

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

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, 2025 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.

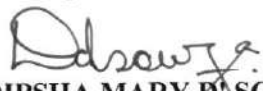
- (i) In the case of the Balance Sheet the Assets and Liabilities arising from the cash transactions of the above said organisation as at 31st March, 2025.
- (ii) In the case of the Income and Expenditure Account the excess of Expenditure over Income of the above named organisation on the basis of the receipts and payments for the year ending 31st March, 2025.
- (iii) In the case of Receipts and Payments account the actual receipts and disbursement for the period as above.

GUWAHATI :

DATED : 28th November, 2025



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


**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 153622
UDIN : 25153622ULHAY5166**

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 November, 2025



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



**DIPSHA MARY D' SOUZA
PARTNER**

**Membership No. 153622
UDIN : 25153622ULIAY5166**

DIOCESE OF DIPHU

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

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2025

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
CAPITAL FUND :			FIXED ASSETS :		
Balance as per last Balance Sheet	45,42,48,675.58		As per Schedule 'C' Annexed		5,00,53,128.12
Add : Assets acquired out of Project Money	2,76,33,861.80				
	48,18,82,537.38		FIXED ASSETS AT VARIOUS PLACES :		
Less : Deficit during the year	27,64,117.83	47,91,18,419.55	As per Schedule 'D' Annexed		41,50,40,262.78
EARMARKD FUNDS :			INVESTMENTS :		
As per Schedule 'A' Annexed		40,55,671.89	With The Federal Bank Ltd. In Fixed Deposits		
PROJECT MONEY TO BE UTILISED :			Various Fund Investments (Schedule 'E' Annexed)	59,52,304.00	
Balance as per last Balance Sheet	15,97,994.46		General Purpose	10,13,512.00	69,65,816.00
Add : Received during the year (Schedule 'B')	2,97,33,025.00		CASH AND BANK BALANCES :		
	3,13,31,019.46		On Savings Bank Account		
Less : Utilised during the year (Schedule 'B')	2,98,73,292.80	14,57,726.66	With State Bank of India		
OTHER LIABILITIES :			Account No. 40231371939	7,618.02	
Employees Benefits Payable	8,64,042.00		With The Federal Bank Ltd.		
Employee Provident Fund	7,562.00		Account No. 11880100032822	1,17,32,030.74	
Employee State Insurance	1,668.00		With ICICI Bank Ltd.		
Income Tax Refundable AY 2023-24	1,21,710.00	9,94,982.00	Account No. 217301000148	17,56,249.24	
			Cash in Hand	71,695.20	1,35,67,593.20
carried forward ...		48,56,26,800.10	carried forward ...		48,56,26,800.10



brought forward ...

48,56,26,800.10

brought forward ...

48,56,26,800.10

TOTAL RUPEES ...

48,56,26,800.10

TOTAL RUPEES ...

48,56,26,800.10

As per our report of even date.

For Diocese of Diphu, Diphu



Chief Functionary

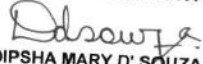


GUWAHATI :

DATED : 28th November, 2025



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


DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 25153622ULIAY5166

DIOCESE OF DIPHU

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

SCHEDULE 'A'

SCHEDULE OF EARMARKED FUNDS

Particulars	Balance as on 01-04-2024	Additions during the year	Adjustments for the year	Balance as on 31-03-2025
Corpus Fund	18,58,843.89	0.00	0.00	18,58,843.89
Diocesan Priest Fund	4,22,238.00	41,036.00	0.00	4,63,274.00
Priest's Health Fund	8,13,653.00	75,832.00	0.00	8,89,485.00
Vehicle Fund	6,10,831.00	2,33,238.00	0.00	8,44,069.00
TOTAL RUPEES ...	37,05,565.89	3,50,106.00	0.00	40,55,671.89



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	0.00	13,83,314.00
Construction of School Building at Langhemphi	53,28,956.00	70,32,106.00
Improvement of School at Dhilai	1,44,24,476.00	65,97,713.00
Construction of School Building at Langmili	37,19,524.00	26,04,548.00
Construction of Sacred Heart Convent, Umrangso	26,52,059.00	21,90,888.00
Construction of Presbytery Building at Disobai	0.00	78,25,292.80
Holy Childhood	36,08,010.00	22,39,431.00
TOTAL RUPEES ...	2,97,33,025.00	2,98,73,292.80



DIOCESE OF DIPHU

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

SCHEDULE 'C'

SCHEDULE OF FIXED ASSETS

Particulars	Balance as on 01-04-2024	Additions during the year	Adjustments for the year	Balance as on 31-03-2025
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	13,11,077.00	0.00	0.00	13,11,077.00
TOTAL RUPEES ...	<u>5,00,53,128.12</u>	<u>0.00</u>	<u>0.00</u>	<u>5,00,53,128.12</u>



