

FORM FC - 4

[See rule 17]

Subject: Account of Foreign Contribution for the year ending on the 31st March 2018

1. Association FCRA registration number and name :

(i). Number :094420499

(ii).Name :Foreign Contribution Account

2. Details of receipt and utilisation of foreign contribution:

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

(a) Brought forward foreign contribution at the beginning of the year (Rs.)	1,34,59,563
(b) Interest or other receipt during the year*	9,20,450
(c) Foreign Contribution received during the financial year	
(i) Directly from a foreign source	1,08,46,931
(ii) as transfer from a local source	1,87,000
(d) Total Foreign Contribution (a+b+c) (Rs.)	2,54,13,944

* 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

(ii) (a) Donor wise detail of foreign contribution received in excess of Rupees 20,000:

Sl. No.	Name of donor(s)	Institutional/ Individual	Details of the donor: official Address, address, e-mail, Website address,	Purpose(s) for which received	Amount (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
Refer Annexure					

(b) Cumulative purpose-wise amount of all foreign contribution donations received:

Sl.No	Purpose	Amount
1	N/A	6,460
2	Educational	77,10,756
3	Social	31,29,716
Total		1,08,46,931

(iii) Details of utilization of foreign contribution:

(a)	Total Utilisation** for projects as per aims and objectives of the association (Rs.)	1,19,29,657
(b)	Total Administrative Expenses as provided in Rule 5, FCRR 2011 (Rs.)	96,930
(c)	Total invested in term deposits (Rs.)	-
(d)	Total purchase of fresh assets (Rs.)	17,58,210
(e)	Total utilization in the year (Rs.) (a+b+d)	1,37,84,797

** It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in FCRA, 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 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

- (iv) Balance of unutilized foreign contribution, in cash/bank, at the end of the year(Rs): 1,16,29,147
- (v) Total number of foreigners working (salaried/ in honorary capacity): NIL

3. (a) Details of designated FC bank account for receipt of Foreign Contribution (As on 31st March of the year ending):

Sl. No	Name of the Bank	Branch Address (with PIN code)	IFSC Code	Account No
(1)	(2)	(3)	(4)	(5)
1	South Indian Bank	Christ University Campus, Hosur Road, Dharmaram College P. O Pincode 560029	SIBL0000396	0396053000002053

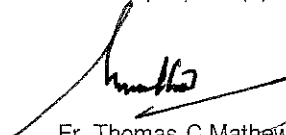
(b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending):

Sl. No	Name of the Bank	Branch Address (with PIN code)	IFSC Code	Account No
(1)	(2)	(3)	(4)	(5)
1	Bank of India	Bank of India, AT Post Bamhani, District Chandrapur, Maharashtra, India	BKID0009628	962810110003984
2	South Indian Bank	D.No-426 B, Trans Avenue, Mavelipuram, Kakkanad, Kochi-682030	SIBL0000313	0313053000005619

Declaration

I hereby declare that the above particulars furnished by me are true and correct.

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



Fr. Thomas C Mathew

Secretary

Signature of the Chief Functionary

(Name of the Chief Functionary in block Letters)

(Seal of the Association)

Secretary
Christ Educational Society
Bengaluru - 560 029

Place : Bangalore

Date : 31 August 2018

Certificate to be given by Chartered Accountant

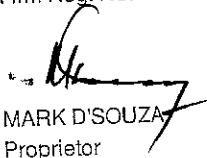
We have audited the account of **Christ Educational Society**, , **Society Registration No 43/66-7** registered in the state of **Karnataka** for the financial year ending the 31st March 2018 and examined all relevant books and vouchers and certify that according to the audited account:

(i)	the brought forward foreign contribution at the beginning of the financial year was	Rs.	1,34,59,563
(ii)	foreign contribution of / worth was received by the Association during the financial year 31st March 2018	Rs.	1,10,33,931
(iii)	interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth was received by the Association during the financial year	Rs.	9,20,450
(iv)	the balance of unutilised foreign contribution with the Association at the end of the financial year 31st March 2018	Rs.	1,16,29,147

- (v) 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 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.
- (vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010

Place : Bangalore
Date : 31 August 2018

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


MARK D'SOUZA
Proprietor
M.No : 027542



CHRIST EDUCATIONAL SOCIETY , Bengaluru
Annexure to Form FC - 4 for the year ending 31st March 2018

Donor wise detail of foreign contribution received in excess of Rupees 20,000:

Sl. No.	Name of donor(s)	Institutional/ Individual	Details of the donor: official Address, address, e-mail, Website address,	Purpose(s) for which received	Amount (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
1	Zurich University of Applied Science	Institutional	Buro 288a, Auenstrasse 4, Postfach, CH 8600, Dubendorf, Zurich, Switzerland, Switzerland, ,	Educational	1,48,018
2	Ms. Nynke Schrikkema	Individual	Saffierstraat 1C Amsterdam, The Netherlands, Netherlands, ,	Educational	83,091
3	Ms. Melinda van Nistelrooij	Individual	Acher de Hoven 2, 6591 LA Gennep, The Netherlands, Netherlands, ,	Educational	83,978
4	Ms. Alinde Hendriks	Individual	Hengstdalseweg 125, 6523 ED Nijmegen, The Netherlands, Netherlands, ,	Educational	81,648
5	Ms. Tarate Winkel	Individual	Ledyk 127, 6681, Tn, Bommel, The Netherlands, Netherlands, ,	Educational	81,882
6	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton, NJ 08541 USA, United States of America, ,	Educational	21,020
7	Ms. Marlieke Beitske Johanna Alkema	Individual	Beatrijlaan 2, 6713 PS Ede, The Netherlands, Netherlands, ,	Educational	85,195
8	Mr. Matthijs Herwijn	Individual	Fracissanessenstracet, 21, The Netherlands, Netherlands, ,	Educational	85,895
9	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton, NJ 08541 USA, United States of America, ,	Educational	21,087
10	Mr. Yasin Durmaz	Individual	Groenestraat, 333, 6531 HN Nijmegen, The Netherlands, Netherlands, ,	Educational	86,298
11	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton, NJ 08541 USA, United States of America, ,	Educational	21,146
12	Marius R. Carlsen	Individual	ST Olavs GT 46, HO304, 4306 Sandnes, Norway, Norway, ,	Educational	23,327
13	Ola S. Dalslaen	Individual	Brunlaveien 19B, 3290 Stavem, Norway, Norway, ,	Educational	23,327
14	Lucas Martin Hendrik de Groot	Individual	Ambfrachsesveld 403, 7327 JĒ, Apeldoorn, The Netherlands, Netherlands, ,	Educational	45,930
15	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton, NJ 08541 USA, United States of America, ,	Educational	21,096
16	Bettina Sandstol	Institutional	Osiokveien 33, 4322, Sandnes, Norway, Norway, ,	Educational	22,007
17	Hege Steindkog	Individual	Saataveien 4, 4332, Figgjo, Norway, Norway, ,	Educational	22,246
18	Mona Hoëie	Individual	skytterlagsveien 17A, 4045, Hafrsfjord, Norway, Norway, ,	Educational	22,246
19	Jasmin Eva Tamar Harosh	Individual	Sint Peterlaan 67, 6821 HD, Arnhem, The Netherlands, Netherlands, ,	Educational	45,712
20	Jasmin Eva Tamar Harosh	Individual	Sint Peterlaan 67, 6821 HD, Arnhem, The Netherlands, Netherlands, ,	Educational	45,712
21	Raymond Henryk Antonie Kranenberg	Individual	Sint marten 1-10, 6821 BS, Arnhem, The Netherlands, Netherlands, ,	Educational	91,930

