408361BGQGRM2865



For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants

*[Signature]*  
[ Varun Thakur Das Sawhney ]  
Membership Number 408361  
Partner

For Presbyterian Theological Seminary

*[Signature]*  
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 2024

LIABILITIES	AMOUNT 2024	AMOUNT 2024
-------------	----------------	----------------

**EARMARKED FUND PENDING UTILISATION:**

Last Balance:	51,023,583	
Add: Surplus during the year	2,975,387	
Less: Transfer to Fixed Assets Capital Fund:	32,102,979	
Add: Deposits & Advances :	-380,000	21,515,990

**FIXED ASSETS CAPITAL FUND:**

Last Balance:	40,186,205	
Add: Purchased during the year:	32,102,979	72,289,184

**ENDOWMENT FUND:**

Last Balance:	30,441,387	
Add: Received during the year:	-	30,441,387

**TOTAL RS...**

124,246,561



*[Signature]*

[ CHIEF FUNCTIONARY ] 10-Convent Road, Dehra dun  
Dated: 23 December, 2024  
UDIN: 24408361BKCGDE4829

*[Signature]*

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants  
[ Varun Thakur Das Sawhney ]  
Membership Number 408361  
Partner

# GUPTA SAWHNEY & ASSOCIATES Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY  
51-C RAJPUR ROAD, DEHRA DUN

## BALANCE SHEET OF FOREIGN CONTRIBUTION ACCOUNT AS ON 31ST MARCH 2024

ASSETS	AMOUNT 2024	AMOUNT 2024
--------	----------------	----------------

**FIXED ASSETS:**

Land:	961,525	
Building:	30,009,608	
Building CWIP Lowriston	33,834,502	
Computer:	1,193,721	
Library Books	439,892	
Furniture and Equipment:	5,849,936	72,289,184

**CURRENT ASSETS & ADVANCES**

Security Deposit	10,000	
Advance given to Vendors	1,256,119	
Advance given to Staff	-	1,266,119

**ENDOWMENT FUND INVESTMENT:**

Last Balance:	30,456,487	
Add: Invested during the year:	-	30,456,487

**CLOSING BALANCE:**

With State Bank of India NDMB A/c 0751	531,553	
With Union Bank of India, A/c 8768	225,583	
With Union Bank of India, A/c 1485	9,022,079	
FDR Corpus Fund Old	1,481,662	
FDR Earmarked Fund	3,648,444	
FDR General Fund	5,325,451	20,234,771

TOTAL RS...

124,246,561



[ CHIEF FUNCTIONARY ] 10-Convent Road, Dehra dun

Dated: 23 December, 2024

UDIN: 24408361BKCGDE4829

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants

[ Varun Thakur Das Sawhney ]  
Membership Number 408361  
Partner

# GUPTA SAWHNEY & ASSOCIATES Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY  
51-C RAJPUK ROAD, DEHRA DUN

Receipts and Payments account of Foreign Contribution for the year ending 31st March 2024

RECEIPTS	AMOUNT 2024	AMOUNT 2024
----------	----------------	----------------

**TO OPENING BALANCE:**

With State Bank of India NDMB A/c 0751	565,255	
With Union Bank of India, A/c 8768	-5,468	
With Union Bank of India, A/c 1485	10,324,171	
<b>FDR Corpus Fund - Old</b>	<b>1,481,662</b>	
<b>FDR Earmarked Fund</b>	<b>31,677,412</b>	
<b>FDR General Fund</b>	<b>6,575,451</b>	<b>50,618,483</b>

**TO RECEIPTS DONATION:**

For Religious Educational Expenses		7,444,542
For Lowriston Buising Fund		2,869,987
For Faculty Development Fund		337,939
		<b>10,652,468</b>

**TO RECEIPTS MISC:**

-

**TO BANK INTEREST:**

Saving Bank Interest		297,159
Fixed Deposits Interest		4,125,649
		<b>4,422,808</b>

**TOTAL RS....**

**65,693,758**



*[Signature]*

*[Signature]*

[ CHIEF FUNCTIONARY ] 10-Convent Road, Dehra dun  
Dated: 23 December, 2024  
UDIN: 24408361BKCGDE4829

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants  
[ Varun Thakur Das Sawhney ]  
Membership Number 408361



# 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 2024

PAYMENTS	AMOUNT 2024	AMOUNT 2024
----------	----------------	----------------

**RELIGIOUS EDUCATION EXPENSES:**

**SCHOOL EDUCATION OF PRIEST & PREACHERS:**

Mess Food Expenses:	1,819,746	
LT Allowance	26,578	
Gratuity to staff	67,065	
Books & Periodicals	50,428	
Running Expenses:	215,364	
Student Expenses	14,500	
Teachers Salary Expenses:	5,311,159	
Provident Fund n State Insurance	871,961	
Faculty Development Expenses	346,939	
Medical Expenses:	2,650	
Student Registration Fee	4,800	
Annual Member Fee	28,665	
Medical Insurance Staff	319,780	
Internet Expenses	6,606	
Graduation Expenses	91,681	
Games & Sports	-	
		9,177,922

