

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, 2018 TO MARCH 31, 2019
(FOREIGN CONTRIBUTION ACCOUNT)

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	AMOUNT (Rs.)
Opening Balance as on April 1, 2018:			
Cash:	92,693.57	Accident & Insurance	265,626.55
Cheque/D.D in Hand:	64,203.71	Advertisement, Publicity & Publication	441,054.00
Bank:	47,867,126.57	Affiliation & Membership Fee	434,309.97
	48,024,023.85	Audit fees (Statutory)	200,600.00
Contribution (Overseas)	597,687,276.24	Audit fees (Others)	1,034,050.00
Interest	4,373,709.63	Bank Charges	60,773.13
Sale of Fixed Assets	341,194.26	Conference & Committee	1,216,903.00
Miscellaneous Receipts	453,683.78	Freight & Handling	2,481,630.00
		Hospitality Expenses	132,001.00
		Legal & Professional Expenses	13,127,891.00
		Management Contribution towards P.F.	2,923,427.00
		Material, Labour & Grant	53,268,638.00
		Miscellaneous Expenses	56,847.88
		Newspaper & Periodicals	83,823.00
		Postage & Telephones	1,104,938.73
		Printing, Stationery & Supplies	2,012,691.50
		Programme Execution Expenses	19,184,438.00
		Project Partner Expenses	97,939,342.08
		Purchase of Fixed Assets	10,361,766.05
		Rent & Taxes	4,112,006.00
		Repair & Maintenance - Building	1,467,803.00
		Repair & Maintenance - Others	4,533,740.00
		Salary & allowance	70,997,370.00
		Staff Welfare	4,826,246.07
		Travel & Conveyance	24,225,999.09
		Utilities	2,536,227.05
		Vehicle Running & Maintenance	3,080,181.64
		Closing Balance as on March 31, 2019:	
		Cash:	187,279.57
		Bank:	53,682,284.45
		Set Apart Fund:	230,000,000.00
		Fixed Deposit:	44,900,000.00
			328,769,564.02
TOTAL (Rs.)	650,879,887.76	TOTAL (Rs.)	650,879,887.76

AS PER OUR REPORT OF EVEN DATE

For G. C. SHARDA & CO.

Chartered Accountants

Firm's Registration No.: 500041N

UDIN :



