

CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANTS

I/We have audited the accounts of THE DIOCESE OF DIPHU : DIPHU -702460, KARBI ANGLONG, ASSAM, a Society registered in the state of ASSAM and having registration number 1595 of 1991-92, for the year ending 31st March 2018 and have examined all the 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. 34,270,624.80 p.
- ii) Foreign Contribution of/worth Rs. 22,180,985.46 p.
received by the Association during the year ending on March 31, 2018 (including interest of Rs 26,80,296. 00 p. and Rs 11,16,883. 46 p. being Gain on UT encashment)
- iii) the balance of unutilised Foreign Contribution with the Association at the end of the year March 31, 2018 was Rs. 12,817,216.06 p.
- iv) Certified that the Association has maintained the accounts of Foreign Contribution & records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulations) Act, 2010 (42 of 2010) read with Rule 16 of the Foreign Contribution (Regulations) Rules 2011.
- v) the information furnished above and in the Balance Sheet and Statement of Receipts and Payments is correct and checked by me/us.
- vi) No depreciation has been charged on the assets.
- vii) The Registration number allotted by MHA is 20800001.
- viii) Receivable amount of Rs. 2,50,000/- is the part of the amount, withdrawn from FC Bank prior to de-monetaisation, paid in Non-Fc Bank Account due to The Federal Bank' refusal to take deposit in the related FC bank Account. and was then deposited in the Non-FC Bank Account.

Dated : DIPHU - 782 460

The 17th September 2018



For, A S BISWAS & CO.
FRN : 306137E
CHARTERED ACCOUNTANTS

(A S BISWAS)
Membership No. 010778

DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
BALANCE SHEET AS AT MARCH 31, 2018

<u>PARTICULARS :</u>	<u>LIABILITIES :</u>	<u>ASSETS :</u>
<u>FUND ACCOUNT :</u>		
As per last account	223,406,086.46	
<u>Less : Deficit of income during the year</u>	<u>11,674,091.74</u>	211,731,994.72
<u>VARIOUS FUNDS :</u>		
As per Schedule "E"		1,687,497.89
<u>LIABILITIES PAYABLE :</u>		
<u>PROJECT MONEY TO BE UTILISED :</u>		
As per last account	15,834,968.55	
Add : Received during the year	<u>17,939,884.00</u>	
	33,774,852.55	
<u>Less : Utilised during the year</u>	<u>16,076,910.00</u>	
	17,697,942.55	
Employees Benefit Payable	<u>654,528.00</u>	18,352,470.55
		264,500.00
<u>ADVANCE RECOVERABLE :</u>		
<u>ASSETS AT VARIOUS PLACES :</u>		
Per Schedule "A"		170,089,290.98
<u>FIXED ASSETS :</u>		
As Per Schedule "A"		45,579,184.12
<u>RECEIVABLE :</u>		
FC Money Paid in Non-FC Account	250,000.00	
As per last account	<u>250,000.00</u>	
Less : Received		-
<u>CURRENT ASSETS :</u>		
Advance Income Tax	196,707.00	
TDS Paid Less	<u>17,670.00</u>	214,377.00
<u>VARIOUS FUND INVESTMENTS :</u>		
Per Schedule "D"	<u>3,336,395.00</u>	3,336,395.00
<u>INVESTMENTS :</u>		
In Fixed Deposit with		
The Federal Bank, Dimapur	9,307,551.00	
U.T.I.	<u>900,000.00</u>	10,207,551.00
<u>CASH AT BANK WITH :</u>		
In savings account with		
Federal Bank, Dimapur SB A/C 1188010032822	2,434,172.21	
ICICI Bank, Diphu SB A/C 217301000148	<u>73,227.25</u>	2,507,399.46
		102,265.60
<u>CASH IN HAND :</u>		
		102,265.60
<u>TOTAL : Rs.</u>	<u>232,036,463.16</u>	<u>232,036,463.16</u>

Dated : DIPHU - 782 460

The 17th September 2018



In terms of our report of even date

CHARTERED ACCOUNTANTS

**DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
RECEIPTS AND PAYMENTS ACCOUNTS FOR THE YEAR ENDING MARCH 31, 2018**

