

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

Id.020800001

31st March, 2019

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Branch Office : 3rd Floor, Peace Center, Above South Indian Bank, Ambari,
Guwahati - 781 001.

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

Phone : 0361 - 2730417



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

BRANCH : 3rd Floor, Peace Center Building, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

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, 2019 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. 1,61,53,611.06
- (ii) Foreign contribution of worth Rs. 5,76,95,846.50 was received by the Association during the year 2018-19 excluding interest of Rs. 14,18,731.00 and Gains on sale of units Rs. 50,05,752.34.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2018-19 was Rs. 98,17,314.90.
- (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 : 27th September, 2019



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

Dipsa Mary D'Souza
DIPSHA MARY D'SOUZA
PARTNER

Membership No. 153622
UDIN : 19153622AAAAJN2291



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, 2019 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, 2019.
- (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, 2019.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.

GUWAHATI :

DATED : 27th September, 2019



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

Dd Souza
**DIPSHA MARY D' SOUZA
PARTNER**

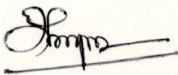
**Membership No. 153622
UDIN : 19153622AAAAJN2291**

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



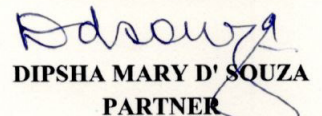
Chief Functionary



GUWAHATI :

DATED : 27th September, 2019

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



**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 153622
UDIN : 19153622AAAAJN2291**

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2019

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
CAPITAL FUND :			FIXED ASSETS :		
Balance as per last Balance Sheet	2117,31,994.72		As per Schedule 'C' Annexed		458,07,784.12
Add : Assets acquired out of Project Money	606,70,765.00				
Add : Surplus during the year	42,02,500.84	2766,05,260.56	FIXED ASSETS AT VARIOUS PLACES :		
			As per Schedule 'D' Annexed		2307,60,055.98
EARMARKD FUNDS :			INVESTMENTS :		
As per Schedule 'A' Annexed		19,27,612.89	With The Federal Bank Ltd. In Fixed Deposits		
			Various Fund Investments (Schedule 'E' Annexed)	35,76,510.00	
PROJECT MONEY TO BE UTILISED :			General Purpose	49,41,164.00	85,17,674.00
Balance as per last Balance Sheet	176,97,942.55				
Add : Received during the year (Schedule 'B')	509,39,088.00		ADVANCES :		
	686,37,030.55	73,93,319.55	Advance Income Tax	1,96,707.00	
Less : Utilised during the year (Schedule 'B')	612,43,711.00		TDS Paid Less	17,670.00	2,14,377.00
OTHER LIABILITIES :			CASH AND BANK BALANCES :		
Employees Benefits Payable		6,73,339.00	On Savings Bank Account		
			With The Federal Bank Ltd.	4,62,512.05	
			Account No. 11880100032822		
			With ICICI Bank Ltd.	7,39,390.25	
			Account No. 217301000148	97,738.60	12,99,640.90
			Cash in Hand		
carried forward ...		2865,99,532.00	carried forward ...		2865,99,532.00



brought forward ... 2865,99,532.00 brought forward ... 2865,99,532.00

TOTAL RUPEES ... 2865,99,532.00

As per our report of even date.

For Diocese of Diphu, Diphu



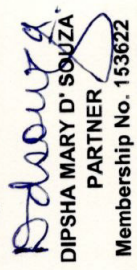
Chief Functionary



GUWAHATI :

DATED : 27th September, 2019

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


DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622

UDIN : 19153622AAAAJN2291



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, 2019

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES
To ADMINISTRATIVE EXPENSES : Stationery and Printing Bank Charges and Commission Newspapers and Periodicals Audit Fees Computer Maintenance Electricity Charges Office Expenses Postage and Telecommunication Taxes Travelling and Conveyance Vehicle Maintenance	16,074.00 3,427.00 8,429.00 64,000.00 62,680.00 1,86,658.00 16,982.00 75,546.00 8,847.00 2,34,000.00 6,21,337.00		By INTEREST REALISED : On Fixed Deposits On Savings Bank Account	7,60,155.00 4,18,461.00
			FOREIGN CONTRIBUTION RECEIVED : For Religious Works : Mass Intentions Maintenance of Seminary at Manja Prim Subsidy Faith Formation and Marriage Preparation Course For Retreat and Recollection For Aims and Objects For Social Work : For Aims and Objects	1,05,367.00 6,20,511.50 4,33,241.00 7,81,882.00 9,39,554.00 36,35,775.00 2,40,428.00
EDUCATIONAL EXPENSES : Educational Expenses Stipend and Scholarships	83,050.00 1,91,900.00		OTHER RECEIPTS : Gains on redemption of units with UTI	2,74,950.00 50,05,752.34
RELIGIOUS EXPENSES : Retreat and Recollection Maintenance of Seminary at Manja Maintenance of Priests and Religious Training Programme for Catechists Seminars and Retreats Religious Functions and Festivals Salaries and Allowances	2,17,975.00 2,40,000.00 21,15,644.00 33,000.00 1,44,748.00 9,910.00 16,86,150.00			
carried forward ...	44,47,427.00	15,72,930.00	carried forward ...	129,41,126.84



