



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, 2021, the Income and Expenditure Account, the Receipts and Payments Account for the year then ended, and notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, the accompanying Financial Statements give a true and fair view prepared in accordance with the accounting principles generally accepted in India including the prescribed accounting standards issued by Institute of Chartered Accountants of India (ICAI) to the extent applicable:

- a) In the case of Balance Sheet of the state of affairs of the Entity as at March 31, 2021,
- 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 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 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 and fair presentation of the Financial Statements in accordance with the aforesaid accounting standards, and for such internal control as management determines is necessary to enable the preparation of Financial Statements that 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.

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



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Auditor's Responsibilities for the Audit of the Financial Statements

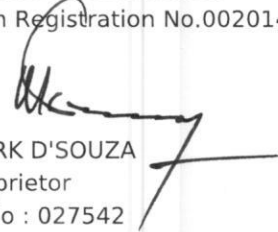
Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SA's 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.

Further we report that,

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the entity so far as it appears from our examination of those books of account;
- c) the Balance Sheet , Income and Expenditure Account and the Receipts and Payments Account dealt with by this report are in agreement with the books of account of the Entity.

Place : Bangalore
Date : 29 December 2021

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


MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 21027542AAAAHK7194



SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2021

PARTICULARS	SCH	AS AT 31 MARCH 2021	AS AT 31 MARCH 2020
SOURCES OF FUNDS			
Capital Fund	1	6,50,48,462.04	6,88,53,230.04
Restricted Funds	2	10,41,130.65	11,37,111.65
Total		6,60,89,592.69	6,99,90,341.69
APPLICATION OF FUNDS			
Property, Plant and Equipment	3	6,50,48,462.04	6,88,53,230.04
Investments	4	8,61,137.00	10,25,085.00
Current Assets	5	1,79,993.65	1,12,026.65
Total		6,60,89,592.69	6,99,90,341.69
Significant Accounting Policies and Notes on accounts			
The schedules referred to above and notes to accounts form an integral part of the Financial Statements	12	As per our report of even date	
<p><i>Sr. Anila Komputhukil</i> <i>Sr. Jessy Varghese</i> Sr. Anila Komputhukil Sr. Jessy Varghese Provincial Secretary</p> <p>Place : Bangalore Date : 29 December 2021</p>		<p>For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 0020145</p> <p><i>[Signature]</i> MARK D'SOUZA Proprietor M.No : 027542 UDIN : 21027542AAAAHK7194</p>	



SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	SCH	YEAR ENDED 31 MARCH 2021	YEAR ENDED 31 MARCH 2020
INCOME			
Grants/Subsidies Received	6	1,70,663.00	2,68,956.00
Income From Investments	7	8,955.00	5,042.00
Total		1,79,618.00	2,73,998.00
EXPENDITURE			
Donation & Charities	8	8,610.00	-
Administrative Expenses	9	-	484.00
Grants / Subsidies Disbursed	10	1,70,663.00	2,68,956.00
Other Expenses	11	345.00	4,558.00
Depreciation		38,04,768.00	42,41,491.00
Total		39,84,386.00	45,15,489.00
SURPLUS / (DEFICIT)		(38,04,768.00)	(42,41,491.00)

Significant Accounting Policies and Notes on accounts

12

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. Jessy*
Sr. Anila Komputhukil Sr. Jessy Varghese
Provincial Secretary

MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 21027542AAAAHK7194

Place : Bangalore
Date : 29 December 2021



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 2021 Rs Ps	AS AT 31ST MARCH 2020 Rs Ps
Capital Fund-FC		
As per last Balance Sheet	6,88,53,230.04	7,30,77,221.04
Less: Deficit during the year	(38,04,768.00)	(42,41,491.00)
Add: Capitalisation of Assets purchased out of Project Grants	-	17,500.00
Grand Total	6,50,48,462.04	6,88,53,230.04