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 01-04-2024	Additions during the year	Adjustments for the year	Balance as on 31-03-2025
Churches and Presbytery	5,69,56,087.12	92,08,606.80	0.00	6,61,64,693.92
Convents	3,82,98,355.45	21,90,888.00	0.00	4,04,89,243.45
Community Halls	8,30,66,290.41	0.00	0.00	8,30,66,290.41
Computers	10,40,325.00	0.00	0.00	10,40,325.00
Machinery and Equipments	1,46,75,272.00	0.00	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	11,92,70,201.70	1,62,34,367.00	0.00	13,55,04,568.70
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	2,16,83,262.40	0.00	0.00	2,16,83,262.40
Borewells	17,58,514.00	0.00	0.00	17,58,514.00
Solar Power System	1,50,000.00	0.00	0.00	1,50,000.00
TOTAL RUPEES ...	38,74,06,400.98	2,76,33,861.80	0.00	41,50,40,262.78



DIOCESE OF DIPHU

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

SCHEDULE 'E'

SCHEDULE OF EARMARKED FUNDS INVESTMENTS

Corpus Fund	27,13,985.00
Diocesan Priest Fund	7,32,231.00
Priest's Health Fund	13,53,097.00
Vehicle Fund	11,52,991.00
TOTAL RUPEES ...	<u>59,52,304.00</u>



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, 2025

EXPENDITURE		RUPEES	RUPEES	INCOME		RUPEES	RUPEES
To ADMINISTRATIVE EXPENSES :				By INTEREST REALISED :			
Bank Charges and Commission		36,629.83		On Fixed Deposits		1,22,832.00	
Electricity Charges		1,63,350.00		On Savings Bank Account		3,93,038.00	5,15,870.00
Professional Charges		70,800.00					
Interest and Penalty on TDS		45.00		FOREIGN CONTRIBUTION RECEIVED :			
Vehicle Maintenance		4,18,454.00		For Religious Works :			
Travelling and Conveyance		2,40,908.00		Retreat for Religious People and Priests		8,28,507.00	
Stationery and Printing		38,667.00		Marriage Preparation and Animation Program		14,04,238.00	
Computer Maintenance		40,620.00		Prim Subsidy		5,09,646.00	
Newspapers and Periodicals		20,000.00		Renovation of Bishop's House		44,11,459.00	
Repairs and Upkeep		16,66,803.00		Head Catechist Training and Animation			
Office Expenses		11,800.00	27,08,076.83	Programme		7,41,773.00	
				Programme for Catechetical Team		6,21,068.00	
EDUCATIONAL EXPENSES :				General Donations		4,77,386.00	
Salaries and Allowances		26,57,620.00		For Social Work :			
Education of Priests		7,52,089.00	34,09,709.00	Animation Programme for Children		10,52,958.00	1,00,47,035.00
RELIGIOUS EXPENSES :							
Maintenance of Priests and Religious		17,67,753.00		Deficit carried over to Balance Sheet			27,64,117.83
Seminars and Retreats		8,00,332.00					
Salaries and Allowances							
Marriage Preparation and Animation Program		4,66,000.00					
Catechist Training Programme		4,88,750.00					
Lady Catechist and Non-Formal Training		6,49,383.00					
Diphu Diocesan Annual Youth Convention		1,04,730.00					
Renovation of Bishop's House		20,57,705.00	63,34,653.00				
carried forward ...			1,24,52,438.83	carried forward ...			1,33,27,022.83



brought forward ...

1,24,52,438.83

brought forward ...

1,33,27,022.83

" **SOCIAL WORK EXPENSES :**

Leadership Training and Motivation Workshops

8,74,584.00

TOTAL RUPEES ...

1,33,27,022.83

TOTAL RUPEES ...

1,33,27,022.83

As per our report of even date.

For Diocese of Diphu, Diphu

Ror



Chief Functionary

GUWAHATI :

