

**CERTIFICATE**

We have audited the account of **Daughters of the Cross, At St. Joseph Convent, Hamirpur, Rourkela-769003, Sundergarh Registration No. 21852-30 of 2004-05 Cuttack, Orissa and FCRA No. 105070068** for the financial year ending the 31st March 2025 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was **₹11,33,666.59;**
- (ii) foreign contribution of / worth **₹ 1,35,29,814** was received by the Association during the financial year **2024-25;**
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **₹ 1,07,495.00** was received by the Association during the financial year **2024-25;**
- (iv) the balance of unutilised foreign contribution with the Association at the end of the financial year **2024-25** was **₹ 15,29,189.06;**
- (v) Certified that the Association has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief (**Daughters of the Cross, At St. Joseph Convent, Hamirpur, Rourkela-769003**) has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.



For K.D Lath & Co  
Chartered Accountants  
(FR No. 306011E)

  
Sudhir Lath  
(Partner)  
(Membership No. 059396)

Place: Rourkela  
Date: 16.07.2025  
UDIN: 25059396BMJHPM1416

DAUGHTERS OF THE CROSS, ROURKELA  
PROVINCE, ROURKELA

BALANCE SHEET AS AT 31.03.2025 (FCRA)

		Amount (₹)	
	NOTE	As at 31 March 2025	As at 31 March 2024
<b>SOURCES OF FUND</b>			
I. NPO' Fund			
a. Unrestricted Funds	1	15,29,189.06	11,33,666.59
b. Capital Reserve for Fixed Assets	2	8,80,65,059.00	8,36,05,485.00
<b>TOTAL</b>		<b>8,95,94,248.06</b>	<b>8,47,39,151.59</b>
<b>APPLICATION OF FUND</b>			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	8,80,65,059.00	8,36,05,485.00
II. Current Assets			
a. Current Investment	4	11,68,976.64	9,00,730.00
b. Cash & Bank Balances	5	2,98,913.42	1,86,248.59
c. Other Current Assets	6	61,299.00	46,688.00
<b>TOTAL</b>		<b>8,95,94,248.06</b>	<b>8,47,39,151.59</b>

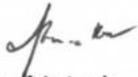
Significant accounting policies and notes to account 10

The accompanying notes form an integral part of the financial statement.

Auditors

In terms of our report of even date.

For K.D Lath & Co  
Chartered Accountants  
(FRN: 306011E)



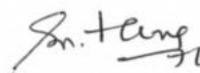
Sudhir Lath  
Partner

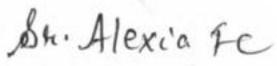
Membership No.: 059396



Rourkela

Dated : 16 JUL 2025

  
PRESIDENT / PROVINCIAL  
DAUGHTERS OF THE CROSS  
ST. JOSEPH'S CONVENT  
HAMIRPUR, ROURKELA-769003  
ODISHA

  
TREASURER  
DAUGHTERS OF THE CROSS  
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DAUGHTERS OF THE CROSS, ROURKELA  
PROVINCE, ROURKELA

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

PARTICULARS	NOTE	Amount (₹)	
		For the year ended 31st March' 2025	For the year ended 31st March' 2024
<b>I. INCOME</b>			
Recurring Receipts	7	1,36,37,309.00	76,92,582.00
	<b>TOTAL</b>	<b>1,36,37,309.00</b>	<b>76,92,582.00</b>
<b>II. EXPENDITURE</b>			
Recurring Expenses	8	40,06,260.53	16,73,664.54
	<b>TOTAL</b>	<b>40,06,260.53</b>	<b>16,73,664.54</b>
Excess of Income over Expenditure	[I-II]	<b>96,31,048.47</b>	<b>60,18,917.46</b>
Less: Fixed Assets purchases transferred to Capital Reserve		<b>92,35,526.00</b>	<b>86,93,707.00</b>
Net Surplus (Deficit) transferred to General Fund		<b>3,95,522.47</b>	<b>-26,74,789.54</b>

Significant accounting policies and notes to account 10  
The accompanying notes form an integral part of the financial statement.

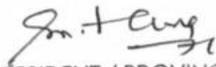
Auditors  
In terms of our report of even date.

