



AUDIT REPORT

We have audited the financial statements of **Diocese of Jammu Srinagar (Foreign Source)** which comprise the Balance Sheet as at 31ST March, 2021, the Income & Expenditure Account and the Receipts & Payments Account for the year ended 31.03.2021 and other explanatory information.

Managements 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, in accordance with the generally accepted accounting principles. This responsibility includes the design, implementation and maintenance of internal control 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.

Auditors Responsibility

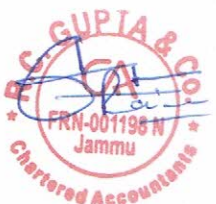
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform 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 organisation's preparation and fair presentation of the financial statements in order to design audit procedures 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 management, as well as evaluating the overall presentation of the financial statements.

We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

(a) In the case of the Balance Sheet, of the state of affairs as at 31st March, 2021;



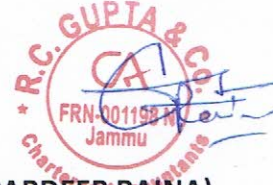
- (b) In the case of the Income & Expenditure Account, of the surplus for the year ended on that date;
- (c) In the case of the Receipts & Payments Account, of the receipts & payments for the year ended on that date.

Place: Jammu

Dated: 16.10.2021

For R.C Gupta & Co.

Chartered Accountants



(PARDEEP RAINA)

Partner

Membership No. 530118

UDIN:-21530118AAAABQ1659

DIOCESE OF JAMMU- SRINAGAR

Jammu Cantt.180003, Jammu-Kashmir

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS ON 31.03.2021

	RUPEES	RUPEES	RUPEES
FUND AND LIABILITIES			PROPERTY AND ASSETS
FOREIGN CONTRIBUTION PENDING UTILISATION:			
Educational Project:			
Balance as per last Balance Sheet	16,13,330.79		Fixed Assets:
Add: Donations received during the year	-		Balance as per last Balance Sheet
Less: Utilised during the year	16,13,330.79		Add: Additions during the year
	5,95,763.00	10,17,567.79	Less: Sold during the year
			Current Assets
Social Project:			
Balance as per last Balance Sheet	11,39,210.00		TDS F Y 2019-20
Add: Donations received during the year	-		TDS F Y 2020-21
Less: Utilised during the year	11,39,210.00	11,39,210.00	Receivable from MIVA Austria
Religious Projects:			
Balance as per last Balance Sheet	70,63,801.64		CASH AND BANK BALANCES:
Add: Donation receivable from MIVA Austria	3,97,088.15		With Canara Bank Ac. No.:0100101002177
Add: Donations received during the year	1,24,88,263.91		Fixed Deposits With Canara Bank (incl.
Less: Utilised during the year	1,99,49,153.70		Interest Accrued)
	1,01,19,227.15	98,29,926.55	Cash In hand
Depreciation Reserve:			
Balance as per last Balance Sheet	23,57,26,609.11		
Add: Opening Adjustment	-		
Add: Depreciation provided during the year	78,20,089.00	24,35,46,698.11	
Carried Forward		25,55,33,402.45	Carried Forward
			35,93,69,792.67



Brought Forward...	25,55,33,402.45	Brought Forward...	35,93,69,792.67
CAPITAL FUND FIXED ASSETS:			
Assets Acquired out of Earmarked Funds			
Balance as per last Balance Sheet transferred from Accumulated Fund.....	33,71,95,424.77		
Add: Opening Adjustment	-		
Less: Assets Sold	-		
Add: Assets Acquired during the year	74,76,223.00	34,46,71,647.77	
INCOME AND EXPENDITURE ACCOUNT:			
Balance as per last Balance Sheet	-23,21,99,499.87		
Less: Unutilised Earmarked Funds Accumulated	-		
As per last Balance Sheet in Accumulated Fund	-		
Less: Assets acquired out of Interest / Other Income accumulated as per last Balance sheet in Accumulated Funds, transferred to assets acquired out of Earmarked Funds.....	-12,12,911.85		
Assets Sold	-		
Less:TDS/TCS Written off	-47,189.00		
Less: opening Adjustment	-		
Add: Surplus During the year	-73,75,656.83	-24,08,35,257.55	
TOTAL RUPEES...		35,93,69,792.67	TOTAL RUPEES....
			35,93,69,792.67

For Diocese Of Jammu-Srinagar

Fr. Santhosh Athickal
Financial Administrator

Place: Jammu
Dated: 16-10-2021

As per our report of even date.

