

CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANTS

I/We have audited the accounts of THE DIOCESE OF DIPHU : DIPHU -702460, KARBI ANGLONG, ASSAM, a Society registered in the state of ASSAM and having registration number 1595 of 1991-92, for the year ending 31st March 2017 and have examined all the 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. 3,56,33,696.31 p.
- ii) Foreign Contribution of/worth Rs. 4,38,42,136.49 p.
received by the Association during the year ending on March 31, 2017 (including interest of Rs 26,80,296. 00 p.)
- iii) the balance of unutilised Foreign Contribution with the Association at the end of the year March 31, 2017 was Rs. 3,42,70,624.80 p.
- iv) Certified that the Association has maintained the accounts of Foreign Contribution & records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulations) Act, 2010 (42 of 2010) read with Rule 16 of the Foreign Contribution (Regulations) Rules 2011.
- v) the information furnished above and in the Balance Sheet and Statement of Receipts and Payments is correct and checked by me/us.
- vi) No depreciation has been charged on the assets.
- vii) The Registration number allotted by MHA is 20800001.
- viii) Receivable amount of Rs. 2,50,000/- is the part of the amount, withdrawn from FC Bank prior to de-monetisation, paid in Non-Fc Bank Account due to The Federal Bank' refusal to take deposit in the related FC bank Account. and was then deposited in the Non-FC Bank Account.

Dated : DIPHU - 782 460

The 8th September 2017



For, A S BISWAS & CO.
FRN : 306137E
CHARTERED ACCOUNTANTS

(A S BISWAS)
Membership No. 010778

DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
BALANCE SHEET AS AT MARCH 31, 2017

<u>PARTICULARS :</u>		<u>LIABILITIES :</u>	<u>ASSETS :</u>
<u>FUND ACCOUNT :</u>			
As per last account	22,22,23,410.02		
Add : Surplus of income during the year	<u>11,82,676.44</u>	22,34,06,086.46	
<u>VARIOUS FUNDS :</u>			
As per Schedule "E"		14,23,207.89	
<u>LIABILITIES PAYABLE :</u>			
<u>PROJECT MONEY TO BE UTILISED :</u>			
As per last account	1,05,86,972.50		
Add : Received during the year	<u>2,62,60,474.05</u>		
	3,68,47,446.55		
Less : Utilised during the year	<u>2,10,12,478.00</u>		
	1,58,34,968.55		
Employees Benefit Payable	<u>4,60,004.00</u>	1,62,94,972.55	
<u>ASSETS AT VARIOUS PLACES :</u>			
Per Schedule "A"			15,83,37,296.98
<u>FIXED ASSETS :</u>			
As Per Schedule "A"			4,50,65,694.12
<u>RECEIVABLE :</u>			
FC Mony Paid in Non-FC Account			2,50,000.00
<u>CURRENT ASSETS :</u>			
Advance Income Tax	83,199.00		
TDS Paid Less	<u>9,969.00</u>		93,168.00
<u>VARIOUS FUND INVESTMENTS :</u>			
Per Schedule "D"	<u>31,07,483.00</u>		31,07,483.00
<u>INVESTMENTS :</u>			
In Fixed Deposit with			
The Federal Bank, Dimapur	2,69,61,999.00		
U.T.I.	<u>40,00,000.00</u>		3,09,61,999.00
<u>CASH AT BANK WITH :</u>			
In savings account with			
Federal Bank, Dimapur SB A/C 1188010032822	32,21,148.95		
ICICI Bank., Diphu	<u>52,010.25</u>		32,73,159.20
<u>CASH IN HAND :</u>			35,466.60
<u>TOTAL : Rs.</u>		<u>24,11,24,266.90</u>	<u>24,11,24,266.90</u>

