

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110008
RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD APRIL 1, 2017 TO MARCH 31, 2018
(FOREIGN CONTRIBUTION ACCOUNT)

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Opening Balance as on April 1, 2017:			
Cash: 299,365.57		Accident & Insurance	424,785.00
Bank: 81,894,518.73	82,193,884.30	Advertisement, Publicity & Publication	120,575.00
		Affiliation & Membership Fee	1,952,131.55
		Audit expenses (Others)	23,600.00
		Audit fees (Statutory)	177,000.00
Contribution (Overseas)	77,302,386.63	Audit fees (Others)	978,230.00
Interest	4,083,986.12	Bank Charges	30,224.73
Sale of Fixed Assets	1,613,402.00	Conference & Committee	807,089.00
		Freight & Handling	1,859,307.00
		Hospitality Expenses	220,406.00
		Legal & Professional Expenses	11,578,500.00
		Management Contribution towards P.F.	3,084,450.00
		Material, Labour & Grant	8,064,517.00
		Miscellaneous Expenses	30,207.50
		Newspaper & Periodicals	108,439.00
		Postage & Telephones	1,911,271.42
		Printing, Stationery & Supplies	816,867.00
		Programme Execution Expenses	1,424,470.00
		Project Partner Expenses	3,703,736.00
		Purchase of Fixed Assets	945,189.00
		Rent & Taxes	3,517,154.00
		Repair & Maintenance - Building	216,411.00
		Repair & Maintenance - Others	5,087,334.00
		Salary & allowance	55,631,221.00
		Staff Welfare	2,397,034.00
		Travel & Conveyance	7,760,898.00
		Utilities	2,367,977.00
		Vehicle Running & Maintenance	1,930,611.00
		Closing Balance as on March 31, 2018:	
		Cash: 92,693.57	
		Cheque/D.D in Hand: 64,203.71	
		Bank: 47,867,126.57	48,024,023.85
TOTAL (Rs.)	165,193,659.05	TOTAL (Rs.)	165,193,659.05

AS PER OUR REPORT OF EVEN DATE

For G. C. SHARDA & CO.

Chartered Accountants

Firm's Registration No.: 500041N



CA. VANDNA GOPAL SHARDA
PARTNER
MEMBERSHIP NO. 091051

PLACE: NEW DELHI
DATE: AUGUST 2, 2018

KRP KOSALA
HEAD OF FINANCE

SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
 Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110 008
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018
 (FOREIGN CONTRIBUTION ACCOUNT)

E X P E N D I T U R E				I N C O M E			
	CORE & OTHER PROGRAMMES (Rs.)	PROJECTS AND EMERGENCIES (Rs.)	TOTAL (Rs.)		CORE & OTHER PROGRAMMES (Rs.)	PROJECTS AND EMERGENCIES (Rs.)	TOTAL (Rs.)
Accident & Insurance	332,144.00	92,641.00	424,785.00	Contribution (Overseas)	4,771,446.69	72,530,939.94	77,302,386.63
Advertisement, Publicity & Publication	17,777.00	102,798.00	120,575.00	Interest	3,552,789.10	531,197.02	4,083,986.12
Affiliation & Membership Fee	1,487,292.18	464,839.37	1,952,131.55	Sale of Fixed Assets	1,613,402.00	-	1,613,402.00
Audit expenses (Others)	23,600.00	-	23,600.00				
Audit fees (Statutory)	177,000.00	-	177,000.00				
Audit fees (Others)	358,500.00	540,955.00	899,455.00				
Bank Charges	24,200.93	6,023.80	30,224.73				
Conference & Committee	805,949.00	1,140.00	807,089.00				
Freight & Handling	58,618.00	1,800,689.00	1,859,307.00				
Hospitality Expenses	120,189.00	100,217.00	220,406.00				
Legal & Professional Expenses	2,134,735.00	9,443,765.00	11,578,500.00				
Management Contribution towards P.F.	1,682,211.00	1,402,239.00	3,084,450.00				
Material, Labour & Grant	-	8,064,517.00	8,064,517.00				
Miscellaneous Expenses	27,692.50	2,515.00	30,207.50				
Newspaper & Periodicals	49,140.00	59,299.00	108,439.00				
Postage & Telephones	800,174.47	1,111,096.95	1,911,271.42				
Printing, Stationery & Supplies	419,454.00	397,413.00	816,867.00				
Programme Execution Expenses	292,867.00	1,131,603.00	1,424,470.00				
Project Partner Expenses	-	3,703,736.00	3,703,736.00				
Purchase of Fixed Assets	393,750.00	551,439.00	945,189.00				
Rent & Taxes	466,137.00	3,051,017.00	3,517,154.00				
Repair & Maintenance - Building	130,782.00	85,629.00	216,411.00				
Repair & Maintenance - Others	2,163,091.00	2,924,243.00	5,087,334.00				
Salary & allowance	29,602,037.50	26,870,817.50	56,472,855.00				
Staff Welfare	1,265,215.00	1,131,819.00	2,397,034.00				
Travel & Conveyance	4,412,817.00	3,348,081.00	7,760,898.00				
Utilities	1,130,405.00	1,237,572.00	2,367,977.00				
Vehicle Running & Maintenance	1,072,079.00	858,532.00	1,930,611.00				
Depreciation Rs. 2,447,926.96							
Less: Charged to Capital Reserve Rs. 2,447,926.96							
Excess of Income over Expenditure transferred to: Project & Emergency		4,577,500.34	4,577,500.34	Excess of expenditure over Income transferred to: Core Programme	29,900,544.84		29,900,544.84
				Genral Reserve	9,609,674.95	-	9,609,674.95
TOTAL (Rs.)	49,447,857.58	73,062,136.96	122,509,994.54	TOTAL (Rs.)	49,447,857.58	73,062,136.96	122,509,994.54