CHRIST EDUCATIONAL SOCIETY , Bengaluru
Annexure to Form FC - 4 for the year ending 31st March 2018

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Sl. No.	Name of donor(s)	Institutional/ Individual	Details of the donor: official Address, address, e-mail, Website address,	Purpose(s) for which received	Amount (Rs.)
22	Sanne Wopereis	Individual	Bouwmeestenstraat 18, 6826 GT, Arnhem, The Netherlands, Netherlands, ,	Educational	46,055
23	Natalja Reijenga	Individual	Styn Buysstraar 24, 6512 LP, nymegen , The Netherlands, Netherlands, ,	Educational	45,870
24	Marlos Jacobien Donkers	Individual	Diederickhof 13, 6715 DJ, Ede, The Netherlands, Netherlands, ,	Educational	45,045
25	Sophia Eliza Maria Reijnen	Individual	Multatuliplaats 10C, 6531 QW Nijmegen, The Netherlands, Netherlands, ,	Educational	46,424
26	Marlos Jacobien Donkers	Individual	Diederickhof 13, 6715 DJ, Ede, The Netherlands, Netherlands, ,	Educational	47,203
27	Marius R. Carlsen	Individual	ST Olavs GT 46, HO304, 4306 Sandnes, Norway, Norway, ,	Educational	59,944
28	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton,NJ 08541 USA, United States of America, ,	Educational	20,997
29	Ola S. Dalsiaen	Institutional	Brunlaveien 19B, 3290 Stavem, Norway, Norway, ,	Educational	59,944
30	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton,NJ 08541 USA, United States of America, ,	Educational	21,229
31	Hege Steindkog	Individual	Diakonveien 14-18, 0370 Oslo, NORWAY, Norway, ,	Educational	58,217
32	Bettina Sandstol	Individual	Diakonveien 14-18, 0370 Oslo, NORWAY, Norway, ,	Educational	58,004
33	Mona Hoeie	Individual	Diakonveien 14-18, 0370 Oslo, NORWAY, Norway, ,	Educational	58,510
34	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton,NJ 08541 USA, United States of America, ,	Educational	64,543
35	Sophia Eliza Maria Reijnen	Individual	Han University,Ruitenberglaan 31, 6826 CC Arnhem, Netherlands, Netherlands, ,	Educational	46,686
36	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton,NJ 08541 USA, United States of America, ,	Educational	84,249
37	Renée Paridaans	Individual	Han University,Ruitenberglaan 31, 6826 CC Arnhem, Netherlands, Netherlands, ,	Educational	92,266
38	Ronald Tiemens	Individual	Fruitlaan 25, 6515 CA Nijmegen, The Netherlands, Netherlands, ,	Educational	93,261
39	Kim Hulshoff	Individual	Wolveele35, Eerbeek 6961 PP , The Netherlands, Netherlands, ,	Educational	45,626
40	Han University	Institutional	Postbus 5375, 6802 EJ Arnhem, The Netherlands, Netherlands, ,	Educational	4,55,665
41	Marleen Vrinssen	Individual	Krayenhofflaan 277, 6541 PR Nymegen, The Netherlands, Netherlands, ,	Educational	95,977

CHRIST EDUCATIONAL SOCIETY , Bengaluru
Annexure to Form FC - 4 for the year ending 31st March 2018

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Sl. No.	Name of donor(s)	Institutional/ Individual	Details of the donor: official Address, address, e-mail, Website address,	Purpose(s) for which received	Amount (Rs.)
42	Omne Johanna Scholten	Individual	Dykstraat 8, 6678 AX, Ooslehont, The Netherlands, Netherlands, ,	Educational	47,164
43	Gaia Van Deursen	Individual	Weeghanp 21, 5371 DK, Rewerstein, Noord-Brabant, The Netherlands, Netherlands, ,	Educational	93,790
44	Esme Ten Have	Individual	De Vloglanden 26, 7051 VC , Varsseveld, The Netherlands, Netherlands, ,	Educational	47,253
45	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton,NJ 08541 USA, United States of America, ,	Educational	1,05,192
46	Zurich University	Institutional	Zurich University of Applied Science, Buro 288A , Auenstrasse4, Postfach CH 600, Dubendorf, Zurich, Switzerland, Switzerland, ,	Educational	1,70,942
47	Camilla Henriksen	Individual	Sognsvannsveien 31, 0372, OSLO, Norway, Norway, ,	Educational	89,410
48	Rebecca Julie Kopperstad	Individual	Rabbegjrdet SA, 6091, Fosnavaag, Norway, Norway, ,	Educational	88,583
49	Zurich University	Institutional	Zurich University of Applied Science, Buro 288A , Auenstrasse4, Postfach CH 600, Dubendorf, Zurich, Switzerland, Switzerland, ,	Educational	1,84,608
50	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton,NJ 08541 USA, United States of America, ,	Educational	21,080
51	Susanne Waig bo Strat	Individual	Trymsvei 10, 3518 Honefoss, Norway, Norway, ,	Educational	87,435
52	University of Applied Sciences, Wurzburg-Shweinfurt,	Individual	University of Applied Sciences, Wurzburg-Shweinfurt, Muenzstrasse 12 D-97070 Wuerburg, Germany, Germany, ,	Educational	46,925
53	Conferenza Episcopale Italia	Institutional	VIA Aurelia,468-00165 ROMA, Roma, ,	Educational	17,31,249
54	Henrik Hral Guldaht	Individual	Hralshagan 2, 2330 VALLSET, Norway, Norway, ,	Educational	80,000
55	U S - Educational Testing Service	Institutional	ETS Corporate Headquarters 660 Rosedale Road Princeton,NJ 08541 USA, United States of America, ,	Educational	21,396
56	University Studies Abroad Consortium	Institutional	1664 N Virginia, St. Reno, NV 89557, USA, United States of America, ,	Educational	19,82,357
57	Sanne Wopereis	Individual	Han University, Ruitenberglaan 31, 6826 CC Arnhem, Netherlands, Netherlands, ,	Educational	46,725
58	Marlos Jacobien Donkers	Individual	Han University, Ruitenberglaan 31, 6826 CC Arnhem, Netherlands, Netherlands, ,	Educational	45,684
59	Natalja Reijenga	Individual	Han University, Ruitenberglaan 31, 6826 CC Arnhem, Netherlands, Netherlands, ,	Educational	46,352
60	Johanna Paula Merten	Individual	Han University, Ruitenberglaan 31, 6826 CC Arnhem, Netherlands, Netherlands, ,	Educational	47,370
61	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, Germany, ,	Social	3,77,617

