

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 020800001

31st March, 2020

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

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

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

Phone : +91 361 - 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, 2020 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. 98,17,314.90
- (ii) Foreign contribution of worth Rs. 4,73,70,235.69 was received by the Association during the year 2019-20 excluding interest of Rs. 5,93,571.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2019-20 was Rs. 1,32,34,708.58.
- (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 : 16th December, 2020



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


DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 20153622AAAAARZ7106



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, 2020 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, 2020.
- (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, 2020.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.



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

Dipsa Mary D' Souza
DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 20153622AAAARZ7106

GUWAHATI :

DATED : 16th December, 2020

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 : 16th December, 2020



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



DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 20153622AAAAARZ7106

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2020

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
CAPITAL FUND :			FIXED ASSETS :		
Balance as per last Balance Sheet	27,66,05,260.56		As per Schedule 'C' Annexed		4,59,52,774.12
Add : Assets acquired out of Project Money	3,80,33,153.00				
Add : Surplus during the year	1,73,359.22	31,48,11,772.78	FIXED ASSETS AT VARIOUS PLACES :		
			As per Schedule 'D' Annexed		26,87,93,208.98
EARMARKED FUNDS :			INVESTMENTS :		
As per Schedule 'A' Annexed		22,11,525.89	With The Federal Bank Ltd. In Fixed Deposits	38,60,423.00	
PROJECT MONEY TO BE UTILISED :			Various Fund Investments (Schedule 'E' Annexed)	29,93,238.00	68,53,661.00
Balance as per last Balance Sheet	73,93,319.55		General Purpose		
Add : Received during the year (Schedule 'B')	4,21,15,078.46		ADVANCES :		
	4,95,08,398.01		Advance Income Tax	1,96,707.00	
Less : Utilised during the year (Schedule 'B')	3,91,39,055.00	1,03,69,343.01	TDS Paid Less	17,670.00	2,14,377.00
OTHER LIABILITIES :			CASH AND BANK BALANCES :		
Employees Benefits Payable	8,00,623.00		On Savings Bank Account		
Tax Deducted at Source	1,804.00	8,02,427.00	With The Federal Bank Ltd.	59,53,271.73	
			Account No. 11880100032822		
			With ICICI Bank Ltd.		
			Account No. 217301000148	3,66,621.25	
			Cash in Hand	61,154.60	63,81,047.58
carried forward ...			carried forward ...		
		32,81,95,068.68			32,81,95,068.68



brought forward ... 32,81,95,068.68 brought forward ... 32,81,95,068.68

32,81,95,068.68

TOTAL RUPEES ...

32,81,95,068.68

As per our report of even date.

TOTAL RUPEES ...

For Diocese of Diphu, Diphu

Chief Functionary


GUWAHATI :
DATED : 16th December, 2020

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

DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 20153622AAAAARZ7106



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, 2020

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To ADMINISTRATIVE EXPENSES : Stationery and Printing Bank Charges and Commission Audit Fees Computer Maintenance Electricity Charges Office Expenses Postage and Telecommunication Travelling and Conveyance Garden Expenses Vehicle Maintenance Miscellaneous Expenses	29,603.00 18,490.00 53,100.00 40,368.00 75,649.00 8,368.00 29,888.00 1,14,969.00 28,346.00 3,68,024.00 3,332.00		By INTEREST REALISED : On Fixed Deposits On Savings Bank Account	1,95,480.00 1,14,178.00	3,09,658.00
			FOREIGN CONTRIBUTION RECEIVED : For Educational Works : Course on Safeguarding Minors For Religious Works : Mass Intentions Prim Subsidy Faith Formation and Marriage Preparation Course Village Catechist Training For Social Work : For Aims and Objects	2,00,512.64 8,86,960.88 4,23,160.00 11,66,624.00 5,51,532.70 20,26,367.00	3,09,658.00
EDUCATIONAL EXPENSES : Educational Expenses Course on Safeguarding Minors Stipend and Scholarships	99,326.00 1,84,410.00 93,600.00		OTHER RECEIPTS : Sale of Vehicle	3,77,336.00	4,50,000.00
RELIGIOUS EXPENSES : Maintenance of Priests and Religious Training Programme for Catechists Seminars and Retreats Religious Functions and Festivals Salaries and Allowances Village Catechist Training	13,03,751.00 9,014.00 2,35,090.00 2,37,273.00 19,62,919.00 1,80,670.00				
carried forward ...	39,28,717.00	11,47,493.00	carried forward ...		60,14,815.22