CA. VANDNA GOPAL SHARDA

PARTNER

MEMBERSHIP NO. 091051

PLACE: NEW DELHI

DATE: AUGUST 20, 2019

Deepika
DEEPIKA SHARMA
FINANCE OFFICER

Sushant
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, 2019
(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	46,381.87	219,244.68	265,626.55	Contribution (Overseas)	107,715,146.00	489,972,130.24	597,687,276.24
Affiliation & Membership Fee	133,271.03	301,038.94	434,309.97	Interest	1,108,384.53	3,265,325.10	4,373,709.63
Audit fees (Others)	252,300.00	781,750.00	1,034,050.00	Sale of Fixed Assets	341,194.26	-	341,194.26
Audit fees (Statutory)	200,600.00	-	200,600.00	Miscellaneous Receipts	453,683.78	-	453,683.78
Bank Charges	35,782.38	24,990.75	60,773.13				
Conference & Committee	1,108,940.00	107,963.00	1,216,903.00				
Freight & Handling	104,081.00	2,377,549.00	2,481,630.00				
Hospitality Expenses	43,162.00	88,839.00	132,001.00				
Legal & Professional Expenses	5,599,087.00	7,528,804.00	13,127,891.00				
Management Contribution towards P.F.	1,608,068.50	1,315,358.50	2,923,427.00				
Material, Labour & Grant	-	53,268,638.00	53,268,638.00				
Miscellaneous Expenses	51,078.78	5,769.10	56,847.88				
Newspaper & Periodicals	49,062.00	34,761.00	83,823.00				
Postage & Telephones	546,895.90	558,042.83	1,104,938.73				
Printing, Stationery & Supplies	852,894.50	1,159,797.00	2,012,691.50				
Programme Execution Expenses	4,750,197.00	14,434,241.00	19,184,438.00				
Project Partner Expenses	-	97,939,342.08	97,939,342.08				
Publicity, Publication & Advertisement	124,350.00	316,704.00	441,054.00				
Purchase of Fixed Assets	4,266,498.00	6,095,268.05	10,361,766.05				
Rent & Taxes	1,527,937.00	2,584,069.00	4,112,006.00				
Repair & Maintenance - Building	288,824.00	1,178,979.00	1,467,803.00				
Repair & Maintenance - Others	2,274,798.68	2,258,941.32	4,533,740.00				
Salary & allowance	37,269,914.00	32,885,822.00	70,155,736.00				
Staff Welfare	2,438,150.00	2,388,096.07	4,826,246.07				
Travel & Conveyance	7,111,799.30	17,114,199.79	24,225,999.09				
Utilities	1,209,742.05	1,326,485.00	2,536,227.05				
Vehicle Running & Maintenance	869,151.95	2,211,029.69	3,080,181.64				
Set Apart Funds	-	230,000,000.00	230,000,000.00				
Depreciation Rs. 3,146,304.04							
Less: Charged to Capital Reserve Rs. 3,146,304.04							
Excess of Income over Expenditure transferred to:				Excess of expenditure over Income transferred to:			
Core Programme	49,243,150.30	-	49,243,150.30	General Reserve	12,387,708.67	-	12,387,708.67
Project & Emergency	-	14,731,732.54	14,731,732.54				
TOTAL (Rs.)	122,008,117.24	493,237,455.34	615,243,572.58	TOTAL (Rs.)	122,008,117.24	493,237,455.34	615,243,572.58

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS-
SCHEDULE 'H' 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

UDIN :



CA. VANDNA GOPAL SHARDA
PARTNER

MEMBERSHIP NO. 091051

PLACE: NEW DELHI

DATE: AUGUST 20, 2019

Deepika
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FINANCE OFFICER

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

BALANCE SHEET AS AT MARCH 31, 2019
(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'	22,581,802.66
RESERVES AND SURPLUS				CURRENT ASSETS		
Capital Reserve	Schedule 'B'	22,581,802.66		Cash & Bank Balances	Schedule 'H'	328,769,564.02
General Reserve	Schedule 'C'	67,937,627.98	90,519,430.64			
PROJECTS AND EMERGENCIES BALANCE	Schedule 'D'		10,442,851.60			
CORE PROGRAMME BALANCE	Schedule 'E'		8,409,175.00			
SET APART FUNDS	Schedule 'F'		230,000,000.00			
TOTAL (Rs.)			351,351,366.68	TOTAL (Rs.)		351,351,366.68

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
UDIN :



CA. VANDNA GOPAL SHARDA
PARTNER
MEMBERSHIP NO. 091051

PLACE: NEW DELHI
DATE: AUGUST 20, 2019

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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, 2019
(FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE ' A '

CORPUS FUND

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

SCHEDULE ' B '

CAPITAL RESERVE

As per Previous Year's Balance Sheet	Rs.	16,213,530.66
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ADD:	- Purchase/Adjustment of Fixed Assets during the year	Rs.	10,361,766.05	
	- Depreciation Written Back for the year	Rs.	3,317,024.75	Rs.
				<u>13,678,790.80</u>
				Rs.
				<u>29,892,321.46</u>

LESS:	- Sale/Adjustment of Fixed Assets during the year	Rs.	4,164,214.76	
	- Depreciation provided for the year	Rs.	3,146,304.04	Rs.
				<u>7,310,518.80</u>
				Rs.
				<u>22,581,802.66</u>



PLACE: NEW DELHI
DATE: AUGUST 20, 2019


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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, 2019
(FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE ' C '

GENERAL RESERVE

As per Previous Year's Balance Sheet	Rs.	80,325,336.65
LESS: Transferred from Income and Expenditure Account being excess of Expenditure over Income	Rs.	12,387,708.67
	Rs.	67,937,627.98

SCHEDULE ' D '