brought forward ...	44,47,427.00	15,72,930.00	brought forward ...	129,41,126.84
Faith Formation	7,62,305.00			
Medical Expenses	2,02,823.00			
Youth Animation	2,890.00			
Repairs and Upkeep	17,06,607.00	71,22,052.00		
" SOCIAL WORK EXPENSES :				
Donations and Charity		43,644.00		
" Surplus carried over to Balance Sheet		42,02,500.84		
TOTAL RUPEES ...		129,41,126.84	TOTAL RUPEES ...	129,41,126.84

As per our report of even date.

FOR L. D' SOUZA & CO.,
 CHARTERED ACCOUNTANTS
 Firm Registration No. 101974W
 DIPSHA MARY D' SOUZA
 PARTNER
 Membership No. 153622
 UDIN : 19153622AAAAJN2291



For Diocese of Diphu, Diphu
 Chief Functionary
 GUWAHATI :
 DATED : 27th September, 2019



DIOCESE OF DIPHU

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

SCHEDULE 'A'

SCHEDULE OF EARMARKED FUNDS

Particulars	Balance as on 01-04-2018	Additions during the year	Adjustments for the year	Balance as on 31-03-2019
Corpus Fund	13,75,217.89	1,13,179.00	0.00	14,88,396.89
Diocesan Priest Fund	70,173.00	27,231.00	0.00	97,404.00
Priest's Health Fund	1,84,717.00	52,059.00	0.00	2,36,776.00
Vehicle Fund	57,390.00	47,646.00	0.00	1,05,036.00
TOTAL RUPEES ...	16,87,497.89	2,40,115.00	0.00	19,27,612.89



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
Hostel Building for Boys and Girls at Langhemphi	89,79,418.00	87,72,676.00
Construction of School Building at Dilai	39,87,325.00	76,11,591.00
Construction of Toilets for Dilai School	8,08,680.00	0.00
Purchase of Vehicle for Silonijan School	6,40,465.00	8,26,276.00
Holy Childhood	23,83,250.00	5,72,946.00
Pastoral Centre Building at Jirsong	145,91,761.00	237,07,332.00
Construction of Baliyan Church	20,42,931.00	0.00
Solar Project	122,85,980.00	74,87,976.00
Purchase of Vehicle at Dokmoka	6,71,355.00	0.00
Construction of Children's Toilet	45,47,923.00	10,38,794.00
Construction of Hostels and Boardings	0.00	4,83,368.00
Construction of Don Bosco School, Diphu	0.00	8,24,464.00
School Construction	0.00	16,05,583.00
Construction of Mission Centres	0.00	10,78,836.00
Construction of Convent at Lahempi	0.00	22,51,583.00
Boundary Wall at Various Places	0.00	4,28,288.00
Construction of Water Tanks	0.00	2,61,956.00
Construction of Borewell	0.00	13,74,514.00
Purchase of Vehicles	0.00	29,17,528.00
TOTAL RUPEES ...	509,39,088.00	612,43,711.00



DIOCESE OF DIPHU

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

SCHEDULE 'C'

SCHEDULE OF FIXED ASSETS

Particulars	Balance as on 01-04-2018	Additions during the year	Adjustments for the year	Balance as on 31-03-2019
Audio Visual Equipments	3,18,090.00	0.00	0.00	3,18,090.00
Borewell	14,09,408.33	0.00	0.00	14,09,408.33
Boundary Wall	8,90,606.00	0.00	0.00	8,90,606.00
Buildings	36,40,062.81	0.00	0.00	36,40,062.81
Cycle/Motor Cycle	49,366.00	0.00	0.00	49,366.00
Computers	19,97,143.00	12,000.00	0.00	20,09,143.00
Furniture and Fixtures	20,46,594.25	0.00	0.00	20,46,594.25
Land	63,36,470.00	0.00	0.00	63,36,470.00
Machinery and Equipments	29,90,358.43	2,16,600.00	0.00	32,06,958.43
Vehicles	259,01,085.30	0.00	0.00	259,01,085.30
TOTAL RUPEES ...	455,79,184.12	2,28,600.00	0.00	458,07,784.12



