

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 020800001

31st March, 2023

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



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, 2023 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. 2,61,37,852.19
- (ii) Foreign contribution of worth Rs. 3,91,41,355.94 was received by the Association during the year 2022-23 excluding interest of Rs. 6,45,575.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2022-23 was Rs. 2,15,04,963.79.
- (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 : 19th October, 2023



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


DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622

UDIN : 23153622BGYIWC6804



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, 2023 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, 2023.
- (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, 2023.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.

GUWAHATI :

DATED : 19th October, 2023



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


**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 153622
UDIN : 23153622BGYIWC6804**

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 : 19th October, 2023



**FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS**

Firm Registration No. 101974W

**DIPSHA MARY D' SOUZA
PARTNER**

Membership No. 153622

UDIN : 23153622BGYIWC6804

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2023

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
CAPITAL FUND :			FIXED ASSETS :		
Balance as per last Balance Sheet	38,06,97,933.39		As per Schedule 'C' Annexed		4,87,42,051.12
Add : Assets acquired out of Project Money	3,51,15,377.00				
Add : Surplus during the year	43,40,943.15	42,01,54,253.54	FIXED ASSETS AT VARIOUS PLACES :		
			As per Schedule 'D' Annexed		35,97,60,020.98
EARMARKD FUNDS :			INVESTMENTS :		
As per Schedule 'A' Annexed		35,27,462.89	With The Federal Bank Ltd. In Fixed Deposits		
PROJECT MONEY TO BE UTILISED :			Various Fund Investments (Schedule 'E' Annexed)	52,74,366.00	
Balance as per last Balance Sheet	1,30,71,722.01		General Purpose	33,67,470.00	86,41,836.00
Add : Received during the year (Schedule 'B')	2,95,08,309.45				
	4,25,80,031.46		ADVANCES :		
Less : Utilised during the year (Schedule 'B')	3,70,46,920.00	55,33,111.46	Loans and Advances	10,000.00	
			TDS Paid Less	17,670.00	27,670.00
OTHER LIABILITIES :			CASH AND BANK BALANCES :		
Employees Benefits Payable		8,19,878.00	On Savings Bank Account		
			With State Bank of India		22,232.80
			Account No. 40231371939		
			With The Federal Bank Ltd.		1,25,67,356.74
			Account No. 11880100032822		
			With ICICI Bank Ltd.		2,50,507.25
			Account No. 217301000148	23,031.00	
			Cash in Hand		1,28,63,127.79

carried forward ...

43,00,34,705.89

carried forward ...

43,00,34,705.89



brought forward ...

43,00,34,705.89

brought forward ...

43,00,34,705.89

TOTAL RUPEES ...

43,00,34,705.89

TOTAL RUPEES ...

43,00,34,705.89

As per our report of even date.

Diocese of Diphu, Diphu



[Signature]
Secretary

GUWAHATI :

DATED : 19th October, 2023



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

[Signature]
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 155622
UDIN : 23153622BGYIWC6804

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, 2023

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To ADMINISTRATIVE EXPENSES :			By INTEREST REALISED :		
Bank Charges and Commission	20,703.34		On Fixed Deposits	1,92,070.00	
Audit Fees	94,400.00		On Savings Bank Account	3,33,176.00	5,25,246.00
Electricity Charges	94,472.00				
Postage and Telecommunication	20,971.00		" FOREIGN CONTRIBUTION RECEIVED :		
Travelling and Conveyance	1,61,225.00		For Religious Works :		
Vehicle Maintenance	59,413.00		Retreat for Religious People and Priests	10,48,353.00	
Computer Maintenance	8,950.00		Marriage Preparation and Animation Program	14,12,765.17	
Stationery and Printing	8,09,265.00	12,69,399.34	Catechists Training Programme	5,67,813.00	
			General Donations	40,93,716.37	
			For Social Work :		
EDUCATIONAL EXPENSES :			For Aims and Objects	25,10,398.95	96,33,046.49
Educational Expenses	43,400.00				
Maintenance of School Building at Dillai	30,000.00				
Stipend and Scholarships	1,28,500.00	2,01,900.00			
" RELIGIOUS EXPENSES :					
Maintenance of Priests and Religious	15,04,244.00				
Seminars and Retreats	17,200.00				
Salaries and Allowances	16,36,327.00				
Medical Expenses	37,799.00				
Marriage Preparation and Animation Program	8,82,363.00				
Catechist Training Programme	2,20,100.00				
Donations and Charity	26,174.00				
Repairs and Upkeep	21,843.00	43,46,050.00			
Surplus carried over to Balance Sheet		43,40,943.15			
carried forward ...		1,01,58,292.49	carried forward ...		1,01,58,292.49



brought forward ...