Dated : DIPHU - 782 460

The 8th September 2017



In terms of our report of even date

CHARTERED ACCOUNTANTS

DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDING MARCH 31, 2017

<u>PARTICULARS :</u>	<u>PAYMENTS :</u>	<u>RECEIPTS :</u>
To Opening Balances :		
Cash in hand	9,398.60	
Cash at bank	3,56,24,297.71	3,56,33,696.31
To Capital Receipts :		
Project Receipts : Per Schedule "f"	2,62,60,474.05	
Various Fund Receipts : Per Schdl. "E"	2,90,071.00	
Payable : Employees' Benefit	2,26,620.00	2,67,77,165.05
To Revenue Receipts :		
Contribution Received	1,30,26,447.44	
Interest Received	26,80,296.00	
Mass Intentions Received	15,84,848.00	1,72,91,591.44
By Capital Expenses :		
Per Schedule "A" : Fixed Assets	28,42,741.00	
Per Schedule "B" : AVP	1,26,18,671.00	
Per Schedule "C" : Other Capital Expenses	32,672.00	
Per Schdl. "D" : Various Fund Investments	(74,33,649.00)	
Project Expenses : Per Schedule "F"	2,10,12,478.00	
Suspense	2,50,000.00	2,93,22,913.00
By Revenue Expenses :		
Per Schedule "C"	1,61,08,915.00	
By Closing Balances :		
Cash in hand	35,466.60	
Cash at bank	3,42,35,158.20	3,42,70,624.80
TOTAL : Rs.	7,97,02,452.80	7,97,02,452.80

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2017

	<u>EXPENDITURES</u>	<u>INCOMES</u>
To/ By Revenue Expenditures / Incomes :		
Per Receipts & Payments Account	1,61,08,915.00	1,72,91,591.44
" Balance being SURPLUS of Income transferred to Fund Account	11,82,676.44	
TOTAL : Rs.	1,72,91,591.44	1,72,91,591.44

Dated : DIPHU - 782 460

The 8th September 2017



In terms of our report of even date

CHARTERED ACCOUNTANTS

A S BISWAS & CO.,
Chartered Accountants

DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE
YEAR ENDING ON MARCH 31, 2017

SCHEDULE : "A" : STATEMENT OF FIXED ASSETS AS AT MARCH 31, 2017

PARTICULARS :	COST AS ON 01.04.2016	ADDITION MADE DURING THE YEAR	ADJUSTMENT FOR DISPOSAL	TOTAL VALUE AS ON 31.03.2017
AUDIO-VISUAL EQUIPMEN	3,18,090.00			3,18,090.00
BORE-WELL	14,09,408.33			14,09,408.33
BOUNDARY WALL	31,325.00	8,59,281.00		8,90,606.00
BUILDINGS	34,16,832.81	2,23,230.00		36,40,062.81
CYCLE / MOTOCYCLE	49,366.00			49,366.00
COMPUTERS	17,21,703.00	34,300.00		17,56,003.00
FURNITURE & FITTINGS	20,46,594.25			20,46,594.25
LAND	63,36,470.00			63,36,470.00
MACHINERY & EQUIPMEN	26,56,608.43	61,400.00		27,18,008.43
VEHICLE	2,42,36,555.30	16,64,530.00		2,59,01,085.30
GRAND TOTAL : "A" : RS.	4,22,22,953.12	28,42,741.00	-	4,50,65,694.12



A S BISWAS & CO.,
Chartered Accountants

DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE
YEAR ENDING ON MARCH 31, 2017

SCHEDULE "B" : SCHEDULE OF CAPITAL ASSETS AT VARIOUS PLACES :

PARTICULARS :	COST AS ON 01.04.2016	ADDITION MADE DURING THE YEAR	ADJUSTMENT FOR DISPOSAL	TOTAL VALUE AS ON 31.03.2017
CHURCHES	4,48,48,612.12	36,82,450.00		4,85,31,062.12
CONVENTS	2,52,23,138.45			2,52,23,138.45
COMMUNITY HALLS	54,51,592.41			54,51,592.41
COMPUTERS	4,50,940.00			4,50,940.00
EQUIPMENT & MACHINERY	26,23,386.00	6,800.00		26,30,186.00
FARM	4,43,194.33			4,43,194.33
FENCING & BOUNDARY W.	36,79,920.00	49,280.00		37,29,200.00
FURNITURE	9,96,701.60			9,96,701.60
HOSPITAL	20,97,511.90			20,97,511.90
HOSTELS	1,16,41,857.57			1,16,41,857.57
LAND	25,05,160.00	14,760.00		25,19,920.00
SCHOOLS	2,83,29,477.70	88,65,381.00		3,71,94,858.70
AUDITORIUM & STADIUM	12,12,227.50			12,12,227.50
WATER TANK	29,23,033.00			29,23,033.00
VEHICLE	1,32,91,873.40			1,32,91,873.40
GRAND TOTAL : "B" : RS.	14,57,18,625.98	1,26,18,671.00	0.00	15,83,37,296.98

