

DIOCESE OF DIPHU

Bishop's House, Diphu, Karbi Anglong, Assam - 782 460

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 020800001

31st March, 2022

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Branch Office : 3rd Floor, Peace Centre, G.N.B. Road, Ambari,
Guwahati - 781 001.

Head Office : 2nd Floor, NDTA Shopping Complex, Opp. Liberty Cinema,
Residency Road, Sadar, Nagpur - 440 001.

Phone : +91 361 - 2730417



CERTIFICATE

We have audited the accounts of **DIOCESE OF DIPHU, BISHOP'S HOUSE, DIPHU, KARBI ANGLONG, ASSAM - 782 460/Societies Registration No. RS/1595 of 1991-1992, Assam** for the year ending 31st March, 2022 and examined all relevant books and vouchers and certify that according to the audited accounts :

- (i) The brought forward foreign contribution at the beginning of the year was Rs. 2,19,02,094.99
- (ii) Foreign contribution of worth Rs. 3,79,66,376.30 was received by the Association during the year 2021-22 excluding interest of Rs. 5,98,259.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2021-22 was Rs. 2,61,37,852.19.
- (iv) 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 16 of the Foreign contribution (Regulation) Rules, 2011.
- (v) The information furnished above and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct and checked by us.

3rd Floor, Peace Centre,
Above South Indian Bank,
G.N.B. Road, Ambari
GUWAHATI - 781 001 (Assam)

DATED : 30th September, 2022



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


DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 22153622AXODMB4006



INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

1. We have audited the attached Balance Sheet of **DIOCESE OF DIPHU, DIPHU [FOREIGN CONTRIBUTION ACCOUNT]** as at 31st March, 2022 and also the Income and Expenditure Account and Receipts and Payments Account of the Branch 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 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, 2022.
- (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, 2022.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.

GUWAHATI :

DATED : 30th September, 2022



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


**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 153622
UDIN : 22153622AXODMB4006**

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 not been provided for.
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 Diocese of Diphu, Diphu

Paul Mattekatt

Chief Functionary

GUWAHATI :

DATED : 30th September, 2022



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

Dipsa Mary D' Souza
**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 153622
UDIN : 22153622AXODMB4006**

[Bishop's House, Diphu, Karbi Anglong, Assam - 782 460]

BALANCE SHEET AS AT 31ST MARCH, 2022



carried forward ...

carried forward ...

398,070,574.29

brought forward ...

398,070,574.29

brought forward ...

398,070,574.29

TOTAL RUPEES ...

398,070,574.29

TOTAL RUPEES ...

398,070,574.29

For Diocese of Diphu, Diphu

Paul Matteke

Chief Functionary

GUWAHATI :

DATED : 30th September, 2022



As per our report of even date.

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



Dipsa Mary D' Souza
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 22153622AXODMB4006

DIOCESE OF DIPHU

[Bishop's House, Diphu, Karbi Anglong, Assam - 782 460]

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To ADMINISTRATIVE EXPENSES :			By INTEREST REALISED :		
Bank Charges and Commission	18,258.10		On Fixed Deposits	140,987.00	
Audit Fees	70,800.00		On Savings Bank Account	216,071.00	357,058.00
Electricity Charges	99,238.00				
Office Expenses	18,880.00		" FOREIGN CONTRIBUTION RECEIVED :		
Postage and Telecommunication	21,752.00		For Educational Works :		
Travelling and Conveyance	281,938.00		Educational Support	58,735.00	
Vehicle Maintenance	81,334.00		For Religious Works :		
Newspapers and Periodicals	848.00		COVID-19	5,238,074.00	
Legal and Professional Charges	23,750.00		Marriage Preparation and Animation Program	1,458,239.30	
			General Donations	1,309,409.00	
EDUCATIONAL EXPENSES :			For Social Work :		
Educational Expenses	361,800.00		For Aims and Objects	3,732,509.00	11,796,966.30
Educational Support	58,735.00				
Maintenance of School Building at Dilai	37,525.00				
Stipend and Scholarships	28,000.00	486,060.00			
RELIGIOUS EXPENSES :					
Maintenance of Priests and Religious	1,870,245.00				
Seminars and Retreats	193,720.00				
Salaries and Allowances	1,789,990.00				
Medical Expenses	88,473.00				
Marriage Preparation and Animation Program	360,779.00				
Catechist Training Programme	12,000.00				
Repairs and Upkeep	683,996.00	4,999,203.00			
carried forward ...		6,102,061.10	carried forward ...		12,154,024.30



brought forward ...

6,102,061.10

brought forward ...

