



Off. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur - 440001. Tel : 0712-6612665

CERTIFICATE

We have audited the accounts of **CHRISTIAN SERVICE AGENCY, NAGPUR , CHRISTIAN COUNCIL CAMPUS, POST BOX NO. 205, CIVIL LINES, NAGPUR - 440 001 (M.S.)**, for the year ending 31st March, 2017 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the year was Rs. 1,24,99,932.30. (inclusive of Cash and Bank balances and Loans and Advances)
- (ii) Foreign contribution of worth Rs. 61,39,453.50 was received by the Association during the year 2016-17 excluding interest on Rs. 484,775.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2016-17 was Rs. 71,79,351.83. (inclusive of Cash and Bank balances and Loans and Advances)
- (iv) 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 16 of the Foreign contribution (Regulation) Rules, 2011
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.

2nd Floor, N.D.T.A. Shopping Complex
Opp. Liberty Cinema,
Residency Road, Sadar,
NAGPUR - 440 001. M.S.

DATED : 27th July, 2017



For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645



AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **CHRISTIAN SERVICE AGENCY, NAGPUR (M.S.) - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2017 and also the Income and Expenditure Account and Receipts and Payments Account of the Society's for the year ended on that date annexed thereto. These financial statements are the responsibility of the Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the society so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account dealt with by these report are in agreement with the books of accounts of the Society.
- D. It is the policy of the Society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Christian Service Agency, Nagpur (M.S.)** as at 31st March, 2017, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

NAGPUR :
DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Christian Service Agency, Nagpur (M.S.)

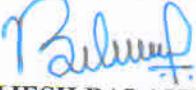
 Roger Gailwani
Chief Functionary

NAGPUR :

DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645

CHRISTIAN SERVICE AGENCY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2017

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
INCOME AND EXPENDITURE ACCOUNT :					
Balance as per last Balance Sheet	144,76,732.80				
Less : Deficit during the year	<u>51,77,737.47</u>	92,98,995.33			
FIXED ASSETS :					
			As per Schedule Annexed		21,19,643.50
LOANS AND ADVANCES :					
			Advances for Programme Expenses		6,26,709.00
CASH AND BANK BALANCES :					
			With State Bank of India		
			On Savings Bank Account		
			Account No. 11172274791		65,50,868.83
			Cash in Hand	<u>1,774.00</u>	<u>65,52,642.83</u>
TOTAL RUPEES ...		<u>92,98,995.33</u>		TOTAL RUPEES ...	<u>92,98,995.33</u>

As per our report of even date.

For Christian Service Agency, Nagpur (M.S.)

Roger Gaikwad
Chief Functionary

NAGPUR :
DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645

CHRISTIAN SERVICE AGENCY, NAGPUR

SCHEDULE OF FIXED ASSETS

Sr. No.	Asset	Balance as on 01.04.2016	Additions during the year	Balance as on 31.03.2017
1	2	3	4	5
01. Equipments :				
	Fax Machine	45,500.00	0.00	45,500.00
	EPABX Systems	70,675.00	0.00	70,675.00
	Copier Machine	1,00,000.00	0.00	1,00,000.00
	Franking Machine	1,58,100.00	0.00	1,58,100.00
	Invertor and Batteries	1,41,800.00	0.00	1,41,800.00
	Camera	1,01,035.00	0.00	1,01,035.00
	Water Cooler	35,000.00	0.00	35,000.00
	Coolers	6,889.00	54,500.00	61,389.00
		6,58,999.00	54,500.00	7,13,499.00
02. Computers and Accessories :				
	Computer Systems	7,62,920.50	0.00	7,62,920.50
	Laptop Computers	4,46,622.00	33,500.00	4,80,122.00
	Printers	38,905.00	23,843.00	62,748.00
	Connecting System	13,300.00	0.00	13,300.00
		12,61,747.50	57,343.00	13,19,090.50
03. Furnitures and Fixtures :				
	Steel Book Case and Rack	18,138.00	0.00	18,138.00
	Steel Almirah	22,216.00	30,000.00	52,216.00
	Steel Office Table	9,600.00	0.00	9,600.00
	Executive Chair	7,100.00	0.00	7,100.00
		57,054.00	30,000.00	87,054.00
TOTAL RUPEES ...		19,77,800.50	1,41,843.00	21,19,643.50