SCHEDULE 2 - RESTRICTED FUNDS

PARTICULARS	AS AT 01ST APRIL 2020 Rs Ps	RECEIPTS Rs Ps	TOTAL Rs Ps	PAYMENTS Rs Ps	AS AT 31ST MARCH 2021 Rs Ps
Foreign Contribution Projects					
Interest & Administration	1,57,316.50	46,917.00	2,04,233.50	8,955.00	1,95,278.50
Maintenance of Society, Social Welfare & Charitable Works	93,524.15	-	93,524.15	51,328.00	42,196.15
Novices Subsidy	96,271.00	36,720.00	1,32,991.00	1,19,335.00	13,656.00
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
	11,37,111.65	83,637.00	12,20,748.65	1,79,618.00	10,41,130.65
Grand Total	11,37,111.65	83,637.00	12,20,748.65	1,79,618.00	10,41,130.65



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

SCHEDULE 3 - PROPERTY, PLANT AND EQUIPMENT

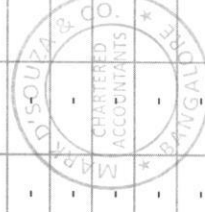
PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2020 Rs.	ADDITIONS DURING THE YEAR			DEDUCTIONS DURING THE YEAR Rs.	VALUE AS AT 31 MARCH 2021 Rs.	DEPRECIATION FOR THE YEAR Rs.	WDV AS AT 31 MARCH 2021 Rs.
			BEFORE 30-09-2020	AFTER 30-09-2020	TOTAL				
Land - Freehold									
Land and Land Development	-	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									
Bio-Gas Plant	10 %	5,503.28	-	-	-	-	5,503.28	550.00	4,953.28
Building	10 %	47,51,820.76	-	-	-	-	47,51,820.76	4,75,182.00	42,76,638.76
Compound Wall - Madras	10 %	1,70,225.72	-	-	-	-	1,70,225.72	17,023.00	1,53,202.72
Compound Wall - Mangalore	10 %	66,138.80	-	-	-	-	66,138.80	6,614.00	59,524.80
Compound Wall - Orissa	10 %	1,23,375.20	-	-	-	-	1,23,375.20	12,338.00	1,11,037.20
Compound Wall - School of Nursing	10 %	15,702.64	-	-	-	-	15,702.64	1,570.00	14,132.64
Compound Wall - Tadapalligudem	10 %	78,120.88	-	-	-	-	78,120.88	7,812.00	70,308.88
Extension of Convent Building - Bangalore	10 %	12,94,530.40	-	-	-	-	12,94,530.40	1,29,453.00	11,65,077.40
Farm House - Carmelaram	10 %	2,26,476.08	-	-	-	-	2,26,476.08	22,648.00	2,03,828.08
Home For Mentally Retarded Children - Orissa	10 %	36,29,741.56	-	-	-	-	36,29,741.56	3,62,974.00	32,66,767.56
House For Hiv Patients - Carmela Ram	10 %	14,18,955.40	-	-	-	-	14,18,955.40	1,41,896.00	12,77,059.40
House For Hiv Patients - Mangalore	10 %	33,45,231.92	-	-	-	-	33,45,231.92	3,34,523.00	30,10,708.92
House For Leprosy Patients - Pedatadepalli	10 %	6,07,649.88	-	-	-	-	6,07,649.88	60,765.00	5,46,884.88
Nursing School - Tadapalligudem	10 %	72,12,042.72	-	-	-	-	72,12,042.72	7,21,204.00	64,90,838.72
Old Age Home - Neelangarai	10 %	87,50,763.00	-	-	-	-	87,50,763.00	8,75,076.00	78,75,687.00



