

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 020800001

31st March, 2021

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, Sariat, Nagpur - 440 001.

Phone : +91 361 - 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, 2021 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. 1,32,34,708.58
- (ii) Foreign contribution of worth Rs. 4,55,44,529.01 was received by the Association during the year 2020-21 excluding interest of Rs. 15,36,433.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2020-21 was Rs. 2,19,02,094.99.
- (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 : 20th December, 2021



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


DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 21153622AAAAALZ6658



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, 2021 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, 2021.
- (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, 2021.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.



GUWAHATI :

DATED : 20th December, 2021

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

Dipsa Mary D' Souza
**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 153622
UDIN : 21153622AAAAALZ6658**

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 : 20th December, 2021



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



**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 453622
UDIN : 21153622AAAA1Z6658**

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2021

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
CAPITAL FUND :			FIXED ASSETS :		
Balance as per last Balance Sheet	31,48,11,772.78		As per Schedule 'C' Annexed		4,59,52,774.12
Add : Assets acquired out of Project Money	2,97,65,764.00				
Add : Surplus during the year	41,08,389.41	34,86,85,926.19	FIXED ASSETS AT VARIOUS PLACES :		
			As per Schedule 'D' Annexed		29,85,58,972.98
EARMARKED FUNDS :			INVESTMENTS :		
As per Schedule 'A' Annexed		31,65,932.89	With The Federal Bank Ltd. In Fixed Deposits		
			Various Fund Investments (Schedule 'E' Annexed)	48,14,830.00	
PROJECT MONEY TO BE UTILISED :			General Purpose	31,32,419.00	79,47,249.00
Balance as per last Balance Sheet	1,03,69,343.01				
Add : Received during the year (Schedule 'B')	3,41,16,941.00		ADVANCES :		
	4,44,86,284.01		Loans and Advances	10,000.00	
Less : Utilised during the year (Schedule 'B')	3,09,36,374.00	1,35,49,910.01	TDS Paid Less	17,670.00	27,670.00
OTHER LIABILITIES :			CASH AND BANK BALANCES :		
Employees Benefits Payable		10,39,743.00	On Savings Bank Account		
			With The Federal Bank Ltd.		80,21,152.74
			Account No. 11880100032822		
			With ICICI Bank Ltd.		58,50,338.25
			Account No. 217301000148		
			Cash in Hand	83,355.00	1,39,54,845.99

carried forward ... 36,64,41,512.09



brought forward ... 366,441,512.09

brought forward ... 366,441,512.09

TOTAL RUPEES ...

366,441,512.09

TOTAL RUPEES ...

366,441,512.09

As per our report of even date.

For Diocese of Diphu, Diphu



Chief Functionary

GUWAHATI :
DATED : 20th December, 2021

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



DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 21153622AAAAtz6658

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, 2021

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
To ADMINISTRATIVE EXPENSES :			By INTEREST REALISED :		
Stationery and Printing	30,395.00		On Fixed Deposits	139,181.00	
Bank Charges and Commission	7,163.00		On Savings Bank Account	442,845.00	582,026.00
Audit Fees	63,000.00				
Computer Maintenance	9,900.00		FOREIGN CONTRIBUTION RECEIVED :		
Electricity Charges	73,944.00		For Religious Works :		
Office Expenses	34,560.00		Mass Intentions	770,240.51	
Postage and Telecommunication	18,870.00		Prim Subsidy	470,164.00	
Travelling and Conveyance	65,951.00		Ordinary Subsidy	3,593,900.00	
Vehicle Maintenance	484,888.60		Priest and Religious Maintenance During COVID-19	6,376,875.50	
Interest on Late Payment of TDS	118.00	788,789.60	For Social Work :		
			For Aims and Objects	216,408.00	11,427,588.01
EDUCATIONAL EXPENSES :					
Educational Expenses	133,650.00				
Rural Education Centre Maintenance	178,770.00				
Stipend and Scholarships	45,000.00	357,420.00			
RELIGIOUS EXPENSES :					
Maintenance of Priests and Religious	3,827,582.00				
Seminars and Retreats	158,500.00				
Salaries and Allowances	2,467,522.00				
Maintenance of Mission Home	157,064.00				
Medical Expenses	44,940.00				
Youth Animation	20,394.00				
Repairs and Upkeep	55,325.00	6,731,327.00			
carried forward ...	7,877,536.60		carried forward ...		12,009,614.01



brought forward ...