<u>PARTICULARS :</u>	<u>PAYMENTS :</u>	<u>RECEIPTS :</u>
To Opening Balances :		
Cash in hand	35,466.60	
Cash at bank	34,235,158.20	34,270,624.80
To Capital Receipts :		
Project Receipts : Per Schedule "f"	17,939,884.00	
Various Fund Receipts : Per Schdl. "E"	264,290.00	
Advances	264,500.00	
Payable : Employees' Benefit	194,524.00	18,663,198.00
To Revenue Receipts :		
Contribution Received	1,937,803.00	
Gain on UT Encashment	1,116,883.46	
Interest Received	846,625.00	
Mass Intentions Received	75,500.00	3,976,811.46
By Capital Expenses :		
Per Schedule "A" : Fixed Assets	513,490.00	
Per Schedule "B" : AVP	11,751,994.00	
Per Schedule "C" : Other Capital Expenses	121,209.00	
Per Schdl. "D" : Various Fund Investments	228,912.00	
Project Expenses : Per Schedule "F"	16,076,910.00	
Suspense	(250,000.00)	23,442,515.00
By Revenue Expenses :		
Per Schedule "C"	15,650,903.20	
By Closing Balances :		
Cash in hand	102,265.60	
Cash at bank	12,714,950.46	12,817,216.06
TOTAL : Rs.	56,910,634.26	56,910,634.26

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING MARCH 31, 2018

	<u>EXPENDITURES</u>	<u>INCOMES</u>
To/ By Revenue Expenditures / Incomes :		
Per Receipts & Payments Account	15,650,903.20	3,976,811.46
" Balance being SURPLUS of Income transferred to Fund Account		11,674,091.74
TOTAL : Rs.	15,650,903.20	15,650,903.20

In terms of our report of even date

Dated : DIPHU - 782 460

The 17th September 2018



CHARTERED ACCOUNTANTS

DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE
YEAR ENDING ON MARCH 31, 2018

SCHEDULE : "A" : STATEMENT OF FIXED ASSETS AS AT MARCH 31, 2018

PARTICULARS :	COST AS ON 01.04.2017	ADDITION MADE DURING THE YEAR	ADJUSTMENT FOR DISPOSAL	TOTAL VALUE AS ON 31.03.2018
AUDIO-VISUAL EQUIPMEN	318,090.00			318,090.00
BORE-WELL	1,409,408.33			1,409,408.33
BOUNDARY WALL	890,606.00			890,606.00
BUILDINGS	3,640,062.81			3,640,062.81
CYCLE / MOTOCYCLE	49,366.00			49,366.00
COMPUTERS	1,756,003.00	241,140.00		1,997,143.00
FURNITURE & FITTINGS	2,046,594.25			2,046,594.25
LAND	6,336,470.00			6,336,470.00
MACHINERY & EQUIPMEN	2,718,008.43	272,350.00		2,990,358.43
VEHICLE	25,901,085.30			25,901,085.30
GRAND TOTAL : "A" : RS.	45,065,694.12	513,490.00	-	45,579,184.12



DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE
YEAR ENDING ON MARCH 31, 2018

SCHEDULE "B" : SCHEDULE OF CAPITAL ASSETS AT VARIOUS PLACES :

PARTICULARS :	COST AS ON 01.04.2017	ADDITION MADE DURING THE YEAR	ADJUSTMENT FOR DISPOSAL	TOTAL VALUE AS ON 31.03.2018
CHURCHES	48,531,062.12	333,556.00		48,864,618.12
CONVENTS	25,223,138.45	5,215,373.00		30,438,511.45
COMMUNITY HALLS	5,451,592.41			5,451,592.41
COMPUTERS	450,940.00			450,940.00
EQUIPMENT & MACHINERY	2,630,186.00	53,200.00		2,683,386.00
FARM	443,194.33			443,194.33
FENCING & BOUNDARY W.	3,729,200.00	2,608,917.00		6,338,117.00
FURNITURE	996,701.60			996,701.60
HOSPITAL	2,097,511.90			2,097,511.90
HOSTELS	11,641,857.57			11,641,857.57
LAND	2,519,920.00	200,000.00		2,719,920.00
SCHOOLS	37,194,858.70	3,490,948.00		40,685,806.70
AUDITORIUM & STADIUM	1,212,227.50			1,212,227.50
WATER TANK	2,923,033.00			2,923,033.00
VEHICLE	13,291,873.40	(150,000.00)		13,141,873.40
GRAND TOTAL : "B" : RS.	158,337,296.98	11,751,994.00	0.00	170,089,290.98

NOTE : Sale Proceeds of Project Vehicle has been, in absence of WDV, has been adjusted with the value of same in Schedule "B"

SCHEDULE "C" : SCHEDULE OF OTHER CAPITAL EXPENSES :