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS-
 SCHEDULE 'I' REFERRED TO ABOVE FORM AN INTEGRAL PART OF THE INCOME & EXPENDITURE ACCOUNT

AS PER OUR REPORT OF EVEN DATE

For G. C. SHARDA & CO.

Chartered Accountants

Firm's Registration No.: 500041N



CA. VANDNA GOPAL SHARDA
 PARTNER

MEMBERSHIP NO. 091051

PLACE: NEW DELHI

DATE: AUGUST 2, 2018

KRP KOSALA
 HEAD OF FINANCE

SUSHANT AGRAWAL
 DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110 008

BALANCE SHEET AS AT MARCH 31, 2018
(FOREIGN CONTRIBUTION ACCOUNT)

LIABILITIES		(Rs.)	(Rs.)	A S S E T S		(Rs.)
CORPUS FUND	Schedule 'A'		11,979,909.44	FIXED ASSETS	Schedule 'G'	16,213,530.66
RESERVES AND SURPLUS				CURRENT ASSETS		
Capital Reserve	Schedule 'B'	16,213,530.66		Cash & Bank Balances	Schedule 'H'	48,024,023.85
General Reserve	Schedule 'C'	<u>80,325,336.65</u>	96,538,867.31			
PROJECTS AND EMERGENCIES BALANCE	Schedule 'D'		(4,288,880.94)			
CORE PROGRAMME BALANCE	Schedule 'E'		(40,833,975.30)			
CURRENT LIABILITIES						
Other Liabilities	Schedule 'F'		841,634.00			
TOTAL (Rs.)			64,237,554.51	TOTAL (Rs.)		64,237,554.51

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS - SCHEDULE 'I'
SCHEDULES 'A' TO 'I' REFERRED TO ABOVE FORM AN INTEGRAL PART OF THE BALANCE SHEET

AS PER OUR REPORT OF EVEN DATE

For G. C. SHARDA & CO.
Chartered Accountants
Firm's Registration No.: 500041N



CA. VANDNA GOPAL SHARDA
PARTNER
MEMBERSHIP NO. 091051

KRP KOSALA
HEAD OF FINANCE

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: AUGUST 2, 2018

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2018
(FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE ' A '

CORPUS FUND

As per Previous Year's Balance Sheet	Rs. 11,979,909.44
	<u>Rs. 11,979,909.44</u>

SCHEDULE ' B '

CAPITAL RESERVE

As per Previous Year's Balance Sheet	Rs. 19,648,520.45
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ADD:	- Purchase/Adjustment of Fixed Assets during the year	Rs. 945,189.00	
	- Depreciation Written Back for the year	Rs. 10,518,083.26	Rs. 11,463,272.26
			<u>Rs. 31,111,792.71</u>

LESS:	- Sale/Adjustment of Fixed Assets during the year	Rs. 12,450,335.09	
	- Depreciation provided for the year	Rs. 2,447,926.96	Rs. 14,898,262.05
			<u>Rs. 16,213,530.66</u>



PLACE: NEW DELHI
DATE: AUGUST 2, 2018

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CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2018
(FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE ' C '

GENERAL RESERVE

As per Previous Year's Balance Sheet	Rs.	89,935,011.60
LESS: Transferred from Income and Expenditure Account being excess of Expenditure over Income	Rs.	9,609,674.95
	Rs.	80,325,336.65

SCHEDULE ' D '

PROJECTS AND EMERGENCIES BALANCE

As per Previous Year's Balance Sheet	Rs.	(8,866,381.28)
ADD : Transferred from Income and Expenditure Account being excess of Income over Expenditure	Rs.	4,577,500.34
	Rs.	(4,288,880.94)



