

DIOCESE OF DIPHU

Bishop's House, Diphu, Karbi Anglong, ASSAM - 782 460.

FOREIGN CONTRIBUTION ACCOUNT

31st March, 2024

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

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

Phone : 0712-6612665

Branch Office : 3rd Floor, Peace Center, Above South Indian bank, Ambari
Kamrup (M), Guwahati - 781 001 (Assam)

Phone : 0361-2730417



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

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, 2024 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. 2,15,04,963.79
- (ii) Foreign contribution of worth Rs. 3,94,74,470.00 was received by the Association during the year 2023-24 excluding interest of Rs. 10,07,513.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2023-24 was Rs. 2,29,04,150.83.
- (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 : 28th September, 2024



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


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BKAILQ4075



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, 2024 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, 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.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.



GUWAHATI :
DATED : 28th September, 2024

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

**BIJESH BALAKRISHNAN
PARTNER
Membership No. 153645
UDIN : 24153645BKAILQ4075**

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 : 28th September, 2024



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


**BIJESH BALAKRISHNAN
PARTNER**

**Membership No. 153645
UDIN : 24153645BKAILQ4075**

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2024

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
CAPITAL FUND :			FIXED ASSETS :		
Balance as per last Balance Sheet	42,01,54,253.54		As per Schedule 'C' Annexed		5,00,53,128.12
Add : Assets acquired out of Project Money	2,74,43,780.00				
Add : Surplus during the year	66,50,642.04	45,42,48,675.58	FIXED ASSETS AT VARIOUS PLACES :		
			As per Schedule 'D' Annexed		38,74,06,400.98
EARMARKD FUNDS :			INVESTMENTS :		
As per Schedule 'A' Annexed		37,05,565.89	With The Federal Bank Ltd. In Fixed Deposits		
			Various Fund Investments (Schedule 'E' Annexed)	56,02,198.00	
PROJECT MONEY TO BE UTILISED :			General Purpose	35,26,282.00	91,28,480.00
Balance as per last Balance Sheet	55,33,111.46				
Add : Received during the year (Schedule 'B')	2,64,38,424.00		ADVANCES :		
	3,19,71,535.46		Loans and Advances	10,000.00	
Less : Utilised during the year (Schedule 'B')	3,03,73,541.00	15,97,994.46	TDS Paid Less	17,670.00	27,670.00
OTHER LIABILITIES :			CASH AND BANK BALANCES :		
Employees Benefits Payable			On Savings Bank Account		
			With State Bank of India		21,666.84
			Account No. 40231371939		
			With The Federal Bank Ltd.		1,14,01,065.74
			Account No. 11880100032822		
			With ICICI Bank Ltd.		22,78,585.25
			Account No. 217301000148		
			Cash in Hand	74,353.00	1,37,75,670.83
carried forward ...			carried forward ...		
		46,03,91,349.93			46,03,91,349.93



brought forward ...

46,03,91,349.93

brought forward ...

46,03,91,349.93

TOTAL RUPEES ...

46,03,91,349.93

TOTAL RUPEES ...

46,03,91,349.93

As per our report of even date.

For Diocese of Diphu, Diphu



Chief Functionary

GUWAHATI :

DATED : 28th September, 2024



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


BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 24153645BBKAILQ4075



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, 2024

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To ADMINISTRATIVE EXPENSES :			By INTEREST REALISED :		
Bank Charges and Commission	36,577.96		On Fixed Deposits	3,08,541.00	
Electricity Charges	19,085.00		On Savings Bank Account	5,20,869.00	8,29,410.00
Postage and Telecommunication	1,665.00				
Travelling and Conveyance	2,000.00		" FOREIGN CONTRIBUTION RECEIVED :		
Vehicle Maintenance	43,000.00		For Religious Works :		
Professional Charges	1,35,700.00		Retreat for Religious People and Priests	12,55,779.00	
Stationery and Printing	4,05,250.00	6,43,277.96	Marriage Preparation and Animation Program	14,56,524.00	
			Lady Catechist and Non-Formal Training	18,78,193.00	
			Prim Subsidy	4,99,524.00	
" RELIGIOUS EXPENSES :			Prayer Book in Tiwa	6,23,894.00	
Maintenance of Priests and Religious	16,40,986.00		General Donations	54,12,505.00	
Seminars and Retreats	9,31,830.00		For Social Work :		
Salaries and Allowances	9,27,577.00		For Aims and Objects	19,09,627.00	1,30,36,046.00
Marriage Preparation and Animation Program	6,97,457.00				
Catechist Training Programme	1,47,000.00				
Prayer Book in Tiwa	6,24,000.00				
Lady Catechist and Non-Formal Training	90,305.00				
Repairs and Upkeep	5,90,556.00	56,49,711.00			
" SOCIAL WORK EXPENSES :					
Tribal Children's Home Langhemphi	18,985.00				
Annual Youth Convention	80,000.00				
Leadership Training and Motivation Workshop	8,22,840.00	9,21,825.00			
Surplus carried over to Balance Sheet		66,50,642.04			
carried forward ...		1,38,65,456.00	carried forward ...		1,38,65,456.00



