



INDEPENDENT AUDITOR'S REPORT

**TO THE MEMBERS OF THE GOVERNING BODY OF SOCIETY OF THE DAUGHTERS OF ST.
CAMILLUS - BENGALURU**

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of **Foreign Contribution Account** (the Entity) a unit of **Society of The Daughters of St. Camillus - Bengaluru** which comprise the Balance Sheet as at March 31, 2020, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and including a summary of significant accounting policies and other explanatory information/notes related thereto.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with accounting principles generally accepted in India and report as below:

- a) In the case of Balance Sheet of the state of affairs of the Entity as at March 31, 2020 ,
- b) In case of the Income and Expenditure account, of the Excess of Expenditure over Income for the year ended on that date; and
- c) In case of the Receipts and Payments account of the Receipts and Payments for the year ended on that date.

Basis for our opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountants of India (ICAI), as were applicable. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Entity in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to the conduct of our audit of the financial statements under applicable standards, and we have fulfilled our ethical responsibilities in accordance with the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.

Responsibilities of the Management and those charged with Governance for the Financial Statements

The Entity's Management is responsible for the preparation of Financial Statements that give a true and fair view of the financial position, financial performance and Receipts and Payments of the Entity in accordance with the accounting principles generally accepted in India including the accounting standards prescribed by the Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with applicable provisions for safeguarding of the assets of the Entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

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The Management and/or others who are charged with governance, are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing (SAs) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SA's, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern though none exist presently.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



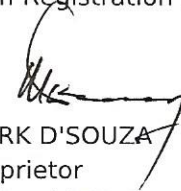
Report on other legal and regulatory requirements

Further to the comments in paragraphs above, as required by Section 12 of the Karnataka Societies Registration Act, 1960, we report that:

- a) the Entity has maintained proper books of account as required by the said Karnataka Societies Registration Act, 1960, in so far as it appears from our examination of those books;
- b) the said Balance Sheet, Income and Expenditure Account and the Receipts and Payments Account are in agreement with the books of account and give a true and fair view of the state of affairs of the Entity as at March 31, 2020, of its Excess of Expenditure over Income and of its Receipts and Payments for the year ended on that date.

Place : Bangalore
Date : 31 December 2020

For MARK D'SOUZA & CO.
Chartered Accountants
Firm Registration No.0020145


MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 21027542AAAACY8160

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2020

PARTICULARS	SCH	AS AT 31 MARCH 2020	AS AT 31 MARCH 2019
SOURCES OF FUNDS			
Capital Fund	1	6,88,53,230.04	7,30,77,221.04
Restricted Funds	2	11,37,111.65	10,11,269.65
Total		6,99,90,341.69	7,40,88,490.69
APPLICATION OF FUNDS			
Property, Plant and Equipment	3	6,88,53,230.04	7,30,77,221.04
Investments	4	10,25,085.00	7,40,802.00
Current Assets	5	1,12,026.65	2,70,467.65
Total		6,99,90,341.69	7,40,88,490.69
Significant Accounting Policies and Notes on accounts	11		
The schedules referred to above and notes to accounts form an integral part of the Financial Statements		As per our report of even date	
<p>Sr. Anila Komputhukil Provincial</p> <p>Sr. Jessy Varghese Secretary</p> <p>Place : Bangalore Date : 31 December 2020</p>		<p>For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 002014S</p> <p>MARK D'SOUZA Proprietor M.No : 027542 UDIN : 21027542AAAACY8160</p>	



SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	SCH	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
INCOME			
Grants/Subsidies Received	6	2,68,956.00	9,53,742.50
Income From Investments	7	5,042.00	-
Total		2,73,998.00	9,53,742.50
EXPENDITURE			
Administrative Expenses	8	484.00	1,650.50
Grants / Subsidies Disbursed	9	2,68,956.00	9,47,987.00
Other Expenses	10	4,558.00	4,105.00
Depreciation		42,41,491.00	47,20,496.00
Total		45,15,489.00	56,74,238.50
SURPLUS / (DEFICIT)		(42,41,491.00)	(47,20,496.00)

Significant Accounting Policies and Notes on accounts

11

The schedules referred to above and notes to accounts form an integral part of the Financial Statements