PLACE: NEW DELHI
DATE: AUGUST 2, 2018

KRP KOSALA
HEAD OF FINANCE

SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2018
(FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE ' E '

CORE PROGRAMME BALANCE

As per Previous Year's Balance Sheet

Rs. (10,933,430.46)

LESS : Transferred from Income and
Expenditure account being excess of
Expenditure over Income

Rs. 29,900,544.84
(40,833,975.30)



KRP KOSALA
HEAD OF FINANCE

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: AUGUST 2, 2018

CHURCH'S AUXILIARY FOR SOCIAL ACTION

Rachna Building , 2 Rajendra Place, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2018

OTHER LIABILITIES AS ON MARCH 31, 2018 (FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE 'F'

SL. NO.	PARTICULARS	AMOUNT (Rs.)
A	HEAD OFFICE	
1	SPECIAL ALLOWANCE HQ/ZONAL OFFICE	567,117.00
B	MUMBAI	
1	SALARY PAYABLE	216,347.00
C	CHENNAI	
1	SPECIAL ALLOWANCE HQ/ZONAL OFFICE	58,170.00
TOTAL (Rs.)		841,634.00



KRP KOSALA
HEAD OF FINANCE

SUSHANT AGRAWAL
DIRECTOR

PLACE: NEW DELHI
DATE: AUGUST 2, 2018

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building , 2 Rajendra Place , Pusa Road , New Delhi 110 008

SCHEDULE FOR BALANCE SHEET AS AT 31st MARCH 2018
(FORIEGN CONTRIBUTION ACCOUNT)

SCHEDULE ' G '

FIXED ASSETS

(Amount In Rupees)

SL NO.	NAME OF ASSETS	RATE OF DEPRECIATION (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			AS AT 01.04.2017	ADDITIONS DURING THE YEAR	SALES/WRITE OFF DURING THE YEAR	AS AT 31-03-2018	UPTO 31-03-2017	FOR THE CURRENT YEAR	WRITTEN BACK ADJUSTMENT	UPTO 31-03-2018	AS AT 31-03-2018	AS AT 31-03-2017
1	LAND	0	3,563,177.00	-	-	3,563,177.00	-	-	-	-	3,563,177.00	3,563,177.00
2	BUILDING	10	5,170,981.45	-	-	5,170,981.45	4,647,621.68	52,335.98	-	4,699,957.66	471,023.79	523,359.77
3	FURNITURE & FIXTURE	10	5,765,601.41	12,290.00	620,966.05	5,156,925.36	3,076,285.95	232,252.65	241,866.82	3,066,671.78	2,090,253.58	2,689,315.46
4	COMPUTERS	40	17,495,634.18	436,949.00	525,497.00	17,407,086.18	16,630,094.66	519,697.64	522,251.77	16,627,540.53	779,545.65	865,539.52
5	OFFICE EQUIPMENT	15	11,151,456.02	495,950.00	1,373,052.00	10,274,354.02	7,782,364.60	538,896.30	1,100,652.69	7,220,608.21	3,053,745.81	3,369,091.42
6	OFFICE EQUIPMENT	40	150,000.00	-	-	150,000.00	149,280.00	288.00	-	149,568.00	432.00	720.00
7	VEHICLES	15	30,342,501.03	-	9,930,820.04	20,411,680.99	21,705,183.75	1,104,456.39	8,653,311.98	14,156,328.16	6,255,352.83	8,637,317.28
8	ADJUSTMENT		-	-	-	-	-	-	-	-	-	-
TOTAL (Rs.)			73,639,351.09	945,189.00	12,450,335.09	62,134,205.00	53,990,830.64	2,447,926.96	10,518,083.26	45,920,674.34	16,213,530.86	19,648,520.45
PREVIOUS YEAR (Rs.)			72,863,549.09	2,978,141.00	2,202,339.00	73,639,351.09	52,449,361.24	3,582,384.81	2,020,915.41	53,990,830.64	19,648,520.45	



PLACE: NEW DELHI
DATE: AUGUST 2, 2018

K.R.P KOSALA
HEAD OF FINANCE

SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi - 110008

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2018
(FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE ' H '