60,14,815.22

brought forward ...

11,47,493.00

39,28,717.00

Faith Formation and Marriage Preparation Course

4,41,930.00

Medical Expenses

90,005.00

Youth Animation

2,000.00

Repairs and Upkeep

2,20,461.00

46,83,113.00

" SOCIAL WORK EXPENSES :

Donations and Charity

10,850.00

" Surplus carried over to Balance Sheet

1,73,359.22

TOTAL RUPEES ...

60,14,815.22

TOTAL RUPEES ...

60,14,815.22

As per our report of even date.

For Diocese of Diphu, Diphu
BISHOP'S HOUSE
DIOCESE OF DIPHU * KARBI ANGLONG, ASSAM

[Signature]

Chief Functionary

GUWAHATI :
DATED : 16th December, 2020

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



[Signature]
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 20153622AAAAARZ7106

DIOCESE OF DIPHU

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

SCHEDULE 'A'

SCHEDULE OF EARMARKED FUNDS

Particulars	Balance as on 01-04-2019	Additions during the year	Adjustments for the year	Balance as on 31-03-2020
Corpus Fund	14,88,396.89	1,30,720.00	0.00	16,19,116.89
Diocesan Priest Fund	97,404.00	38,751.00	0.00	1,36,155.00
Priest's Health Fund	2,36,776.00	59,843.00	0.00	2,96,619.00
Vehicle Fund	1,05,036.00	54,599.00	0.00	1,59,635.00
TOTAL RUPEES ...	19,27,612.89	2,83,913.00	0.00	22,11,525.89



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	89,93,263.00	41,35,274.00
Construction of Girls Hostel at Langhemphi	0.00	32,43,383.00
Construction of Golden Jubilee Block at Don Bosco School, Diphu	23,60,294.00	64,30,946.00
Construction of School Building at Dilai	55,37,271.00	56,13,843.00
Construction of School Building at Jengkha	0.00	18,57,482.00
Purchase of Vehicle for Hidipi	7,08,548.00	7,54,824.00
Holy Childhood	25,20,000.00	11,05,902.00
Pastoral Centre Building at Jirsong	1,80,25,436.00	93,97,920.00
Construction of Convent at Rongbonghat	39,70,266.46	10,02,903.00
Solar Project	0.00	34,76,017.00
Construction of Children's Toilet	0.00	9,230.00
School Construction	0.00	7,68,015.00
Construction of Convent at Lahempi	0.00	4,47,779.00
Boundary Wall at Various Places	0.00	1,31,200.00
Construction of Water Tanks	0.00	4,32,937.00
Construction of Borewell	0.00	3,31,400.00
TOTAL RUPEES ...	4,21,15,078.46	3,91,39,055.00



DIOCESE OF DIPHU

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

SCHEDULE 'C'

SCHEDULE OF FIXED ASSETS

Particulars	Balance as on 01-04-2019	Additions during the year	Adjustments for the year	Balance as on 31-03-2020
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	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	32,06,958.43	1,44,990.00	0.00	33,51,948.43
Vehicles	2,59,01,085.30	0.00	0.00	2,59,01,085.30
TOTAL RUPEES ...	4,58,07,784.12	1,44,990.00	0.00	4,59,52,774.12



