




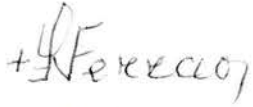
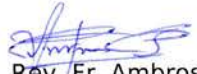
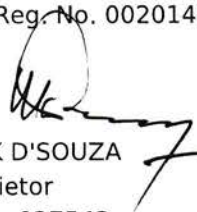


**PONTIFICAL MISSION ORGANISATION HOLY CHILDHOOD PONTIFICAL  
MISSIONARY UNION - BANGALORE  
FOREIGN CONTRIBUTION ACCOUNT  
BALANCE SHEET AS AT 31ST MARCH 2019**

<b>PARTICULARS</b>	<b>SCH</b>	<b>AS AT 31 MARCH 2019</b>	<b>AS AT 31 MARCH 2018</b>
<b>SOURCES OF FUNDS</b>			
Restricted Funds	<b>1</b>	9,98,576.07	15,91,247.53
Current Liabilities	<b>2</b>	-	-
<b>Total</b>		<b>9,98,576.07</b>	<b>15,91,247.53</b>
<b>APPLICATION OF FUNDS</b>			
Current Assets	<b>3</b>	9,98,576.07	15,91,247.53
<b>Total</b>		<b>9,98,576.07</b>	<b>15,91,247.53</b>
<b>Significant Accounting Policies and Notes on accounts</b>	<b>8</b>		
The schedules referred to above and notes to accounts form an integral part of the Financial Statements		As per our report of even date	
  Rev. Fr. Ambrose Pitchaimuthu National Director  Place : Bangalore Date : 10 August 2019		 For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 0020145  MARK D'SOUZA Proprietor M.No : 027542 UDIN : 19027542AAAAAE1083 	

**PONTIFICAL MISSION ORGANISATION HOLY CHILDHOOD PONTIFICAL  
MISSIONARY UNION - BANGALORE  
FOREIGN CONTRIBUTION ACCOUNT  
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

<b>PARTICULARS</b>	<b>SCH</b>	<b>YEAR ENDED 31 MARCH 2019</b>	<b>YEAR ENDED 31 MARCH 2018</b>
<b>INCOME</b>			
Grants / Subsidies Received	<b>4</b>	11,16,980.47	7,64,713.64
Income From Investments	<b>5</b>	7,841.80	410.50
<b>Total</b>		<b>11,24,822.27</b>	<b>7,65,124.14</b>
<b>EXPENDITURE</b>			
Grants / Subsidies Disbursed	<b>6</b>	11,16,980.47	7,64,713.64
Administrative Expenses	<b>7</b>	7,841.80	410.50
<b>Total</b>		<b>11,24,822.27</b>	<b>7,65,124.14</b>
<b>SURPLUS / (DEFICIT)</b>		<b>-</b>	<b>-</b>
<b>Significant Accounting Policies and Notes on accounts</b>	<b>8</b>		
The schedules referred to above and notes to accounts form an integral part of the Financial Statements		As per our report of even date	
  Rev. Fr. Ambrose Pitchaimuthu National Director  Place : Bangalore Date : 10 August 2019		For MARK D'SOUZA & CO. Chartered Accountants Firm Reg. No. 002014S   MARK D'SOUZA Proprietor M.No : 027542 UDIN : 19027542AAAAAE1083	



**PONTIFICAL MISSION ORGANISATION HOLY CHILDHOOD PONTIFICAL MISSIONARY  
UNION - BANGALORE  
FOREIGN CONTRIBUTION ACCOUNT  
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

**SCHEDULE 1 - RESTRICTED FUNDS**

<b>PARTICULARS</b>	<b>AS AT 01ST APRIL 2018 Rs Ps</b>	<b>RECEIPTS Rs Ps</b>	<b>TOTAL Rs Ps</b>	<b>PAYMENTS Rs Ps</b>	<b>AS AT 31ST MARCH 2019 Rs Ps</b>
<b>Foreign Contribution Projects</b>					
Interest & Administration	1,71,309.36	44,845.00	2,16,154.36	7,841.80	2,08,312.56
Mass Intentions	12,66,803.17	3,98,245.81	16,65,048.98	10,27,920.47	6,37,128.51
Welfare of Children	1,53,135.00	89,060.00	2,42,195.00	89,060.00	1,53,135.00
	<b>15,91,247.53</b>	<b>5,32,150.81</b>	<b>21,23,398.34</b>	<b>11,24,822.27</b>	<b>9,98,576.07</b>
<b>Grand Total</b>	<b>15,91,247.53</b>	<b>5,32,150.81</b>	<b>21,23,398.34</b>	<b>11,24,822.27</b>	<b>9,98,576.07</b>