For R.C.Gupta & Co.
Chartered Accountants
FRN-0811981N
Jammu
(PARDEEP RAINA)
Partner
Membership No. 530118
UDIN: 21530118AAAAABQ1659

DIOCESE OF JAMMU- SRINAGAR

Jammu Cantt. 180003, Jammu-Kashmir

FOREIGN CONTRIBUTION ACCOUNT

INCOME & EXPENDITURE ACCOUNT FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
TO					
ADMINISTRATION EXPENSES:					
Audit Fees	69,030.00		By INTEREST RELEASED:		
Bank Charges	5,750.20		On Saving Bank Account	1,69,425.00	
Postage/Telephone Expenses	38,764.00		On Fixed Deposit Account	3,99,788.37	5,69,213.37
Stationery & Printing	5,807.00				
Travelling Expenses	5,430.00	1,24,781.20			
			By		
Depreciatioon		78,20,089.00			
Surplus Carried over to balance Sheet		-73,75,656.83			
TOTAL RUPEES,....		5,69,213.37	TOTAL RUPEES,....		5,69,213.37

For Diocese Of jammu-Srinagar

Fr.Santhosh Athickal
Financial Administrator

Place: Jammu
Dated 16-10-2021

As per our report of even date.

For R.C.Gupta & Co.
Chartered Accountants



(PARDEEP RAINA)
Partner

Membership No. 530118
UDIN: 21530118AAAAABQI659

Brought Forward...	2,63,17,280.95	Brought Forward...	1,07,14,990.15
" ADMINISTRATION EXPENSES:			
Audit Fees		69,030.00	
Bank Charges		5,750.20	
Postage/Telephone Expenses		38,764.00	
Stationery & Printing		5,807.00	
Travelling Expenses		5,430.00	
Capital Expenditure:		1,24,781.20	
Construction Of Churches:			
Construction of Church Gho Manhasan		12,00,000.00	
Vehicle - MIVA Austria (Excess Payment)		12,911.85	13,37,693.05
TDS (F Y 2020-21)			30,432.00
" Balance On 31.03.2021 :			
Onsavings Bank account With Canara Bank		41,09,906.75	
Account No. 0100101002177		1,01,22,177.00	
Fixed Deposit With Canara Bank			1,42,34,165.75
Cash in Hand		2,082.00	
TOTAL RUPEES....	2,63,17,280.95	TOTAL RUPEES....	2,63,17,280.95

We have verified the above receipts and payments account with the books of accounts and the vouchers relating thereto and we hereby report that in our opinion, proper books of accounts as required by law have been kept. The receipts and payments account is in agreement with the books of accounts maintained. We have obtained all the information and explanations which to the best of our belief were necessary for the purpose of our audit. The receipts and payments account gives a true and fair view of the Receipts and Disbursements of the Diocese of Jammu-Srinagar, Jammu-Foreign Contribution Account.

For Diocese Of Jammu-Srinagar

Fr.Santhosh Athickal
Financial Administrator

Place: Jammu
Dated: 16-10-2021

For R.C.Gupta & Co.
Chartered Accountants



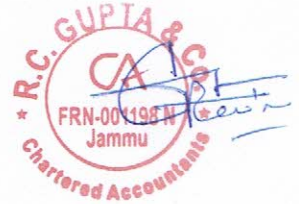
Membership No. 530118
UDIN: 21530118AAAAABQ1659

DIOCESE OF JAMMU- SRINAGAR
Jammu Cantt.180003, Jammu-Kashmir

FOREIGN CONTRIBUTION ACCOUNT

DONOR WISE DETAIL OF DONATION RECEIVED FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

<u>S No</u>	<u>Name of Donor</u>	<u>Name Of Country</u>	<u>Purpose</u>	<u>Amount (In Rupees)</u>
1	ACN International	GERMANY	Religious	3,60,514.41
2	Apostolic Nunciature in India	INDIA	Religious	88,68,000.00
3	Arch Diocese of Freiburg	GERMANY	Religious	1,42,089.00
4	Fr. Alphonse Arulanandu	USA	Religious	3,63,555.50
5	Mission Munchen	GERMANY	Religious	5,22,060.00
6	Missionary Sisters of St Peter Claver	Italy	Religious	5,75,934.00
7	Seraphic Mass Association	USA	Religious	16,56,111.00
Total :-				1,24,88,263.91