PROJECTS AND EMERGENCIES BALANCE

As per Previous Year's Balance Sheet	Rs.	(4,288,880.94)
ADD : Transferred from Income and Expenditure Account being excess of Income over Expenditure	Rs.	244,731,732.54
	Rs.	240,442,851.60
LESS : Transferred to Set Apart Funds	Rs.	230,000,000.00
	Rs.	10,442,851.60



PLACE: NEW DELHI
DATE: AUGUST 20, 2019


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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, 2019
(FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE ' E '

CORE PROGRAMME BALANCE

As per Previous Year's Balance Sheet Rs. (40,833,975.30)

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

Rs. 49,243,150.30

Rs. 8,409,175.00

SCHEDULE ' F '

SET APART FUNDS

As per Previous Year's Balance Sheet

Rs. -

ADD : Transferred from Project & Emergencies Balances

Rs. 230,000,000.00

Rs. 230,000,000.00




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DIRECTOR

PLACE: NEW DELHI
DATE: AUGUST 20, 2019

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 2019
(FORIEGN CONTRIBUTION ACCOUNT)

SCHEDULE 'G'

FIXED ASSETS

SL NO.	NAME OF ASSETS	RATE OF DEPRECIATION (%)	GROSS BLOCK				DEPRECIATION				NET BLOCK	
			AS AT 01.04.2018 (Rs.)	ADDITIONS DURING THE YEAR (Rs.)	SALES/WRITE OFF DURING THE YEAR (Rs.)	AS AT 31-03-2019 (Rs.)	UPTO 31-03-2018 (Rs.)	FOR THE CURRENT YEAR (Rs.)	WRITTEN BACK ADJUSTMENT (Rs.)	UPTO 31-03-2019 (Rs.)	AS AT 31-03-2019 (Rs.)	AS AT 31-03-2018 (Rs.)
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	4,699,957.66	47,102.38	-	4,747,060.04	423,921.41	471,023.79
3	FURNITURE & FIXTURE	10	5,156,925.36	34,090.00	446,424.14	4,744,591.22	3,066,671.78	203,736.20	371,389.68	2,899,018.30	1,845,572.92	2,090,253.58
4	COMPUTERS	40	17,407,086.18	542,326.00	418,440.00	17,530,972.18	16,627,540.53	456,235.54	412,228.76	16,671,547.31	859,424.87	779,545.65
5	OFFICE EQUIPMENT	15	10,274,354.02	399,899.00	611,457.12	10,062,795.90	7,220,608.21	484,944.35	509,583.96	7,195,968.60	2,866,827.30	3,053,746.81
6	OFFICE EQUIPMENT	40	150,000.00	-	-	150,000.00	149,568.00	172.80	-	149,740.80	259.20	432.00
7	VEHICLES	15	20,411,680.99	9,385,451.05	2,687,893.50	27,109,238.54	14,156,328.16	1,954,112.77	2,023,822.35	14,086,618.58	13,022,619.96	6,255,352.63
8	ADJUSTMENT		-	-	-	-	-	-	-	-	-	-
TOTAL (Rs.)			62,134,205.00	10,361,766.05	4,164,214.76	68,331,756.29	46,920,674.34	3,146,304.04	3,317,024.75	46,748,953.63	22,581,802.66	16,213,630.66
PREVIOUS YEAR (Rs.)			73,639,361.09	945,189.00	12,450,335.09	62,134,205.00	63,990,630.64	2,447,926.96	10,518,083.26	46,920,674.34	16,213,630.66	



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PLACE: NEW DELHI
DATE: AUGUST 20, 2019

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, 2019
(FOREIGN CONTRIBUTION ACCOUNT)

SCHEDULE ' H '