**SCHEDULE 2 - CURRENT LIABILITIES**

<b>PARTICULARS</b>	<b>AS AT 01ST APRIL 2018 Rs Ps</b>	<b>CREDIT Rs Ps</b>	<b>TOTAL Rs Ps</b>	<b>DEBIT Rs Ps</b>	<b>AS AT 31ST MARCH 2019 Rs Ps</b>
Tax Deducted At Source Payable	-	600.00	600.00	600.00	-
<b>Grand Total</b>	<b>-</b>	<b>600.00</b>	<b>600.00</b>	<b>600.00</b>	<b>-</b>

**SCHEDULE 3 - CURRENT ASSETS**

<b>PARTICULARS</b>	<b>AS AT 01ST APRIL 2018 Rs Ps</b>	<b>DEBIT Rs Ps</b>	<b>TOTAL Rs Ps</b>	<b>CREDIT Rs Ps</b>	<b>AS AT 31ST MARCH 2019 Rs Ps</b>
<b>Bank Balances</b>					
S B M Sb A/C No.54047864477	15,91,247.53	5,32,150.81	21,23,398.34	11,24,822.27	9,98,576.07
	<b>15,91,247.53</b>	<b>5,32,150.81</b>	<b>21,23,398.34</b>	<b>11,24,822.27</b>	<b>9,98,576.07</b>
<b>Grand Total</b>	<b>15,91,247.53</b>	<b>5,32,150.81</b>	<b>21,23,398.34</b>	<b>11,24,822.27</b>	<b>9,98,576.07</b>





**PONTIFICAL MISSION ORGANISATION HOLY CHILDHOOD PONTIFICAL  
MISSIONARY UNION - BANGALORE  
FOREIGN CONTRIBUTION ACCOUNT  
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS**

**SCHEDULE 4 - GRANTS / SUBSIDIES RECEIVED**

<b>PARTICULARS</b>	<b>YEAR ENDED 31 MARCH 2019</b>	<b>YEAR ENDED 31 MARCH 2018</b>
	<b>Rs Ps</b>	<b>Rs Ps</b>
Foreign Contribution Grants (To The Extent Utilised)	11,16,980.47	7,64,713.64
<b>Grand Total</b>	<b>11,16,980.47</b>	<b>7,64,713.64</b>

**SCHEDULE 5 - INCOME FROM INVESTMENTS**

<b>PARTICULARS</b>	<b>YEAR ENDED 31 MARCH 2019</b>	<b>YEAR ENDED 31 MARCH 2018</b>
	<b>Rs Ps</b>	<b>Rs Ps</b>
Foreign Contribution Interest (To The Extent Utilised)	7,841.80	410.50
<b>Grand Total</b>	<b>7,841.80</b>	<b>410.50</b>

**SCHEDULE 6 - GRANTS / SUBSIDIES DISBURSED**

<b>PARTICULARS</b>	<b>YEAR ENDED 31 MARCH 2019</b>	<b>YEAR ENDED 31 MARCH 2018</b>
	<b>Rs Ps</b>	<b>Rs Ps</b>
Foreign Contribution Grants Utilised	11,16,980.47	7,64,713.64
<b>Grand Total</b>	<b>11,16,980.47</b>	<b>7,64,713.64</b>

**SCHEDULE 7 - ADMINISTRATIVE EXPENSES**

<b>PARTICULARS</b>	<b>YEAR ENDED 31 MARCH 2019</b>	<b>YEAR ENDED 31 MARCH 2018</b>
	<b>Rs Ps</b>	<b>Rs Ps</b>
Bank Charges	761.80	410.50
Professional Charges	7,080.00	-
<b>Grand Total</b>	<b>7,841.80</b>	<b>410.50</b>



**PONTIFICAL MISSION ORGANISATION HOLY CHILDHOOD PONTIFICAL  
MISSIONARY UNION - BANGALORE  
FOREIGN CONTRIBUTION ACCOUNT  
SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR  
ENDED 31ST MARCH 2019**