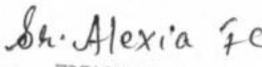
For K.D Lath & Co  
Chartered Accountants  
(FRN: 306011E)

  
Sudhir Lath  
Partner  
Membership No.: 059396



Rourkela  
Dated : 16 JUL 2025

  
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DAUGHTERS OF THE CROSS, ROURKELA  
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RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

Amount (₹)

PARTICULARS	NOTE	For the year ended 31st March' 2025	For the year ended 31st March' 2024
<b>I. RECEIPTS</b>			
OPENING BALANCE			
Cash in hand		1,625.00	20,366.00
Canara bank: 2889101001130		1,76,671.01	3,91,923.55
State Bank of India: 40088181010		7,952.58	7,452.58
Accrued Interest		277.00	21,630.00
Internal/FCRA Control		25,448.00	25,448.00
TDS deducted from us (AY- 2023-24)		5,273.00	5,273.00
TCS deducted from us (AY- 2023-24)		10,484.00	10,484.00
TDS deducted from us (AY- 2024-25)		5,206.00	-
Fixed Deposit with Canara Bank		6,00,000.00	30,25,149.00
Fixed Deposit with DHFL		3,00,730.00	3,00,730.00
		<u>11,33,666.59</u>	<u>38,08,456.13</u>
Recurring Receipts	7	1,36,37,309.00	76,92,582.00
<b>TOTAL</b>		<b><u>1,47,70,975.59</u></b>	<b><u>1,15,01,038.13</u></b>
<b>II. PAYMENTS</b>			
Recurring Expenses	8	40,06,260.53	16,73,664.54
Non Recurring Expenses	9	92,35,526.00	86,93,707.00
CLOSING BALANCE			
Cash in hand		2,098.00	1,625.00
Canara bank: 2889101001130		2,89,511.84	1,76,671.01
State Bank of India: 40088181010		7,303.58	7,952.58
Accrued Interest		12,962.00	277.00
Internal/FCRA Account		41,205.00	25,448.00
TDS deducted from us (AY- 2023-24)		-	5,273.00
TCS deducted from us (AY- 2023-24)		-	10,484.00
TDS deducted from us (AY- 2024-25)		5,206.00	5,206.00
TDS deducted from us (AY- 2025-26)		1,926.00	-
Fixed Deposit with Canara Bank		8,68,246.64	6,00,000.00
Fixed Deposit with DHFL		3,00,730.00	3,00,730.00
		<u>15,29,189.06</u>	<u>11,33,666.59</u>
<b>TOTAL</b>		<b><u>1,47,70,975.59</u></b>	<b><u>1,15,01,038.13</u></b>

Significant accounting policies and notes to account 10

The accompanying notes form an integral part of the financial statement.

Auditors

In terms of our report of even date.

For K.D Lath & Co  
Chartered Accountants  
(FRN: 306011E)

  
Sudhir Lath

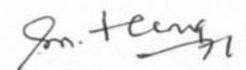
Partner

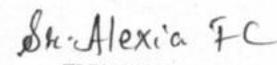
Membership No.: 059396



Rourkela

Dated : 16 JUL 2025

  
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DAUGHTERS OF THE CROSS, ROURKELA  
PROVINCE, ROURKELA

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

UNRESTRICTED FUNDS

Note-1

Amount (₹)

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
General Fund		
Opening Balances	11,33,666.59	38,08,456.13
Add: Excess of income over expenditure	3,95,522.47	-26,74,789.54
<b>TOTAL</b>	<b>15,29,189.06</b>	<b>11,33,666.59</b>

Capital Reserve for Fixed Assets

Note-2

Amount (₹)

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Opening Balances	8,36,05,485.00	7,95,37,501.00
Add: Assets acquired during the year	92,35,526.00	86,93,707.00
Less: Depreciation during the year	47,75,952.00	46,25,723.00
<b>TOTAL</b>	<b>8,80,65,059.00</b>	<b>8,36,05,485.00</b>



*San. Hengsi.*  
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*Dr. Alexia FC*  
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DAUGHTERS OF THE CROSS, ROURKELA  
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NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