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 01-04-2019	Additions during the year	Adjustments for the year	Balance as on 31-03-2020
Churches	4,99,43,454.12	0.00	0.00	4,99,43,454.12
Convents	3,26,90,094.45	14,50,682.00	0.00	3,41,40,776.45
Community Halls	2,91,58,924.41	93,97,920.00	0.00	3,85,56,844.41
Computers	4,50,940.00	0.00	0.00	4,50,940.00
Machinery and Equipments	1,01,71,362.00	34,76,017.00	0.00	1,36,47,379.00
Farm	4,43,194.33	0.00	0.00	4,43,194.33
Fencing and Boundary Wall	67,66,405.00	1,31,200.00	0.00	68,97,605.00
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	2,08,97,901.57	73,78,657.00	0.00	2,82,76,558.57
Land	27,19,920.00	0.00	0.00	27,19,920.00
Schools	5,17,66,238.70	1,46,79,516.00	0.00	6,64,45,754.70
Auditorium and Stadium	12,12,227.50	0.00	0.00	12,12,227.50
Water Tank	31,84,989.00	4,32,937.00	0.00	36,17,926.00
Vehicles	1,68,85,677.40	7,54,824.00	0.00	1,76,40,501.40
Borewells	13,74,514.00	3,31,400.00	0.00	17,05,914.00
TOTAL RUPEES ...	23,07,60,055.98	3,80,33,153.00	0.00	26,87,93,208.98



DIOCESE OF DIPHU

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

SCHEDULE 'E'

SCHEDULE OF EARMARKED FUNDS INVESTMENTS

Corpus Fund	20,65,475.00
Diocesan Priest Fund	4,05,112.00
Priest's Health Fund	7,60,231.00
Vehicle Fund	6,29,605.00
TOTAL RUPEES ...	<u>38,60,423.00</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, 2020

RECEIPTS	RUPEES	PAYMENTS	RUPEES	RUPEES
To BALANCE ON 01.04.2019 :				
On Fixed Deposits		By EDUCATIONAL EXPENSES :		
With The Federal Bank Ltd.		Construction of School Building at Dilai		56,13,843.00
For General Purpose		Construction of Boys Hostel at Langhemphi		41,35,274.00
For Corpus Fund	49,41,164.00	Construction of Girls Hostel at Langhemphi		32,43,383.00
For Diocesan Priest Fund	19,34,755.00	Construction of Golden Jubilee Block at Don		
For Priest Health Fund	3,66,361.00	Bosco School, Diphu	64,30,946.00	
For Priest Health Fund	7,00,388.00	School Construction	7,68,015.00	
For Vehicle Fund	5,75,006.00	Construction of School Building at Jengkha	18,57,482.00	
With The Federal Bank Ltd.		Holy Childhood	11,05,902.00	
Account No. 11880100032822	4,62,512.05	Educational Expenses	99,326.00	
With ICICI Bank Ltd.	7,39,390.25	Course on Safeguarding Minors	1,84,410.00	
Account No. 217301000148	97,738.60	Stipend and Scholarships	93,600.00	2,35,32,181.00
Cash in Hand				
	98,17,314.90			
" INTEREST REALISED :				
On Fixed Deposits	1,95,480.00	RELIGIOUS EXPENSES :		
On Fixed Deposits (Corpus Fund)	1,30,720.00	Pastoral Centre Building		93,97,920.00
On Fixed Deposits (Diocesan Priest Fund)	38,751.00	Construction of Convent at Lahempi		4,47,779.00
On Fixed Deposits (Priest Health Fund)	59,843.00	Construction of Convent at Rongbonghat		10,02,903.00
On Fixed Deposits (Vehicle Fund)	54,599.00	Boundary Wall at Various Places		1,31,200.00
On Savings Bank Account	1,14,178.00	Maintenance of Priests and Religious		13,03,751.00
		Training Programme for Catechists		9,014.00
		Seminars and Retreats		2,35,090.00
		Religious Functions and Festivals		2,37,273.00
		Salaries and Allowances		19,62,919.00
		Faith Formation and Marriage Preparation		4,41,930.00
		Village Catechist Training		1,80,670.00
" FOREIGN CONTRIBUTION RECEIVED :				
For Education :				
Construction of Boys Hostel at Langhemphi	89,93,263.00			
carried forward ...	89,93,263.00	carried forward ...		
	1,04,10,885.90			
				1,53,50,449.00
				2,35,32,181.00