DIOCESE OF JAMMU- SRINAGAR
Jammu Cantt.180003, Jammu-Kashmir

FOREIGN CONTRIBUTION ACCOUNT

PURPOSE WISE DETAIL OF DONATIONS FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

<u>S.NO</u>	<u>PARTICULARS</u>	<u>AMOUNT</u>
1	Educational Purposes	-
2	Social Purposes	-
3	Religious Purposes	1,24,88,263.91
Total		1,24,88,263.91



DIOCESE OF JAMMU- SRINAGAR

STATEMENT SHOWING PURPOSE WISE FOREIGN CONTRIBUTION RECEIVED/ UTILISED FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

S.No	Purpose	Balance As on 01- Received during		Total	Utilised	Balance as on 31- 03-2021
		04-2020	the period			
1	Social Activities	11,39,210.00	-	11,39,210.00	-	11,39,210.00
2	Educational Activities	16,13,330.79	-	16,13,330.79	5,95,763.00	10,17,567.79
3	Religious Activities	70,63,801.64	1,24,88,263.91	1,95,52,065.55	1,01,19,227.15	94,32,838.40
4	Bank Interest /Others	34,36,547.24	5,45,695.37	39,82,242.61	13,37,693.05	26,44,549.56
		1,32,52,889.67	1,30,33,959.28	2,62,86,848.95	1,20,52,683.20	1,42,34,165.75



DIOCESE OF JAMMU- SRINAGAR

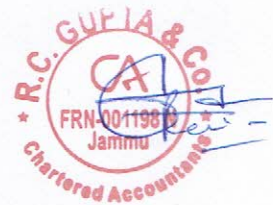
SCHEDULE OF FIXED ASSETS FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

Particulars	Rate	COST		Additions	Sales	Total	DEPRECIATION		Total	WRITTEN DOWN VALUE	
		As on 01/04/2020	Additions				During the Year	As on 01/04/2020		As on 31/03/2021	As on 01/04/2020
		1st half	2nd half				As on 01/04/2020	During the Year	Total	As on 31/03/2021	As on 01/04/2020
Borewell	10%	6,15,640.00	-	-	-	6,15,640.00	3,86,836.18	22,880.00	4,09,716.18	2,05,923.82	2,28,803.82
Churches /Chaples	10%	20,26,28,603.81	2,15,000.00	40,80,000.00	-	20,69,23,603.81	15,53,42,006.85	49,54,160.00	16,02,96,166.85	4,66,27,436.96	4,72,86,596.96
Community Hall	10%	75,94,000.00	-	-	-	75,94,000.00	43,26,419.97	3,26,758.00	46,53,177.97	29,40,822.03	32,67,580.03
Computer	40%	15,97,057.80	-	-	-	15,97,057.80	15,65,222.44	12,734.00	15,77,956.44	19,101.36	31,835.36
E.P.A.B.X	15%	1,16,040.00	-	-	-	1,16,040.00	79,315.48	5,509.00	84,824.48	31,215.52	36,724.52
Electric Pumps	15%	2,74,959.00	-	-	-	2,74,959.00	2,34,300.32	6,099.00	2,40,399.32	34,559.68	40,658.68
Fans	15%	71,887.00	-	-	-	71,887.00	65,607.19	942.00	66,549.19	5,337.81	6,279.81
Furniture & Fixture	10%	39,55,174.81	-	-	-	39,55,174.81	37,93,007.14	16,217.00	38,09,224.14	1,45,950.67	1,62,167.67
Games Material	15%	23,600.00	-	-	-	23,600.00	21,174.64	364.00	21,538.64	2,061.37	2,425.37
Generator	15%	10,93,080.00	-	-	-	10,93,080.00	9,21,611.51	25,720.00	9,47,331.51	1,45,748.49	1,71,468.49
Inverter/Battery	15%	2,07,700.00	-	-	-	2,07,700.00	1,58,799.87	7,335.00	1,66,134.87	41,565.13	48,900.13
Land	0%	2,94,11,237.01	-	-	-	2,94,11,237.01	-	-	2,94,11,237.01	2,94,11,237.01	2,94,11,237.01
L.C.D.	15%	58,500.00	-	-	-	58,500.00	48,710.85	1,468.00	50,178.85	8,321.15	9,789.15
Motorcycle	15%	8,14,340.00	-	-	-	8,14,340.00	5,16,242.60	55,371.00	5,71,613.60	3,84,815.40	2,98,097.40
Multi Purpouse Hall	10%	9,00,000.00	-	1,42,089.00	-	9,56,429.00	2,07,450.00	69,255.00	2,76,705.00	6,23,295.00	6,92,550.00
Training Centre Hall	10%	45,00,000.00	-	-	-	45,00,000.00	8,55,000.00	3,64,500.00	12,19,500.00	32,80,500.00	36,45,000.00
Musical Instruments	15%	1,09,425.00	-	-	-	1,09,425.00	65,290.06	6,620.00	71,910.06	37,514.94	44,134.94
Priest House/ Community Hall	10%	31,34,555.00	-	-	-	31,34,555.00	5,74,456.00	2,56,010.00	8,30,466.00	23,04,089.00	25,60,099.00
Projector	15%	35,800.00	-	-	-	35,800.00	13,814.50	3,298.00	17,112.50	18,687.50	21,985.50
Refrigerator	15%	19,500.00	-	-	-	19,500.00	8,422.91	1,662.00	10,084.91	9,415.09	11,077.09
Scanner	15%	16,200.00	-	-	-	16,200.00	6,251.50	1,492.00	7,743.50	8,456.50	9,948.50
School Hostel Building	10%	6,54,39,262.34	-	11,52,000.00	-	6,65,91,262.34	5,46,46,093.61	11,36,917.00	5,57,83,010.61	1,08,08,251.73	1,07,93,168.73
Stabilizer	15%	3,01,249.00	-	-	-	3,01,249.00	2,71,963.32	4,393.00	2,76,356.32	24,892.68	29,285.68
Stamp Machine	15%	1,03,795.00	-	-	-	1,03,795.00	92,187.33	1,741.00	93,928.33	9,866.67	11,607.67
Vehicles	15%	1,41,33,819.00	-	18,87,134.00	-	1,60,20,953.00	1,15,09,147.34	5,35,236.00	1,20,44,383.34	39,76,569.66	26,24,671.66
Washing Machine	15%	31,000.00	-	-	-	31,000.00	13,390.31	2,641.00	16,031.31	14,968.69	17,609.69
Water Dispenser	15%	9,000.00	-	-	-	9,000.00	3,887.19	767.00	4,654.19	4,345.81	5,112.81
Total		33,71,95,424.77	2,15,000.00	72,61,223.00	-	34,46,71,647.77	23,57,26,609.12	78,20,089.00	74,35,46,698.12	10,11,24,949.65	10,14,68,815.65