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

SCHEDULE 3 - PROPERTY, PLANT AND EQUIPMENT

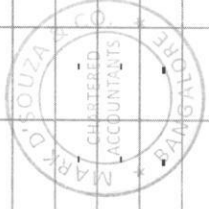
PARTICULARS	RATE OF DEPN	VALUE AS AT 01 APRIL 2020 Rs.	ADDITIONS DURING THE YEAR		DEDUCTIONS DURING THE YEAR Rs.	VALUE AS AT 31 MARCH 2021 Rs.	DEPRECIATION FOR THE YEAR Rs.	WDV AS AT 31 MARCH 2021 Rs.
			BEFORE 30-09-2020 Rs.	AFTER 30-09-2020 Rs.				
Old Age Home Madras	10 %	19,03,081.96	-	-	-	19,03,081.96	1,90,308.00	17,12,773.96
Study House Elluru	10 %	13,40,345.64	-	-	-	13,40,345.64	1,34,035.00	12,06,310.64
		3,49,39,705.84	-	-	-	3,49,39,705.84	34,93,971.00	3,14,45,734.84
Plant & Equipments								
Air Conditioner	15 %	16,991.16	-	-	-	16,991.16	2,549.00	14,442.16
Ascon Operating Microscope	15 %	923.40	-	-	-	923.40	139.00	784.40
Domestic Equipment's	15 %	1,34,634.80	-	-	-	1,34,634.80	20,195.00	1,14,439.80
Electric Motor & Fittings	15 %	4,327.40	-	-	-	4,327.40	649.00	3,678.40
Electrical Equipment	15 %	1,78,386.64	-	-	-	1,78,386.64	26,758.00	1,51,628.64
Equipment	15 %	70,392.48	-	-	-	70,392.48	10,559.00	59,833.48
Equipment - CCTV Camera	15 %	93,000.00	-	-	-	93,000.00	13,950.00	79,050.00
Fax Machine	15 %	2,911.00	-	-	-	2,911.00	437.00	2,474.00
Freezer	15 %	3,125.96	-	-	-	3,125.96	469.00	2,656.96
Gas and Cylinder	15 %	8,263.76	-	-	-	8,263.76	1,240.00	7,023.76
Generator	15 %	16,329.60	-	-	-	16,329.60	2,449.00	13,880.60
Hospital Equipment	15 %	63,057.80	-	-	-	63,057.80	9,459.00	53,598.80
Inverter & Battery	15 %	957.96	-	-	-	957.96	144.00	813.96
Laboratory Equipment	15 %	88.20	-	-	-	88.20	-	88.20
Lift	15 %	4,533.72	-	-	-	4,533.72	680.00	3,853.72
Musical Instruments	15 %	5,154.16	-	-	-	5,154.16	773.00	4,381.16
Office Equipment	15 %	16,496.40	-	-	-	16,496.40	2,474.00	14,022.40



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 2020	ADDITIONS DURING THE YEAR		DEDUCTIONS DURING THE YEAR		VALUE AS AT 31 MARCH 2021	DEPRECIATION FOR THE YEAR	WDV AS AT 31 MARCH 2021
		Rs.	30-09-2020	30-09-2020	30-09-2020	TOTAL	Rs.	Rs.	Rs.
Projector	15 %	1,152.60	-	-	-	-	1,152.60	173.00	979.60
Pulse Meter	15 %	1,617.76	-	-	-	-	1,617.76	243.00	1,374.76
Sewing Machines	15 %	1,082.60	-	-	-	-	1,082.60	162.00	920.60
Solar System	15 %	7,044.00	-	-	-	-	7,044.00	1,057.00	5,987.00
Surgical Equipment	15 %	20,192.80	-	-	-	-	20,192.80	3,029.00	17,163.80
Telephone Instruments	15 %	563.36	-	-	-	-	563.36	85.00	478.36
Television	15 %	5,156.16	-	-	-	-	5,156.16	773.00	4,383.16
Transformer	15 %	12,738.80	-	-	-	-	12,738.80	1,911.00	10,827.80
Ultra Sound Scanning Machine	15 %	3,192.40	-	-	-	-	3,192.40	479.00	2,713.40
Washing Machine	15 %	52,319.80	-	-	-	-	52,319.80	7,848.00	44,471.80
Water Containers	15 %	74,947.00	-	-	-	-	74,947.00	11,242.00	63,705.00
Water Cooler	15 %	850.16	-	-	-	-	850.16	128.00	722.16
Water Purifier	15 %	24,081.60	-	-	-	-	24,081.60	3,612.00	20,469.60
X Ray Machine	15 %	8,904.76	-	-	-	-	8,904.76	1,336.00	7,568.76
Xerox Machine	15 %	4,927.40	-	-	-	-	4,927.40	739.00	4,188.40
		8,38,345.64	-	-	-	-	8,38,345.64	1,25,741.00	7,12,604.64
Furniture & Fixtures									
Furniture & Fittings	10 %	8,02,413.40	-	-	-	-	8,02,413.40	80,241.00	7,22,172.40
Furniture & Fixtures - Swanthana	10 %	22,081.40	-	-	-	-	22,081.40	2,208.00	19,873.40
		8,24,494.80	-	-	-	-	8,24,494.80	82,449.00	7,42,045.80
Computers/peripherals									