CASH AND BANK BALANCES

SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
A	DELHI HEADQUARTERS	49,856.00				
i	Indian Overseas Bank- 2, Rachna Building, I Floor,Rajendra Place, Pusa Rd,Patel Nagar, New Delhi-110008 A/c No. 044201000000853		5,010,688.18		-	
ii	Indian Overseas Bank- 2, Rachna Building, I Floor,Rajendra Place, Pusa Rd,Patel Nagar, New Delhi-110008 A/c No. 044201000030888		31,850,476.90		-	
iii	H.D.F.C. Bank Ltd. 13-B Pusa Road, Bazar Marg,Old Rajinder Nagar New Delhi 110 060 A/c No. 00261000059904		174,275.79		-	
iv	State Bank Of India 2/15 EAST PATEL NAGAR, DELHI-110008 A/c No. 10964472611		556,158.67			
v	YES BANK,Plot No-5, Block-C Ashok Vihar Phase -1, New Delhi- 110052				100,000,000.00	
vi	Karnataka Bank Ltd. 11/14, West Patel Nagar , New Delhi -110008, New Delhi, Delhi, Delhi A/c No. 5462500101261701		-		75,000,000.00	
vii	JANA Bank Delhi Ground Floor, Building No.333, Block A, Janta Co-operative House Building Society,Meera Bagh, Paschim Vihar,Delhi, 110087				10,000,000.00	
viii	RBL Bank Delhi FC 17 A/53, Ground Floor, W.E.A. Karol Bagh, Gurudwara Road, New Delhi 110005				70,000,000.00	



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
ix	DCB Bank Delhi FC Plot No 7/56, 1st Floor, A-Set House, Desh Bandhu Gupta Road, Karol Bagh ,New Delhi 110005				10,000,000.00	312,541,455.54
x	AU Bank Delhi FC 10200, Padam Singh Rd, Block 14, WEA, Karol Bagh, New Delhi, Delhi 110005				9,900,000.00	
B	NORTH ZONE					494,177.01
1	UDAIPUR SECTOR OFFICE	884.00				
i	Indian Overseas Bank, 1st Floor, Panchasheel Marg, Opposite. Town Hall, Udaipur Branch, Rajasthan - 313001 Account No.-64501000003894		493,293.01			
2	PADHAR SECTOR OFFICE	1,434.00				331,991.00
i	Bank of Maharashtra, 614 Padhar Branch, Betul, Madhya Pradesh -460005. Padhar. Madhya Pradesh. Betul Account No.- 20199121326		273,995.00			
ii	Bank of Maharashtra PACS, 614 Padhar Branch, Betul, Madhya Pradesh -460005. Padhar. Madhya Pradesh. Betul Account No.-060091569563		56,562.00			
3	RAIPUR SECTOR OFFICE	1,954.00				18,732.38
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		16,778.38			
4	BANSWARA SECTOR OFFICE	3,093.00				167,780.50
i	ICICI Bank Ltd -Gandhi Murti, Banswara-327001, Rajasthan. A/c No. 689905017039		164,687.50			
5	KULLU SECTOR OFFICE	1,925.00				11,656.80
i	State Bank of India, BHUNTAR BYE PASS ROAD,BHUNTAR,VILLAGE & P.O. BHUNTAR. PINCODE - 175125 Kullu, Himachal Pradesh Account No.-11038726448		9,731.80			
6	LUCKNOW SECTOR OFFICE	1,282.00				113,060.09
i	HDFC Bank Ltd. 31/31, M.G. ROAD, HAZRATGANJ, LUCKNOW,UTTAR PRADESH , 226001 Account No.-0781450000105		111,778.09			