TDS Payable paid Less (Nett)	7,701.00	
Advance Income Tax	113,508.00	121,209.00



DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE
YEAR ENDING ON MARCH 31, 2018

SCHEDULE : "C" : SCHEDULE OF REVENUE EXPENDITURES

REVENUE EXPENDITURES :

AMOUNT

Administrative Expenses	3,250.00	
Agricultural Activities		
Awareness Programmes	6,565.20	
Bank Charges	206,526.00	
Care of Orphans	1,083,160.00	
Catechists Maintenances	531,290.00	
Catechists Training	159,447.00	
Charity & Donations	142,674.00	
Computer Running Expenses		
Contributions Disbursed	298,172.00	
Doctor, Medicine & Treatment	83,990.00	
Duty, Taxes & Professional Fees	410,310.00	
Education & Updating	239,151.00	
Electricity	421,643.00	
Empowerment of Youth	691,533.00	
Foodstuff	21,988.00	
Fuel		
Health & Family Welfare	175,019.00	
Household Articles		
Leisure & Celebration	657,400.00	
Mass Stipend	870,000.00	
Mission Maintenance Subsidy	6,130.00	
Outfits	31,445.00	
Personnel Effects	118,572.00	
Postage & Communications	2,500,475.00	
Priests Allowances	1,000,399.00	
Priests Training		
Project Expenses	100,000.00	
Publication of Religious Literatures	252,236.00	
Religious Expenses	695,572.00	
Repairs & Upkeep	292,249.00	
Retreat & Seminar	1,848,880.00	
Salary & Allowances	908,000.00	
Sisters Maintenanceces	103,701.00	
Stationery, Books & Magazines	507,450.00	
Stipends & Scholarships	563,735.00	
Travelling & Conveyances	719,941.00	15,650,903.20
Vehicle Upkeep		

Rs.

15,650,903.20



DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE
YEAR ENDING ON MARCH 31, 2018

SCHEDULE : "D" : STATEMENT OF VARIOUS FUND INVESTMENTS AS AT MARCH 31, 2016
(In FIXED DEPOSIT WITH FEDERAL BANK , DIMAPUR)

PARTICULARS :	COST AS ON 01.04.2017	ADDITION MADE DURING THE YEAR	ADJUSTMENT FOR DISPOSAL	TOTAL VALUE AS ON 31.03.2018
CORPUS FUND INVESTMENT	1,714,407.00	107,169.00		1,821,576.00
DIOCESAN PRIEST PF Investment	312,948.00	26,182.00		339,130.00
PRIESTS HEALTH FUND Investment	598,276.00	50,053.00		648,329.00
VEHICLE DEPRECIATION FUND Investment	481,852.00	45,508.00		527,360.00
GRAND TOTAL : "D" : RS.	3,107,483.00	228,912.00	-	3,336,395.00

SCHEDULE : "E" : STATEMENT OF VARIOUS FUNDS RECEIPTS AS AT MARCH 31, 2018

PARTICULARS :	COST AS ON 01.04.2017	RECEIPTS DURING THE YEAR	ADJUSTMENT FOR DISPOSAL	TOTAL RECEIPTS AS ON 31.03.2018
CORPUS FUND	1,256,784.89	118,433.00		1,375,217.89
DIOCESAN PRIEST PF	37,446.00	32,727.00		70,173.00
PRIESTS HEALTH FUND	71,587.00	113,130.00		184,717.00
VEHICLE DEPRECIATION FUND	57,390.00			57,390.00
GRAND TOTAL : "E" : RS.	1,423,207.89	264,290.00	-	1,687,497.89



A S BISWAS & CO.,
Chartered Accountants

DIOCESE OF DIPHU : DIPHU
(FOREIGN CONTRIBUTION ACCOUNT)
SCHEDULE FORMING PART OF ACCOUNTS FOR THE
YEAR ENDING ON MARCH 31, 2018

SCHEDULE : "F" : SCHEDULE OF VARIOUS PROJECT RECEIPTS & EXPENSES

NAME OF PROJECT	RECEIPTS	PAYMENTS
Borewell	1,003,574.00	292,200.00
Care of Orphan	1,364,000.00	
Facilitating Tribal Education		320,717.00
Hostels & Boarding Houses	1,116,000.00	3,718,214.00
Pastoral Centre	9,525,138.00	3,922,562.00
Solar Project	610,639.00	
Toilets& Repairs for Schools	1,467,245.00	6,452,238.00
Women Empowerment	780,374.00	19,500.00
Vehicle	2,072,914.00	1,351,479.00
	Rs. 17,939,884.00	16,076,910.00

