

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

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

1. We have audited the attached Balance Sheet of **CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR (J&K) [Societies Registration No. 618-S of 1981]** as at 31st March, 2024 and also the Income and Expenditure Account of the Society for the year ended on that date annexed thereto.

### Organisation's Responsibility for Financial Statements

2. The Management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

### Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
4. An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement including the assessment of the risk 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, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
6. It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.



7. **Opinion**

In our opinion and to the best of our information and belief and according to information and explanation given to us, the said financial statements are prepared on the basis of above method of accounting read with Significant Accounting Policies and Notes on Account attached thereto give true and fair view in accordance with significant accounting policy adopted by the management.

- (i) In the case of the Balance Sheet the Assets and Liabilities arising from the cash transactions of the above said organisation as at 31st March, 2024.
- (ii) In the case of the Income and Expenditure Account the excess of Income over Expenditure of the above named organisation on the basis of the receipts and payments for the year ending 31st March, 2024.

**Nagpur :**  
**Dated : 2nd September, 2024**



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

A handwritten signature in blue ink, appearing to read "B. D' Souza", written over a circular stamp.

**B. D' SOUZA  
PARTNER**

**Membership No. 115998  
UDIN : 24115998BKEPHM8433**

## NOTES TO ACCOUNTS

### SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and depreciation has been provided on written down value.
3. Accounts are maintained on Cash Basis.
4. The revenue is recognised when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

**For Catholic Social Service Society of J&K**

  
**Fr. Justin Thiraviam**  
**Secretary**



**Nagpur :**

**Dated : 2nd September, 2024**

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



**B. D' SOUZA**  
**PARTNER**

Membership No. 115998  
UDIN : 24115998BKPEPHM8433

**Catholic Social Service Society of Jammu and Kashmir**

Sevaniketan, Kunjwani By-Pass,  
Gangyal,

**JAMMU- 180 010 (J&K).**

**COMPUTATION OF INCOME**

**PAN : AAATC3407F**

**ASSESSMENT YEAR : 2024-25**

**INCOME :**

Rent Realised	156,000.00	
Grants in Aid	40,000.00	
Donations and Contributions	2,441,578.64	
Interest	1,373,676.00	
Interest on Programme Funds	27,399.00	
Earmarked/Programme Funds from Abroad	19,126,273.00	
Income from other sources	<u>40,382,464.00</u>	63,547,390.64

**ADMINISTRATIVE EXPENSES :**

Establishment Expenses		977,086.00
		<u>62,570,304.64</u>

**LESS : APPLICATION OF INCOME**

Expenditure on Objects	37,886,809.00	
Programme (Projects) Expenses	12,913,846.00	
Capital Expenditure	<u>5,475,024.00</u>	<u>56,275,679.00</u>
		6,294,625.64

Less : Income set aside U/S 11(1) (a) of the Income Tax Act 6,294,625.64

Taxable Income 0.00

Tax Payable 0.00

**Tax Paid :**

Tax Deducted at Source 1,380,422.00

**REFUND DUE**

1,380,422.00

**FOR CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR**

  
**Fr. Justin Thiraviam**  
**SECRETARY**



# CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

## BALANCE SHEET AS AT 31ST MARCH, 2024

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES
<b><u>CAPITAL ASSET FUND :</u></b>			<b><u>FIXED ASSETS :</u></b>	
Balance as per last Balance Sheet	2,749,120.00		As per Schedule 'C' Annexed	17,350,606.87
Add : Assets acquired out of earmarked Fund	<u>1,420,934.00</u>	4,170,054.00		
			<b><u>CURRENT ASSETS, LOANS AND ADVANCES :</u></b>	
<b><u>EARMARKED FUNDS :</u></b>			As per Schedule 'D' Annexed	5,971,543.30
As per Schedule 'A' Annexed		9,988,474.33		
<b><u>CURRENT LIABILITIES :</u></b>			<b><u>CASH AND BANK BALANCES :</u></b>	
As per Schedule 'B' Annexed		3,177,352.49	As per Schedule 'E' Annexed	30,259,872.76
<b><u>INCOME AND EXPENDITURE ACCOUNT :</u></b>				
Balance as per last Balance Sheet	33,672,314.69			
Add : Surplus during the year	<u>2,573,827.42</u>	36,246,142.11		
<b>TOTAL RUPEES ...</b>		<b><u>53,582,022.93</u></b>	<b>TOTAL RUPEES ...</b>	<b><u>53,582,022.93</u></b>

As per our report of even date.