brought forward ...

1,38,65,456.00

brought forward ...

1,38,65,456.00

TOTAL RUPEES ...

1,38,65,456.00

TOTAL RUPEES ...

1,38,65,456.00

As per our report of even date.

For Diocese of Diphu, Diphu



Chief Functionary

GUWAHATI :

DATED : 28th September, 2024



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



BIJESH BALAKRISHNAN

PARTNER

Membership No. 153645

UDIN : 24153645BKAILQ4075



DIOCESE OF DIPHU

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

SCHEDULE 'A'

SCHEDULE OF EARMARKED FUNDS

Particulars	Balance as on 01-04-2023	Additions during the year	Adjustments for the year	Balance as on 31-03-2024
Corpus Fund	18,58,843.89	0.00	0.00	18,58,843.89
Diocesan Priest Fund	3,83,476.00	38,762.00	0.00	4,22,238.00
Priest's Health Fund	7,42,025.00	71,628.00	0.00	8,13,653.00
Vehicle Fund	5,43,118.00	67,713.00	0.00	6,10,831.00
TOTAL RUPEES ...	35,27,462.89	1,78,103.00	0.00	37,05,565.89



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 Presbytery Building at Silonijan	36,07,585.00	38,53,787.00
Construction of School Building at Langhemphi	1,81,69,106.00	1,90,32,897.00
Construction of School Building at Jengkha	0.00	1,35,000.00
Construction of Community Hall at Dhansiri	0.00	10,88,503.00
Holy Childhood	36,03,098.00	29,29,761.00
Pastoral Centre Building at Jirsong	0.00	22,74,958.00
Purchase of Vehicles	10,58,635.00	10,58,635.00
TOTAL RUPEES ...	2,64,38,424.00	3,03,73,541.00



DIOCESE OF DIPHU

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

SCHEDULE 'C'

SCHEDULE OF FIXED ASSETS

Particulars	Balance as on 01-04-2023	Additions during the year	Adjustments for the year	Balance as on 31-03-2024
Audio Visual Equipments	3,18,090.00	0.00	0.00	3,18,090.00
Borewell	29,42,471.33	0.00	0.00	29,42,471.33
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	20,09,143.00	0.00	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	33,70,648.43	0.00	0.00	33,70,648.43
Vehicles	2,71,38,599.30	0.00	0.00	2,71,38,599.30
Solar Power System	0.00	13,11,077.00	0.00	13,11,077.00
TOTAL RUPEES ...	4,87,42,051.12	13,11,077.00	0.00	5,00,53,128.12



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 01-04-2023	Additions during the year	Adjustments for the year	Balance as on 31-03-2024
Churches	5,31,02,300.12	38,53,787.00	0.00	5,69,56,087.12
Convents	3,82,98,355.45	0.00	0.00	3,82,98,355.45
Community Halls	7,97,02,829.41	33,63,461.00	0.00	8,30,66,290.41
Computers	8,75,125.00	1,65,200.00	0.00	10,40,325.00
Machinery and Equipments	1,44,05,272.00	2,70,000.00	0.00	1,46,75,272.00
Farm	4,43,194.33	0.00	0.00	4,43,194.33
Fencing and Boundary Wall	68,97,605.00	0.00	0.00	68,97,605.00
Furniture	10,34,201.60	0.00	0.00	10,34,201.60
Hospitals	20,97,511.90	0.00	0.00	20,97,511.90
Hostels	3,23,79,218.57	0.00	0.00	3,23,79,218.57
Land	27,19,920.00	0.00	0.00	27,19,920.00
Schools	10,05,37,504.70	1,87,32,697.00	0.00	11,92,70,201.70
Auditorium and Stadium	12,12,227.50	0.00	0.00	12,12,227.50
Water Tank	37,24,214.00	0.00	0.00	37,24,214.00
Vehicles	2,06,24,627.40	10,58,635.00	0.00	2,16,83,262.40
Borewells	17,05,914.00	52,600.00	0.00	17,58,514.00
Solar Power System	0.00	1,50,000.00	0.00	1,50,000.00
TOTAL RUPEES ...	35,97,60,020.98	2,76,46,380.00	0.00	38,74,06,400.98