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 2020 Rs.	ADDITIONS DURING THE YEAR		DEDUCTIONS DURING THE YEAR Rs.	VALUE AS AT 31 MARCH 2021 Rs.	DEPRECIATION FOR THE YEAR Rs.	WDV AS AT 31 MARCH 2021 Rs.
			BEFORE 30-09-2020 Rs.	AFTER 30-09-2020 Rs.				
Computer & Printers	40 %	3,017.08	-	-	-	3,017.08	1,207.00	1,810.08
		3,017.08	-	-	-	3,017.08	1,207.00	1,810.08
Tube Wells & Water Supply								
Borewell	15 %	2,39,061.84	-	-	-	2,39,061.84	35,859.00	2,03,202.84
Pumpset & Fittings	15 %	21,104.44	-	-	-	21,104.44	3,166.00	17,938.44
		2,60,166.28	-	-	-	2,60,166.28	39,025.00	2,21,141.28
Library Books								
Library Books	15 %	8,152.24	-	-	-	8,152.24	1,223.00	6,929.24
		8,152.24	-	-	-	8,152.24	1,223.00	6,929.24
Vehicles								
Ambulance	15 %	21,037.48	-	-	-	21,037.48	3,156.00	17,881.48
Vehicle - Cycles	15 %	773.36	-	-	-	773.36	116.00	657.36
Vehicle - Four Wheeler	15 %	3,69,867.52	-	-	-	3,69,867.52	55,480.00	3,14,387.52
Vehicle - School Bus	15 %	16,002.80	-	-	-	16,002.80	2,400.00	13,602.80
		4,07,681.16	-	-	-	4,07,681.16	61,152.00	3,46,529.16
Grand Total		6,88,53,230.04	-	-	-	6,88,53,230.04	38,04,768.00	6,50,48,462.04



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 2020 Rs Ps	PAYMENTS Rs Ps	TOTAL Rs Ps	RECEIPTS Rs Ps	AS AT 31ST MARCH 2021 Rs Ps
Fixed Deposits - Restricted Funds					
Fixed Deposits - Restricted Funds	10,25,085.00	20,93,964.00	31,19,049.00	22,57,912.00	8,61,137.00
	10,25,085.00	20,93,964.00	31,19,049.00	22,57,912.00	8,61,137.00
Grand Total	10,25,085.00	20,93,964.00	31,19,049.00	22,57,912.00	8,61,137.00

SCHEDULE 5 - CURRENT ASSETS

PARTICULARS	AS AT 01ST APRIL 2020 Rs Ps	DEBIT Rs Ps	TOTAL Rs Ps	CREDIT Rs Ps	AS AT 31ST MARCH 2021 Rs Ps
Bank Balances					
SBI A/C No.5746	1,06,271.65	2,45,975.00	3,52,246.65	1,77,838.00	1,74,408.65
	1,06,271.65	2,45,975.00	3,52,246.65	1,77,838.00	1,74,408.65
Cash Balances					
Cash In Hand	1,990.00	80,000.00	81,990.00	81,780.00	210.00
	1,990.00	80,000.00	81,990.00	81,780.00	210.00
Loans & Advances					
Tax Deducted At Source Receivable	3,765.00	1,610.00	5,375.00	-	5,375.00
	3,765.00	1,610.00	5,375.00	-	5,375.00
Grand Total	1,12,026.65	3,27,585.00	4,39,611.65	2,59,618.00	1,79,993.65



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	YEAR ENDED
	31 MARCH 2021	31 MARCH 2020
	Rs Ps	Rs Ps
Foreign Contribution Grants (To The Extent Utilised)	1,70,663.00	2,68,956.00
Grand Total	1,70,663.00	2,68,956.00