For Catholic Social Service Society of Jammu and Kashmir

Fr. Justin Thiraviam  
Secretary

Nagpur :  
Dated : 2nd September, 2024



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

*B. D' Souza*

B. D' SOUZA  
PARTNER

Membership No. 115998  
UDIN : 24115998BKEPHM8433

# CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

## INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
<b>To ADMINISTRATION EXPENSES :</b>			<b>By RENT REALISED :</b>		
As per Annexure `F' Annexed		977,085.75	For Rent and Accomodation		156,000.00
<b>" EXPENDITURE ON OBJECTS OF THE TRUST :</b>			<b>" GRANTS-IN-AID :</b>		
Hospital and Pharmacy Expenses			TB Grant - DOTS		40,000.00
As per Annexure `G' Annexed	37,317,117.74		<b>" DONATIONS AND CONTRIBUTIONS :</b>		
Social Work Programme Expenses			Local Donations	762,078.64	
As per Annexure `H' Annexed	568,511.72		CSR Grant - The South Indian Bank	1,679,500.00	2,441,578.64
Skills Training Expenses			<b>" INTEREST REALISED :</b>		
As per Annexure `I' Annexed	1,180.00	37,886,809.46	On Fixed Deposits	1,056,537.90	
<b>" DEPRECIATION WRITTEN OFF :</b>			On Savings Bank Account	317,138.00	1,373,675.90
As per Schedule `C' Annexed		2,955,996.00	<b>" INCOME FROM OTHER SOURCES :</b>		
<b>" Surplus carried over to Balance Sheet</b>		2,573,827.42	Hospital Receipts :		
			As per Schedule `J' Annexed	40,128,799.79	
			Other Receipts :		
			As per Schedule `K' Annexed	253,664.30	40,382,464.09
carried forward ...		44,393,718.63	carried forward ...		44,393,718.63



brought forward ...

44,393,718.63

brought forward ...

44,393,718.63

TOTAL RUPEES ...


44,393,718.63

TOTAL RUPEES ...

44,393,718.63

As per our report of even date.

For Catholic Social Service Society of Jammu  
and Kashmir

  
Fr. Justin Thiraviam  
Secretary

Nagpur :  
Dated : 2nd September, 2024



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

  
B. D' SOUZA  
PARTNER

Membership No. 115998  
UDIN : 24115998BKEPHM8433

# CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

## SCHEDULE 'A'

### SCHEDULE OF EARMARKED FUNDS (PROGRAMME FUNDS)

Particulars	Balance as on 01.04.2023	Received during the year	Payments during the year	Transfers during the year		Balance as on 31.03.2024
1	2	3	4	5 Credit	6 Debit	7
<b>Foreign Contribution Account</b>						
Peter Claver - Tailoring Unit at Bishnah	0.88	0.00	0.00	0.00	0.88	0.00
Manos Unidas - Akalpur (Pr. No. 74834)	580,598.91	1,378.00	581,976.91	0.00	0.00	-0.00
Social Work Projects - General	824,384.63	0.00	0.00	1.26	0.00	824,385.89
Andrea Henkel - School at Mandal	173,150.00	0.00	91,385.00	0.00	0.00	81,765.00
Misereor - RS Pura Project (1027 ZG)	281,854.98	4,660,442.00	4,342,731.20	0.00	0.00	599,565.78
Manos Unidas - Bishnah (Project No. 75622)	635,174.41	1,185.44	636,359.85	0.00	0.00	0.00
Manos Unidas - Nagrota (Project No. 75929)	218,438.02	3,180,338.00	3,083,566.96	0.00	0.00	315,209.06
Manos Unidas - Migrants Project (Project No. 76870)	2,371,734.00	5,843.00	2,079,079.00	0.00	0.00	298,498.00
IBC - Hospital Equipments Project	0.00	7,137,918.00	846,250.00	0.00	0.00	6,291,668.00
Manos Unidas - Skill Centre Project (77003)	0.00	4,166,568.00	2,624,185.40	0.00	0.00	1,542,382.60
Stichting Liliane Fonds - IDCYD Project	0.38	0.00	0.00	0.00	0.38	0.00
<b>Local Account</b>						
St. John's School - Mandal Project	49,246.00	0.00	49,246.00	0.00	0.00	0.00
Kashmir Base Line Project	35,000.00	0.00	0.00	0.00	0.00	35,000.00
<b>TOTAL RUPEES ...</b>	<b>5,169,582.21</b>	<b>19,153,672.44</b>	<b>14,334,780.32</b>	<b>1.26</b>	<b>1.26</b>	<b>9,988,474.33</b>





# CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

## SCHEDULE 'B'

### SCHEDULE OF CURRENT LIABILITIES

	Rupees
<b>Sundry Creditors</b>	
Accolade Enterprises	10,100.00
Ajay Medicine Traders	133,032.00
Anmol Health Care	2,912.00
Dr. Gagandeep Kour	7,600.00
M/S BK and Sons	380,000.00
M/S Crafeteria Pvt. Ltd	4,708.00
M/S Nanak Surgical Enterprises	137,049.00
Arun Enterprises Pvt. Ltd.	6,500.00
BDS The Best Marketing Pvt. Ltd	5,400.00
Bee Kay & Co.	12,407.00
Bhawani Medicine Trade	138,142.00
Bunty Medical Agency	5,249.00
DA Traders	119,087.00
Hari Distributors	85,712.00
Hari Om Medical Agency Pvt. Ltd	132,245.00
ID Pharma	123,256.00
Jammu and Kashmir Traders	8,288.00
Jammu Scientific Agencies	20,253.10
Janta Medical Hall	55,296.00
J&K Scientific Agencies	5,472.35
Ketan Agencies	715,024.00
Best Buy Computers	(1,100.00)
Medi-Linkers	(2,477.00)
Mritunjoy Medicos	19,639.00
Mahamaya Medical and Surgical Agencies	133,444.00
Prahlad Pharmaceuticals	31,439.00
Pushap Surgical House	91,291.80
Rudra Pharmaceuticals and Surgicals House	30,271.50
Secretarial Facility Centre	3,111.58
Sharma Medical Agency	172,802.34
Shivaji Traders	117,385.00
Shivalic Medical Agencies	(16,222.00)
SR Pharmaceuticals	109,114.00
Ultra Tech Laboratories Pvt. Ltd	2,336.00
Unique Medical Solutions	19,152.00
<b>Other Liabilities</b>	
GST Payable	287,609.82
Patients Advances	32,439.00
Students Deposits	6,000.00
Tax Deducted at Source	1,397.00
ESI Payable	1,794.00
Provident Fund	30,193.00
<b>TOTAL RUPEES ...</b>	<b>3,177,352.49</b>



# CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

## SCHEDULE 'C'

### SCHEDULE OF FIXED ASSETS

Asset	Rate of Depreciation	Balance as on 01.04.2023	Additions during the year	Sold during the year	Total	Depreciation written off	Balance as on 31.03.2024
1	2	3	4	5	6	7	8
Lease Land	0%	390,250.00	0.00	0.00	390,250.00	0.00	390,250.00
Building	10%	1,492,612.00	0.00	0.00	1,492,612.00	149,261.00	1,343,351.00
Staff Quarters Building	10%	158,436.00	0.00	0.00	158,436.00	15,844.00	142,592.00
Hospital Building	10%	624,554.00	739,055.00	0.00	1,363,609.00	136,361.00	1,227,248.00
Furnitures and Fixtures	10%	324,727.00	15,000.00	0.00	339,727.00	33,973.00	305,754.00
Library Books	10%	712.00	0.00	0.00	712.00	71.00	641.00
Equipments	15%	9,918,485.87	2,577,845.00	0.00	12,496,330.87	1,874,450.00	10,621,880.87
Vehicles	15%	1,711,612.00	1,808,124.00	0.00	3,519,736.00	527,960.00	2,991,776.00
Computers and Accessories	40%	210,190.00	335,000.00	0.00	545,190.00	218,076.00	327,114.00
<b>TOTAL RUPEES ...</b>		<b>14,831,578.87</b>	<b>5,475,024.00</b>	<b>0.00</b>	<b>20,306,602.87</b>	<b>2,955,996.00</b>	<b>17,350,606.87</b>