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
7	JAIPUR SECTOR OFFICE	-				
1	Indian Overseas Bank, MALVIYA NAGAR, JAIPUR, D-672 MALVIYA NAGAR JAIPUR 302017 Account No.-154901000002786		1,302.09			1,302.09
8	SHIMLA SECTOR OFFICE	93.00				
1	HDFC Bank Ltd., MANTA BUILDING,OPP BUS STAND,SANJAULI SHIMLA, HIMACHAL PRADESH PINCODE-171006 Account No.-03461000026224		2,900.68			2,993.68
9	BHOPAL SECTOR OFFICE	4,401.57				
1	HDFC Bank Ltd.-E-1/57, ARERA COLONY SCHEME OF CAPITAL PROJECT BHOPAL MADHYA PRADESH-462016 A/c No. 00621000141212		851,397.64			855,799.21
10	DEHRADUN SECTOR OFFICE	85.00				
1	INDIAN OVERSEAS BANK, PATEL NAGAR BRANCH,32, CO-OPERATIVE INDUSTRIAL AREA , PATEL NAGAR, SAHARANPUR Account No.- 238301000000310		894,089.48			894,174.48
11	MAWLJEN SECTOR OFFICE	490.00				
1	State Bank of India , Barapani Branch, Barapani , Dist : Ribhoi , Meghalaya ,793103 Account. No.-10228761804		2,688.97			3,178.97
12	GUWAHATI SECTOR OFFICE	902.00				
1	Indian Bank , Guwahati Branch, S S Road , Lakhotia , Kamrup Dist , Guwahati - 781 001 , Assam Account. No.-420433118			530,924.05		531,826.05
13	IMPHAL SECTOR OFFICE	2,423.00				
1	Indian Overseas Bank , Imphal Branch, 704 & 706 Hospital Road , Thangal Bazar , Imphal 795001 , Manipur Account. No.-073201000002587		149,994.31			152,417.31
14	AIZWAL SECTOR OFFICE	-				
1	State Bank of India , Bawngkawn Branch, Bawngkawn , Aizawl Account. No.-10717893133		2,018.36			2,018.36
15	SHILLONG SECTOR OFFICE	24.00				
1	Indian Bank, Shillong Branch, 1 Floor, Rainbow Complex, Wathapbroo, G S Road, Shillong 793002, Meghalaya Account. No.-458893526			40,096.33		40,120.33



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
16	DIMAPUR SECTOR OFFICE	612.00				110,608.60
1	State Bank of India, Dimapur Kohima Road Branch, Dist : Dimapur , Nagaland 797001 Account. No.-10810522499			109,996.60		
17	BARPETA SECTOR OFFICE	-				241,789.00
1	State Bank of India , Barpeta Bazar Branch, PO : Barpeta Town , Dist : Barpeta , Assam 781301. FC Saving A/c No.-31510171895		241,789.00			
18	BILASPUR SECTOR OFFICE	3,155.00				90,989.74
1	Indian Overseas Bank -Gaj Mohini Complex, In Front of Ladkar Hospital,Old Bus Stand Road, Bilaspur - 495001, Chhatishgarh A/c No.-158401000000959		87,834.74			
C	SOUTH ZONE					4,770,236.93
1	CHENNAI ZONAL OFFICE	9,852.00				
1	Indian Overseas Bank, Nehru Park Branch 856-A, Poonamallee High Road, Near Neyveli House, Kilpauk, Chennai - 600010, Tamil Nadu Saving A/c No.- 030601000004054		4,760,384.93			16,357.96
2	PERIA ALANGULAM (MADURAI) PAT UNIT	13,522.00				
1	Indian Overseas Bank-Valayapattil Branch ,Valayapattil Post Madurai. District 625 022, Tamil Nadu A/c No.-119601000001235		2,835.96			75,778.95
3	PACKIYANATHAPURAM (MARUTHAKULAM) PAT UNIT	1,778.00				
1	Indian Overseas Bank- Palayamkottai Branch ,124-B, Trivandrum Road, Palayamkottai,Tirunelveli Dist - 627002,Tamil Nadu A/c No.-006701000083093		74,000.95			3,159.33
4	MADHIRIPURAM PAT UNIT	366.00				
1	Indian Overseas Bank- Khammam Branch ,Door No.11-3-95, Dr. Gorkey Complex , Wyr Road, Khammam District 507 001, Telangana A/c No.-093301000021371		2,793.33			