SCHEDULE 7 - INCOME FROM INVESTMENTS

PARTICULARS	YEAR ENDED	YEAR ENDED
	31 MARCH 2021	31 MARCH 2020
	Rs Ps	Rs Ps
Foreign Contribution Interest (To The Extent Utilised)	8,955.00	5,042.00
Grand Total	8,955.00	5,042.00

SCHEDULE 8 - DONATION & CHARITIES

PARTICULARS	YEAR ENDED	YEAR ENDED
	31 MARCH 2021	31 MARCH 2020
	Rs Ps	Rs Ps
Charity / Donation / Social Work	8,610.00	-
Grand Total	8,610.00	-

SCHEDULE 9 - ADMINISTRATIVE EXPENSES

PARTICULARS	YEAR ENDED	YEAR ENDED
	31 MARCH 2021	31 MARCH 2020
	Rs Ps	Rs Ps
Bank Charges	-	484.00
Grand Total	-	484.00

SCHEDULE 10 - GRANTS / SUBSIDIES DISBURSED

PARTICULARS	YEAR ENDED	YEAR ENDED
	31 MARCH 2021	31 MARCH 2020
	Rs Ps	Rs Ps
Foreign Contribution Grants Utilised	1,70,663.00	2,68,956.00
Grand Total	1,70,663.00	2,68,956.00

SCHEDULE 11 - OTHER EXPENSES

PARTICULARS	YEAR ENDED	YEAR ENDED
	31 MARCH 2021	31 MARCH 2020
	Rs Ps	Rs Ps
Garden Expenses	345.00	4,558.00
Grand Total	345.00	4,558.00



SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2021

SCHEDULES 12 – 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. Basis of Accounting:

The Statements of 'Receipts and Payments Account', 'Income and Expenditure Account ' and the 'Balance Sheet' are limited purpose financial statements being only a part of the Society's total structure and are prepared specifically as per the requirement of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) and hence accounting standards are not dealt here. Cash basis of accounting is followed in preparation of the 'Receipts and Payments Account', Income and Expenditure Account ' and the 'Balance Sheet'.

3. 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.

4. 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.

5. 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 2021

SCHEDULES 12 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON
ACCOUNTS

B. NOTES ON ACCOUNTS:

1. Physical verification of Property, Plant and Equipment as on 31st March 2021 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. Jessy*
Sr. Anila Komputhukil Sr. Jessy Varghese
Provincial Secretary

Place : Bangalore
Date : 29 December 2021

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

Mark D'Souza
MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 21027542AAAAHK7194



SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	YEAR ENDED 31ST MARCH 2021 Rs Ps	YEAR ENDED 31ST MARCH 2020 Rs Ps
RECEIPTS		
To OPENING 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
To Restricted Funds		
Foreign Contribution Projects		
Interest & Administration	46,917.00	46,933.00
Maintenance of Society, Social Welfare & Charitable Works	-	3,06,327.00
Novices Subsidy	36,720.00	46,580.00
	83,637.00	3,99,840.00
Grand Total	12,16,983.65	14,11,109.65
PAYMENTS		
By Restricted Funds		
Foreign Contribution Projects		
Free Medical/health/family Welfare/immunisation Camps	-	3,544.26
Interest & Administration	8,955.00	5,042.00
Maintenance of Society, Social Welfare & Charitable Works	51,328.00	2,14,824.49
Novices Subsidy	1,19,335.00	41,953.00
Religious Functions	-	5,249.30
Religious Schools/ Education of Priests and Preachers	-	3,384.95
	1,79,618.00	2,73,998.00



SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2021

PARTICULARS	YEAR ENDED 31ST MARCH 2021 Rs Ps	YEAR ENDED 31ST MARCH 2020 Rs Ps
By Current Assets		
Loans & Advances		
Tax Deducted At Source Receivable	1,610.00	3,765.00
	1,610.00	3,765.00
By CLOSING BALANCES		
Bank Balances	1,74,408.65	1,06,271.65
Cash Balances	210.00	1,990.00
Fixed Deposits - Restricted Funds	8,61,137.00	10,25,085.00
	10,35,755.65	11,33,346.65
Grand Total	12,16,983.65	14,11,109.65