**SCHEDULES 8 - SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS**

**Organisation Overview:**

Foreign Contribution Account, is a unit of Pontifical Mission Organisation Holy Childhood Pontifical Missionary Union - Bangalore, was established during the year 1970, under section 12A of the Income tax Act, 1961 vide No 718/10A/VOL.AIII/P-62 dated 10 November 1975 and under the Foreign Contribution (Regulation) Act 1976 (now 2010) vide No 094420372 dated 30 October 1985. The Organisation was formed in the year 1949 to carry out charitable activities in terms of the objectives for which it was established and its main objects are to increase spiritual and material assistance between particular Churches through the exchange of news, sharing of spiritual values, the witness of solidarity in time of trial, moral and material support in adversity, to promote education for justice, especially of young people, through information and knowledge about the social doctrine of the Church and to promote economic solidarity by appealing to the generosity of Christians and developing a social justice and assistance programme which will regularly satisfy the fundamental needs of the Churches..

**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. 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. Foreign Currency Transactions :**

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

**B. NOTES ON ACCOUNTS:**

1. Previous year figures have been re-grouped and re-classified wherever considered necessary to make it comparable with current year's presentation.

+Hxxxxxx

Rev. Fr. Ambrose Pitchaimuthu

National Director

Place : Bangalore

Date : 10 August 2019



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

MARK D'SOUZA  
Proprietor

M.No : 027542

UDIN : 19027542AAAAAE1083



**PONTIFICAL MISSION ORGANISATION HOLY CHILDHOOD PONTIFICAL  
MISSIONARY UNION - BANGALORE  
FOREIGN CONTRIBUTION ACCOUNT  
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

PARTICULARS	YEAR ENDED 31ST MARCH 2019	YEAR ENDED 31ST MARCH 2018
	Rs Ps	Rs Ps
<b>RECEIPTS</b>		
<b>To OPENING BALANCES</b>		
<b>Bank Balances</b>	<b>15,91,247.53</b>	<b>20,59,735.46</b>
	<b>15,91,247.53</b>	<b>20,59,735.46</b>
<b>To Restricted Funds</b>		
<b>Foreign Contribution Projects</b>		
Interest & Administration	44,845.00	68,940.00
Mass Intentions	3,98,245.81	3,04,952.21
Welfare of Children	89,060.00	80,285.00
	<b>5,32,150.81</b>	<b>4,54,177.21</b>
	<b>5,32,150.81</b>	<b>4,54,177.21</b>
<b>To Current Liabilities</b>		
<b>Statutory Liabilities</b>		
Tax Deducted At Source Payable	600.00	-
<b>Grand Total</b>	<b>21,23,998.34</b>	<b>25,13,912.67</b>
<b>PAYMENTS</b>		
<b>By Restricted Funds</b>		
<b>Foreign Contribution Projects</b>		
Interest & Administration	7,841.80	1,57,951.50
Mass Intentions	10,27,920.47	6,84,428.64
Welfare of Children	89,060.00	80,285.00
	<b>11,24,822.27</b>	<b>9,22,665.14</b>
	<b>11,24,822.27</b>	<b>9,22,665.14</b>



**PONTIFICAL MISSION ORGANISATION HOLY CHILDHOOD PONTIFICAL  
MISSIONARY UNION - BANGALORE  
FOREIGN CONTRIBUTION ACCOUNT**

**RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2019**

PARTICULARS	YEAR ENDED 31ST MARCH 2019	YEAR ENDED 31ST MARCH 2018
	Rs Ps	Rs Ps
<b>By Current Liabilities</b>		
<b>Statutory Liabilities</b>		
Tax Deducted At Source Payable	600.00	-
<b>By CLOSING BALANCES</b>		
<b>Bank Balances</b>	<b>9,98,576.07</b>	<b>15,91,247.53</b>
	<b>9,98,576.07</b>	<b>15,91,247.53</b>
<b>Grand Total</b>	<b>21,23,998.34</b>	<b>25,13,912.67</b>

We hereby certify that the foregoing Receipts and Payments account for the year ended 31 March 2019 represents a true and fair view of transactions of the year

*[Signature]*

*[Signature]*

Rev. Fr. Ambrose Pitchaimuthu  
National Director



Place : Bangalore  
Date : 10 August 2019

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

*[Signature]*

MARK D'SOUZA  
Proprietor  
M.No : 027542  
UDIN : 19027542AAAAAE1083