## SCHEDULE 'D'

### SCHEDULE OF CURRENT ASSETS, LOANS AND ADVANCES

	Rupees
Closing Stock (As per inventory taken, valued and certified by the Management)	979,334.14
Mehra Consultancy	73,913.00
Carmel Convent, Kunjwani	10,181.00
CMC Trikuttanagar	1,830.00
CSSS Medical Treatment	69,991.00
Emcure Pharmaceuticals Ltd	30,130.00
Quantum HC	(22,434.00)
Diocese of Jammu Srinagar (Bishop's House Medical Reimbursements)	38,092.00
General Patients	64,534.00
Hiranagar - Fr. Binoy	5,250.00
Holy Cross Convent, Nagrota	698.00
Nagri HFC	6,390.00
St. Joseph Convent School, Nagrota	6,955.00
St. Mary's Convent School, Smailpur	6,027.00
St. Paul's Convent, Gangyal	6,762.00
St. Peter's School, BC Road	4,179.00
Uflex Pvt Ltd	66,396.00
Uflex Holography	2,119.41
Ultimate Flexipack Ltd.	45,943.05
Montage Enterprises Pvt. Ltd	300.00
Zuventus Eye Check Up	5,600.00
Zuventus Healthcare Ltd	23,408.00
Salary Advance to Staff	18,000.00
Rent Receivable	845,113.00
Advances to Aayesum Associates	100,000.00
Income Tax A.Y. 2023-24	2,202,409.70
Income Tax A.Y. 2024-25	1,380,422.00
<b>TOTAL RUPEES ...</b>	<b><u>5,971,543.30</u></b>



## SCHEDULE 'E'

### SCHEDULE OF CASH AND BANK BALANCES

	Rupees	Rupees
<b><u>ON FIXED DEPOSITS :</u></b>		
With HDFC Bank	13,154,597.90	
With J&K Bank	9,988.00	
With South Indian Bank	500,000.00	
With Bank of Baroda	1,836,995.00	15,501,580.90
<b><u>ON SAVINGS BANK ACCOUNTS :</u></b>		
With State Bank of India Account No. 40186452978	2,926,555.12	
With J&K Bank Account No. 0230040100004523	1,203,240.35	
With HDFC Bank Account No. 50100208967148	4,879,229.43	
Account No. 50100207735065	1,306,785.56	
Account No. 50100209043350	1,457,938.71	
Account No. 50100209417279	106,835.50	
With South Indian Bank Account No. 0470053000007749	63,765.78	
Account No. 0470053000007847	315,209.06	
Account No. 0470053000007845	170,438.60	
Account No. 0470053000008068	298,498.00	
Account No. 0470053000007736	416,685.56	
Account No. 0470053000008433	812,202.81	
Account No. 0470053000008578	62,371.50	
With Bank of Baroda Account No. 78750100001072	16,937.07	
Account No. 83350100000286	651,804.60	14,688,497.65
<b><u>CASH IN HAND :</u></b>		
Foreign Contribution Account	11,858.21	
Local Account	798.50	
Hospital Account	52,938.00	
Pharmacy Account	1,985.50	
Rehabilitation Centre Account	1,779.00	
Sevaniketan Account	435.00	69,794.21
<b>TOTAL RUPEES ...</b>		<b><u><u>30,259,872.76</u></u></b>



# CATHOLIC SOCIAL SERVICE SOCIETY OF JAMMU AND KASHMIR

[Sevaniketan, Kunjwani By-Pass, Gangyal, Jammu - 180 010 (J&K)]

## SCHEDULE 'F'

### SCHEDULE OF ADMINISTRATION EXPENSES

	Rupees
Audit Fees	66,670.00
Bank Charges and Commission	8,668.75
Salaries to Staff	137,965.00
Gratuity to Staff	57,027.00
ESI Contribution	46,660.00
Staff Welfare	13,560.00
Stationery and Printing	37,780.00
Repairs and Maintenance	112,168.00
Water Charges	10,000.00
Vehicle Maintenance	106,416.00
Telephone Charges	10,759.00
Office Expenses	15,931.00
Repairs and Maintenance	3,600.00
Electricity and Water Charges	77,201.00
Consultancy Charges	64,810.00
Vehicle Insurance	21,764.00
Provident Fund - Administration Charges	16,252.00
EDLI Contribution	16,235.00
Management Contribution to PF	126,099.00
Travelling and Conveyance	27,520.00
<b>TOTAL RUPEES ...</b>	<b><u>977,085.75</u></b>



