



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

BRANCH : 3rd Floor, Peace Center Building, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

## **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, 2019 and examined all relevant books and vouchers and certify that according to the audited accounts :

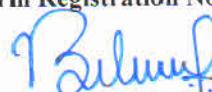
- (i) The brought forward foreign contribution at the beginning of the year was Rs. 77,17,999.78. (inclusive of Cash and Bank balances and Loans and Advances less Liability of Tax Deducted at Source)
- (ii) Foreign contribution of worth Rs. 1,54,21,208.00 was received by the Association during the year 2018-19 excluding interest on Rs. 300,234.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2018-19 was Rs. 110,91,638.73. (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 : 24th July, 2019**



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

  
**BIJESH BALAKRISHNAN**  
PARTNER  
Membership No. 153645  
UDIN : 19153645AAAAFR2782



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

BRANCH : 3rd Floor, Peace Center Building, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

### 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, 2019 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, 2019, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

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

**BIJESH BALAKRISHNAN**  
PARTNER  
Membership No. 153645  
UDIN : 19153645AAAAFR2782

NAGPUR :

DATED : 24th July, 2019



## NOTES TO ACCOUNTS

### SIGNIFICANT ACCOUNTING POLICIES :

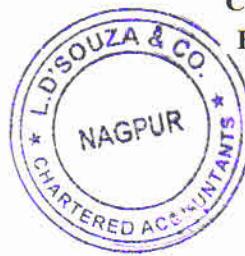
1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised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

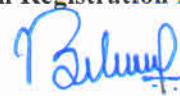
For Christian Service Agency, Nagpur (M.S.)

Chief Functionary  
NAGPUR :  
DATED : 24th July, 2019



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



  
BIJESH BALAKRISHNAN  
PARTNER  
Membership No. 153645  
UDIN : 19153645AAAAFR2782

# CHRISTIAN SERVICE AGENCY, NAGPUR

## FOREIGN CONTRIBUTION ACCOUNT

### BALANCE SHEET AS AT 31ST MARCH, 2019

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<b>INCOME AND EXPENDITURE ACCOUNT :</b>			<b>FIXED ASSETS :</b>		
Balance as per last Balance Sheet	10,143,996.28		As per Schedule Annexed		2,515,086.50
Add : Surplus during the year	<u>3,462,728.95</u>	13,606,725.23			
			<b>LOANS AND ADVANCES :</b>		
			Advances for Programme Expenses		366,795.00
			<b>CASH AND BANK BALANCES :</b>		
			With State Bank of India		
			On Savings Bank Account		
			Account No. 11172274791	10,714,864.73	
			Cash in Hand	<u>9,979.00</u>	10,724,843.73
<b>TOTAL RUPEES ...</b>	<u>13,606,725.23</u>		<b>TOTAL RUPEES ...</b>	<u>13,606,725.23</u>	

As per our report of even date.

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

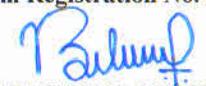
Chief Functionary

NAGPUR :

DATED : 24th July, 2019



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

  
BIJESH BALAKRISHNAN  
PARTNER  
Membership No. 153645  
UDIN : 19153645AAAAFR2782

# CHRISTIAN SERVICE AGENCY, NAGPUR

## FOREIGN CONTRIBUTION ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
<b>To <u>PROGRAMME EXPENSES</u> :</b>			<b>By <u>FOREIGN CONTRIBUTION RECEIVED</u> :</b>		
<b>Social Work Expenses :</b>			<b>For Social Work :</b>		
HIV/AIDS Programme Expenses	3,796.00		For Rural Development	1,039,220.00	
Seminars and Conferences	9,582,241.78		For Seminars and Conferences	13,310,800.00	
Relief of Natural Calamities	427,096.00		For Relief of Natural Calamities	414,902.00	
Rural Development Expenses	1,441,707.00		<b>For Religious Work :</b>		
<b>Educational Expenses :</b>			For Seminars and Conferences	476,466.00	
Stipend and Scholarship Expenses	302,471.87		For Religious Books and Materials	179,820.00	15,421,208.00
<b>Religious Expenses :</b>					
Seminars and Conferences	280,959.90		<b>" <u>INTEREST REALISED</u> :</b>		
Religious Books and Materials	170,000.00	12,208,272.55	On Savings Bank Account		
<b>" <u>ADMINISTRATION EXPENSES</u> :</b>					300,234.00
Bank Charges and Commission	3,215.50				
Legal and Professional Fees	5,310.00				
Internal Audit Fees	21,240.00				
Statutory Audit Fees	20,650.00				
Interest on Late Payment of TDS	25.00	50,440.50			
" Surplus carried over to Balance Sheet		3,462,728.95			
<b>carried forward ...</b>			<b>carried forward ...</b>		
		15,721,442.00			15,721,442.00



<b>brought forward ...</b>	<b>15,721,442.00</b>	<b>brought forward ...</b>	<b>15,721,442.00</b>
----------------------------	----------------------	----------------------------	----------------------

<b>TOTAL RUPEES ...</b>	<b><u>15,721,442.00</u></b>	<b>TOTAL RUPEES ...</b>	<b><u>15,721,442.00</u></b>
-------------------------	-----------------------------	-------------------------	-----------------------------

As per our report of even date.