CASH AND BANK BALANCES

SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	CHEQUES/D.D- IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
A	DELHI HEADQUARTERS	30,511.00	64,203.71				
i	Indian Overseas Bank- 2, Rachna Building, I Floor,Rajendra Place, Pusa Rd,Patel Nagar, New Delhi-110008 A/c No. 044201000000853			131,527.07		-	
ii	Indian Overseas Bank- 2, Rachna Building, I Floor,Rajendra Place, Pusa Rd,Patel Nagar, New Delhi-110008 A/c No. 044201000030888			44,204,142.10		-	
iii	H.D.F.C. Bank Ltd. 13-B Pusa Road, Bazar Marg,Old Rajinder Nagar New Delhi 110 060 A/c No. 00261000059904			164,350.92		-	
iv	State Bank Of India 2/15 EAST PATEL NAGAR, DELHI-110008 A/c No. 10964472611			238,639.67			
v	YES BANK,Plot No-5, Block-C Ashok Vihar Phase -1, New Delhi-110052					-	
vi	Karnataka Bank Ltd. 11/14, West Patel Nagar , New Delhi -110008, New Delhi, Delhi, Delhi A/c No. 5462500101261701			-		-	44,833,374.47
vii	Postage In Hand	-					
B	NORTH ZONE						
1	UDAIPUR SECTOR OFFICE	-					
i	Indian Overseas Bank, 1st Floor, Panchasheel Marg, Opposite. Town Hall, Udaipur Branch, Rajasthan - 313001 Account No.-64501000003894			1,609.47			1,609.47
2	PADHAR SECTOR OFFICE	4,487.00					
i	Bank of Maharashtra, 614 Padhar Branch, Betul, Madhya Pradesh -460005, Padhar, Madhya Pradesh, Betul Account No.- 20199121326			211,201.00			
ii	Bank of Maharashtra PACS, 614 Padhar Branch, Betul, Madhya Pradesh -460005, Padhar, Madhya Pradesh, Betul Account No.-060091569563			54,625.00			270,313.00

SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	CHEQUES/D.D- IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
3	RAIPUR SECTOR OFFICE	419.00					
I	HDFC Bank Ltd. RAIPUR Branch , Devendra Nagar Road,B 3 , C-9 Opp.Officers colony gate no 2,Sai Nagar, Raipur 492001, Chhattisgarh. Account No.-01521000036763			36,269.38			36,688.38
4	BANSWARA SECTOR OFFICE	-					
I	ICICI Bank Ltd -Gandhi Murti, Banswara-327001, Rajasthan. A/c No. 689905017039			857.30			857.30
5	KULLU SECTOR OFFICE	1,925.00					
I	State Bank of India, BHUNTAR BYE PASS ROAD,BHUNTAR,VILLAGE & P.O. BHUNTAR. PINCODE - 175125 Kullu, Himachal Pradesh Account No.-11038726448			9,398.80			11,323.80
6	LUCKNOW SECTOR OFFICE	1,425.00					
I	HDFC Bank Ltd. 31/31, M.G. ROAD, HAZRATGANJ, LUCKNOW,UTTAR PRADESH , 226001 Account No.-0781450000105			13,753.58			15,178.58
7	JAIPUR SECTOR OFFICE	-					
I	HDFC Bank Ltd. JAIPUR- ASHOK MARG D-54 SIDDI VINAYAK ASHOK MARG, C SCHEME JAIPUR RAJASTHAN 302001 Account No.-0541000227778						
II	Indian Overseas Bank, MALVIYA NAGAR, JAIPUR, D-672 MALVIYA NAGAR JAIPUR 302017 Account No.-154901000002786			1,305.19			1,305.19
8	SHIMLA SECTOR OFFICE	93.00					
I	HDFC Bank Ltd., MANTA BUILDING,OPP BUS STAND,SANJAULI SHIMLA, HIMACHAL PRADESH PINCODE-171006 Account No.-03461000026224			2,801.68			2,894.68
9	BHOPAL SECTOR OFFICE	1,318.57					
I	HDFC Bank Ltd.-E-1/57, ARERA COLONY SCHEME OF CAPITAL PROJECT BHOPAL MADHYA PRADESH-462016 A/c No. 00621000141212			12,205.34			13,523.91
10	DEHRADUN SECTOR OFFICE	56.00					
I	INDIAN OVERSEAS BANK, PATEL NAGAR BRANCH,32, CO-OPERATIVE INDUSTRIAL AREA , PATEL NAGAR, SAHARANPUR ROAD, DEHRADUN DISTRICT UTTARAKHAND PINCODE - Account No.- 238301000000310			6,256.73			6,312.73
11	BILASPUR SECTOR OFFICE	51.00					
I	Indian Overseas Bank -Gaj Mohini Complex, In Front of Ladikar Hospital,Old Bus Stand Road, Bilaspur - 495001, Chhattisgarh A/c No.-158401000000959			1,196.60			1,247.60