12,154,024.30

SOCIAL WORK EXPENSES :

COVID-19 Pandemic Relief

Surplus carried over to Balance Sheet

125,627.00

5,926,336.20

TOTAL RUPEES ...

12,154,024.30

TOTAL RUPEES ...

12,154,024.30

As per our report of even date.

For Diocese of Diphu, Diphu

Paul Mattekeatt

Chief Functionary

GUWAHATI :

DATED : 30th September, 2022



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

Dipsa Mary D' Souza
DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 22153622AXODMB4006

DIOCESE OF DIPHU

[Bishop's House, Diphu, Karbi Anglong, Assam - 782 460]

SCHEDULE 'A'

SCHEDULE OF EARMARKED FUNDS

Particulars	Balance as on 01-04-21	Additions during the year	Adjustments for the year	Balance as on 31-03-22
Corpus Fund	1,743,763.89	115,080.00	0.00	1,858,843.89
Diocesan Priest Fund	320,416.00	30,940.00	0.00	351,356.00
Priest's Health Fund	647,414.00	46,657.00	0.00	694,071.00
Vehicle Fund	454,339.00	48,524.00	0.00	502,863.00
TOTAL RUPEES ...	3,165,932.89	241,201.00	0.00	3,407,133.89



DIOCESE OF DIPHU

[Bishop's House, Diphu, Karbi Anglong, Assam - 782 460]

SCHEDULE 'B'

SCHEDULE OF PROJECT FUNDS RECEIVED AND UTILISED

	Received Rupees	Utilised Rupees
Construction of Boys Hostel at Langhemphi	0.00	72,332.00
Construction of Girls Hostel at Langhemphi	0.00	161,936.00
Construction of Golden Jubilee Block at Don Bosco School, Diphu	0.00	117,130.00
Construction of School Building at Jengkha	17,029,276.00	9,107,230.00
Construction of Village Chapel at Salavore Holy Childhood	0.00	294,313.00
Pastoral Centre Building at Jirsong	3,364,725.00	561,927.00
Construction of Convent at Rongbonghat	2,572,124.00	12,677,413.00
Solar Project	0.00	2,772,032.00
Construction of Children's Toilet	0.00	100,000.00
Computers (Educational Support)	0.00	100,000.00
Furnitures (Educational Support)	424,185.00	424,185.00
Equipments (Educational Support)	37,500.00	37,500.00
Construction of Village Church at Jrikyndeng	221,600.00	221,600.00
	2,520,000.00	0.00
TOTAL RUPEES ...	26,169,410.00	26,647,598.00



DIOCESE OF DIPHU

[Bishop's House, Diphu, Karbi Anglong, Assam - 782 460]

SCHEDULE 'C'

SCHEDULE OF FIXED ASSETS

Particulars	Balance as on 01-04-21	Additions during the year	Adjustments for the year	Balance as on 31-03-22
Audio Visual Equipments	318,090.00	0.00	0.00	318,090.00
Borewell	1,409,408.33	51,420.00	0.00	1,460,828.33
Boundary Wall	890,606.00	0.00	0.00	890,606.00
Buildings	3,640,062.81	0.00	0.00	3,640,062.81
Cycle/Motor Cycle	49,366.00	0.00	0.00	49,366.00
Computers	2,009,143.00	0.00	0.00	2,009,143.00
Furniture and Fixtures	2,046,594.25	0.00	0.00	2,046,594.25
Land	6,336,470.00	0.00	0.00	6,336,470.00
Machinery and Equipments	3,351,948.43	18,700.00	0.00	3,370,648.43
Vehicles	25,901,085.30	1,237,514.00	0.00	27,138,599.30
TOTAL RUPEES ...	45,952,774.12	1,307,634.00	0.00	47,260,408.12



DIOCESE OF DIPHU

[Bishop's House, Diphu, Karbi Anglong, Assam - 782 460]

SCHEDULE 'D'