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 01-04-2018	Additions during the year	Adjustments for the year	Balance as on 31-03-2019
Churches	488,64,618.12	10,78,836.00	0.00	499,43,454.12
Convents	304,38,511.45	22,51,583.00	0.00	326,90,094.45
Community Halls	54,51,592.41	237,07,332.00	0.00	291,58,924.41
Computers	4,50,940.00	0.00	0.00	4,50,940.00
Machinery and Equipments	26,83,386.00	74,87,976.00	0.00	101,71,362.00
Farm	4,43,194.33	0.00	0.00	4,43,194.33
Fencing and Boundary Wa	63,38,117.00	4,28,288.00	0.00	67,66,405.00
Furniture	9,96,701.60	0.00	0.00	9,96,701.60
Hospitals	20,97,511.90	0.00	0.00	20,97,511.90
Hostels	116,41,857.57	92,56,044.00	0.00	208,97,901.57
Land	27,19,920.00	0.00	0.00	27,19,920.00
Schools	406,85,806.70	110,80,432.00	0.00	517,66,238.70
Auditorium and Stadium	12,12,227.50	0.00	0.00	12,12,227.50
Water Tank	29,23,033.00	2,61,956.00	0.00	31,84,989.00
Vehicles	131,41,873.40	37,43,804.00	0.00	168,85,677.40
Borewells	0.00	13,74,514.00	0.00	13,74,514.00
TOTAL RUPEES ...	1700,89,290.98	606,70,765.00	0.00	2307,60,055.98



DIOCESE OF DIPHU

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

SCHEDULE 'E'

SCHEDULE OF EARMARKED FUNDS INVESTMENTS

Corpus Fund	19,34,755.00
Diocesan Priest Fund	3,66,361.00
Priest's Health Fund	7,00,388.00
Vehicle Fund	5,75,006.00
TOTAL RUPEES ...	<u>35,76,510.00</u>



DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

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

RECEIPTS	RUPEES	PAYMENTS	RUPEES
To BALANCE ON 01.04.2018 : On Fixed Deposits With The Federal Bank Ltd. For General Purpose For Corpus Fund For Diocesan Priest Fund For Priest Health Fund For Vehicle Fund With UTI Mutual Fund On Savings Bank Account With The Federal Bank Ltd. Account No. 11880100032822 With ICICI Bank Ltd. Account No. 217301000148 Cash in Hand	93,07,551.00 18,21,576.00 3,39,130.00 6,48,329.00 5,27,360.00 9,00,000.00 24,34,172.21 73,227.25 1,02,265.60 7,60,155.00 1,13,179.00 27,231.00 52,059.00 47,646.00 4,18,461.00	By EDUCATIONAL EXPENSES : Hostel Building for Boys and Girls at Langhemphi Construction of School Building at Dilai Construction of Hostels and Boardings Construction of Don Bosco School, Diphu School Construction Purchase of Vehicle for Silonijan School Holy Childhood Educational Expenses Stipend and Scholarships RELIGIOUS EXPENSES : Pastoral Centre Building Construction of Mission Centres Construction of Convent at Lahempi Boundary Wall at Various Places Retreat and Recollection Maintenance of Seminary at Manja Maintenance of Priests and Religious Training Programme for Catechists Seminars and Retreats Religious Functions and Festivals	87,72,676.00 76,11,591.00 4,83,368.00 8,24,464.00 16,05,583.00 8,26,276.00 5,72,946.00 83,050.00 1,91,900.00 237,07,332.00 10,78,836.00 22,51,583.00 4,28,286.00 2,17,975.00 2,40,000.00 21,15,644.00 33,000.00 1,44,748.00 9,910.00
INTEREST REALISED : On Fixed Deposits On Fixed Deposits (Corpus Fund) On Fixed Deposits (Diocesan Priest Fund) On Fixed Deposits (Priest Health Fund) On Fixed Deposits (Vehicle Fund) On Savings Bank Account	175,72,342.06	carried forward ...	302,27,316.00
carried forward ...	209,71,854.00		209,71,854.00



