



FORM NO. 10B
(See Rule 17B)

AUDIT REPORT UNDER SECTION 12A (b) OF THE INCOME TAX ACT, 1961 IN THE CASE OF
CHARITABLE OR RELIGIOUS TRUSTS OR INSTITUTIONS

We have examined the Balance Sheet of ARCHDIOCESE OF GUWAHATI, AMBARI, GUWAHATI as at 31st March 2019 and the Income and Expenditure Account for the year ended on those dates which are in agreement with the books of account maintained by the said trust/institution. These financial statements are the responsibility of the management of the society. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the 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. An audit includes examining, on a test basis, evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We report that:

We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion, the above named institution has kept proper books of account, so far as appears from our examination of books.

In our opinion and to the best of our information and according to explanations given to us, the said accounts give a true and fair view:

i. In the case of Balance Sheet, of the state of affairs of the above named trust or institution as at 31st March 2019.

And

ii. In the case of Income and Expenditure Account, of the Surplus of its accounting year ended 31st March 2019

The prescribed particulars are annexed hereto.

FOR: H. K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN - 319293E

PLACE : GUWAHATI
DATE: 24.08.2018

CA. HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP
No: 054776



UDIN :- 19054776 AAAA CR5305

ARCHDIOCESE OF GUWAHATI

AMBARI : GUWAHATI - 781001

ANNEXURE

Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1 Amount of Income of the previous year applied to charitable or religious purposes in India during the year	13,86,20,962
2 Whether the institution* has exercised the option under clause (2) of the Explanation to section II (I) ? If so, the details of amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	39,99,324
3 Amount of income accumulated or set apart* for application to charitable or religious purposes, to the extent it does not exceed 15 percent of the Income derived from property held under trust wholly* only for such purposes.	2,44,62,523
4 Amount of income eligible for exemption under section II (I) (C) (Give details)	NIL
5 Amount of income, in addition to the amount referred to in item 3 above accumulated or set apart for specified purposes under section II (2)	NOT APPLICABLE
6 Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section II (2) (b) ? If so, the details thereof	NOT APPLICABLE
7 Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section II (I) in any earlier year is deemed to be income of the previous year under section II (IB) ? If so, the details thereof	NOT APPLICABLE
8 Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section II (2) in any earlier year-	NOT APPLICABLE
a) has been applied for purpose other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	NOT APPLICABLE
b) has ceased to remain invested in any security referred to in section II (2) (b) (i) or deposited in any account referred to in section II (2) (b) (ii) or section II (2) (b) (iii), or	NOT APPLICABLE
c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof ? If so, the details thereof	NOT APPLICABLE



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13 (3)

- 1 Whether any part of the income or property of the * institution was lent, or continues to be lent, in the previous year to any person referred to in section 13 (3) (hereinafter referred to in this Annexure as such person)?
If so, give details of the amount, rate of interest charged and the nature of security, if any _____ NO
- 2 Whether any part of the income or property of the institution was made, or continued to be made available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any _____ NO
- 3 Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details _____ NO
- 4 Whether the service of the institution were made available to any such person during the previous year?
If so, give details thereof together with remuneration or compensation received, if any _____ NO
- 5 Whether any share, security or other property was purchased by or on behalf of the institution during the previous year from any such person? If so, give details thereof together with the consideration paid _____ NO
- 6 Whether any share, security or other property was sold by or on behalf of the institution during the previous year to any such person? If so, give details thereof together with the consideration received _____ NO
- 7 Whether any income or property of the institution was diverted during the previous year in favour of any such person? If so, give details together with the amount of income or value of property so diverted _____ NO
- 8 Whether the income or property of the institution was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details _____ NO

III INVESTMENT HELD AT ANY TIME DURING THE PREVIOUS YEAR (S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13 (3) HAVE A SUBSTANTIAL INTEREST

Sl.No.	Name & address of the concern	Whether the Concern is a Company, No. and class of shares held	Nominal Value of the investment	Income from the investment	Whether the amount in col.(4) exceeded 5% of the concern during the previous year, YES/NO
1	2	3	4	5	6
Total					

PLACE : GUWAHATI
DATE: 24.08.2019

For: H.K.AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
ERN - 319293E

CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO: 054776

ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

BALANCE SHEET AS AT 31.03.2019

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
GENERAL FUND		FIXED ASSETS	
Opening Balance	58,84,59,632.29	(As Per Schedule " A ")	53,66,22,796.78
Add: Net Surplus Transferred from I & E Account	<u>7,44,94,219.06</u>	Capital Work-in-progress (As per Schedule " A")	5,69,31,956.00
PROJECT FUND		INVESTMENTS	
Opening Balance	2,55,05,871.50	Fixed Deposit for Corpus Fund	1,47,51,453.00
Add: Bank Interest Received	63,010.00	Fixed Deposit for General Fund	<u>3,82,42,389.00</u>
Add: FD Interest Received	<u>3,15,932.00</u>		5,29,93,842.00
CORPUS FUND		LOANS & ADVANCES	
Opening Balance	1,39,61,861.00	Advance for Purchase of land	5,00,000.00
Add: FD Interest Received	<u>9,92,720.00</u>	Advance to project managers	<u>24,13,520.00</u>
			29,13,520.00
CURRENT LIABILITY		CURRENT ASSETS	
Security Deposit	11,38,150.00	Cash in Hand	1,25,002.39
TDS Payable	<u>2,000.00</u>	Cash at Bank	5,38,14,751.68
		TDS & TCS Receivable	<u>15,31,527.00</u>
			5,54,71,281.07
TOTAL (RS.)	<u><u>70,49,33,395.85</u></u>	TOTAL (RS.)	<u><u>70,49,33,395.85</u></u>