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	CHEQUES/D.D- IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
C	SOUTH ZONE						
1	CHENNAI ZONAL OFFICE	7,257.00					
i	Indian Overseas Bank, Nehru Park Branch 856-A, Poonamallee High Road, Near Neyvell House, Kilpauk, Chennai - 600010, Tamil Nadu Saving A/c No.- 030601000004054			1,052,514.19			1,059,771.19
2	PORT BLAIR SECTOR OFFICE	-					
i	Indian Overseas Bank, PORT BLAIR Branch ,Care Of YMCA, Port Blair CRM,S Conc Over Tele, Port Blair, Andaman & Nicobar Islands Account. No.- 126501000005005			-			-
3	UTHUKADU PAT UNIT	-					
i	Indian Bank, Thenneri Branch ,Bank Street, Walajabad Via, kanchipuram District 631 604 ,Tamil Nadu. A/c No.-570858297			20,397.00			20,397.00
4	DHARAPURAM PAT UNIT	-					
i	Indian Overseas Bank- Dharapuram: Kolinjiwadi Five Corner, Kolinjiwadi ,Dharapuram ,Tirupur District - 638 656 Tamil Nadu A/c No.-053501000020046			3,916.70			3,916.70
5	EACHAMPATTI PAT UNIT	-					
i	Indian Overseas Bank- Eachampatti, Samayapuram Branch ,Bazar Street, Samayapuram, Manachanallur Taluk Trichy District - 621112, Tamil Nadu A/c No.-025201000012720			2,604.25			2,604.25
6	PERIA ALANGULAM (MADURAI) PAT UNIT	-					
i	Indian Overseas Bank-Valayapatti Branch ,Valayapatti Post Madurai. District 625 022, Tamil Nadu A/c No.-119601000001235			8,082.96			8,082.96
7	PACKIYANATHAPURAM (MARUTHAKULAM) PAT UNIT	-					
i	Indian Overseas Bank- Palayamkottai Branch ,124-B, Trivandrum Road, Palayamkottai,Tirunelveli Dist - 627002,Tamil Nadu A/c No.-006701000083093			11,643.95			11,643.95
8	MUKKALATHUR (CHITTOOR) PAT UNIT	-					
i	Indian Overseas Bank- Mukkalathur: Chittoor ,P.B. No: 30, 20-113, Naidu Buildings, Chittoor - 517001, Andhra Pradesh A/c No.-093001000008972			5,559.63			5,559.63
9	MADHIRIPURAM PAT UNIT	-					
i	Indian Overseas Bank- Khammam Branch ,Door No.11-3-95, Dr. Gorkey Complex , Wyra Road, Khammam District 507 001, Telangana A/c No.-093301000021371			1,130.13			1,130.13

SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	CHEQUES/D.D- IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
10	IDUKKI PAT UNIT	-					
I	Union Bank of India- Idukki: Idukki Branch ,K.K. P. Towers , Cheruthoni, Idukki Dist - 685 602 , Kerala A/c No.-346702010013331			38,356.00			38,356.00
11	BIDAR PAT UNIT	-					
I	Indian Overseas Bank- Bidar Branch No. 8-9-2 Dr. C.S. Patel Shopping Complex, First Floor, UDGIR Road,Near District Jail, Bidar - 585 401 Karnataka. A/c No. 299401000000173			2,821.04			2,821.04
12	CHATRAI SECTOR	-					
I	Indian Overseas Bank - D.No. 17-1, Opp Dwaraka Paradise Hanuman Junction Road, Nuzvid, Vijayawada. A/c No- 296601000003165			1,550.41			1,550.41
13	AP STATE SECRETARIAT SECUNDERABAD PAT UNIT	-					
I	Indian Overseas Bank- AP State Secretariat: Chikadapally Branch , IOB Platinum Plaza, 1-8-522/2,3,4 Lane opp, Chandana Bros,Hyderabad - 500 020, Andhra Pradesh A/c No.-067801000018169			8,290.00			8,290.00
14	BAPATLA PAT UNIT	687.00					
I	Indian Overseas Bank , Bapatla Branch ,Bapatla Ratham Bazar, Near Bhavana Narayana Swamy Temple, Bapatla, Guntur District - 522 101 Andhra Pradesh A/c No. 053901000013479			20,144.35			20,831.35
15	CUDDALORE SECTOR OFFICE	-					
I	ANDRA BANK ,Cuddalore Branch, 45, Nellikuppam Main Road, PB-46, Sammandalam, Cuddalore, Tamil Nadu 607001 Ac No: 101310100061576			16,961.00			16,961.00
D	WEST ZONE						
1	MUMBAI ZONAL OFFICE	2,683.00					
I	Central Bank Of India, Mumbai Central Branch , 47, Dr. A.L. Nair Road Opp. Nair Hospital Mumbai Central , Mumbai Pincode - 400008 Account. No.-1026866440			253,686.59			
II	Central Bank of India- Yawatmal Arni Branch, Singhania Sankul,Main Road Arni Dist. Yawatmal, Maharashtra Pincode : 445103 A/c No.-3277095848			247,791.60			
	Yawatmal Sector	63.00					504,224.19
2	AHMEDNAGAR SECTOR OFFICE	-					
I	Central Bank of India, Ahmednagar Branch, Laxmi Bai Karanja, Opp. Samachar Press, Ahmednagar Maharashtra Pin-Code 414001 FC Saving 3385825499			31,057.10			31,057.10