## SCHEDULE 'G'

### SCHEDULE OF HOSPITAL AND PHARMACY EXPENSES

		Rupees
Purchase of Medicines	12,429,555.90	
Add : Opening Stock	<u>658,897.65</u>	
	13,088,453.55	
Less : Closing Stock	<u>979,334.14</u>	12,109,119.41
Salaries and Wages		5,584,356.00
Professional Fees		5,369,443.00
Visiting Faculty Charges		6,115,530.00
Management Contribution to PF		347,894.00
ESI Contribution		90,790.00
EDLI Charges		14,511.00
Administration Charges to PF		14,497.00
Hospital Consumables		9,750.94
Fire and Safety Expenses		22,656.00
Laboratory Consumables		36,000.00
Security Charges		270,146.00
Waste Disposal Expenses		66,104.00
Hospital Maintenance		154,571.00
Food Expenses		74,600.00
Garden Expenses		10,330.00
Fuel and Gas Cylinder Refill		60,400.00
Outside Lab Test Expenses		208,740.00
Computer Maintenance		176,085.66
Building Repairs and Maintenance		747,133.00
Electrical Repairs		159,288.00
Equipment Repairs and Maintenance		303,993.00
Furniture Repairs		90,965.00
Vehicle Maintenance		212,111.00
Travelling and Conveyance		38,405.00
Staff Welfare Expenses		67,001.06
Telephone Charges		27,487.00
Printing and Stationery		83,474.00
Postage and Courier		6,885.30
Newspapers and Periodicals		1,650.00
Electricity Charges		844,687.00
Charity and Donations		99,850.00
Legal Expenses		112,689.00
Audit Fees		53,100.00
Advertisement		1,070.00
Free Treatment to Poor		507,499.00
Generator Maintenance		81,477.00
<b>Carried forward...</b>		<u><b>34,174,288.37</b></u>



<b>Brought forward...</b>	<b>34,174,288.37</b>
Functions and Celebrations	58,801.00
PMJAY - Ayushman Bharat Expenses	2,629,098.44
Operation Theatre Expenses	186,081.00
Uniform and Cloth Expenses	7,800.00
Dental Expenses	15,200.00
Medical Camp Expenses	16,000.00
Carriage and Frieght	22,000.00
Discount to Patients	206,583.00
Bank Charges and Commission	1,265.93
<b>TOTAL RUPEES ...</b>	<b><u>37,317,117.74</u></b>



## SCHEDULE 'H'

### SCHEDULE OF SOCIAL WORK PROGRAMME EXPENSES

	Rupees
Educational Aid	25,000.00
Social Work Project expenses	320,864.00
Rehabilitation Centre Expenses	179,099.00
Sevaniketan Expenses	43,548.72
<b>TOTAL RUPEES ...</b>	<b><u>568,511.72</u></b>

## SCHEDULE 'I'

### SCHEDULE OF SKILLS TRAINING EXPENSES

	Rupees
Audit Fees	1,180.00
<b>TOTAL RUPEES ...</b>	<b><u>1,180.00</u></b>

## SCHEDULE 'J'

### SCHEDULE OF HOSPITAL RECEIPTS

Laboratory Charges	3,663,666.00
Billing Collection	2,522,387.00
General Medical Treatment	1,243,322.00
Ayushman Medical Treatment	12,727,735.00
Registration	1,691,980.00
X-Ray Charges	1,365,010.00
Pharmacy Income	16,914,699.79
<b>TOTAL RUPEES ...</b>	<b><u>40,128,799.79</u></b>





## SCHEDULE 'K'

### SCHEDULE OF OTHER RECEIPTS

Rehabilitation Centre Income	236,160.00
Miscellaneous Income	17,504.30
<b>TOTAL RUPEES ...</b>	<b><u>253,664.30</u></b>