1,01,58,292.49

brought forward ...

1,01,58,292.49

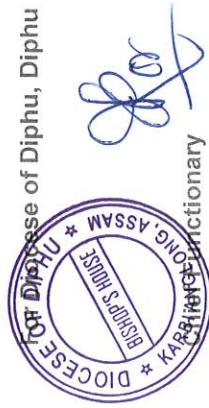
TOTAL RUPEES ...

1,01,58,292.49

TOTAL RUPEES ...

1,01,58,292.49

As per our report of even date.



GUWAHATI :
DATED : 19th October, 2023



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

DIPSHA MARY D' SOUZA
PARTNER
Membership No. 155622
UDIN : 23153622BGGYIWC6804

DIOCESE OF DIPHU

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

SCHEDULE 'A'

SCHEDULE OF EARMARKED FUNDS

Particulars	Balance as on 01-04-22	Additions during the year	Adjustments for the year	Balance as on 31-03-23
Corpus Fund	18,58,843.89	0.00	0.00	18,58,843.89
Diocesan Priest Fund	3,51,356.00	32,120.00	0.00	3,83,476.00
Priest's Health Fund	6,94,071.00	47,954.00	0.00	7,42,025.00
Vehicle Fund	5,02,863.00	40,255.00	0.00	5,43,118.00
TOTAL RUPEES ...	34,07,133.89	1,20,329.00	0.00	35,27,462.89



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	31,65,158.00	28,64,533.00
Construction of Building at Salavore	56,10,709.80	0.00
Construction of Golden Jubilee Block at Don Bosco School, Diphu	0.00	47,500.00
Construction of School Building at Jengkha	0.00	1,01,52,138.00
Construction of Community Halls	24,52,069.25	0.00
Construction of Community Hall at Dhansiri Holy Childhood	0.00	15,43,718.00
Pastoral Centre Building at Jirsong	33,24,075.00	8,81,543.00
Construction of Convent at Rongbonghat	1,20,57,874.26	1,72,50,047.00
Construction of School at Langhemphi	0.00	68,200.00
Construction of Children's Toilet	0.00	2,05,115.00
Purchase of Vehicles	0.00	10,50,000.00
	28,98,423.14	29,84,126.00
TOTAL RUPEES ...	2,95,08,309.45	3,70,46,920.00



DIOCESE OF DIPHU

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

SCHEDULE 'C'

SCHEDULE OF FIXED ASSETS

Particulars	Balance as on 01-04-22	Additions during the year	Adjustments for the year	Balance as on 31-03-23
Audio Visual Equipments	3,18,090.00	0.00	0.00	3,18,090.00
Borewell	14,60,828.33	14,81,643.00	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
TOTAL RUPEES ...	4,72,60,408.12	14,81,643.00	0.00	4,87,42,051.12



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 01-04-22	Additions during the year	Adjustments for the year	Balance as on 31-03-23
Churches	5,02,37,767.12	28,64,533.00	0.00	5,31,02,300.12
Convents	3,82,30,155.45	68,200.00	0.00	3,82,98,355.45
Community Halls	6,09,09,064.41	1,87,93,765.00	0.00	7,97,02,829.41
Computers	8,75,125.00	0.00	0.00	8,75,125.00
Machinery and Equipments	1,44,05,272.00	0.00	0.00	1,44,05,272.00
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	9,01,32,751.70	1,04,04,753.00	0.00	10,05,37,504.70
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	1,76,40,501.40	29,84,126.00	0.00	2,06,24,627.40
Borewells	17,05,914.00	0.00	0.00	17,05,914.00
TOTAL RUPEES ...	32,46,44,643.98	3,51,15,377.00	0.00	35,97,60,020.98



DIOCESE OF DIPHU

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

SCHEDULE 'E'

SCHEDULE OF EARMARKED FUNDS INVESTMENTS

Corpus Fund	24,03,208.00
Diocesan Priest Fund	6,52,433.00
Priest's Health Fund	12,05,637.00
Vehicle Fund	10,13,088.00
TOTAL RUPEES ...	52,74,366.00