As per our report of even date

For MARK D'SOUZA & CO.
Chartered Accountants
Firm Reg. No. 0020145

Sr. Anila Komputhukil

Sr. Anila Komputhukil
Provincial

Sr. Jessy Varghese

Sr. Jessy Varghese
Secretary

MARK D'SOUZA
Proprietor

M.No : 027542

UDIN : 21027542AAAACY8160

Place : Bangalore

Date : 31 December 2020



SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 1 - CAPITAL FUND

PARTICULARS	AS AT 31ST MARCH 2020 Rs Ps	AS AT 31ST MARCH 2019 Rs Ps
Capital Fund-FC		
As per last Balance Sheet	7,30,77,221.04	7,77,97,717.04
Less: Deficit during the year	(42,41,491.00)	(47,20,496.00)
Add: Capitalisation of Assets purchased out of Project Grants	17,500.00	-
Grand Total	6,88,53,230.04	7,30,77,221.04

SCHEDULE 2 - RESTRICTED FUNDS

PARTICULARS	AS AT 01ST APRIL 2019 Rs Ps	RECEIPTS Rs Ps	TOTAL Rs Ps	REVENUE EXPENDITURE Rs Ps	CAPITAL EXPENDITURE Rs Ps	AS AT 31ST MARCH 2020 Rs Ps
Foreign Contribution Projects						
Free Medical/health/family Welfare/immunisation Camps	3,544.26	-	3,544.26	3,544.26	-	-
Interest & Administration	1,15,425.50	46,933.00	1,62,358.50	5,042.00	-	1,57,316.50
Maintenance of Society, Social Welfare & Charitable Works	2,021.64	3,06,327.00	3,08,348.64	1,97,324.49	17,500.00	93,524.15
Novices Subsidy	91,644.00	46,580.00	1,38,224.00	41,953.00	-	96,271.00
Religious Functions	5,249.30	-	5,249.30	5,249.30	-	-
Religious Schools/ Education of Priests and Preachers	3,384.95	-	3,384.95	3,384.95	-	-
Sale Of Neelangarai Land Advance	5,00,000.00	-	5,00,000.00	-	-	5,00,000.00
Sale of Vehicle	2,90,000.00	-	2,90,000.00	-	-	2,90,000.00
	10,11,269.65	3,99,840.00	14,11,109.65	2,56,498.00	17,500.00	11,37,111.65
Grand Total	10,11,269.65	3,99,840.00	14,11,109.65	2,56,498.00	17,500.00	11,37,111.65

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

HEDULE 3 - PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2019 Rs.	ADDITIONS DURING THE YEAR			DEDUCTIONS DURING THE YEAR Rs.	VALUE AS AT 31 MARCH 2020 Rs.	DEPRECIATION FOR THE YEAR Rs.	WDV AS AT 31 MARCH 2020 Rs.
			BEFORE 30-09-2019 Rs.	AFTER 30-09-2019 Rs.	TOTAL Rs.				
Land - Freehold									
Land and Land Development	-	3,04,83,725.00	-	-	-	-	3,04,83,725.00	-	3,04,83,725.00
Land and Land Development - Mangalore	-	10,87,942.00	-	-	-	-	10,87,942.00	-	10,87,942.00
		3,15,71,667.00	-	-	-	-	3,15,71,667.00	-	3,15,71,667.00
Buildings - On Freehold Land									
Gas Plant	10 %	6,114.28	-	-	-	-	6,114.28	611.00	5,503.28
Building	10 %	52,79,800.76	-	-	-	-	52,79,800.76	5,27,980.00	47,51,820.76
Compound Wall - Madras	10 %	1,89,139.72	-	-	-	-	1,89,139.72	18,914.00	1,70,225.72
Compound Wall - Mangalore	10 %	73,487.80	-	-	-	-	73,487.80	7,349.00	66,138.80
Compound Wall - Orissa	10 %	1,37,083.20	-	-	-	-	1,37,083.20	13,708.00	1,23,375.20
Compound Wall - School of Nursing	10 %	17,447.64	-	-	-	-	17,447.64	1,745.00	15,702.64
Compound Wall - Tadapalligudem	10 %	86,800.88	-	-	-	-	86,800.88	8,680.00	78,120.88
Extension of Convent Building - Bangalore	10 %	14,38,367.40	-	-	-	-	14,38,367.40	1,43,837.00	12,94,530.40
Convent House - Carmelaram	10 %	2,51,640.08	-	-	-	-	2,51,640.08	25,164.00	2,26,476.08
Home For Mentally Retarded Children - Orissa	10 %	40,33,046.56	-	-	-	-	40,33,046.56	4,03,305.00	36,29,741.56
House For Hiv Patients - Carmela Ram	10 %	15,76,617.40	-	-	-	-	15,76,617.40	1,57,662.00	14,18,955.40
House For Hiv Patients - Mangalore	10 %	37,16,923.92	-	-	-	-	37,16,923.92	3,71,692.00	33,45,231.92
House For Leprosy Patients - Pedatadepalli	10 %	6,75,166.88	-	-	-	-	6,75,166.88	67,517.00	6,07,649.88
Residential School - Tadapalligudem	10 %	80,13,380.72	-	-	-	-	80,13,380.72	8,01,338.00	72,12,042.72
Age Home - Neelangarai	10 %	97,23,070.00	-	-	-	-	97,23,070.00	9,72,307.00	87,50,763.00
Age Home Madras	10 %	21,14,535.96	-	-	-	-	21,14,535.96	2,11,454.00	19,03,081.96