CHRIST EDUCATIONAL SOCIETY , Bengaluru
Annexure to Form FC - 4 for the year ending 31st March 2018

Donor wise detail of foreign contribution received in excess of Rupees 20,000:

Sl. No.	Name of donor(s)	Institutional/ Individual	Details of the donor: official Address, address, e-mail, Website address,	Purpose(s) for which received	Amount (Rs.)
62	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, Germany, ,	Social	4,53,964
63	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, Germany, ,	Social	8,82,140
64	Aline Hendriks	Individual	Hengstdalseweg 125, 6523 ED Nijmegen, The Netherlands, Netherlands, ,	Social	75,139
65	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, Germany, ,	Social	5,08,803
66	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, Germany, ,	Social	3,98,009
67	ROGER ULRICH BUCHMULLER	Individual	buchmrog@students.zhaw.ch, Netherlands, ,	Social	25,000
68	Kindernothilfe	Institutional	Kindernot hilfe e. V, Dusseldorfer Landstrabe 180, 47249 Duisburg, Germany, Germany, ,	Social	4,01,431
69	BCI Revolving loan refunds	Individual	Bangalore India, India, ,	Social	1,87,000



MARK D'SOUZA & CO.
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE GOVERNING BODY OF CHRIST EDUCATIONAL SOCIETY

1. Report on the Financial Statements

We have audited the accompanying financial statements of **Foreign Contribution Account** a unit of **Christ Educational Society** located at , **Bengaluru - 560029** which comprise the Balance Sheet as at **31st March 2018** and the Income and Expenditure Account for the year then ended, and a summary of significant accounting policies and other explanatory information.

2. Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the entity in accordance with accounting principles generally accepted in India, including the prescribed Accounting Standards, to the extent applicable. This responsibility includes the design, implementation and maintenance of Internal controls 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.

3. Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedure that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

4. Opinion

On the basis of such checks of the extracts of the books and of the vouchers made available to us and as we considered appropriate and also on the basis of information and explanations given to us, during the course of our audit, we state that, in our opinion, the said financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:



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304, Brigade Gardens, 19, Church Street, Bangalore - 560 001
Tel: 080-255 88 080, 255 81 245 E-Mail: info@markdsouza.com www.markdsouza.com



MARK D'SOUZA & CO.
CHARTERED ACCOUNTANTS

- a) in the case of the Balance Sheet, of the state of affairs of the **Foreign Contribution Account** - as at **31st March 2018**, and
- b) in the case of the Income and Expenditure Account, of the excess of Expenditure over Income for the year ended on that date.

5. Report on other Regulatory requirements

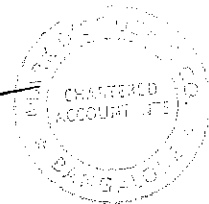
Further to our comments in paragraphs 1 to 4 above, we report that:

- 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 have been kept by the entity in so far as it appears from our examination of those books;
- c) The Balance Sheet and the Income and Expenditure account dealt with by this report are in agreement with the books of account of the entity ; and
- d) In our opinion the said financial statements of the entity comply with the prescribed Accounting Standards, to the extent applicable.


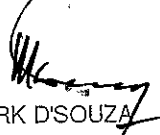

For MARK D'SOUZA & CO.
Chartered Accountants
Firm Registration No.002014S

Place : Bangalore
Date : 31 August 2018

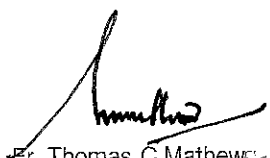
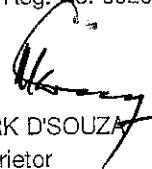


MARK D'SOUZA
Proprietor
M.No : 027542



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
BALANCE SHEET AS AT 31ST MARCH 2018**

PARTICULARS	SCH	AS AT 31 MARCH 2018	AS AT 31 MARCH 2017
SOURCES OF FUNDS			
Capital Fund	1	41,80,664	29,76,596
Restricted Funds	2	1,16,29,147	1,34,59,563
Current Liabilities	3	-	-
Total		1,58,09,811	1,64,36,159
APPLICATION OF FUNDS			
Fixed Assets	4	41,80,664	29,76,596
Investments	5	77,00,937	1,18,85,407
Current Assets	6	39,28,210	15,74,156
Total		1,58,09,811	1,64,36,159
Significant Accounting Policies and Notes on accounts		13	
The schedules referred to above and notes to accounts form an integral part of the Financial Statements			As per our report of even date
 Fr. Thomas C Mathew Secretary Place : Bangalore Date : 31 August 2018 <i>Bangalore - 560 080</i>		For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 002014S  MARK D'SOUZA Proprietor M.No : 027542 	

**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

PARTICULARS	SCH	YEAR ENDED 31 MARCH 2018	YEAR ENDED 31 MARCH 2017
INCOME			
Grants / Subsidies Received	7	1,17,91,546	1,60,70,928
Income From Investments	8	19,94,819	28,09,700
Total		1,37,86,365	1,88,80,628
EXPENDITURE			
Grants / Subsidies Disbursed	9	1,33,17,852	1,82,90,244
Administrative Expenses	10	2,14,332	4,52,550
Repairs & Maintenance	11	80,121	1,37,834
Other Expenses	12	1,74,060	-
Depreciation		5,54,142	3,91,277
Total		1,43,40,507	1,92,71,905
SURPLUS / (DEFICIT)		(5,54,142)	(3,91,277)
Significant Accounting Policies and Notes on accounts	13		
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 style="text-align: center;"> Fr. Thomas C Mathews Secretary Christ Educational Society Bengaluru - 560 029</p> <p>Place : Bangalore Date : 31 August 2018</p>		<p>For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 002014S</p> <p style="text-align: center;"> MARK D'SOUZA Proprietor M.No : 027542</p> 	