brought forward ...		89,93,263.00	1,04,10,885.90	brought forward ...	1,53,50,449.00	2,35,32,181.00
Construction of Golden Jubilee Block at Don Bosco School, Diphu				Medical Expenses		90,005.00
Construction of School Building at Dilai		23,60,294.00		Youth Animation		2,000.00
Course on Safeguarding Minors		55,37,271.00		Repairs and Upkeep		2,20,461.00
Holy Childhood		2,00,512.64				1,56,62,915.00
		25,20,000.00	1,96,11,340.64	SOCIAL WORK EXPENSES :		
For Religious Works :				Construction of Toilets for Children		9,230.00
Mass Intentions		8,86,960.88		Construction of Water Tanks		4,32,937.00
Prim Subsidy		4,23,160.00		Construction of Borewells		3,31,400.00
Faith Formation and Marriage Preparation Course				Solar Project		34,76,017.00
Village Catechist Training		11,66,624.00		Equipments		1,44,990.00
Pastoral Centre Building at Jirsong		5,51,532.70		Purchase of Vehicle at Hidipi		7,54,824.00
Construction of Convent at Rongbonghat		1,80,25,436.00		Donations and Charity		10,850.00
		39,70,266.46	2,50,23,980.04	ADMINISTRATIVE EXPENSES :		51,60,248.00
For Social Work :				Stationery and Printing		29,603.00
Purchase of Vehicle at Hidipi		7,08,548.00		Bank Charges and Commission		18,490.00
For Arms and Objects		20,26,367.00	27,34,915.00	Audit Fees		53,100.00
				Computer Maintenance		40,368.00
OTHER RECEIPTS :				Electricity Charges		75,649.00
Tax Deducted at Source		1,804.00		Office Expenses		8,368.00
Sale of Vehicles		4,50,000.00		Postage and Telecommunication		29,888.00
Employees Benefit Contributions		1,27,284.00	5,79,088.00	Travelling and Conveyance		1,14,989.00
				Garden Expenses		28,346.00
				Vehicle Maintenance		3,68,024.00
				Miscellaneous Expenses		3,332.00
				BALANCE ON 31.03.2020 :		7,70,157.00
				On Fixed Deposits		
				With The Federal Bank Ltd.		
				For General Purpose		29,93,238.00
				For Corpus Fund		20,65,475.00
				For Diocesan Priest Fund		4,05,112.00
				For Priest Health Fund		7,60,231.00
				For Vehicle Fund		6,29,605.00
carried forward ...		5,83,60,209.58		carried forward ...		68,53,661.00
						4,51,25,501.00



brought forward ...

5,83,60,209.58

brought forward ...

68,53,661.00 4,51,25,501.00

On Savings Bank Account
With The Federal Bank Ltd.
Account No. 11880100032822
With ICICI Bank Ltd.
Account No. 217301000148
Cash in Hand

59,53,271.73

3,66,621.25

61,154.60

1,32,34,708.58

TOTAL RUPEES ...

5,83,60,209.58

TOTAL RUPEES ...

5,83,60,209.58

We have audited the above Receipts and Payments account of **Diocese of Diphu, Diphu - Foreign Contribution Account** for the year ended 31st March, 2020 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



[Signature]

Chief Functionary

GUWAHATI :

DATED : 16th December, 2020



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

[Signature]
DIPSHA MARY D' SOUZA

PARTNER

Membership No. 153622

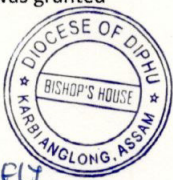
UDIN : 20153622AAAAARZ7106

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: **16 DEC 2020**


FR. TOMY PALEY



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