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 3 - PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2019 Rs.	ADDITIONS DURING THE YEAR			DEDUCTIONS DURING THE YEAR Rs.	VALUE AS AT 31 MARCH 2020 Rs.	DEPRECIATION FOR THE YEAR Rs.	WDV AS AT 31 MARCH 2020 Rs.
			BEFORE 30-09-2019 Rs.	AFTER 30-09-2019 Rs.	TOTAL Rs.				
Property House Elluru	10 %	14,89,272.64	-	-	-	-	14,89,272.64	1,48,927.00	13,40,345.64
		3,88,21,895.84	-	-	-	-	3,88,21,895.84	38,82,190.00	3,49,39,705.84
Plant & Equipments									
Conditioner	15 %	19,989.16	-	-	-	-	19,989.16	2,998.00	16,991.16
Operating Microscope	15 %	1,086.40	-	-	-	-	1,086.40	163.00	923.40
Electric Equipment's	15 %	1,58,393.80	-	-	-	-	1,58,393.80	23,759.00	1,34,634.80
Electric Motor & Fittings	15 %	5,091.40	-	-	-	-	5,091.40	764.00	4,327.40
Electrical Equipment	15 %	68,739.00	-	-	-	-	68,739.00	10,311.00	58,428.00
Instrument	15 %	82,814.48	-	-	-	-	82,814.48	12,422.00	70,392.48
Instrument - CCTV Camera	15 %	1,09,412.00	-	-	-	-	1,09,412.00	16,412.00	93,000.00
Machine	15 %	3,425.00	-	-	-	-	3,425.00	514.00	2,911.00
Printer	15 %	3,677.96	-	-	-	-	3,677.96	552.00	3,125.96
Gas Cylinder	15 %	9,721.76	-	-	-	-	9,721.76	1,458.00	8,263.76
Generator	15 %	19,211.60	-	-	-	-	19,211.60	2,882.00	16,329.60
Medical Equipment	15 %	74,185.80	-	-	-	-	74,185.80	11,128.00	63,057.80
Water & Battery	15 %	1,126.96	-	-	-	-	1,126.96	169.00	957.96
Medical Equipment	15 %	88.20	-	-	-	-	88.20	-	88.20
Medical Instruments	15 %	5,333.72	-	-	-	-	5,333.72	800.00	4,533.72
Medical Equipment	15 %	6,064.16	-	-	-	-	6,064.16	910.00	5,154.16
Medical Equipment	15 %	19,407.40	-	-	-	-	19,407.40	2,911.00	16,496.40
Medical Equipment	15 %	1,355.60	-	-	-	-	1,355.60	203.00	1,152.60
Medical Equipment	15 %	1,902.76	-	-	-	-	1,902.76	285.00	1,617.76