7,877,536.60

12,009,614.01

" SOCIAL WORK EXPENSES :

COVID-19 Pandemic Relief

23,688.00

" Surplus carried over to Balance Sheet

4,108,389.41

TOTAL RUPEES ...

12,009,614.01

TOTAL RUPEES ...

12,009,614.01

As per our report of even date.

For Diocese of Diphu, Diphu

[Signature]

Chief Functionary



GUWAHATI :

DATED : 20th December, 2021

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

[Signature]
DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 21153622AAAAA1z6658



DIOCESE OF DIPHU

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

SCHEDULE 'A'

SCHEDULE OF EARMARKED FUNDS

Particulars	Balance as on 01-04-20	Additions during the year	Adjustments for the year	Balance as on 31-03-21
Corpus Fund	1,619,116.89	124,647.00	0.00	1,743,763.89
Diocesan Priest Fund	136,155.00	184,261.00	0.00	320,416.00
Priest's Health Fund	296,619.00	350,795.00	0.00	647,414.00
Vehicle Fund	159,635.00	294,704.00	0.00	454,339.00
TOTAL RUPEES ...	2,211,525.89	954,407.00	0.00	3,165,932.89



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	0.00	3,246,855.00
Construction of Girls Hostel at Langhemphi	0.00	621,537.00
Construction of Golden Jubilee Block at Don Bosco School, Diphu	0.00	3,582,737.00
Construction of School Building at Dilai	0.00	1,220.00
Construction of School Building at Jengkha	19,920,342.00	10,345,626.00
Construction of Convent at Jengkha	0.00	367,754.00
Construction of Village Chapel at Salavore	0.00	618,696.00
Holy Childhood	5,560,175.00	184,160.00
Pastoral Centre Building at Jirsong	8,636,424.00	9,674,807.00
Construction of Convent at Rongbonghat	0.00	1,317,347.00
Solar Project	0.00	436,293.00
Construction of Children's Toilet	0.00	8,054.00
School Construction	0.00	425,000.00
Construction of Water Tanks	0.00	106,288.00
TOTAL RUPEES ...	34,116,941.00	30,936,374.00



DIOCESE OF DIPHU

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

SCHEDULE 'C'

SCHEDULE OF FIXED ASSETS

Particulars	Balance as on 01-04-20	Additions during the year	Adjustments for the year	Balance as on 31-03-21
Audio Visual Equipments	318,090.00	0.00	0.00	318,090.00
Borewell	1,409,408.33	0.00	0.00	1,409,408.33
Boundary Wall	890,606.00	0.00	0.00	890,606.00
Buildings	3,640,062.81	0.00	0.00	3,640,062.81
Cycle/Motor Cycle	49,366.00	0.00	0.00	49,366.00
Computers	2,009,143.00	0.00	0.00	2,009,143.00
Furniture and Fixtures	2,046,594.25	0.00	0.00	2,046,594.25
Land	6,336,470.00	0.00	0.00	6,336,470.00
Machinery and Equipments	3,351,948.43	0.00	0.00	3,351,948.43
Vehicles	25,901,085.30	0.00	0.00	25,901,085.30
TOTAL RUPEES ...	45,952,774.12	0.00	0.00	45,952,774.12