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
5	BIDAR PAT UNIT	4,749.00				17,328.04
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		12,579.04			
6	CHATRAI SECTOR	4,466.00				9,877.31
I	Indian Overseas Bank - D.No. 17-1, Opp Dwaraka Paradise Hanuman Junction Road, Nuzvid, Vijayawada. A/c No- 296601000003165		5,411.31			
7	AP STATE SECRETARIAT SECUNDERABAD PAT UNIT	245.00				138,589.30
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		138,344.30			
8	BAPATLA PAT UNIT	845.00				46,272.55
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		45,427.55			
9	KOTTAYAM SECTOR OFFICE	1,123.00				6,515.10
I	IOB KOTTAYAM -FC 004002000002625		5,392.10			
D	WEST ZONE					
1	MUMBAI ZONAL OFFICE	8,826.00				420,938.49
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		117,080.29			
II	Central Bank of India- Yawatmal Arni Branch, Singhania Sankul,Main Road Arni Dist. Yawatmal, Maharashtra Pincode : 445103 A/c No.-3277095848		293,666.20			
III	Yawatmal	1,366.00				
2	AHMEDNAGAR SECTOR OFFICE	1,611.00				160,663.10
I	Central Bank of India, Ahmednagar Branch, Laxmi Bai Karanja, Opp. Samachar Press, Ahmednagar Maharashtra Pin-Code 414001 IFC Saving-3385825499		159,052.10			



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
3	BHANDARA SECTOR OFFICE	3,764.00				
1	State Bank of India, Bhandara, Sadak Arjuni Branch, At Post Kohmara, Tal : Sadak Arjuni, Dist : Gondia, Maharashtra , Pin-code : 441807 FC-34354985083		86,100.00			89,864.00
4	DEDEAPADA SECTOR OFFICE	3,598.00				
1	State Bank of India Dedeapada Branch, Ambawadi, At Post / Tel Dedlapada, Dist. Narmada, Gujarat: Pincode : 393040 FC SAVING-34577086977		168,913.50			172,511.50
5	JALKOT SECTOR OFFICE	2,082.00				
1	Central Bank of India - Opp St Stand , Shivaji Chowk , Bldar Road ,At Post & Tal Udgir , Dist.Latur , Maharashtra ,PIN - 413517 A/c No.-3570953643		79,084.60			81,166.60
6	PAITHAN SECTOR OFFICE					
1	State Bank of Hyderabad, Palthan, Adul Branch, At Post : Adul, Beed Highway, Tal : Palthan, District Aurangabad, Maharashtra, Pin-code :431107 FC Saving- 62367442872		4,131.80			4,131.80
7	TALODA SECTOR OFFICE	575.00				
1	Central Bank of India, Taloda Branch, At Post Taloda Tal: Taloda, Dist Nandurbar-Pincode 425413, Maharashtra FC Saving- 3382021285		161,633.00			162,208.00
E	EAST ZONE					
1	KOLKATA ZONAL OFFICE	501.00				
1	Indian Bank, Russell St. Branch, 5 B Russell Street , Kolkata 700 Account. No.-417952902			2,137,992.23		2,138,493.23
2	LITTIPARA SECTOR OFFICE	5.00				5.00
3	BANAMALIPUR SECTOR OFFICE	230.00				
1	State Bank of India, Naroda Branch, PO : Turintira , via - Ballipatna , Dist : Khurda , Orissa 752102. Account. No.-11434543624		23,426.25			23,656.25
4	KALYANPUR SECTOR OFFICE	71.00				
1	State Bank of India , Baruipur Branch, Baruipur Zila Parishad Building . Dist 24 Parganas ,Kolkata 700 144, Bauripur, West Account. No.-10400312080		11,729.40			11,800.40