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, 2023

RECEIPTS	RUPEES	PAYMENTS	RUPEES	RUPEES
To BALANCE ON 01.04.2022 :		By EDUCATIONAL EXPENSES :		
On Fixed Deposits		Construction of School Building at Langhemphi	2,05,115.00	
With The Federal Bank Ltd.		Construction of Golden Jubilee Block at Don		
For General Purpose	32,73,406.00	Bosco School, Diphu	47,500.00	
For Corpus Fund	23,05,202.00	Construction of School Building at Jengkha	1,01,52,138.00	
For Diocesan Priest Fund	6,20,313.00	Maintenance of School Building at Dilai	30,000.00	
For Priest Health Fund	11,57,683.00	Holy Childhood	8,81,543.00	
For Vehicle Fund	9,72,833.00	Educational Expenses	43,400.00	
On Savings Bank Account		Stipend and Scholarships	1,28,500.00	1,14,88,196.00
With State Bank of India	59,789.20			
Account No. 40231371939		RELIGIOUS EXPENSES :		
With The Federal Bank Ltd.	1,62,50,963.74	Pastoral Centre Building	1,72,50,047.00	
Account No. 11880100032822		Construction of Convent at Rongbonghat	68,200.00	
With ICICI Bank Ltd.	13,42,966.25	Construction of Community Hall at Dhansiri	15,43,718.00	
Account No. 217301000148	1,54,696.00	Construction of Presbytery Building at		
Cash in Hand		Silonijan	28,64,533.00	
		Maintenance of Priests and Religious	15,04,244.00	
INTEREST REALISED :		Seminars and Retreats	17,200.00	
On Fixed Deposits	1,92,070.00	Salaries and Allowances	16,36,327.00	
On Fixed Deposits (Diocesan Priest Fund)	32,120.00	Medical Expenses	37,799.00	
On Fixed Deposits (Priest Health Fund)	47,954.00	Marriage Preparation and Animation Program	8,82,363.00	
On Fixed Deposits (Vehicle Fund)	40,255.00	Catechist Training Programme	2,20,100.00	
On Savings Bank Account	3,33,176.00	Donations and Charity	26,174.00	
carried forward ...	2,67,83,427.19	carried forward ...	2,60,50,705.00	1,14,88,196.00



brought forward ... 2,67,83,427.19

brought forward ... 2,60,50,705.00

1,14,88,196.00

FOREIGN CONTRIBUTION RECEIVED :

For Education :

Holy Childhood

For Religious Works :

Construction of Presbytery Building at

Silonjjan

Construction of Presbytery Building at Salavore

Marriage Preparation and Animation Program

Retreat for Religious People and Priests

Catechist Training Programme

Pastoral Centre Building at Jirsong

Community Hall

Vehicles

General Donations

For Social Work :

For Aims and Objects

Animation Programme for Children

31,65,158.00
56,10,709.80
14,12,765.17
10,48,353.00
5,67,813.00
1,20,57,874.26
24,52,069.25
28,98,423.14
40,93,716.37

13,29,674.95
11,80,724.00

Vehicle at Dillai

Vehicle at Dolmara

Vehicles for Salavor Mission

Vehicles

Borewell

Repairs and Upkeep

SOCIAL WORK EXPENSES :

Construction of Toilets for Children

ADMINISTRATIVE EXPENSES :

Bank Charges and Commission

Audit Fees

Electricity Charges

Postage and Telecommunication

Travelling and Conveyance

Vehicle Maintenance

Computer Maintenance

Stationery and Printing

20,703.34
94,400.00
94,472.00
20,971.00
1,61,225.00
59,413.00
8,950.00
8,09,265.00

OTHER EXPENSES :

Employee Benefit Contribution

BALANCE ON 31.03.2023 :

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 State Bank of India

Account No. 40231371939

33,67,470.00
24,03,208.00
6,52,433.00
12,05,637.00
10,13,088.00

22,232.80

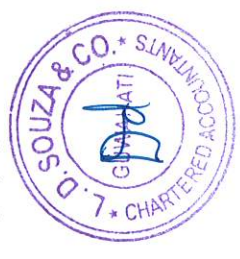
carried forward ...

6,59,24,783.13

carried forward ...

86,64,068.80

4,44,19,819.34



brought forward ... 6,59,24,783.13

brought forward ... 86,64,068.80 4,44,19,819.34

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

1,25,67,356.74

2,50,507.25

23,031.00

2,15,04,963.79

TOTAL RUPEES ...

6,59,24,783.13

TOTAL RUPEES ...

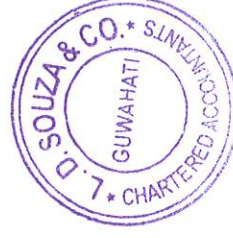
6,59,24,783.13

We have audited the above Receipts and Payments account of Diocese of Diphu, Diphu - Foreign Contribution Account for the year ended 31st March, 2023 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.



GUWAHATI :

DATED : 19th October, 2023



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

Dipsa Mary D' Souza
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 23153622BGIWCC6804

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:

19th October 2023



A handwritten signature in blue ink, appearing to read 'Tomy Paley'.

TOMY PALEY

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