We hereby certify that the foregoing Receipts and Payments account for the year ended 31 March 2021 represents a true and fair view of transactions of the year

<p><i>Sr. Anila Komputhukil</i> Sr. Anila Komputhukil Provincial</p> <p><i>Sr. Jessy Varghese</i> Sr. Jessy Varghese Secretary</p> <p>Place : Bangalore Date : 29 December 2021</p>	<p>For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 0020145</p> <p><i>MARK D'SOUZA</i> MARK D'SOUZA Proprietor M.No : 027542 UDIN : 21027542AAAAHK7194</p>
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SOCIETY OF THE DAUGHTERS OF ST. CAMILLUS - BENGALURU
FOREIGN CONTRIBUTION ACCOUNT FIXED DEPOSIT SCHEDULE AS ON 31ST MARCH 2021

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	37574756298	05- 03 -2021	05- 03 -2022	2,37,830.00	2,49,946.00	5%
2	State Bank of India	39196171133	06- 03 -2021	06- 06 -2021	6,23,307.00	6,29,384.00	3.9%
	Sub Total				8,61,137.00	8,79,330.00	
	Grand Total				8,61,137.00	8,79,330.00	

Sr. Anila Komputhukil
Sr. Anila Komputhukil
Provincial

Sr. Jessy Varghese
Sr. Jessy Varghese
Secretary

Place : Bangalore

Date : 29 December 2021



FORM FC - 4

[See rule 17]

Darpan ID : KA/2016/0111552

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing),
Major Dhyan Chand National Stadium, India Gate,
New Delhi - 110002

Subject: Account of Foreign Contribution for the year ending on the 31st March 2021

1. (a) Name and address of person/association : Society of The Daughters of St. Camillus , Bengaluru - 560043, Karnataka
(b) FCRA registration/ prior permission number and date : 094420382 dated 01 November 2016

2. Details of receipt of foreign contribution :

(i) Foreign Contribution received in cash/ kind (value) :

(a) Brought forward foreign contribution at the beginning of the year (Rs.) : 11,37,111.65

(b) Income during the year* :

(i) Interest : 46,917.00

(ii) Other Receipts from Project/Activities :

Sl. No.	Name and Location of the Project/Activity	Year of Commencement of the Project	Income during the year (Rs.)
Total			-

(c) Foreign Contribution received during the financial year

(i) Directly from a foreign source -

(ii) from a local source 36,720.00

(d) Total Foreign Contribution (a+b+c) (Rs.) 12,20,748.65

* i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from foreign contribution, or interest thereon during the year , income from project/activities

(ii) (a) Donor wise detail of foreign contribution received :

Sl. No.	Name of donor(s)	Institutional/ Individual	Details of the donor: official Address, e-mail address, Website address,	Purpose(s) for which received (Social,Cultural,Educational, Economic, Religious)	Specific Activity / Project	Amount (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Pontifical Nunciature In India	Institutional	50-C Niti Marg, Chanakyapuri, New Delhi -110021, India, ,	Religious	Novices Subsidy	36,720.00
					Total	36,720.00

(b) Cumulative purpose-wise (social,cultural,education,economic,religious) amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
	Total	-

3. Details of utilisation of foreign contribution:

(a) Details of activities/Projects for which foreign contribution has been received and utilised (in rupees)