brought forward ...	175,72,342.06	brought forward ...	302,27,316.00	209,71,854.00
* FOREIGN CONTRIBUTION RECEIVED :				
For Education :				
Hostel Building for Boys and Girls at Langhemphi	89,79,418.00	Salaries and Allowances	16,86,150.00	
Construction of School Building at Dilai	39,87,325.00	Faith Formation	7,62,305.00	
Construction of Toilets for Dilai School	8,08,680.00	Medical Expenses	2,02,823.00	
Purchase of Vehicle for Silonijan School	6,40,465.00	Youth Animation	2,890.00	
Holy Childhood	23,83,250.00	Repairs and Upkeep	17,06,607.00	345,88,091.00
		SOCIAL WORK EXPENSES :		
For Religious Works :		Construction of Toilets for Children	10,38,794.00	
Mass Intentions	1,05,367.00	Construction of Water Tanks	2,61,956.00	
Maintenance of Seminary at Manja	6,20,511.50	Construction of Borewells	13,74,514.00	
Prim Subsidy	4,33,241.00	Solar Project	74,87,976.00	
Faith Formation and Marriage Preparation Course	7,81,882.00	Purchase of Vehicle	29,17,528.00	
For Retreat and Recollection	9,39,554.00	Equipments	2,16,600.00	
For Aims and Objects	36,35,775.00	Computers and Accessories	12,000.00	
Pastoral Centre Building at Jirsong	145,91,761.00	Donations and Charity	43,644.00	133,53,012.00
Construction of Balijan Church	20,42,931.00			
		ADMINISTRATIVE EXPENSES :		
For Social Work :		Stationery and Printing	16,074.00	
Solar Project	122,85,980.00	Bank Charges and Commission	3,427.00	
Purchase of Vehicle at Dokmoka	6,71,355.00	Newspapers and Periodicals	8,429.00	
Construction of Children's Toilet	45,47,923.00	Audit Fees	64,000.00	
For Aims and Objects	2,40,428.00	Computer Maintenance	62,680.00	
		Electricity Charges	1,86,658.00	
OTHER RECEIPTS :		Office Expenses	16,982.00	
Gains from Sale of Units in UTI	50,05,752.34	Postage and Telecommunication	75,546.00	
Employees Benefit Contributions	18,811.00	Taxes	8,847.00	
		Travelling and Conveyance	2,34,000.00	
		Vehicle Maintenance	6,21,337.00	12,97,980.00
		OTHER HEADS :		
		Advances		2,64,500.00
carried forward ...	802,92,751.90	carried forward ...	704,75,437.00	



brought forward ...

802,92,751.90

brought forward ...

704,75,437.00

BALANCE ON 31.03.2019 :

On Fixed Deposits
With The Federal Bank Ltd.
For General Purpose
For Corpus Fund
For Diocesan Priest Fund
For Priest Health Fund
For Vehicle Fund
On Savings Bank Account
With The Federal Bank Ltd.
Account No. 11880100032822
With ICICI Bank Ltd.
Account No. 217301000148
Cash in Hand

49,41,164.00
19,34,755.00
3,66,361.00
7,00,388.00
5,75,006.00

4,62,512.05

7,39,390.25
97,738.60

98,17,314.90

TOTAL RUPEES ...

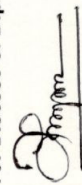
802,92,751.90

TOTAL RUPEES ...

802,92,751.90

We have audited the above Receipts and Payments account of **Diocese of Diphu, Diphu - Foreign Contribution Account** for the year ended 31st March, 2019 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



Chief Functionary

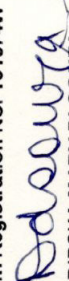


GUWAHATI :

DATED : 27th September, 2019

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




DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 19153622AAAAJN2291

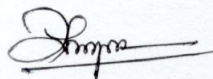
Declaration Certificate of Chief Functionary

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.

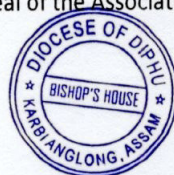
FR. THOMAS MARIPURATH

Place: DIPHU

Date: 27-09-2019

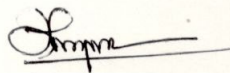


Signature of the Chief Functionary
(Name of the Chief Functionary in block letters)
(Seal of the Association)



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:

FR. THOMAS MARIPURATH.

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