**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 1 - CAPITAL FUND

PARTICULARS	AS AT	AS AT
	31ST MARCH 2018	31ST MARCH 2017
	Rs	Rs
As per last Balance Sheet	29,76,596	15,47,357
Capital Fund	17,58,210	-
Less: Deficit during the year	(5,54,142)	(3,91,277)
Add: Capitalisation of Assets purchased out of Project Grants	-	18,20,516
Grand Total	41,80,664	29,76,596

SCHEDULE 2 - RESTRICTED FUNDS

PARTICULARS	AS AT	RECEIPTS	TOTAL	REVENUE	CAPITAL	AS AT
	01ST					APRIL
	2017	Rs	Rs	Rs	Rs	MARCH
	Rs	Rs	Rs	Rs	Rs	2018
						Rs
Foreign Contribution Projects						
3D Project-Hp	18,740	-	18,740	18,740	-	-
Access Project -2014-15	75	-	75	25	-	50
Accommodation Charges	1,78,640	-	1,78,640	1,78,640	-	-
Baldwin Wallace College	6,633	-	6,633	-	-	6,633
Bci -Slum Community Development Project	-	17,31,249	17,31,249	-	-	17,31,249
Bci Revolving Loan Shg (3 Inst) - Refunds	6,13,600	42,000	6,55,600	1,10,000	-	5,45,600
Bci-Educational Aid (3 Inst)	2,795	-	2,795	-	-	2,795
Bci-Rent For Activity Centre (3 Inst)	1,600	-	1,600	-	-	1,600
Bci-Self Development Program (3 Inst)	903	-	903	-	-	903
Bci-Tailoring Instructor Salary (3 Inst)	4,800	-	4,800	-	-	4,800
Better Future-Rajendranagar 2010-11	267	-	267	-	-	267
Capacity Building Shg	1,420	-	1,420	-	-	1,420
Caterpillar Project	400	-	400	-	-	400
Caterpillar-Phase II - Trash to Treasure	1,415	-	1,415	-	-	1,415
Chetana 2009/10 & July 2010	20,499	-	20,499	-	-	20,499
Child Sponsorship Prog 2012-13.	2,75,867	1,36,137	4,12,004	3,97,133	-	14,871
Christ University - Research Programme (Ifcu)	5,48,867	-	5,48,867	4,24,203	-	1,24,664
Climate Change Adaptation & Mitigation-Hcdi	10,196	-	10,196	-	-	10,196
Construction Maint of Schools/colleges Buildings	250	-	250	-	-	250
Csa - Exchange Prog	8,87,987	30,96,524	39,84,511	27,48,765	-	12,35,746
Csa - Loans	1,63,052	-	1,63,052	-	-	1,63,052
Education Development Centre - India	10	-	10	-	-	10
English Access Project 2012-13-14	3,186	-	3,186	3,186	-	-
Fedina	15,000	-	15,000	-	-	15,000
Han University	8,65,537	4,55,665	13,21,202	5,40,368	-	7,80,834
Help For Poor Aged & Destitute	8,537	-	8,537	8,537	-	-
Income Generation Project / Schemes	13,84,256	1,45,000	15,29,256	6,00,000	-	9,29,256
Interest & Administration	51,73,849	9,20,450	60,94,299	9,64,034	10,30,785	40,99,480
Jacob Merser-Baldwin Wallace College	1,857	-	1,857	-	-	1,857
Jeevdan Project 2012-13	4,61,443	-	4,61,443	-	-	4,61,443



SCHEDULE 2 - RESTRICTED FUNDS

PARTICULARS	AS AT	RECEIPTS	TOTAL	REVENUE	CAPITAL	AS AT
	01ST					
	2017					MARCH
	Rs	Rs	Rs	Rs	Rs	2018
						Rs
Klas Group - 2014-15	10,854	-	10,854	-	-	10,854
Loans to S.H.G. Ader Refunds	47,750	-	47,750	-	-	47,750
Manikgrah Hill Community Devpt Proj 2015-16	8,34,640	15,65,837	24,00,477	15,19,312	7,27,425	1,53,740
Norway Accommodation	69,757	-	69,757	-	-	69,757
Oias Exchange Programme	22,791	-	22,791	-	-	22,791
Photography / Arts Class - Norway	626	-	626	-	-	626
Pragathi Cfcd -2015-16 Knh	6,77,738	14,56,127	21,33,865	17,77,212	-	3,56,653
Project Janakiram Layout	1,65,152	-	1,65,152	1,60,302	-	4,850
Project Ubchea	82,295	-	82,295	2,000	-	80,295
Project-Chf	3,000	-	3,000	-	-	3,000
Project-Future Leaders	4,916	-	4,916	-	-	4,916
Revolving Loan S.H.G. Loan (B.C.I.)	4,70,078	-	4,70,078	-	-	4,70,078
Self Help Group Formation	410	-	410	-	-	410
Sundfolk School-Paper Unit	21,311	-	21,311	21,311	-	-
Support For Doc Prog.	6,652	-	6,652	-	-	6,652
Toefl	1,31,320	4,23,035	5,54,355	5,11,879	-	42,476
Travel Cost Reimb. Norway Exchange Prog.	6,970	-	6,970	-	-	6,970
Ubchea Faculty Support	2,40,951	-	2,40,951	48,807	-	1,92,144
University Study Abroad Consortium	-	19,82,357	19,82,357	19,82,357	-	-
Vocational Trg - Tailoring, Motor Rep & Comp	10,671	-	10,671	9,776	-	895
	1,34,59,563	1,19,54,381	2,54,13,944	1,20,26,587	17,58,210	1,16,29,147
Grand Total	1,34,59,563	1,19,54,381	2,54,13,944	1,20,26,587	17,58,210	1,16,29,147

SCHEDULE 3 - CURRENT LIABILITIES

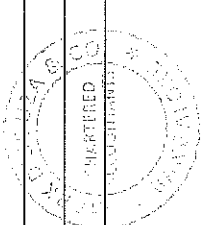
PARTICULARS	AS AT	RECEIPTS	TOTAL	PAYMENTS	AS AT
	01ST				
	2017				MARCH
	Rs	Rs	Rs	Rs	2018
					Rs
Sundry Creditors					
Sundry Creditors	-	29,48,947	29,48,947	29,48,947	-
	-	29,48,947	29,48,947	29,48,947	-
Statutory Liabilities					
Tax Deducted At Source Payable	-	18,836	18,836	18,836	-
	-	18,836	18,836	18,836	-
Grand Total	-	29,67,783	29,67,783	29,67,783	-



CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
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SCHEDULE 4 - FIXED ASSETS

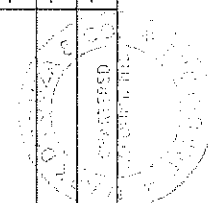
PARTICULARS	RATE OF DEPN	GROSS BLOCK					DEPRECIATION BLOCK				NET BLOCK	
		COST AS AT 01 APRIL 2017 Rs.	ADDITIONS DURING THE YEAR		DEDUCTIONS DURING THE YEAR Rs.	COST AS AT 31 MARCH 2018 Rs.	UPTO 01 APRIL 2017 Rs.	FOR THE YEAR Rs.	TOTAL Rs.	AS AT 31 MARCH 2018 Rs.	AS AT 31 MARCH 2017 Rs.	
			BEFORE 30-09-2017 Rs.	AFTER 30-09-2017 Rs.								TOTAL Rs.
Computers/peripherals												
Computer - 3D Project	40 %	36,398	-	-	36,398	26,207	4,076	30,283	6,115	10,191		
Computer - Chf Project	40 %	54,756	-	-	54,756	54,731	10	54,741	15	25		
Computer - Jivith Project	40 %	22,500	-	-	22,500	22,463	15	22,478	22	37		
Computer & Printers	40 %	2,64,432	-	-	2,64,432	2,64,391	16	2,64,407	25	41		
Computer-Better Future	40 %	2,97,024	-	-	2,97,024	2,96,671	141	2,96,812	212	353		
Computer-Child Community	40 %	1,15,642	-	-	1,15,642	1,15,303	136	1,15,439	203	339		
Computer-Nirmala	40 %	41,058	-	-	41,058	41,057	-	41,057	1	1		
Computers-Norway	40 %	1,35,146	-	-	1,35,146	1,35,140	2	1,35,142	4	6		
Laptop Ifcu	40 %	72,850	-	-	72,850	70,985	746	71,731	1,119	1,865		
Laptop-University of Paris Dauphinne	40 %	19,000	-	-	19,000	18,514	194	18,708	292	486		
Laser Printer - Access Project	40 %	13,500	-	-	13,500	8,910	1,836	10,746	2,754	4,590		
Usac-Printers	40 %	18,375	-	-	18,375	14,827	1,419	16,246	2,129	3,548		
		10,90,681	-	-	10,90,681	10,69,199	8,591	10,77,790	12,891	21,482		
Furniture & Fixtures												
Furniture - Access Project	10 %	47,403	-	-	47,403	6,874	4,053	10,927	36,476	40,529		
Furniture - Chf Project	10 %	22,475	-	-	22,475	13,287	919	14,206	8,269	9,188		
Furniture - Jivith Project	10 %	21,037	3,940	-	24,977	11,238	1,374	12,612	12,365	9,799		
Furniture -Umnathi	10 %	1,14,500	-	-	1,14,500	40,047	7,445	47,492	67,008	74,453		



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 4 - FIXED ASSETS

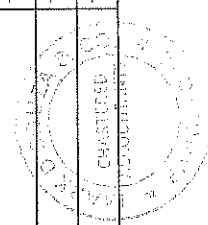
PARTICULARS	RATE OF DEPN	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK	
		COST AS AT 01 APRIL 2017	ADDITIONS DURING THE YEAR		DEDUCTIONS DURING THE YEAR	COST AS AT 31 MARCH 2018	UPTO 01 APRIL 2017	FOR THE YEAR	TOTAL	AS AT 31 MARCH 2018	AS AT 31 MARCH 2017
			BEFORE 30-09-2017	AFTER 30-09-2017							
Furniture & Fittings	10 %	1,51,545	-	-	-	1,02,485	4,906	1,07,391	44,154	49,060	
Furniture & Fittings-Carpentry Project	10 %	36,039	-	-	-	30,086	595	30,681	5,358	5,953	
Furniture & Fittings-Cida	10 %	13,750	-	-	-	11,480	227	11,707	2,043	2,270	
Furniture & Fittings-General	10 %	9,165	-	-	-	7,652	151	7,803	1,362	1,513	
Furniture & Fixture-Cat	10 %	9,500	-	-	-	3,891	561	4,452	5,048	5,609	
Furniture-Better Future	10 %	1,30,965	-	-	-	69,937	6,103	76,040	54,925	61,028	
Furniture-Child Community	10 %	28,299	-	-	-	20,116	818	20,934	7,365	8,193	
Furniture-Nirmala	10 %	28,070	-	-	-	19,704	837	20,541	7,529	8,366	
Furniture-Norway	10 %	25,607	-	-	-	20,384	522	20,906	4,701	5,223	
Office Furniture Srinivaspura	10 %	25,603	-	-	-	8,806	1,680	10,486	15,117	16,797	
		6,63,956	3,940	-	3,940	3,65,987	30,191	3,96,178	2,71,720	2,97,971	
Plant & Equipments											
Bci-Sewing Machines	15 %	2,23,853	-	-	-	1,97,599	3,938	2,01,537	22,316	26,254	
Camera- Srinivaspura	15 %	9,990	-	-	-	4,776	782	5,558	4,432	5,214	
Digital Camera-Child Community	15 %	35,725	-	-	-	29,676	907	30,583	5,142	6,049	
Electrical-Better Future	15 %	1,26,657	-	-	-	1,06,780	2,982	1,09,762	16,895	19,877	
Equipment -Nikon Camera	15 %	5,400	-	-	-	3,006	359	3,365	2,035	2,394	
Equipment-Camera	15 %	8,275	-	-	-	4,605	551	5,156	3,119	3,670	
Equipment-Child Community	15 %	40,590	-	-	-	23,640	2,542	26,182	14,408	16,950	