Sl.No.	Name of the Project/Activity	Address/Location	Previous Balance		Receipt during the year		Utilised		Balance	
			In Cash	In kind	In Cash	In kind	In Cash	In kind	In Cash	In kind
1	Interest & Administration	Daughters of St. Camillus,103 Assumption Villa, Hennur., Bangalore, Karnataka, 560043	1,57,316.50	-	46,917.00	-	8,955.00	-	1,95,278.50	-
2	Maintenance of Society, Social Welfare & Charitable Works	Daughters of St. Camillus,103 Assumption Villa, Hennur., Bangalore, Karnataka, 560043	93,524.15	-	-	-	51,328.00	-	42,196.15	-
3	Novices Subsidy	Daughters of St. Camillus,103 Assumption Villa, Hennur., Bangalore, Karnataka, 560043	96,271.00	-	36,720.00	-	1,19,335.00	-	13,656.00	-
4	Sale Of Neelangarai Land Advance	Society of Daughters of St.Camillus,4/924 Neelangarai, Kancheepuram, Tamil Nadu, 600041	5,00,000.00	-	-	-	-	-	5,00,000.00	-
5	Sale of Vehicle	Daughters of St. Camillus,103 Assumption Villa, Hennur, Bangalore, Karnataka, 560043	2,90,000.00	-	-	-	-	-	2,90,000.00	-
Total			11,37,111.65	-	83,637.00	-	1,79,618.00	-	10,41,130.65	-

(b) Details of utilisation of foreign contribution:

(i) Utilisation** for projects as per aims and objectives of the person/association (Rs.)	1,79,273.00
(ii) Administrative Expenses as provided in rule 5,of the Foreign Contribution (Regulation) Rules 2011 (Rs.) :	345.00
(iii) Total utilisation of foreign contribution (Rs.) (i+ii) :	1,79,618.00

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in Foreign Contribution (Regulation) Act, 2010(42 of 2010) and more particularly in Section 9 and Section 12 of the Act which, inter-alia, states that the acceptance of foreign contribution is not likely to affect prejudicially

(A) the sovereignty and integrity of India; or

(B) the security, strategic, scientific or economic interest of the State; or

(C) the public interest; or

(D) freedom or fairness of election to any Legislature; or

(E) friendly relations with any foreign State; or

(F) harmony between religious, racial, social, linguistic or regional groups, castes or communities

(c) Total purchase of fresh assets

Sl. No.	Name of Project/Activity	Details of fresh assets	Objective of acquiring fresh assets	Cost of fresh assets (in Rs.)
Total				-

(d) Foreign contribution transferred to other person/associations before 29.09.2020 (with effect from the operation of the Foreign Contribution (Regulation) Amendment Act, 2020):

Sl. No.	Name of the person/association	Date	Purpose	Amount
(1)	(2)	(3)	(4)	(5)
Total				-

(e) Total utilisation in the year (Rs.) (b+c+d)	1,79,618.00
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4. Details of unutilised foreign Contribution :

(i) Total foreign contribution invested in term deposits (Rs.):

Sl.No.	Details	Total (in Rs.)
(1)	(2)	(3)
(i)	Opening Balance of FD	10,25,085.00
(ii)	FD made during the year	20,93,964.00
(iii)	Less : realisation of previous FD	22,57,912.00
	Closing Balance of FD	8,61,137.00

(ii) Balance of unutilised foreign contribution, in cash/bank, at the end of the year (Rs.) :

(a) Cash in hand :	210.00
(b) in FC designated bank account :	1,74,408.65
(c) in Utilisation bank account (s) :	-
(d) total Rs.(a+b+c):	1,74,618.65
(iii) Total unutilised foreign contribution (Rs.) (i+ii) :	10,35,755.65
5. Details of foreigners as Key functionary/working/associated :	NIL

6. Details of Land and Building remained unutilised for more than two years :

Sl. No.	Location of Land and Building	Year of acquisition	Purpose of acquisition	Reason for unutilisation
Not Applicable				

7. (a) Details of "FCRA Account" for receipt of foreign contribution (As on 31st March of the year ending) :

Name of the Bank	Branch Address (with PIN code)	Phone number	e-mail	IFSC Code	Account No	Date of account opening
(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Bank of India	New Delhi Main Branch, FCRA Division, 11, Parliament Street, New Delhi -11001	1123374390	fcra.00691@sbi.co.in	SBIN0000691	40108890367	31 March 2021

(b) Details of another "FCRA Account", if any, for keeping or utilising foreign contribution (As on 31st March of the year ending):

Name of the Bank	Branch Address (with PIN code)	Phone number	Email	IFSC Code	Account No	Date of opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
State Bank of India	Residency Road Branch Residency Plaza, 24 Residency Road, Bangalore, Karnataka - 560025	8025943214	sbi.08598@sbi.co.in	SBIN0008598	10416345746	04 April 1986