Note-3

Particulars	Rate (%)	Gross Block			Total	Depreciation/Adjustment		Net Block	
		As at 01.04.2024	Addition	Deletion		As at 01.04.2024	Depreciation	As at 31.03.2025	As on 31.03.2024
Land		57,20,230.00	-	-	57,20,230.00	-	-	57,20,230.00	57,20,230.00
Furniture	10.00	23,64,124.00	-	-	23,64,124.00	1,30,858.00	11,86,400.00	11,77,724.00	13,08,582.00
Building	5.00	9,49,15,004.00	92,33,802.00	-	10,41,48,806.00	40,15,309.00	2,78,57,943.00	7,62,90,863.00	7,10,72,370.00
Boundary Wall	5.00	12,36,961.00	-	-	12,36,961.00	27,031.00	7,23,369.00	5,13,592.00	5,40,623.00
Tin Roof Top	5.00	30,52,664.00	-	-	30,52,664.00	78,781.00	15,55,835.00	14,96,829.00	15,75,610.00
Vehicle	15.00	64,45,559.00	-	-	64,45,559.00	3,50,231.00	44,60,914.00	19,84,645.00	23,34,876.00
Borewell	15.00	12,57,602.00	1,724.00	-	12,59,326.00	95,987.00	7,15,402.00	5,43,924.00	6,38,187.00
Generator	15.00	2,40,000.00	-	-	2,40,000.00	11,541.00	1,74,602.00	65,398.00	76,939.00
ECG Machine	15.00	63,360.00	-	-	63,360.00	3,047.00	46,095.00	17,265.00	20,312.00
Computer	40.00	3,93,125.00	-	-	3,93,125.00	24,806.00	3,55,916.00	37,209.00	62,015.00
Equipment	15.00	4,88,080.00	-	-	4,88,080.00	38,361.00	2,70,700.00	2,17,380.00	2,55,741.00
		<b>11,61,76,709.00</b>	<b>92,35,526.00</b>	-	<b>12,54,12,235.00</b>	<b>47,75,952.00</b>	<b>3,73,47,176.00</b>	<b>8,80,65,059.00</b>	<b>8,36,05,485.00</b>
		<b>10,74,83,002.00</b>	<b>86,93,707.00</b>	-	<b>11,61,76,709.00</b>	<b>46,25,723.00</b>	<b>3,25,71,224.00</b>	<b>8,36,05,485.00</b>	<b>7,95,37,501.00</b>

PY(2023-2024)



*Santosh*  
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DAUGHTERS OF THE CROSS, ROURKELA  
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NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

CURRENT INVESTMENT

Note-4

Amount (₹)

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Fixed Deposit with Canara Bank	8,68,246.64	6,00,000.00
Fixed Deposit with DHFL	3,00,730.00	3,00,730.00
	<b>11,68,976.64</b>	<b>9,00,730.00</b>

CASH & BANK BALANCES

Note-5

Amount (₹)

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Cash at Bank:		
Canara bank: 2889101001130	2,89,511.84	1,76,671.01
State Bank of India: 40088181010	7,303.58	7,952.58
Cash in hand	2,098.00	1,625.00
	<b>2,98,913.42</b>	<b>1,86,248.59</b>

OTHER CURRENT ASSETS

Note-6

Amount (₹)

PARTICULARS	As at	As at
	31 March 2025	31 March 2024
Accrued Interest	12,962.00	277.00
Internal/FCRA Account	41,205.00	25,448.00
Tax deducted at Source	7,132.00	10,479.00
Tax Collected at Source	-	10,484.00
	<b>61,299.00</b>	<b>46,688.00</b>



*San. H. Singh*  
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DAUGHTERS OF THE CROSS, ROURKELA  
PROVINCE, ROURKELA

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)  
RECURRING RECEIPTS

Note-7  
Amount (₹)

PARTICULARS	For the year	For the year
	ended	ended
	31st March' 2025	31st March' 2024
Bank Interest	88,231.00	47,938.00
Interest in Fixed Deposit	19,264.00	42,104.00
Donation received	1,35,29,814.00	76,02,540.00
	<b>1,36,37,309.00</b>	<b>76,92,582.00</b>

RECURRING EXPENSES

Note-8  
Amount (₹)