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 01-04-20	Additions during the year	Adjustments for the year	Balance as on 31-03-21
Churches	49,943,454.12	0.00	0.00	49,943,454.12
Convents	34,140,776.45	1,317,347.00	0.00	35,458,123.45
Community Halls	38,556,844.41	9,674,807.00	0.00	48,231,651.41
Computers	450,940.00	0.00	0.00	450,940.00
Machinery and Equipments	13,647,379.00	436,293.00	0.00	14,083,672.00
Farm	443,194.33	0.00	0.00	443,194.33
Fencing and Boundary Wall	6,897,605.00	0.00	0.00	6,897,605.00
Furniture	996,701.60	0.00	0.00	996,701.60
Hospitals	2,097,511.90	0.00	0.00	2,097,511.90
Hostels	28,276,558.57	3,868,392.00	0.00	32,144,950.57
Land	2,719,920.00	0.00	0.00	2,719,920.00
Schools	66,445,754.70	14,362,637.00	0.00	80,808,391.70
Auditorium and Stadium	1,212,227.50	0.00	0.00	1,212,227.50
Water Tank	3,617,926.00	106,288.00	0.00	3,724,214.00
Vehicles	17,640,501.40	0.00	0.00	17,640,501.40
Borewells	1,705,914.00	0.00	0.00	1,705,914.00
TOTAL RUPEES ...	268,793,208.98	29,765,764.00	0.00	298,558,972.98



DIOCESE OF DIPHU

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

SCHEDULE 'E'

SCHEDULE OF EARMARKED FUNDS INVESTMENTS

Corpus Fund	2,190,122.00
Diocesan Priest Fund	589,373.00
Priest's Health Fund	1,111,026.00
Vehicle Fund	924,309.00
TOTAL RUPEES ...	4,814,830.00



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

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021



carried forward ...

carried forward ...

40,251,658.58

37,474,486.00

brought forward ...	40,251,658.58	brought forward ...	37,474,486.00
For Religious Works :			
Mass Intentions	770,240.51	SOCIAL WORK EXPENSES :	
Prim Subsidy	470,164.00	Construction of Toilets for Children	8,054.00
Ordinary Subsidy	3,593,900.00	Construction of Water Tanks	106,288.00
Priest and Religious Maintenance During COVID-19	6,376,875.50	Solar Project	436,293.00
Pastoral Centre Building at Jirsong	8,636,424.00	COVID-19 Pandemic Relief	23,688.00
			574,323.00
For Social Work :			
For Aims and Objects	216,408.00	ADMINISTRATIVE EXPENSES :	
		Stationery and Printing	30,395.00
		Bank Charges and Commission	7,163.00
		Audit Fees	63,000.00
		Computer Maintenance	9,900.00
		Electricity Charges	73,944.00
		Office Expenses	34,560.00
		Postage and Telecommunication	18,870.00
		Travelling and Conveyance	65,951.00
		Vehicle Maintenance	484,888.60
		Interest on Late Payment of TDS	118.00
			788,789.60
OTHER RECEIPTS :			
Income Tax Refund for A.Y. 2019-20	196,707.00	OTHER EXPENSES :	
Employees Benefit Contributions	239,120.00	Tax Deducted at Source	1,804.00
		Loans and Advances	10,000.00
			11,804.00
OTHER EXPENSES :			
		BALANCE ON 31.03.2021 :	
		On Fixed Deposits	
		With The Federal Bank Ltd.	
		For General Purpose	3,132,419.00
		For Corpus Fund	2,190,122.00
		For Diocesan Priest Fund	589,373.00
		For Priest Health Fund	1,111,026.00
		For Vehicle Fund	924,309.00
		On Savings Bank Account	
		With The Federal Bank Ltd.	
		Account No. 11880100032822	8,021,152.74
carried forward ...	60,751,497.59	carried forward ...	15,968,401.74
			38,849,402.60



brought forward ...

60,751,497.59

brought forward ...

15,968,401.74 38,849,402.60

With ICICI Bank Ltd.

Account No. 217301000148

Cash in Hand

5,850,338.25

83,355.00 21,902,094.99

TOTAL RUPEES ...

60,751,497.59

TOTAL RUPEES ...

60,751,497.59

We have audited the above Receipts and Payments account of Diocese of Diphu, Diphu - Foreign Contribution Account for the year ended 31st March, 2021 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 : 20th December, 2021

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



[Signature]
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 21153622AAAAALZ6658

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:



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