(c) Details of all utilisation bank accounts (if any) for utilisation of the Foreign Contribution (As on the 31st March of the year ending):

Name of the Bank	Branch Address (with PIN code)	Phone number	Email	IFSC Code	Account No	Date of opening Account
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Not Applicable						

8. *Whether during the period under report:

(i) any foreign contribution was transferred to any FCRA registered association?	No
(ii) any foreign contribution was transferred to any Non FCRA registered association?	No
(iii) any functionary of the Association has been prosecuted or convicted under the law of the land?	No
(iv) any asset created out of foreign contribution is registered in names other than the name of Association?	No
(v) any domestic contribution has been credited in any "FCRA Account"?	No

(vi) the Association has received any foreign Contribution in an account other than the designated FCRA receipt Account?	No
(vii) the Association has utilised foreign contribution for any purpose other than the defined purposes in the FCRA certificate of registration or prior permission?	No
(viii) the Association has invested any foreign contribution in any speculative activity as defined in rule 4 of the Foreign Contribution (Regulation) Rules, 2011?	No
(ix) the Association or any of its functionary/office bearer has violated any of the conditions as enumerated under sub-section (4) of section 12 of the Act?	No
(x) the Association has made expenditure on Administrative expenses exceeding 20 per cent. of the foreign contribution received?	No
(xi) any fixed asset acquired out of foreign contribution has been sold out?	No
(xii) sale proceed of above fixed asset has been diverted/ has not been deposited in "FCRA Account"?	No
(xiii) any FD proceeds has been credited in any account other than the "FCRA Account"?	No
(xvi) any organization/entity not belonging to the Association is being managed/financially supported by the Association?	No
(xv) the Association has utilised any foreign contribution outside India?	No

Declaration

I/We SR. ANILA KOMPUTHUKIL,PROVINCIAL of the Society of The Daughters of St. Camillus hereby declare that the above particulars furnished by me are true and correct.

I also affirm that the receipt of foreign contribution and its utilisation have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010),and the rules, notifications or orders issued thereunder from time to time and the foreign contribution was utilized for the purpose(s) for which the person/association was granted registration/prior permission by the Central Government

Place : Bangalore
Date : 29 December 2021

Sr. Anila Komputhukil
SR. ANILA KOMPUTHUKIL
PROVINCIAL

[Name of the Chief Functionary
(Chairperson/President/Secretary/CEO/MD) in block
Letters]
(Seal of the person/association)



Certificate to be given by Chartered Accountant

I/We have audited the account of **Society of The Daughters of St. Camillus , Bengaluru - 560043, Karnataka**, **Society Registration No 207/85-86 registered in the state of KARNATAKA** (name of person/association and its full address including State, District and Pin Code, if registered society, its registration number and State of registration) for the financial year ending the 31st March 2021 and examined all relevant books and vouchers and certify that according to the audited account:

- (i) the brought forward foreign contribution at the beginning of the financial year was Rs. 11,37,111.65
- (ii) foreign contribution of / worth was received by the person/association during the financial year 31st March 2021 Rs. 36,720.00
- (iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth was received by the person/association during the financial year 2020 - 21 Rs. 46,917.00
- (iv) the balance of unutilised foreign contribution with the person/association at the end of the financial year 31st March 2021 Rs. 10,41,130.65
- (v) Certified that the person/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 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The balance as shown in Sl. no.(iv) above amounting to Rs.10,39,520.65 being the unutilised Foreign Contribution as at 31st March 2021, is in the form of Cash balance:Rs. 210, Bank balance: Rs.1,74,408.65, Fixed Deposits of Rs.8,61,137, and TDS receivables of Rs. 3,765 outstanding at the end of the Financial year.
- (vii) Subject to the above, the information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by me/us.
- (viii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010)

Place : Bangalore
Date : 29 December 2021



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

MARK D'SOUZA
Proprietor
M.No : 027542
UDIN : 21027542AAAAHK7194

128/1, Vidya Deep College
Building,
Ulsoor Road,
Bengaluru, 560042