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 3 - PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2019	ADDITIONS DURING THE YEAR			DEDUCTIONS DURING THE YEAR	VALUE AS AT 31 MARCH 2020	DEPRECIATION FOR THE YEAR	WDV AS AT 31 MARCH 2020
		Rs.	BEFORE 30-09-2019	AFTER 30-09-2019	TOTAL				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ing Machines	15 %	1,273.60	-	-	-	-	1,273.60	191.00	1,082.60
- System	15 %	8,287.00	-	-	-	-	8,287.00	1,243.00	7,044.00
ical Equipment	15 %	23,755.80	-	-	-	-	23,755.80	3,563.00	20,192.80
phone Instruments	15 %	662.36	-	-	-	-	662.36	99.00	563.36
vision	15 %	6,066.16	-	-	-	-	6,066.16	910.00	5,156.16
nsformer	15 %	14,986.80	-	-	-	-	14,986.80	2,248.00	12,738.80
Sound Scanning Machine	15 %	3,755.40	-	-	-	-	3,755.40	563.00	3,192.40
ing Machine	15 %	61,552.80	-	-	-	-	61,552.80	9,233.00	52,319.80
er Containers	15 %	88,173.00	-	-	-	-	88,173.00	13,226.00	74,947.00
er Cooler	15 %	1,000.16	-	-	-	-	1,000.16	150.00	850.16
er Purifier	15 %	9,287.60	-	17,500.00	17,500.00	-	26,787.60	2,706.00	24,081.60
y Machine	15 %	10,476.76	-	-	-	-	10,476.76	1,572.00	8,904.76
x Machine	15 %	5,797.40	-	-	-	-	5,797.40	870.00	4,927.40
		8,26,102.00	-	17,500.00	17,500.00	-	8,43,602.00	1,25,215.00	7,18,387.00
iture & Fixtures									
ture & Fittings	10 %	8,91,570.40	-	-	-	-	8,91,570.40	89,157.00	8,02,413.40
ture & Fixtures - Swanthana	10 %	24,534.40	-	-	-	-	24,534.40	2,453.00	22,081.40
		9,16,104.80	-	-	-	-	9,16,104.80	91,610.00	8,24,494.80
puters/peripherals									
puter & Printers	40 %	5,029.08	-	-	-	-	5,029.08	2,012.00	3,017.08
		5,029.08	-	-	-	-	5,029.08	2,012.00	3,017.08

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 3 - PROPERTY, PLANT AND EQUIPMENT

PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2019	ADDITIONS DURING THE YEAR			DEDUCTIONS DURING THE YEAR	VALUE AS AT 31 MARCH 2020	DEPRECIATION FOR THE YEAR	WDV AS AT 31 MARCH 2020
		Rs.	BEFORE 30-09-2019	AFTER 30-09-2019	TOTAL				
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Electrical Fittings									
Electrical Fittings	15 %	39,837.00	-	-	-	-	39,837.00	5,976.00	33,861.00
Electrical Installations	15 %	1,00,213.64	-	-	-	-	1,00,213.64	15,032.00	85,181.64
Water Machine	15 %	1,078.00	-	-	-	-	1,078.00	162.00	916.00
		1,41,128.64	-	-	-	-	1,41,128.64	21,170.00	1,19,958.64
Water Wells & Water Supply									
Well	15 %	2,81,248.84	-	-	-	-	2,81,248.84	42,187.00	2,39,061.84
Pumpset & Fittings	15 %	24,828.44	-	-	-	-	24,828.44	3,724.00	21,104.44
		3,06,077.28	-	-	-	-	3,06,077.28	45,911.00	2,60,166.28
Library Books									
Library Books	15 %	9,591.24	-	-	-	-	9,591.24	1,439.00	8,152.24
		9,591.24	-	-	-	-	9,591.24	1,439.00	8,152.24
Vehicles									
Motor Vehicle	15 %	24,750.48	-	-	-	-	24,750.48	3,713.00	21,037.48
Cycle - Cycles	15 %	909.36	-	-	-	-	909.36	136.00	773.36
Cycle - Four Wheeler	15 %	4,35,138.52	-	-	-	-	4,35,138.52	65,271.00	3,69,867.52
Cycle - School Bus	15 %	18,826.80	-	-	-	-	18,826.80	2,824.00	16,002.80
		4,79,625.16	-	-	-	-	4,79,625.16	71,944.00	4,07,681.16
Grand Total		7,30,77,221.04	-	17,500.00	17,500.00	-	7,30,94,721.04	42,41,491.00	6,88,53,230.04

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 4 - INVESTMENTS

PARTICULARS	AS AT 01ST APRIL 2019 Rs Ps	PAYMENTS Rs Ps	TOTAL Rs Ps	RECEIPTS Rs Ps	AS AT 31ST MARCH 2020 Rs Ps
Fixed Deposits - Restricted Funds					
Fixed Deposits - Restricted Funds	7,40,802.00	10,25,085.00	17,65,887.00	7,40,802.00	10,25,085.00
	7,40,802.00	10,25,085.00	17,65,887.00	7,40,802.00	10,25,085.00
Grand Total	7,40,802.00	10,25,085.00	17,65,887.00	7,40,802.00	10,25,085.00