CHRISTIAN SERVICE AGENCY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To PROGRAMME EXPENSES :			By FOREIGN CONTRIBUTION RECEIVED :		
Social Work Expenses :			For Education :		
HIV/AIDS Programme Expenses	51,15,043.74		For Grants of Stipend/Scholarship Assistance	6,54,091.50	
Seminars and Conferences	44,75,020.36		For Social Work :		
Educational Expenses :			For HIV/AIDS Programme	22,37,601.00	
Stipend and Scholarship Expenses	14,86,556.87		For Seminars and Conferences	26,37,241.00	
Non-Formal Education Programme Expenses	2,27,458.00		For Religious Work :		
Religious Expenses :			For Seminars and Conferences	4,40,520.00	
Seminars and Conferences	2,58,260.00		For Religious Books and Materials	1,70,000.00	61,39,453.50
Religious Books and Materials	1,69,942.00	117,32,280.97			
" ADMINISTRATION EXPENSES :			" INTEREST REALISED :		
Bank Charges and Commission	2,818.00		On Savings Bank Account	4,84,775.00	
Internal Audit Fees	20,700.00		" Deficit carried over to Balance Sheet	51,77,737.47	
Statutory Audit Fees	15,000.00				
Legal Expenses	17,500.00				
Office Expenses	13,667.00	69,685.00			
TOTAL RUPEES ...			TOTAL RUPEES ...		
		<u>118,01,965.97</u>			<u>118,01,965.97</u>

As per our report of even date.

For Christian Service Agency, Nagpur (M.S.)

Roger Seikwal
Chief Functionary

NAGPUR :
DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Bijesh Balakrishnan
BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645

CHRISTIAN SERVICE AGENCY, NAGPUR

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

RECEIPTS	RUPEES	RUPEES	PAYMENTS	RUPEES	RUPEES
To <u>BALANCE ON 01.04.2016 :</u>			By <u>PROGAMME EXPENSES :</u>		
On Savings Bank Account			Social Work Expenses :		
With State Bank of India			HIV/AIDS Programme Expenses	51,15,043.74	
Account No. 11172274791	112,46,033.30		Seminars and Conferences	44,75,020.36	
Cash in Hand	19,770.00	112,65,803.30	Educational Expenses :		
" FOREIGN CONTRIBUTION RECEIVED :			Stipend and Scholarship Expenses	14,86,556.87	
For Education :			Non-Formal Education Programme Expenses	2,27,458.00	
For Grants of Stipend/Scholarship Assistance	6,54,091.50		Religious Expenses :		
For Social Work :			Seminars and Conferences	2,58,260.00	
For HIV/AIDS Programme	22,37,601.00		Religious Books and Materials	1,69,942.00	117,32,280.97
For Seminars and Conferences	26,37,241.00		" ADMINISTRATION EXPENSES :		
For Religious Work :			Bank Charges and Commission	2,818.00	
For Seminars and Conferences	4,40,520.00		Internal Audit Fees	20,700.00	
For Religious Books and Materials	1,70,000.00	61,39,453.50	Statutory Audit Fees	15,000.00	
" INTEREST REALISED :			Legal Expenses	17,500.00	
On Savings Bank Account		4,84,775.00	Office Expenses	13,667.00	69,685.00
" OTHER HEADS :			" CAPITAL EXPENDITURE :		
Recovery of Project Advances		6,07,420.00	Laptop Computers	33,500.00	
carried forward ...		184,97,451.80	Printers	23,843.00	
			Coolers	54,500.00	
			Steel Almirah	30,000.00	1,41,843.00
			" OTHER HEADS :		
			Tax Deducted at Source	1,000.00	
			carried forward ...		119,44,808.97



brought forward ...	184,97,451.80	brought forward ...	119,44,808.97
" BALANCE ON 31.03.2017 :			
With State Bank of India On Savings Bank Account Account No. 11172274791 Cash in Hand	65,50,868.83 1,774.00		65,52,642.83
TOTAL RUPEES ...	<u>184,97,451.80</u>	TOTAL RUPEES ...	<u>184,97,451.80</u>

We have audited the above Receipts and Payments account of Christian Service Agency, Nagpur - Foreign Contribution Account for the year ended 31st March, 2017 with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the Foreign Contribution Account.

For Christian Service Agency, Nagpur (M.S.)

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Roger Galvez

Chief Functionary

NAGPUR :

DATED : 27th July, 2017



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Bijesh

BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645