**INVESTED FOR STUDENT'S ENDOWMENT FUND:**

**ADVANCE PAID:**

Advance given to Vendor for Lowriston Building Project	1,256,119	
Advance given to staff	-	
		1,256,119

**ADMINISTRATION EXPENSES:**

Administration Staff Salary:	1,977,520	
Gratuity to staff	211,750	
LT Allowance	34,251	
Printing, Stationery & Postage:	38,879	
Electricity and Water Expenses	168,168	
Travelling Expenses:	38,779	
Repair & Maintenance Expenses:	379,715	
Computer Repair & Malntrance	7,415	
Incentive	35,100	
Advertisement Expenses	4,500	
Bank Charges:	23,341	
Telephone Expenses:	2,549	
Vehicle Repair	-	
		2,921,967

**TOTAL CARRIED OVER:**

**13,356,008**

# 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 2024

PAYMENTS	AMOUNT 2024	AMOUNT 2024
----------	----------------	----------------

**TOTAL BROUGHT FORWARD:**

**13,356,008**

**BY CAPITAL EXPENDITURE:**

Lowiston Building CWIP  
Equipment:  
Library Books:

31,992,851  
36,000  
74,128

32,102,979

**BY CLOSING BALANCE:**

With State Bank of India NDMB A/c 0751  
With Union Bank of India, A/c 8768  
With Union Bank of India, A/c 1485  
FDR Corpus Fund Old  
FDR Earmarked Fund  
FDR General Fund

531,553  
225,583  
9,022,079  
1,481,662  
3,648,444  
5,325,451

20,234,771

**TOTAL RS...**

**65,693,758**



*Signature*



*Signature*

[ CHIEF FUNCTIONARY ] 10-Convent Road, Dehra dun

Dated: 23 December, 2024  
UDIN: 24408361BKCGDE4829

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants

[ Varun Thakur Das Sawhney ]  
Membership Number 408361  
Partner

# GUPTA SAWHNEY & ASSOCIATES Chartered Accountants

PRESBYTERIAN THEOLOGICAL SEMINARY  
51-C RAJPUJ ROAD, DEHRA DUN

Income and Expenditure account of Foreign Contribution for the year ending 31st March 2024

INCOME	AMOUNT 2024	AMOUNT 2024
<b>TO INCOME DONATION:</b>		
For Religious Educational Expenses	7,444,542	
For Lowriston Buiding Fund	2,869,987	
For Faculty Development Fund	337,939	10,652,468

**TO INCOME MISC:**

-

**TO INTEREST INCOME:**

Saving Bank Interest  
Fixed Deposits Interest

297,159  
4,125,649

4,422,808

**TOTAL RS....**

15,075,275



[ CHIEF FUNCTIONARY ] 10-Convent Road, Dehra dun

Dated: 23 December, 2024

UDIN: 24408361BKCGDE4829

For Gupta Sawhney & Associates  
Firm Registration Number 015283C  
Chartered Accountants

[ Varun Thakur Das Sawhney ]  
Membership Number 408361

# 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 2024

EXPENDITURE	AMOUNT 2024	AMOUNT 2024
-------------	----------------	----------------

**RELIGIOUS EDUCATION EXPENSES:**

**SCHOOL EDUCATION OF PRIEST & PREACHERS:**

Mess Food Expenses:	1,819,746	
LT Allowance	26,578	
Gratuity to staff	67,065	
Running Expenses:	215,364	
Student Expenses	14,500	
Teachers Salary Expenses:	5,311,159	
Provident Fund n State Insurance	871,961	
Faculty Development Expenses	346,939	
Medical Expenses:	2,650	
Student Registration Fee	4,800	
Annual Member Fee	28,665	
Medical Insurance Staff	319,780	
Internet Expenses	6,606	
Graduation Expenses	91,681	
	-	9,127,494

**ADMINISTRATION EXPENSES:**

Administration Staff Salary:	1,977,520	
Gratuity to staff	211,750	
LT Allowance	34,251	
Printing, Stationery & Postage:	38,879	
Electricity and Water Expensws	168,168	
Travelling Expenses:	38,779	
Repair & Maintenance Expenses:	379,715	
Computer Repair & Maintenance	7,415	
News Paper & Periodicals	50,428	
Incentive	35,100	
Advertisement Expenses	4,500	
Bank Charges:	23,341	
Telephone Expenses:	2,549	
Vehicle Repair	-	
	-	2,972,395

**SURPLUS / (DEFICIT)**

2,975,387

**TOTAL**

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**15,075,275**