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	CHEQUES/D.D- IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
3	BHANDARA SECTOR OFFICE	-					
1	State Bank of India, Bhandara, Sadak Arjuni Branch, At Post Kohmara, Tal : Sadak Arjuni, Dist : Gondia, Maharashtra , Pin-code : 441807 FC-34354985083			24,179.50			24,179.50
4	DEDEAPADA SECTOR OFFICE	-					
1	State Bank of India Dedeapada Branch, Ambawadi, At Post / Tel Dediapada, Dist. Narmada, Gujarat: Pincode : 393040 FC SAVING-34577086977			16,505.25			16,505.25
5	JALKOT SECTOR OFFICE	-					
1	Central Bank of India - Opp St Stand , ShivaJI Chowk , Bidar Road ,At Post & Tal Udgir , Dist.Latur , Maharashtra ,PIN - 413517 A/c No.-3570953643			13,504.00			13,504.00
6	PAITHAN SECTOR OFFICE	-					
1	State Bank of Hyderabad, Paithan, Adul Branch, At Post : Adul, Beed Highway, Tal : Paithan, District Aurangabad, Maharashtra, Pin-code : 431107 FC Saving- 62367442872			33,737.30			33,737.30
7	TALODA SECTOR OFFICE	-					
1	Central Bank of India, Taloda Branch, At Post Taloda Tal: Taloda, Dist Nandurbar-Pincode 425413, Maharashtra FC Saving- 3382021285			14,043.00			14,043.00
E	EAST ZONE						
1	KOLKATA ZONAL OFFICE	14,486.00					
1	Indian Bank, Russell St. Branch, 5 B Russell Street , Kolkata 700 071, Kolkata, West Account. No.-417952902				2,808.23		17,294.23
2	LITTIPARA SECTOR OFFICE	5.00					5.00
3	BANAMALIPUR SECTOR OFFICE	-					
1	State Bank of India, Naroda Branch, PO : Turintla , via - Balipatna , Dist : Khurda , Orissa 752102. Account. No.-11434543624			21,811.25			21,811.25
4	KALYANPUR SECTOR OFFICE	-					
1	State Bank of India , Baruipur Branch, Baruipur Zila Parishad Building . Dist 24 Parganas ,Kolkata 700 144, Bauripur, West Bengal Account. No.-10400312080			5,610.40			5,610.40
5	DUMKA SECTOR OFFICE	369.00					
1	State Bank of India, Dumka Bazar Branch, Shyam Bazar Road, Dist : Dumka, Jharkhand 814101 Account. No.-11740988019			1,992.37			2,361.37



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	CHEQUES/D.D- IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
6	MEHERPADA	-					
	State Bank of India, Jharsuguda Branch, AT / PO:- Jharsuguda ,Dist :- Jharsuguda - Account. No.-11346775087			9,733.00			9,733.00
7	SARNATOLI SECTOR OFFICE	-					
	State Bank of India, Bichna Branch, Dist : Khuntli , At / PO :- Bichna , Jharkhand-835210 Account. No.-11782605233			46,850.93			46,850.93
8	AMRAPARA SECTOR OFFICE	815.00					
	State Bank of India, Amrapara Branch, AT / PO : Amrapara , Dist : Pakaur Jharkhand 814111 Account. No.-011735521085			11,690.80			12,505.80
9	LOHARDAGA SECTOR OFFICE	2,033.00					
	State Bank of India , Lohardaga Branch, Near Bara Talaw , Dist : Lohardaga Jharkhand 835 302 Account. No.-11381275049			5,390.71			7,423.71
10	TALJHARI SECTOR OFFICE	26.00					
	State Bank of India , Lalmati Branch, At :- Lalmati , PO : Taljhari , Dist : Sahibganj , Jharkhand 816219 Account. No.-11742658023			57,109.55			57,135.55
11	SAONTALPUR SECTOR OFFICE	1,739.00					
	State Bank of India ,Alipurdwar Branch, Post Box - 1 , Alipurdwar court ,Madhab More Jalpaiguri-736121, West Bengal Account. No.-11460752444			13,567.00			15,306.00
12	MAWLIEN SECTOR OFFICE	3,815.00					
	State Bank of India , Barapani Branch, Barapani , Dist : Ribhol , Meghalaya ,793103 Account. No.-10228761804			21,989.19			25,804.19
13	BHUBANESHWAR SECTOR OFFICE	6,538.00					
	Axis Bank Ltd, Bhapur Branch, First Floor , Plot No 1375 , Mouza - Bhapur .Po : Banamalipur . Dist : Khurda . Odisha 752103 Account. No.-024010100393751			10,672.70			17,210.70
14	GUWAHATI SECTOR OFFICE	26.00					
	Indian Bank , Guwahati Branch, S S Road , Lakhotia , Kamrup Dist , Guwahati - 781 001 , Assam Account. No.-420433118				249,176.55		249,202.55
15	IMPHAL SECTOR OFFICE	84.00					
	Indian Overseas Bank , Imphal Branch, 704 & 706 Hospital Road , Thangal Bazar , Imphal 795001 , Manipur Account. No.-013201000002587			18,904.41			18,988.41




SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	CHEQUES/D.D- IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
16	AIZWAL SECTOR OFFICE	-					
i	State Bank of India , Bawngkawn Branch, Bawngkawn , Aizawl 796001 , Mizoram Account. No.-10717893133			1,985.76			1,985.76
17	SHILLONG SECTOR OFFICE	-					
i	Indian Bank, Shillong Branch, 1 Floor, Rainbow Complex, Wathapbroo, G S Road, Shillong 793002, Meghalaya Account. No.-458893526				1,910.33		1,910.33
18	DIMAPUR SECTOR OFFICE	360.00					
i	State Bank of India, Dimapur Kohima Road Branch, Dist : Dimapur , Nagaland 797001 Account. No.-10810522499				205,423.60		205,783.60
19	BERHAMPUR SECTOR OFFICE	-					
i	United Bank of India, 1 & 2 Dr S N Bhattacharjee Road , PO : Berhampur , Dist : Murshidabad , West Bengal 742101. Account. No.- 9050018378				4,012.00		4,012.00
20	RANCHI SECTOR OFFICE	4,865.00					
i	Indian Bank, Ranchi Branch, Trikutta Hill , Kadru Road , Ranchi, 834001 Jharkhand Account No.-801584031			3,722.00			8,587.00
21	PATNA SECTOR OFFICE	2,621.00					
i	State Bank of India , Digha [Patna] Branch, Digha Ghat , PO : Batagan] , Patna - 800012 , Bihar FC Saving A/c No.-31454378521			10,811.61			13,432.61
22	BARPETA SECTOR OFFICE	-					
i	State Bank of India , Barpeta Bazar Branch, PO : Barpeta Town , Dist : Barpeta , Assam 781301. FC Saving A/c No.-31510171895			241,789.00			241,789.00
23	KALAHANDI SECTOR OFFICE	2,293.00					
i	State Bank of India-Madanpur Rampur ADB Branch, Dist Kalahandi , Odisha 766102 Account No.33809976955			234.50			2,527.50



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	CHEQUES/D.D- IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
24	FORBES GANJ SECTOR OFFICE	-					
I	Allahabad Bank, Raniganj Branch, PO : Meriganj , Dist : Araria , State Bihar Pin : 854334 A/c No.-21404124160			-			-
25	MUZAFFARPUR SECTOR OFFICE	1,643.00					
I	AXIS BANK- Jaiswal Compound , Near- Jubba Sahani Park, Muzaffarpur, 842001 A/C NO. 916010013983959			1,314.90			2,957.90
	TOTAL (Rs.)	92,693.57	64,203.71	47,403,795.86	463,330.71	-	48,024,023.85



PLACE: NEW DELHI
DATE: AUGUST 2, 2018


KRP KOSALA
HEAD OF FINANCE


SUSHANT AGRAWAL
DIRECTOR

CHURCH'S AUXILIARY FOR SOCIAL ACTION
Rachna Building, 2 Rajendra Place, Pusa Road, New Delhi

SCHEDULE TO THE BALANCE SHEET AS AT MARCH 31, 2018

(FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE 'I'

Significant Accounting Policies and Notes to the Accounts

A. Significant Accounting Policies

1. Accounting Conventions and Revenue Recognition

The accompanying financial statements are prepared under the historical cost convention. The accompanying financial statements are prepared on the cash receipts and disbursements basis other than tax deduction liabilities and dues towards certain project audits which have been accounted for on accrual basis. On this basis, revenue and related assets are recognized when received and expenses are recognized when paid.