SCHEDULE OF EXPENDITURE FOR THE PERIOD FROM 01-04-2020 TO 31-03-2021

<u>Particulars</u>	<u>Amount</u>
<u>(A) Administration Expenses</u>	
Audit Fees	69,030.00
Bank Charges	5,750.20
Postage/Telephone Expenses	38,764.00
Stationery & Printing	5,807.00
Travelling Expenses	5,430.00
Total:-	1,24,781.20
<u>Non- Recurring Expenses out of Interest/ Other Income</u>	
<u>Construction of Churches</u>	
Construction of Church Gho Manhasan	12,00,000.00
Part Payment of Vehicle - MIVA Austria	12,911.85
	12,12,911.85
Total	13,37,693.05
<u>(B) Social Activities</u>	
Expenses	-
	-
<u>(C) Educational Activities</u>	
Education of Volunteers	-
Running / Maintenance of Hostels for Students	1,60,863.00
Scholarships/ Help to Poor students	4,34,900.00
	5,95,763.00



(D) Religious Activities

Recurring Expenses

Children's Programme (Holy Childhood)	18,700.00
Family & Laity Programme	22,038.00
Maintenance of Priest Volunteers	1,21,436.00
Mass Intentions	25,75,000.00
Rural Volunteers Training	9,67,603.00
Small Christian Community	51,739.00
Spiritual Renewal Programmes	99,400.00

38,55,916.00

Non-Recurring Expenses

Construction of Churches

Construction of Church (Kot Bhalwal)	21,60,000.00
Construction of Church (Akalpur)	9,35,000.00
Construction of convent building at Mandal	11,52,000.00

42,47,000.00

Vehicles

Four Wheeler	18,74,222.15
Motor Cycle	1,42,089.00

20,16,311.15

Total:-

1,01,19,227.15

Grand Total :-

1,20,52,683.20