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 4 - FIXED ASSETS

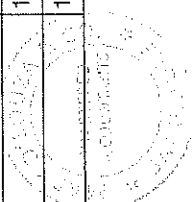
PARTICULARS	RATE OF DEPN	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK		
		COST AS AT 01 APRIL 2017		ADDITIONS DURING THE YEAR		DEDUCTIONS DURING THE YEAR	COST AS AT 31 MARCH 2018	UPTO 01 APRIL 2017	FOR THE YEAR	TOTAL	AS AT 31 MARCH 2018	AS AT 31 MARCH 2017
		Rs.	Rs.	Rs.	Rs.							
Equipment-Epson Data Projector	15 %	33,305	-	-	-	-	33,305	18,529	2,216	20,745	12,560	14,776
Equipment-Led Tv	15 %	72,900	-	-	-	-	72,900	40,556	4,852	45,408	27,492	32,344
Equipment-Norway	15 %	44,619	-	-	-	-	44,619	41,051	535	41,586	3,033	3,568
Equipments	15 %	97,518	-	-	-	-	97,518	77,132	3,058	80,190	17,328	20,386
Equipments - Camera - G.F	15 %	8,650	-	-	-	-	8,650	6,086	385	6,471	2,179	2,564
Equipments Chf	15 %	2,500	-	-	-	-	2,500	1,760	111	1,871	629	740
Fan - Pragathi	15 %	5,207	-	-	-	-	5,207	391	722	1,113	4,094	4,816
Fan - Unnathi	15 %	12,750	-	-	-	-	12,750	4,921	1,174	6,095	6,655	7,829
Mobile Phone-Chf	15 %	2,504	-	-	-	-	2,504	1,703	120	1,823	681	801
Mobile-University of Mineeta	15 %	12,853	-	-	-	-	12,853	12,154	105	12,259	594	699
Paper Cutting Machine	15 %	60,000	-	-	-	-	60,000	33,379	3,993	37,372	22,628	26,621
Projector-Access Project	15 %	33,500	-	-	-	-	33,500	12,927	3,086	16,013	17,487	20,573
Refrigerator- Unnathi Project	15 %	26,501	-	-	-	-	26,501	10,227	2,441	12,668	13,833	16,274
Sewing Machines - Ceva Project	15 %	78,001	-	-	-	-	78,001	16,674	9,199	25,873	52,128	61,327
Sewing Machines-Norway	15 %	45,379	-	-	-	-	45,379	42,658	408	43,066	2,313	2,721
Solar Lamps	40 %	29,800	-	-	-	-	29,800	16,578	5,289	21,867	7,933	13,222
Telephone-Norway	15 %	5,000	-	-	-	-	5,000	4,601	60	4,661	339	399
Television-Child Community	15 %	14,480	-	-	-	-	14,480	11,995	373	12,368	2,112	2,485
Tools & Machines	15 %	51,394	-	-	-	-	51,394	45,578	872	46,450	4,944	5,816



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 4 - FIXED ASSETS

PARTICULARS	RATE OF DEPN	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK		
		COST AS AT 01 APRIL 2017		ADDITIONS DURING THE YEAR		DEDUCTIONS DURING THE YEAR	COST AS AT 31 MARCH 2018	UPTO 01 APRIL 2017	FOR THE YEAR	TOTAL	AS AT 31 MARCH 2018	AS AT 31 MARCH 2017
		Rs.	Rs.	Rs.	Rs.							
Tools & Machines-Carpentry Project	15 %	24,752	-	-	-	-	24,752	22,596	323	22,919	1,833	2,156
Tv- Unnathi Project	15 %	33,000	-	-	-	-	33,000	12,734	3,040	15,774	17,226	20,266
Washing Machine - Unnathi Project	15 %	18,500	-	-	-	-	18,500	7,139	1,704	8,843	9,657	11,361
		11,63,603	-	-	-	-	11,63,603	8,11,451	56,127	8,67,578	2,96,025	3,52,152
Vehicles												
Auto-Ape-Chf	15 %	1,51,102	-	-	-	-	1,51,102	1,02,665	7,266	1,09,931	41,171	48,437
Bastar Bolero	15 %	8,84,000	-	-	-	-	8,84,000	66,300	1,22,655	1,88,955	6,95,045	8,17,700
Bolero - Ghaziabad - Up	15 %	-	-	10,30,785	10,30,785	-	10,30,785	-	77,309	77,309	9,53,476	-
Bolero - Pune Lavasa	15 %	9,31,309	-	-	-	-	9,31,309	69,848	1,29,219	1,99,067	7,32,242	8,61,461
Motor Cycle - Chf Project	15 %	49,793	-	-	-	-	49,793	37,245	1,882	39,127	10,666	12,548
Two Wheeler - Janakiram Project	15 %	57,040	-	-	-	-	57,040	38,757	2,742	41,499	15,541	18,283
Two Wheeler- Caterpillar	15 %	55,000	-	-	-	-	55,000	37,370	2,645	40,015	14,985	17,630
Two Wheeler-Srinivasapura	15 %	57,020	-	-	-	-	57,020	27,256	4,465	31,721	25,299	29,764
Vehicle - Two Wheeler	15 %	50,000	-	-	-	-	50,000	27,815	3,328	31,143	18,857	22,185
Vehicle Four Wheeler - Jivith Project	15 %	7,55,406	-	-	-	-	7,55,406	5,13,241	36,325	5,49,566	2,05,840	2,42,165
Vehicle-Bolero-Child Community	15 %	6,07,017	-	-	-	-	6,07,017	5,13,055	14,094	5,27,149	79,868	93,962
Vehicle-Norway	15 %	21,765	-	-	-	-	21,765	19,785	297	20,082	1,683	1,980
Vehicle-Two Wheeler Project	15 %	27,850	-	-	-	-	27,850	26,781	160	26,941	909	1,069
Vehicle-Two Wheeler-Nirmala	15 %	1,40,000	-	-	-	-	1,40,000	1,18,330	3,251	1,21,581	18,419	21,670



CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE 4 - FIXED ASSETS

PARTICULARS	RATE OF DEPN	GROSS BLOCK				DEPRECIATION BLOCK			NET BLOCK			
		COST AS AT 01 APRIL 2017		ADDITIONS DURING THE YEAR		DEDUCTIONS DURING THE YEAR	COST AS AT 31 MARCH 2018	UPTO 01 APRIL 2017	FOR THE YEAR	TOTAL	AS AT 31 MARCH 2018	AS AT 31 MARCH 2017
		Rs.		Rs.	Rs.							
Vehicle-Two Wheelers-Child Community	15 %	2,23,870	-	-	-	-	2,23,870	1,66,464	8,611	1,75,075	48,795	57,406
Vehicles Two Wheeler Jevith Project	15 %	1,69,330	-	-	-	-	1,69,330	1,18,144	7,678	1,25,822	43,508	51,186
Vehicles-Bolero-Foreign Contribution	15 %	35,551	-	-	-	-	35,551	30,050	825	30,875	4,676	5,501
Vehicles-Vocational Course	15 %	20,000	-	-	-	-	20,000	17,956	307	18,263	1,737	2,044
		42,36,053	-	10,30,785	10,30,785	-	52,66,838	19,31,062	4,23,059	23,54,121	29,12,717	23,04,991
Buildings - On Leasehold Land												
Community Resource Centre - Mhcdp	10 %	-	-	7,23,485	7,23,485	-	7,23,485	-	36,174	36,174	6,87,311	-
		-	-	7,23,485	7,23,485	-	7,23,485	-	36,174	36,174	6,87,311	-
Grand Total		71,54,295	3,940	17,54,270	17,58,210	-	89,12,505	41,77,699	5,54,142	47,31,841	41,80,664	29,76,596