2. Fixed Assets

- a. Fixed Assets are stated at cost of acquisition, which comprise its purchase price, and any attributable cost of bringing the asset at its present working condition for its intended use.
- b. Additions to fixed assets have in the first instance been debited to the Income & Expenditure Account in order to meet the requirements of the donor agencies. Subsequently, these assets have been capitalized by debiting the Fixed Assets Account and crediting Capital Reserve Account.
- c. Assets sold during the year are credited to the Income & Expenditure Account with the sale consideration. Thereafter, the written down values of the assets, as on date of sale, are adjusted by debiting the Capital Reserve Account and crediting the Fixed Assets Account.

3. Depreciation

Depreciation on Fixed Assets is provided on Written Down Value at the rates prescribed by the Income Tax Act, 1961. Depreciation during the year is debited to Capital Reserve Account and is not charged as an expense in the Income & Expenditure Account.

4. Inventories

The relief kits and inventories and other stock items purchased by the organization are charged off in the Income & Expenditure Account under the head "General Emergency" at the time of purchase. As and when the stock is used for any emergency, the expenditure is transferred to the relevant head by crediting General Emergency account.



5. Foreign Currency Transactions

Foreign exchange is converted by the designated bank at the rates applicable on the date of receipt of the foreign contributions.

6. Investments

Investments of CASA are governed by sections 11(5) and 13 of the Income Tax Act, 1961. The Investments are stated at cost and are reflected under Cash & Bank Balances in the Balance Sheet.

7. Retirement & Employee's Benefits

Separate Trusts have been formed for retirement benefits of employees of CASA on account of Gratuity and Provident Fund as per law (Refer Para 4 & 5 of B. Notes to the Accounts). The payments are accounted for in the accounts in the following manner:

- (i) Gratuity – On payment made to LIC under Group Gratuity Master Policy as per demand.
- (ii) Provident Fund– On payment made to approved trust "CASA Employees' Provident Fund".

8. Taxation

No provision for taxation has been made/ required as the Society is exempt from taxes by virtue of section 11 read with 12A of the Income tax Act, 1961.

B. Notes to the Accounts

1. Separate books of account are maintained for Foreign Contribution and Local Contribution. FCRA registration has been renewed on 20th February 2018 with retrospective effect from 1st November 2016 by the MHA (FCRA Wing).
2. As per requirements of the Foreign Contributions Regulations Act, 2010, the Society maintained a separate designated bank Account No. 044201000030888 with Indian Overseas Bank, Rajendra Place Branch, New Delhi for depositing all foreign contributions received by it.
3. During the previous year the Society was engaged for charitable purposes as defined under clause (15) of section 2 of Income Tax Act, 1961 and is not involved in carrying on of any activity in the nature of trade, commerce or business, or any activity of rendering any service in relation to any trade, commerce or business, for a cess or fee or any other consideration, irrespective of the nature of use or application, or retention, of the income from such activity.
4. The Society has a separate trust by the name of "Church's Auxiliary for Social Action Employees' Group Gratuity Scheme" with the Life Insurance Corporation of India (LIC) for its employees. LIC has valued the Gratuity Scheme of CASA during the year in terms of Accounting Standard (AS 15) issued by the Institute of Chartered Accountants of India so as to certify the adequacy of the Gratuity Fund. As such LIC



has demanded a sum of Rs. 153,073.00 towards one year renewable group term assurance premium. CASA has paid and accounted for the above amount of Rs.153,073.00 during the year.

5. The Society has a separate recognized trust by the name of "Church's Auxiliary for Social Action Employees' Provident Fund" which covers all the employees of CASA. During the year a sum of Rs.3,084,450.00 have been contributed to the PF Trust.
6. There has been no addition to the Corpus Fund of the Society since 31st March 1991. The Corpus Fund as on 31st March 2018 stands at Rs. 11,979,909.44.
7. The proceedings for the claim/demand of Rs. 107,317,813.00 raised by the Income Tax Department for A.Y. 2004-2005 on account of delay in filing of Form 10AA as required u/s 80G(5C)v of the Income Tax Act, 1961 is pending for decision with the Income Tax Appellate Tribunal, New Delhi. No provision for the said demand is made in the accounts as the Society follows Cash basis of accounting. The Society is also confident of a favourable decision from the ITAT in this regard.
8. The Society recorded a net excess of Expenditure over Income of Rs.34, 932,719.45 during the year. The appropriations are detailed as under:

Particulars	Amount(Rs.)
Transferred to Core and Other Programmes (deficit)	(29,900,544.84)
Transferred to Projects and Emergencies Balance	4,577,500.34
Transferred to General Reserve (deficit)	(9,609,674.95)
Total (net deficit)	(34,932,719.45)





KRP Kosala
Head of Finance



Sushant Agrawal
Director

Place: New Delhi
Date: August 02, 2018