SCHEDULE "C" : SCHEDULE OF OTHER CAPITAL EXPENSES :

TDS Payable paid Less	5,127.00	
Advance Income Tax	27,545.00	32,672.00



DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
 SCHEDULE FORMING PART OF ACCOUNTS FOR THE
 YEAR ENDING ON MARCH 31, 2017

SCHEDULE : "C" : SCHEDULE OF REVENUE EXPENDITURES

<u>REVENUE EXPENDITURES :</u>		<u>A M O U N T</u>
Administrative Expenses	13,099.00	
Agricultural Activities	4,050.00	
Awareness Programmes		
Bank Charges	9,543.00	
Care of Orphans	11,24,550.00	
Catechists Maintenances	7,82,884.00	
Catechists Training	81,890.00	
Charity & Donations	1,06,310.00	
Computer Running Expenses	74,860.00	
Contributions Disbursed		
Doctor, Medicine & Treatment	6,68,804.00	
Duty, Taxes & Professional Fees	1,12,480.00	
Education & Updating	2,30,000.00	
Electricity	1,95,468.00	
Empowerment of Youth	1,93,380.00	
Foodstuff	6,45,571.00	
Fuel	44,098.00	
Health & Family Welfare		
Household Articles	2,30,895.00	
Leisure & Celebration		
Mass Stipend	8,62,675.00	
Mission Maintenance Subsidy	10,95,000.00	
Outfits	27,033.00	
Personnel Effects		
Postage & Communications	1,34,462.00	
Priests Maintenance Expenses	25,23,659.00	
Priests Training	11,49,125.00	
Project Expenses	1,09,150.00	
Publication of Religious Literatures	1,76,600.00	
Religious Expenses	3,04,358.00	
Repairs & Upkeep	12,93,778.00	
Retreat & Seminar	2,75,866.00	
Salary & Allowances	16,91,745.00	
Sisters Maintenanceces	4,49,300.00	
Stationery, Books & Magazines	75,387.00	
Stipends & Scholarships	3,10,732.00	
Travelling & Conveyances	3,97,557.00	
Vehicle Upkeep	<u>7,14,606.00</u>	1,61,08,915.00

Rs.

1,61,08,915.00



DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE
YEAR ENDING ON MARCH 31, 2017

SCHEDULE : "D" : STATEMENT OF VARIOUS FUND INVESTMENTS AS AT MARCH 31, 2016
(In FIXED DEPOSIT WITH FEDERAL BANK, DIMAPUR)

PARTICULARS :	COST AS ON 01.04.2016	ADDITION MADE DURING THE YEAR	ADJUSTMENT FOR DISPOSAL	TOTAL VALUE AS ON 31.03.2017
CORPUS FUND INVESTMENT	15,90,759.00	1,23,648.00		17,14,407.00
DIOCESAN PRIEST PF Investment	2,82,991.00	29,957.00		3,12,948.00
PRIESTS HEALTH FUND Investment	5,41,006.00	57,270.00		5,98,276.00
VEHICLE DEPRECIATION FUND Investment	4,30,201.00	51,651.00		4,81,852.00
Various Project Fund Investment				
a. Dilai Convent Project	21,86,662.00	-21,86,662.00		-
b. Desobai School Project	16,18,346.00	-16,18,346.00		-
c. Mission Home Renovation	38,91,167.00	-38,91,167.00		-
GRAND TOTAL : "D" : RS.	1,05,41,132.00	(74,33,649.00)	-	31,07,483.00

SCHEDULE : "E" : STATEMENT OF VARIOUS FUNDS RECEIPTS AS AT MARCH 31, 2017

PARTICULARS :	COST AS ON 01.04.2016	RECEIPTS DURING THE YEAR	ADJUSTMENT FOR DISPOSAL	TOTAL RECEIPTS AS ON 31.03.2017
CORPUS FUND	11,33,136.89	1,23,648.00		12,56,784.89
DIOCESAN PRIEST PF		37,446.00		37,446.00
PRIESTS HEALTH FUND		71,587.00		71,587.00
VEHICLE DEPRECIATION FUND		57,390.00		57,390.00
GRAND TOTAL : "E" : RS.	11,33,136.89	2,90,071.00	-	14,23,207.89