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 5 - INVESTMENTS

PARTICULARS	AS AT 01ST APRIL 2017 Rs	PAYMENTS Rs	TOTAL Rs	RECEIPTS Rs	AS AT 31ST MARCH 2018 Rs
Fixed Deposits - Restricted Funds					
Fixed Deposits - Foreign Contribution Account	1,18,85,407	77,00,937	1,95,86,344	1,18,85,407	77,00,937
	1,18,85,407	77,00,937	1,95,86,344	1,18,85,407	77,00,937
Grand Total	1,18,85,407	77,00,937	1,95,86,344	1,18,85,407	77,00,937

SCHEDULE 6 - CURRENT ASSETS

PARTICULARS	AS AT 01ST APRIL 2017 Rs	PAYMENTS Rs	TOTAL Rs	RECEIPTS Rs	AS AT 31ST MARCH 2018 Rs
Bank Balances					
Boi A/c No.3984 - Mhcdp Fcra Sub A/c	3,58,015	14,31,520	17,89,535	17,60,511	29,024
Sibl A/c No.5619 -Ceva Project Sub A/c	84,345	3,424	87,769	-	87,769
South Indian Bank A/c No.2053	11,31,796	1,60,62,575	1,71,94,371	1,35,86,306	36,08,065
The Catholic Syrian Bank - Kainakary A/C 19002	-	6,44,399	6,44,399	4,41,047	2,03,352
	15,74,156	1,81,41,918	1,97,16,074	1,57,87,864	39,28,210
Loans & Advances					
Advance to Others	-	4,21,419	4,21,419	4,21,419	-
Imprest Advance	-	1,000	1,000	1,000	-
Project Advances	-	18,99,370	18,99,370	18,99,370	-
	-	23,21,789	23,21,789	23,21,789	-
Grand Total	15,74,156	2,04,63,707	2,20,37,863	1,81,09,653	39,28,210



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 7 - GRANTS / SUBSIDIES RECEIVED

PARTICULARS	YEAR ENDED	YEAR ENDED
	31 MARCH 2018	31 MARCH 2017
	Rs	Rs
Foreign Contribution Grants (To The Extent Utilised)	1,17,91,546	1,60,70,928
Grand Total	1,17,91,546	1,60,70,928

SCHEDULE 8 - INCOME FROM INVESTMENTS

PARTICULARS	YEAR ENDED	YEAR ENDED
	31 MARCH 2018	31 MARCH 2017
	Rs	Rs
Foreign Contribution Interest (To The Extent Utilised)	19,94,819	28,09,700
Grand Total	19,94,819	28,09,700

SCHEDULE 9 - GRANTS / SUBSIDIES DISBURSED

PARTICULARS	YEAR ENDED	YEAR ENDED
	31 MARCH 2018	31 MARCH 2017
	Rs	Rs
Foreign Contribution Grants Utilised	1,33,17,852	1,82,90,244
Grand Total	1,33,17,852	1,82,90,244

SCHEDULE 10 - ADMINISTRATIVE EXPENSES

PARTICULARS	YEAR ENDED	YEAR ENDED
	31 MARCH 2018	31 MARCH 2017
	Rs	Rs
Bank Charges	2,651	7,681
Postage & Telephone	1,172	-
Printing & Stationery	24,351	-
Professional Charges	1,72,000	-
Travel & Conveyance	14,158	89,953
Salaries	-	2,28,416
Audit Fees	-	1,26,500
Grand Total	2,14,332	4,52,550



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

SCHEDULE 11 - REPAIRS & MAINTENANCE

PARTICULARS	YEAR ENDED 31 MARCH 2018	YEAR ENDED 31 MARCH 2017
	Rs	Rs
Repairs & Maintenance - Others	80,121	1,37,834
Grand Total	80,121	1,37,834

SCHEDULE 12 - OTHER EXPENSES

PARTICULARS	YEAR ENDED 31 MARCH 2018	YEAR ENDED 31 MARCH 2017
	Rs	Rs
Project Grant Expenses	6,414	-
Social Responsibility Expenses	1,67,646	-
Grand Total	1,74,060	-



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2018**

SCHEDULES 13 – SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

Organisation Overview:

Foreign Contribution Account, is a unit of Christ Educational Society, Society registered under the The Karnataka Societies Registration Act 1960 vide registration No 43/66-7 dated 02 June 1966, under section 12A of the Income tax Act, 1961 vide No TRUST/718/10A/VOL.A-I/C-496/98-99/CIT-II dated 09 May 1988 and under the Foreign Contribution (Regulation) Act 1976 (now 2010) vide No 094420499 dated 01 November 2016. The unit was formed to carry out educational activities in terms of the objectives for which the Society was established. The Society's activities are in the areas of promotion of education, Literature, science, Technology and Art, spreading of knowledge relating to commerce & industry, higher education & research in any subject, promote, maintain & administer colleges, school & any other educational institutions and promotion of charity

A. SIGNIFICANT ACCOUNTING POLICIES:

1. Method of Accounting :

The financial statements have been prepared under the Historical cost convention, on going concern basis. All items of Income & Expenditure have been accounted for on accrual basis.

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'.



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2018**

SCHEDULES 13 – SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

3 . Accounting for Grants :

- a) Foreign contribution grants received are accounted as Restricted Funds in the Balance Sheet in consonance with the Grant Agreements with the Donors and the said grants are recognised in the Income & Expenditure Account to the extent they are utilised in the respective year/s.
- b) Assets acquired/constructed out the said grants during the year are charged to respective Project Grant Account at the time of acquisition/construction. At the end of the year the total cost of Fixed Assets acquired during the year is added to Fixed Assets with a corresponding increase in the Capital Fund.
- c) The balance of unutilised Grants - which in terms of the Grant Agreements, are specifically restricted/ agreed to belong to the Donor/s are carried forward in the respective Project accounts as Restricted Funds to be utilised in the subsequent years.
- d) The income earned on funds, assets relating to the Donor/s or in course of executing its programme; are treated as part of the Grants in terms of the Donor/s agreement wherever stipulated and in all other cases it is accounted as Restricted funds under relevant heads and recognised as Income to the extent they are utilised in the respective year/s.
- e) Sale proceeds of assets acquired out of restricted grants (in cash or kind) are accounted as restricted funds in the year of realisation as Receipt and it is utilised as per the specific covenants of the Donors agreements.