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

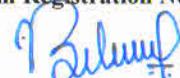
Chief Functionary

NAGPUR :

DATED : 24th July, 2019



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

  
**BIJESH BALAKRISHNAN**  
**PARTNER**  
**Membership No. 153645**  
**UDIN : 19153645AAAAFR2782**

**CHRISTIAN SERVICE AGENCY, NAGPUR**

**SCHEDULE OF FIXED ASSETS**

Sr. No.	Asset	Balance as on 01.04.2018	Additions during the year	Balance as on 31.03.2019
1	2	3	4	5
<b>01. Equipments :</b>				
	Fax Machine	45,500.00	0.00	45,500.00
	EPABX Systems	134,395.00	0.00	134,395.00
	Copier Machine	174,432.00	0.00	174,432.00
	Franking Machine	158,100.00	0.00	158,100.00
	Invertor and Batteries	141,800.00	0.00	141,800.00
	Camera	101,035.00	0.00	101,035.00
	Water Cooler	35,000.00	0.00	35,000.00
	Coolers	61,389.00	0.00	61,389.00
		<b>851,651.00</b>	<b>0.00</b>	<b>851,651.00</b>
<b>02. Computers and Accessories :</b>				
	Computer Systems	778,920.50	0.00	778,920.50
	Laptop Computers	548,122.00	89,090.00	637,212.00
	Printers	84,747.00	0.00	84,747.00
	LED Projector Screen	8,378.00	0.00	8,378.00
	Connecting System	13,300.00	0.00	13,300.00
		<b>1,433,467.50</b>	<b>89,090.00</b>	<b>1,522,557.50</b>
<b>03. Furnitures and Fixtures :</b>				
	Steel Book Case and Rack	61,862.00	0.00	61,862.00
	Steel Almirah	62,316.00	0.00	62,316.00
	Steel Office Table	9,600.00	0.00	9,600.00
	Executive Chair	7,100.00	0.00	7,100.00
		<b>140,878.00</b>	<b>0.00</b>	<b>140,878.00</b>
<b>TOTAL RUPEES ...</b>		<b>2,425,996.50</b>	<b>89,090.00</b>	<b>2,515,086.50</b>



**CHRISTIAN SERVICE AGENCY, NAGPUR**

**FOREIGN CONTRIBUTION ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019**

<b>RECEIPTS</b>	<b>RUPEES</b>	<b>RUPEES</b>	<b>PAYMENTS</b>	<b>RUPEES</b>	<b>RUPEES</b>
<b>To <u>BALANCE ON 01.04.2018 :</u></b>			<b>By <u>PROGRAMME EXPENSES :</u></b>		
With State Bank of India			<b>Social Work Expenses :</b>		
On Savings Bank Account			HIV/AIDS Programme Expenses	3,796.00	
Account No. 11172274791	7,303,818.78		Seminars and Conferences	9,582,241.78	
Cash in Hand	<u>24,838.00</u>	7,328,656.78	Relief of Natural Calamities	427,096.00	
" <b><u>FOREIGN CONTRIBUTION RECEIVED :</u></b>			Rural Development Expenses	1,441,707.00	
<b>For Social Work :</b>			<b>Educational Expenses :</b>		
For Rural Development	1,039,220.00		Stipend and Scholarship Expenses	302,471.87	
For Seminars and Conferences	13,310,800.00		<b>Religious Expenses :</b>		
For Relief of Natural Calamities	414,902.00		Seminars and Conferences	280,959.90	
<b>For Religious Work :</b>			Religious Books and Materials	<u>170,000.00</u>	12,208,272.55
For Seminars and Conferences	476,466.00		" <b><u>ADMINISTRATION EXPENSES :</u></b>		
For Religious Books and Materials	<u>179,820.00</u>	15,421,208.00	Bank Charges and Commission	3,215.50	
" <b><u>INTEREST REALISED :</u></b>			Legal and Professional Fees	5,310.00	
On Savings Bank Account		300,234.00	Internal Audit Fees	21,240.00	
" <b><u>OTHER HEADS :</u></b>			Statutory Audit Fees	20,650.00	
Recovery of Project Advances	33,828.00		Interest on Late Payment of TDS	<u>25.00</u>	50,440.50
carried forward ...		<u>23,083,926.78</u>	" <b><u>CAPITAL EXPENDITURE :</u></b>		
			Laptop Computers		89,090.00
			" <b><u>OTHER HEADS :</u></b>		
			Tax Deducted at Source		11,280.00
			carried forward ...		
					<u>12,359,083.05</u>



brought forward ...	23,083,926.78	brought forward ...	12,359,083.05
" <b>BALANCE ON 31.03.2019 :</b>			
With State Bank of India On Savings Bank Account Account No. 11172274791 Cash in Hand	10,714,864.73 9,979.00		10,724,843.73
<b>TOTAL RUPEES ...</b>	<b><u>23,083,926.78</u></b>	<b>TOTAL RUPEES ...</b>	<b><u>23,083,926.78</u></b>

We have audited the above Receipts and Payments account of Christian Service Agency, Nagpur - Foreign Contribution Account for the year ended 31st March, 2019 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.)

Chief Functionary

NAGPUR :

DATED : 24th July, 2019



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

*Balakrishnan*  
BIJESH BALAKRISHNAN  
PARTNER  
Membership No. 153645  
UDIN : 19153645AAAAFR2782