DIOCESE OF DIPHU

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

SCHEDULE 'E'

SCHEDULE OF EARMARKED FUNDS INVESTMENTS

Corpus Fund	25,52,937.00
Diocesan Priest Fund	6,91,195.00
Priest's Health Fund	12,77,265.00
Vehicle Fund	10,80,801.00
TOTAL RUPEES ...	56,02,198.00



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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2024

carried forward ...

carried forward ...

3,75,36,929.00



brought forward ...		2,25,12,476.79	brought forward ...		3,75,36,929.00
"	FOREIGN CONTRIBUTION RECEIVED :		"	SOCIAL WORK EXPENSES :	
	For Education :			Tribal Children's Home Langhemphi	18,985.00
	Holy Childhood	36,03,098.00		Annual Youth Convention	80,000.00
	Construction of School Building at Langhemphi	1,81,69,106.00		Leadership Training and Motivation Workshop:	8,22,840.00
					9,21,825.00
	For Religious Works :		"	ADMINISTRATIVE EXPENSES :	
	Construction of Presbytery Building at			Bank Charges and Commission	36,577.96
	Silonjian	36,07,585.00		Electricity Charges	19,085.00
	Marriage Preparation and Animation Program	14,56,524.00		Postage and Telecommunication	1,665.00
	Retreat for Religious People and Priests	12,55,779.00		Travelling and Conveyance	2,000.00
	Lady Catechist and Non-Formal Training	18,78,193.00		Vehicle Maintenance	43,000.00
	Vehicles	10,58,635.00		Professional Charges	1,35,700.00
	Prim Subsidy	4,99,524.00		Stationery and Printing	4,05,250.00
	Prayer Book in Tiwa	6,23,894.00			6,43,277.96
	General Donations	54,12,505.00	"	BALANCE ON 31.03.2024 :	
				On Fixed Deposits	
				With The Federal Bank Ltd.	
	For Social Work :			For General Purpose	35,26,282.00
	For Aims and Objects	4,46,802.00		For Corpus Fund	25,52,937.00
	Animation Programme for Children	14,62,825.00		For Diocesan Priest Fund	6,91,195.00
				For Priest Health Fund	12,77,265.00
	OTHER RECEIPTS :			For Vehicle Fund	10,80,801.00
	Employee Benefit Contribution			On Savings Bank Account	
				With State Bank of India	21,666.84
				Account No. 40231371939	
				With The Federal Bank Ltd.	
				Account No. 11880100032822	1,14,01,065.74
				With ICICI Bank Ltd.	
				Account No. 217301000148	22,78,585.25
				Cash in Hand	74,353.00
					2,29,04,150.83
	carried forward ...	6,20,06,182.79		carried forward ...	6,20,06,182.79



brought forward ...

6,20,06,182.79

brought forward ...

6,20,06,182.79

TOTAL RUPEES ...

6,20,06,182.79

TOTAL RUPEES ...

6,20,06,182.79

We have audited the above Receipts and Payments account of **Diocese of Diphu, Diphu - Foreign Contribution Account** for the year ended 31st March, 2024 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 : 28th September, 2024



FOR L. D' SOUZA & CO.,

CHARTERED ACCOUNTANTS

Firm Registration No. 101974W



BIJESH BALAKRISHNAN

PARTNER

Membership No. 153645

UDIN : 24153645BKAILQ4075

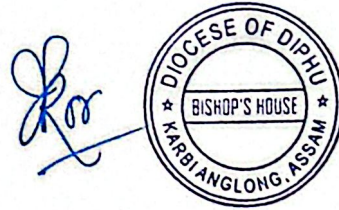


Declaration Certificate of Chief Functionary

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: DIPHU

Date: 28 Oct 2024



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