SCHEDULE OF FIXED ASSETS AT VARIOUS PLACES

Particulars	Balance as on 01-04-21	Additions during the year	Adjustments for the year	Balance as on 31-03-22
Churches	49,943,454.12	294,313.00	0.00	50,237,767.12
Convents	35,458,123.45	2,772,032.00	0.00	38,230,155.45
Community Halls	48,231,651.41	12,677,413.00	0.00	60,909,064.41
Computers	450,940.00	424,185.00	0.00	875,125.00
Machinery and Equipments	14,083,672.00	321,600.00	0.00	14,405,272.00
Farm	443,194.33	0.00	0.00	443,194.33
Fencing and Boundary Wall	6,897,605.00	0.00	0.00	6,897,605.00
Furniture	996,701.60	37,500.00	0.00	1,034,201.60
Hospitals	2,097,511.90	0.00	0.00	2,097,511.90
Hostels	32,144,950.57	234,268.00	0.00	32,379,218.57
Land	2,719,920.00	0.00	0.00	2,719,920.00
Schools	80,808,391.70	9,324,360.00	0.00	90,132,751.70
Auditorium and Stadium	1,212,227.50	0.00	0.00	1,212,227.50
Water Tank	3,724,214.00	0.00	0.00	3,724,214.00
Vehicles	17,640,501.40	0.00	0.00	17,640,501.40
Borewells	1,705,914.00	0.00	0.00	1,705,914.00
TOTAL RUPEES ...	298,558,972.98	26,085,671.00	0.00	324,644,643.98



DIOCESE OF DIPHU

[Bishop's House, Diphu, Karbi Anglong, Assam - 782 460]

SCHEDULE 'E'

SCHEDULE OF EARMARKED FUNDS INVESTMENTS

Corpus Fund	2,305,202.00
Diocesan Priest Fund	620,313.00
Priest's Health Fund	1,157,683.00
Vehicle Fund	972,833.00
TOTAL RUPEES ...	<u>5,056,031.00</u>



[Bishop's House, Diphu, Karbi Anglong, Assam - 782 460]

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

carried forward ...

carried forward ...

22,500,353.99

21,296,479.00

11,189,900.00



brought forward ...	17,771,296.00	22,500,353.99	brought forward ...	21,296,479.00	11,189,900.00
Holy Childhood			Borewell	51,420.00	
	3,364,725.00	21,136,021.00	Equipment	18,700.00	
For Religious Works :			Repairs and Upkeep	683,996.00	22,050,595.00
Construction of Village Church at Jirkyndeng	2,520,000.00				
Marriage Preparation and Animation Program	1,458,239.30		SOCIAL WORK EXPENSES :		
Priest and Religious Maintenance During			Construction of Toilets for Children	100,000.00	
COVID-19	5,238,074.00		Solar Project	100,000.00	
Pastoral Centre Building at Jirsong	2,572,124.00		COVID-19 Pandemic Relief	125,627.00	325,627.00
General Donations	1,309,409.00	13,097,846.30			
			ADMINISTRATIVE EXPENSES :		
For Social Work :			Bank Charges and Commission	18,258.10	
For Aims and Objects		3,732,509.00	Audit Fees	70,800.00	
			Electricity Charges	99,238.00	
			Office Expenses	18,880.00	
			Postage and Telecommunication	21,752.00	
			Travelling and Conveyance	281,938.00	
			Vehicle Maintenance	81,334.00	
			Newspapers and Periodicals	848.00	
			Legal and Professional Charges	23,750.00	616,798.10
			OTHER EXPENSES :		
			Employee Benefit Contribution		145,958.00
			BALANCE ON 31.03.2022 :		
			On Fixed Deposits	3,273,406.00	
			With The Federal Bank Ltd.	2,305,202.00	
			For General Purpose	620,313.00	
			For Corpus Fund	1,157,683.00	
			For Diocesan Priest Fund	972,833.00	
			For Priest Health Fund		
			For Vehicle Fund		
			On Savings Bank Account		
			With State Bank of India		
			Account No. 40231371939	59,789.20	
carried forward ...	60,466,730.29		carried forward ...	8,389,226.20	34,328,878.10



brought forward ...

60,466,730.29

brought forward ...

8,389,226.20 34,328,878.10

With The Federal Bank Ltd.

Account No. 11880100032822

With ICICI Bank Ltd.

Account No. 217301000148

Cash in Hand

16,250,963.74

1,342,966.25

154,696.00

26,137,852.19

TOTAL RUPEES ...

60,466,730.29

TOTAL RUPEES ...

60,466,730.29

We have audited the above Receipts and Payments account of Diocese of Diphu, Diphu - Foreign Contribution Account for the year ended 31st March, 2022 with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of the Account.

For Diocese of Diphu, Diphu

Paul Matteke

Chief Functionary

GUWAHATI :

DATED : 30th September, 2022



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

Edsouza
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 22153622AXODMB4006

Declaration Certificate of Chief Functionary

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/ prior permission by the Central Government.

Place:
Date:

DIPHU

30 SEP 2022

Paul Mattekatt

(PAUL MATTE KATT)

Signature of the Chief Functionary
(Name of the Chief Functionary in block letters)
(Seal of the Association)