PARTICULARS	For the year	For the year
	ended	ended
	31st March' 2025	31st March' 2024
Audit Fees	19,470.00	19,470.00
Bank Charges	21,576.53	18,585.54
Charity and gifts	8,559.00	59,427.00
Education of sisters	3,85,417.40	2,60,014.00
Education Help	9,07,210.00	8,40,820.00
Health Care Expenses	65,011.00	65,844.00
Health Care of poor	14,623.00	30,515.00
Health Care of Pregnant women at sogra	1,04,288.00	4,411.00
Legal Charges	18,600.00	24,780.00
Maintenance of sisters	93,149.60	-
Postage & telephone	8,299.00	1,164.00
Office Expenses/Printing and Stationary	6,842.00	9,278.00
Repairs and Maintenance	2,57,802.00	3,13,000.00
Repairs to building	17,75,565.00	-
Seminar & Training expenses	2,37,590.00	-
Travelling expenses	82,258.00	26,356.00
	<b>40,06,260.53</b>	<b>16,73,664.54</b>



*Dr. H. C. Singh*  
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NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

NON RECURRING EXPENSES

PARTICULARS	Note-9 Amount (₹)	
	For the year ended	For the year ended
	31st March' 2025	31st March' 2024
Renovation of Dolda Convent	25,85,687.00	-
St. Joseph's Convent School Building, Sundergarh	22,71,350.00	27,44,371.00
St. Joseph's Convent School Building, Gaibira	22,89,101.00	38,13,450.00
Sisters Residence Bihabandh	2,443.00	10,09,260.00
St. Joseph's Hostel Gaibira	6,22,642.00	10,06,849.00
Renovation of Gaibira Convent	14,62,579.00	-
Vehicle	-	1,19,777.00
Borewell	1,724.00	-
	<b>92,35,526.00</b>	<b>86,93,707.00</b>



*Jan. H. Singh*  
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(Notes Forming part of the Financial Statements for the year ending 31st March 2025)

### Background

DAUGHTERS OF THE CROSS "the Society" registered under the Societies Registration Act 1860 vide registration no 1860/XXI/21852/30/2004-05 dated 04<sup>th</sup> June 2004. The Society was founded with the objective of benefit of all persons irrespective of Religion Race Community Caste Language or Social Status to carry on activities in Medical educational Social Scientific Technical and Charitable works.

### 1. Significant Accounting Policies

#### A. Basis of preparation of financial statement

- i. The financial statements are prepared under the historical cost convention on a cash basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.
- ii. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

#### B. Fixed Assets and Depreciation

- i. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
- ii. Depreciation is being charged at the rate specified in the Income Tax Act & Rules on WDV basis. However, depreciation is not claimed as application of Income in computation of total income as 100% cost of fixed assets is being claimed as application as per Income Tax.
- iii. Whenever the assets are sold the written down value of asset is deducted from the value of fixed assets and the profit/loss is transferred to Income and Expenditure Account.

#### C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on a cash basis except income from investments on which TDS has been deducted.

#### D. Investments

Current Investments if any are stated at cost. Interest/dividend is recognized on receipt basis.

#### E. Employee Benefits

Provident Fund & ESI contribution is a defined contribution scheme and the contribution as required by the statute is charged to the Income and Expenditure Account as incurred. Retirement benefits are accounted for on actual payment basis.

#### F. Corpus Fund

Donations received specifically towards corpus are credited to the Corpus Fund. These amounts are maintained separately and invested as required by law.



*San. Heng*  
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**DAUGHTERS OF THE CROSS  
ROURKELA PROVINCE HAMIRPUR ROURKELA**

**ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (FCRA)**

(Notes Forming part of the Financial Statements for the year ending **31st March 2025**)

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**2. NOTES TO ACCOUNTS**

- a) The Society has renewed its registration under section 12A of the Income Tax Act 1961 vide registration number - AAATD8453GE20088 dated 24.09.2021 issued by Principal Commissioner of Income Tax/ Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.
- b) The Society is registered under Foreign Contribution (Regulation) Act 1976 vide registration number 105070068 dated 09.06.2008 (renewed for five years vide letter dated 09.03.2022 with effect from 01.04.2022).
- c) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.



*Son. Hengsi*  
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