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
5	DUMKA SECTOR OFFICE	369.00				
1	State Bank of India, Dumka Bazar Branch, Shyam Bazar Road, Dist : Dumka, Jharkhand 814101 Account. No.-11440988019		2,064.37			2,433.37
6	MEHERPADA	-				
1	State Bank of India, Jharsuguda Branch, AT / PO:- Jharsuguda ,Dist Account. No.-11346775087		9,733.00			9,733.00
7	AMRAPARA SECTOR OFFICE	815.00				
1	State Bank of India, Amrapara Branch, AT / PO : Amrapara , Dist : Pakaur Jharkhand 814111 Account. No.-011735521085		12,105.80			12,920.80
8	LOHARDAGA SECTOR OFFICE	5,237.00				
1	State Bank of India , Lohardaga Branch, Near Bara Talaw , Dist : Lohardaga Jharkhand 835 302 Account. No.-11381275049		619,597.21			624,834.21
9	TALJHARI SECTOR OFFICE	2,869.00				
1	State Bank of India , Lalmati Branch, At :- Lalmati , PO : Taljhari , Dist : Sahibganj , Jharkhand 816219 Account. No.-11742658023		458,536.55			461,405.55
10	SAONTALPUR SECTOR OFFICE	3,990.00				
1	State Bank of India , Allpurduar Branch, Post Box - 1 , Allpurduar court ,Madhab More ,Jalpaiguri-736121, West Bengal Account. No.-11460752444		267,614.00			271,604.00
11	BHUBANESHWAR SECTOR OFFICE	30,277.00				
1	Axis Bank Ltd, Bhapur Branch, First Floor , Plot No 1375 , Mouza - Bhapur .Po : Banamallipur . Dist : Khurda . Odisha 752103 Account. No.-024010100393751		1,678,258.90			1,708,535.90
12	BERHAMPUR SECTOR OFFICE	-				
1	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
13	RANCHI SECTOR OFFICE	4,865.00				
1	Indian Bank, Ranchi Branch, Trikutta Hill , Kadru Road , Ranchi, 834001 Jharkhand Account No.-801584031		3,876.00			8,741.00



SL.No.	BANK'S NAME	CASH-IN-HAND (Rs.)	SAVINGS ACCOUNT (Rs.)	CURRENT ACCOUNT (Rs.)	FIXED DEPOSITS (Rs.)	TOTAL (Rs.)
14	PATNA SECTOR OFFICE	2,621.00				
I	State Bank of India , Digha [Patna] Branch, Digha Ghat , PO : Bataganj , Patna - 800012 , Bihar FC Saving A/c No.-31454378521		11,194.61			13,815.61
15	KALAHANDI SECTOR OFFICE	2,293.00				
I	State Bank of India-Madanpur Rampur ADB Branch, Dist Kalahandi , Odisha 766102 Account No.33809976955					2,293.00
16	MUZAFFARPUR SECTOR OFFICE	1,755.00				
I	AXIS BANK- Jalswal Compound , Near- Jubba Sahani Park, A/C NO. 916010013983959		691,855.60			693,610.60
	TOTAL (Rs.)	187,279.57	50,859,263.24	2,823,021.21	274,900,000.00	328,769,564.02



PLACE: NEW DELHI
DATE: AUGUST 20, 2019

DEEPIKA SHARMA
FINANCE OFFICER

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, 2019
(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. 2,149,085.00 towards one year renewable group term assurance premium. CASA has paid and accounted for the above amount of Rs. 2,149,085.00 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. 2,937,089.00 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 2019 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.

Further in response to the application for condonation of delay filed by CASA before the CBDT, the Board in exercise of powers u/s 119(2)(b) of the Act vide order dated 04.09.2018, has authorized the Director General of Income Tax (Exemptions) to admit the Form No. 10AA in the case of CASA for AY 2004-05 as Form filed by due date u/s 80G(5C)(V) read with section 80G(2)(d) of the Act and to deal with the return for the assessment year on merits in accordance with the provision of law.

8. The Society recorded a net excess of Income over Expenditure of Rs. 281,587,174.17 during the year. The appropriations are detailed as under:

Particulars	Amount(Rs.)
Transferred to Core and Other Programmes (Surplus)	49,243,150.30
Transferred to Projects and Emergencies Balance	14,731,732.54
Set Apart Fund	230,000,000.00
Transferred to General Reserve (Deficit)	(12,387,708.67)
Total (net surplus)	281,587,174.17



Deepika
Deepika Sharma
 Finance Officer

Sushant
Sushant Agrawal
 Director

Place: New Delhi
Date: August 20, 2018