SCHEDULE 5 - CURRENT ASSETS

PARTICULARS	AS AT 01ST APRIL 2019 Rs Ps	DEBIT Rs Ps	TOTAL Rs Ps	CREDIT Rs Ps	AS AT 31ST MARCH 2020 Rs Ps
Bank Balances					
SBI A/C No.5746	2,70,255.65	9,11,792.00	11,82,047.65	10,75,776.00	1,06,271.65
	2,70,255.65	9,11,792.00	11,82,047.65	10,75,776.00	1,06,271.65
Cash Balances					
Cash In Hand	212.00	2,20,000.00	2,20,212.00	2,18,222.00	1,990.00
	212.00	2,20,000.00	2,20,212.00	2,18,222.00	1,990.00
Loans & Advances					
Tax Deducted At Source Receivable	-	3,765.00	3,765.00	-	3,765.00
	-	3,765.00	3,765.00	-	3,765.00
Grand Total	2,70,467.65	11,35,557.00	14,06,024.65	12,93,998.00	1,12,026.65

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 6 - GRANTS/SUBSIDIES RECEIVED

PARTICULARS	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
	Rs Ps	Rs Ps
Foreign Contribution Grants (To The Extent Utilised)	2,68,956.00	9,53,742.50
Grand Total	2,68,956.00	9,53,742.50

SCHEDULE 7 - INCOME FROM INVESTMENTS

PARTICULARS	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
	Rs Ps	Rs Ps
Foreign Contribution Interest (To The Extent Utilised)	5,042.00	-
Grand Total	5,042.00	-

SCHEDULE 8 - ADMINISTRATIVE EXPENSES

PARTICULARS	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
	Rs Ps	Rs Ps
Bank Charges	484.00	1,650.50
Grand Total	484.00	1,650.50

SCHEDULE 9 - GRANTS / SUBSIDIES DISBURSED

PARTICULARS	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
	Rs Ps	Rs Ps
Foreign Contribution Grants Utilised	2,68,956.00	9,47,987.00
Grand Total	2,68,956.00	9,47,987.00

SCHEDULE 10 - OTHER EXPENSES

PARTICULARS	YEAR ENDED 31 MARCH 2020	YEAR ENDED 31 MARCH 2019
	Rs Ps	Rs Ps
Garden Expenses	4,558.00	4,105.00
Grand Total	4,558.00	4,105.00

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2020

SCHEDULES 11 – SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

Organisation Overview:

Foreign Contribution Account, is a unit of Society of The Daughters of St. Camillus - Bengaluru, Society registered under the Karnataka Societies Registration Act, 1960 vide registration No 207/85-86 dated 30 September 1985, under section 12A of the Income tax Act, 1961 vide No 718/10A/VOL.BII/235 dated 13 November 1985 and under the Foreign Contribution (Regulation) Act 1976 (now 2010) vide No 094420382 dated 01 November 2016. The unit was formed to carry out charitable activities in terms of the objectives for which the Society was established. The Society's charitable activities are in the areas of works of charity by attending to the sick & disabled, to educate & train medical students & nurses, to conduct medical research and to establish & maintain all types of medical institutions for the care of the sick & deserving people, convents, chapels, nurseries, orphanages &, home for the aged..

A. SIGNIFICANT ACCOUNTING POLICIES:

1. Method of Accounting :

The accounts have been prepared primarily on historical cost convention, on going concern basis. All items of Income & Expenditure have been accounted for on cash basis unless otherwise stated.

2. Property, Plant and Equipment and Depreciation:

- a. Property, Plant and Equipment excluding land are stated at cost of acquisition or construction less depreciation. Cost of acquisition comprises the purchase price and cost attributable to bringing the asset to its working condition for its intended use.
- b. Depreciation is provided on written down value method, at the rates and the manner prescribed in the Income Tax Rules.

3. Investments :

Investments are either classified as current or long-term based on the Management's intention at the time of purchase. Current investments are carried at the lower of cost and fair value and Long-term investments are carried at cost.

4. Foreign Currency Transactions :

Foreign Currency transactions, if any, are accounted at the exchange rate prevailing on the date of transaction.

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2020

SCHEDULES 11 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

B. NOTES ON ACCOUNTS:

1. Physical verification of Property, Plant and Equipment as on 31st March 2020 has not been done. As the Property, Plant and Equipment register is being compiled, difference if any between the financial records and the physical verification of assets can be ascertained only on completion of the respective works.
2. Fixed Deposit balances are subject to confirmation.
3. Previous year figures have been re-grouped and re-classified wherever considered necessary to make it comparable with current year's presentation.