4 . Fixed Assets and Depreciation :

- a) Fixed Assets 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.

5 . 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.




**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31ST MARCH 2018**

SCHEDULES 13 – SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

B. NOTES ON ACCOUNTS:

1. Physical verification of fixed assets as on 31st March 2018 has not been done. As the fixed assets 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.


Fr. Thomas C. Mathew
Secretary

Place : Bangalore
Date : 31 August 2018

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


MARK D'SOUZA
Proprietor
M.No : 027542



**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

PARTICULARS	YEAR ENDED 31ST MARCH 2018 Rs	YEAR ENDED 31ST MARCH 2017 Rs
RECEIPTS		
To OPENING BALANCES		
Bank Balances	15,74,156	83,317
Fixed Deposits - Restricted Funds	1,18,85,407	2,11,93,192
	1,34,59,563	2,12,76,509
To Restricted Funds		
Foreign Contribution Projects		
Bci -Slum Community Development Prouject	17,31,249	-
Bci Revolving Loan Shg (3 Inst) - Refunds	42,000	-
Child Sponsorship Prog 2012-13.	1,36,137	1,27,657
Csa - Exchange Prog	30,96,524	20,34,218
Han University	4,55,665	5,76,365
Income Generation Project / Schemes	1,45,000	1,15,000
Interest & Administration	9,20,450	21,98,898
Manikgrah Hill Community Devpt Proj 2015-16	15,65,837	19,29,216
Pragathi Cfcd -2015-16 Knh	14,56,127	29,19,916
Project Janakiram Layout	-	1,62,356
Toefl	4,23,035	10,00,056
University Study Abroad Consortium	19,82,357	-
	1,19,54,381	1,10,63,682
To Current Liabilities		
Sundry Creditors		
Sundry Creditors	29,48,947	29,46,855
Statutory Liabilities		
Tax Deducted At Source Payable	18,836	-
	29,67,783	29,46,855
To Current Assets		
Loans & Advances		
Advance to Others	4,21,419	-
Imprest Advance	1,000	6,37,672
Project Advances	18,99,370	11,44,595
	23,21,789	17,82,267
	23,21,789	17,82,267
Grand Total	3,07,03,516	3,70,69,313



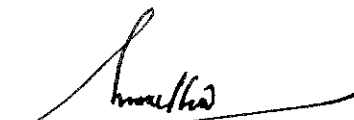
**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

PARTICULARS	YEAR ENDED 31ST MARCH 2018 Rs	YEAR ENDED 31ST MARCH 2017 Rs
PAYMENTS		
By Restricted Funds		
Foreign Contribution Projects		
3D Project-Hp	18,740	-
Access Project -2014-15	25	16,40,767
Accommodation Charges	1,78,640	-
Bci Revolving Loan Shg (3 Inst) - Refunds	1,10,000	-
Child Sponsorship Prog 2012-13.	3,97,133	8,245
Christ University - Research Programme (Ifcu)	4,24,203	69,805
Csa - Exchange Prog	27,48,765	16,71,953
English Access Project 2012-13-14	3,186	-
Han University	5,40,368	6,75,792
Help For Poor Aged & Destitute	8,537	-
Income Generation Project / Schemes	6,00,000	1,10,000
Interest & Administration	19,94,819	28,09,700
Klas Group - 2014-15	-	10,920
Manikgrah Hill Community Devpt Proj 2015-16	22,46,737	10,94,791
Oias Exchange Programme	-	46,59,782
Pragathi Cfcd -2015-16 Knh	17,77,212	27,02,489
Project Janakiram Layout	1,60,302	2,55,785
Project Ubchea	2,000	-
Sundfolk School-Paper Unit	21,311	-
Toefl	5,11,879	20,22,033
Ubchea Faculty Support	48,807	-
University Study Abroad Consortium	19,82,357	8,64,298
Vocational Trg - Tailoring, Motor Rep & Comp	9,776	-
Project Cima	-	2,84,268
	1,37,84,797	1,88,80,628
By Current Liabilities		
Sundry Creditors		
Sundry Creditors	29,48,947	29,46,855
Statutory Liabilities		
Tax Deducted At Source Payable	18,836	-
	29,67,783	29,46,855
By Current Assets		
Loans & Advances		
Advance to Others	4,21,419	-
Imprest Advance	1,000	6,37,672

**CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018**

PARTICULARS	YEAR ENDED 31ST MARCH 2018 Rs	YEAR ENDED 31ST MARCH 2017 Rs
Project Advances	18,99,370	11,44,595
	23,21,789	17,82,267
	23,21,789	17,82,267
By CLOSING BALANCES		
Bank Balances	39,28,210	15,74,156
Fixed Deposits - Restricted Funds	77,00,937	1,18,85,407
	1,16,29,147	1,34,59,563
Grand Total	3,07,03,516	3,70,69,313

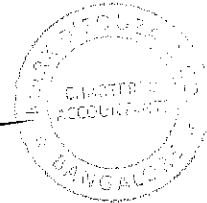
We hereby certify that the foregoing Receipts and Payments account for the year ended 31 March 2018 represents a true and fair view of transactions of the year


Fr. Thomas C Mathew
Secretary

Place : Bangalore
Date : 31 August 2018

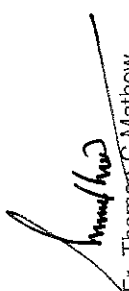
For MARK D'SOUZA & CO.
Chartered Accountants
Firm Reg. No. 002014S


MARK D'SOUZA
Proprietor
M.No : 027542



CHRIST EDUCATIONAL SOCIETY
FOREIGN CONTRIBUTION ACCOUNT FIXED DEPOSIT SCHEDULE AS ON 31ST MARCH 2018

SL. No	NAME OF THE BANK	FDR NUMBER	DATE OF INVESTMENT	DATE OF MATURITY	AMOUNT INVESTED	MATURITY VALUE	RATE OF INTEREST
SOUTH INDIAN BANK							
1	South Indian Bank	396101000009610	08-01-2017	24-07-2018	47,58,582	50,88,009	6.75%
2	South Indian Bank	396101000009337	28-02-2018	22-05-2019	29,42,355	31,98,968	6.75%
	Sub Total				77,00,937	82,86,977	
	Grand Total				77,00,937	82,86,977	


 Fr. Thomas C Mathew
 Secretary
 Christ Educational Society
 Bengaluru - 560 029

Place : Bangalore
 Date : 31 August 2018