DATED : 28th November, 2025



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

Dsouza
DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 25153622ULIAY5166

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, 2025

RECEIPTS		RUPEES	RUPEES	PAYMENTS		RUPEES	RUPEES
To BALANCE ON 01.04.2024 :				By EDUCATIONAL EXPENSES :			
On Fixed Deposits				Construction of School Building at Langhemphi		70,32,106.00	
With The Federal Bank Ltd.				Improvement of School at Dhillai		61,05,187.00	
For General Purpose	35,26,282.00			Construction of High School Building, Dhillai		4,92,526.00	
For Corpus Fund	25,52,937.00			Construction of School Building at Langmili		26,04,548.00	
For Diocesan Priest Fund	6,91,195.00			Salaries and Allowances		26,57,620.00	
For Priest Health Fund	12,77,265.00			Education of Priests		7,52,089.00	
For Vehicle Fund	10,80,801.00			Holy Childhood		22,39,431.00	2,18,83,507.00
On Savings Bank Account							
With State Bank of India				RELIGIOUS EXPENSES :			
Account No. 40231371939	21,666.84			Construction of Presbytery Building at			
With The Federal Bank Ltd.				Silonijan		13,83,314.00	
Account No. 11880100032822	1,14,01,065.74			Construction of Presbytery Building at			
With ICICI Bank Ltd.				Disobai		78,25,292.80	
Account No. 217301000148	22,78,585.25			Construction of Sacred Heart Convent,			
Cash in Hand	74,353.00	2,29,04,150.83		Umrangso		21,90,888.00	
				Renovation of Bishop's House		20,57,705.00	
INTEREST REALISED :				Maintenance of Priests and Religious		17,67,753.00	
On Fixed Deposits	1,22,832.00			Seminars and Retreats		8,00,332.00	
On Fixed Deposits (Diocesan Priest Fund)	41,036.00			Marriage Preparation and Animation Program		4,66,000.00	
On Fixed Deposits (Priest Health Fund)	75,832.00			Catechist Training Programme		4,88,750.00	
On Fixed Deposits (Vehicle Fund)	2,33,238.00			Lady Catechist and Non-Formal Training		6,49,383.00	
On Savings Bank Account	3,93,038.00	8,65,976.00		Diphu Diocesan Annual Youth Convention		1,04,730.00	1,77,34,147.80
carried forward ...		2,37,70,126.83		carried forward ...		3,96,17,654.80	



brought forward ...		2,37,70,126.83	brought forward ...	3,96,17,654.80
" FOREIGN CONTRIBUTION RECEIVED :			" SOCIAL WORK EXPENSES :	
For Education :			Leadership Training and Motivation Workshops	
Holy Childhood	36,08,010.00			8,74,584.00
Improvement of School at Dhillai	1,44,24,476.00		" ADMINISTRATIVE EXPENSES :	
Construction of School Building at Langmili	37,19,524.00		Bank Charges and Commission	36,629.83
Construction of School Building at Langhemphi	53,28,956.00	2,70,80,966.00	Electricity Charges	1,63,350.00
For Religious Works :			Professional Charges	70,800.00
Construction of Sacred Heart Convent,			Interest and Penalty on TDS	45.00
Umrangso	26,52,059.00		Vehicle Maintenance	4,18,454.00
Renovation of Bishop's House	44,11,459.00		Travelling and Conveyance	2,40,908.00
Marriage Preparation and Animation Program	14,04,238.00		Stationery and Printing	38,667.00
Retreat for Religious People and Priests	8,28,507.00		Computer Maintenance	40,620.00
Head Catechist Training and Animation			Newspapers and Periodicals	20,000.00
Programme	7,41,773.00		Repairs and Upkeep	16,66,803.00
Programme for Catechetical Team	6,21,068.00		Office Expenses	11,800.00
Prim Subsidy	5,09,646.00			27,08,076.83
General Donations	4,77,386.00	1,16,46,136.00	" BALANCE ON 31.03.2025 :	
For Social Work :			On Fixed Deposits	
Animation Programme for Children		10,52,958.00	With The Federal Bank Ltd.	
" OTHER RECEIPTS :			For General Purpose	10,13,512.00
Refund of Loans and Advances	10,000.00		For Corpus Fund	27,13,985.00
Income Tax Refundable AY 2023-24	1,21,710.00		For Diocesan Priest Fund	7,32,231.00
Tax Deducted at Source	17,670.00		For Priest Health Fund	13,53,097.00
Employee Benefit Contribution	24,928.00		For Vehicle Fund	11,52,991.00
Employee Provident Fund	7,562.00		On Savings Bank Account	
Employee State Insurance	1,668.00	1,83,538.00	With State Bank of India	
carried forward ...			Account No. 40231371939	7,618.02
		6,37,33,724.83	With The Federal Bank Ltd.	
			Account No. 11880100032822	1,17,32,030.74
			With ICICI Bank Ltd.	
			Account No. 217301000148	17,56,249.24
			Cash in Hand	71,695.20
				2,05,33,409.20
				6,37,33,724.83



brought forward ...

6,37,33,724.83

brought forward ...

6,37,33,724.83

TOTAL RUPEES ...

6,37,33,724.83

TOTAL RUPEES ...

6,37,33,724.83

We have audited the above Receipts and Payments account of **Diocese of Diphu, Diphu - Foreign Contribution Account** for the year ended 31st March, 2025 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

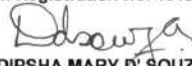


GUWAHATI :

DATED : 28th November, 2025



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


DIPSHA MARY D' SOUZA
PARTNER
Membership No. 163622
UDIN : 25153622ULIAY5166