Sr. Anila Komputhukil
Sr. Anila Komputhukil
Provincial

Sr. Jessy Varghese
Sr. Jessy Varghese
Secretary

Place : Bangalore
Date : 31 December 2020



For MARK D'SOUZA & CO.
Chartered Accountants
Firm Reg. No. 002014S

MARK D'SOUZA
MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 21027542AAAACY8160

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	YEAR ENDED 31ST MARCH 2020	YEAR ENDED 31ST MARCH 2019
	Rs Ps	Rs Ps
RECEIPTS		
To OPENING BALANCES		
Bank Balances	2,70,255.65	3,93,599.15
Cash Balances	212.00	3,556.00
Fixed Deposits - Restricted Funds	7,40,802.00	9,00,000.00
	10,11,269.65	12,97,155.15
To Restricted Funds		
Foreign Contribution Projects		
Interest & Administration	46,933.00	85,591.00
Maintenance of Society, Social Welfare & Charitable Works	3,06,327.00	5,82,266.00
Novices Subsidy	46,580.00	-
	3,99,840.00	6,67,857.00
To Current Liabilities		
Statutory Liabilities		
Tax Deducted At Source Payable	-	15,902.00
Sundry Creditors		
Sundry Creditors	-	9,45,770.00
	-	9,61,672.00
Grand Total	14,11,109.65	29,26,684.15
PAYMENTS		
By Restricted Funds		
Foreign Contribution Projects		
Free Medical/health/family Welfare/immunisation Camps	3,544.26	400.00
Interest & Administration	5,042.00	5,755.50
Maintenance of Society, Social Welfare & Charitable Works	2,14,824.49	9,42,492.00
Novices Subsidy	41,953.00	-
Religious Functions	5,249.30	2,560.00
Religious Schools/ Education of Priests and Preachers	3,384.95	2,535.00
	2,73,998.00	9,53,742.50
By Current Liabilities		
Statutory Liabilities		
Tax Deducted At Source Payable	-	15,902.00
Sundry Creditors		
Sundry Creditors	-	9,45,770.00
	-	9,61,672.00

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020

PARTICULARS	YEAR ENDED 31ST MARCH 2020	YEAR ENDED 31ST MARCH 2019
	Rs Ps	Rs Ps
By Current Assets		
Loans & Advances		
Tax Deducted At Source Receivable	3,765.00	-
	3,765.00	-
By CLOSING BALANCES		
Bank Balances	1,06,271.65	2,70,255.65
Cash Balances	1,990.00	212.00
Fixed Deposits - Restricted Funds	10,25,085.00	7,40,802.00
	11,33,346.65	10,11,269.65
Grand Total	14,11,109.65	29,26,684.15

We hereby certify that the foregoing Receipts and Payments account for the year ended 31 March 2020 represents a true and fair view of transactions of the year

Sr. Anila Komputhukil
Sr. Anila Komputhukil
Provincial

Sr. Jessy Varghese
Sr. Jessy Varghese
Secretary



Place : Bangalore
Date : 31 December 2020

For MARK D'SOUZA & CO.
Chartered Accountants
Firm Reg. No. 0020145

MARK D'SOUZA
MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 21027542AAAAACY8160

SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU

FOREIGN CONTRIBUTION ACCOUNT FIXED DEPOSIT SCHEDULE AS ON 31ST MARCH 2020

SL No	NAME OF THE BANK	FDR NUMBER	DATE OF INVESTMENT	DATE OF MATURITY	AMOUNT INVESTED	MATURITY VALUE	RATE OF INTEREST
STATE BANK OF INDIA							
1	State Bank of India	3757458298	03-05-2020	03-05-2021	2,25,085.00	2,38,897.00	6%
2	State Bank of India	39196169963	03-06-2019	09-06-2020	2,00,000.00	2,05,538.00	5.5%
3	State Bank of India	39196171133	03-06-2020	06-06-2020	6,00,000.00	6,07,500.00	5%
	Sub Total				10,25,085.00	10,51,935.00	
	Grand Total				10,25,085.00	10,51,935.00	

Sr. Anila Komputhukil
Provincial

Sr. Jessy Varghese
Secretary



Place : Bangalore

Date : 31 December 2020