SCHEDULE 'R' OF SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI
DATE: 24.08.2019



AS PER OUR REPORT OF EVEN DATE
FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 3192931

CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO: 054776



ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019
GENERAL FUND

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Education of Priests & Preachers	B	37,89,215.00	By Donation & Contribution Received	14,93,36,990.50
" Personnels Allowances	C	49,40,025.00	" School Fee Received	7,65,373.00
" Seminars & Conferences	D	17,76,633.00	" Rental Income	17,78,482.00
" Flood Relief		2,50,000.00	" Profit on Sale of Land	63,18,045.00
" Running & Maintenance of School	E	3,88,528.00	" Other Income	3,292.00
" Pastoral Activities		1,75,341.00		
" Rural Development		52,09,649.00	" <u>Interest & Other Income Received</u>	
" Scholarships Given	F	8,000.00	Bank Interest	13,52,023.00
" Agricultural Activities		75,000.00	Fixed Deposit Interest	27,61,960.00
" Welfare/Empowerment Of Women		96,000.00	Exchange Gain	364.00
" Charity & Contributions	R	23,55,301.00		41,14,347.00
" Maintenance of Places of Worship		21,000.00		
" Maintenance of Personnel		15,68,092.00		
" Functions & Celebrations		8,49,805.00		
" Worship Expenses		54,449.00		
" Repairs & Maintenance of Buildings		39,81,929.00		
" Farm & Gardening	G	19,000.00		
" <u>Subsidies given to</u>	H			
Hostels		5,20,000.00		
School		1,70,000.00		
Centre Allowances		14,71,200.00		
		21,61,200.00		
" <u>Administrative Expenses</u>				
FC Appeals Expenses		9,72,560.00		
Salaries & Wages		21,30,591.00		
Vehicle Running & Maintenance		10,57,659.00		
Travelling & Conveyance		1,39,562.00		
Electricity Charges		2,68,911.00		
General Repairs & Maintenance		3,45,305.00		
Telephone, Internet & Fax Charges		1,50,458.00		
Taxes & Professional Fee		6,70,440.00		
Printing & Stationery		4,36,440.00		
Bank Charges		98,728.30		
Furnishing Expenses		47,450.00		
General Expenses		1,56,961.14		
Subscription & Membership Fee		27,986.00		
Books, Papers & Periodicals		29,921.00		
Postal / Courier Expenses		30,731.00		
Recreational expenses		10,375.00		
		65,74,078.44		
" Depreciation		5,21,57,403.00		
" Excess of Income Over Expenditure c/d		7,58,65,881.06		
		<u>TOTAL (RS.) 16,23,16,529.50</u>		<u>TOTAL (RS.) 16,23,16,529.50</u>
" FD Interest transferred to Project Fund		3,15,932.00	" Excess of Income Over Expenditure b/d	7,58,65,881.06
" Bank Interest transferred to Project Fund		63,010.00		
" FD Interest transferred to Corpus Fund		9,92,720.00		
" Net Surplus transferred to General Fund		7,44,94,219.06		
		<u>TOTAL (RS.) 7,58,65,881.06</u>		<u>TOTAL (RS.) 7,58,65,881.06</u>

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI
DATE : 24.08.2019



FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO: 054776



**ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001**

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2019

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	SCH	AMOUNT (Rs.)
To Opening Balance		By Education of Priests & Preachers	B	37,89,215.00
Cash in Hand	5,22,180.39	" Personnels Allowances	C	49,40,025.00
Cash at Bank	3,94,98,116.84	" Seminars & Conferences	D	17,76,633.00
Fixed Deposit	4,21,58,633.00	" Flood Relief		2,50,000.00
Advance for Sale of Land	(20,00,000.00)	" Running & Maintenance of School	E	3,88,528.00
TDS & TCS Receivable	10,43,495.00	" Pastoral Activities		1,75,341.00
TDS Payable	(77,000.00)	" Rural Development	F	52,09,649.00
GST Payable	(22,775.22)	" Scholarships Given		8,000.00
Advance With project managers	16,92,146.00	" Agricultural Activities		75,000.00
	8,28,14,796.01	" Welfare/Empowerment Of Women		96,000.00
" Donation & Contribution Received	14,93,36,990.50	" Charity & Contributions	R	23,55,301.00
" School Fee Received	7,65,373.00	" Maintenance of Places of Worship		21,000.00
" Rental Income	17,78,482.00	" Maintenance of Personnel		15,68,092.00
" Sale of Land	70,85,000.00	" Functions & Celebrations		8,49,805.00
" Other Income	3,292.00	" Worship Expenses		54,449.00
" Security Deposit	1,00,000.00	" Repairs & Maintenance of Buildings	G	39,81,929.00
		" Farm & Gardening		19,000.00
" Interest & Other Income Received		" Subsidies given to	H	
Bank Interest	13,52,023.00	Hostels		5,20,000.00
Fixed Deposit Interest	27,61,960.00	School		1,70,000.00
Exchange Gain	364.00	Centre Allowances		14,71,200.00
	41,14,347.00			21,61,200.00
		" Administrative Expenses		
		FC Appeals Expenses		9,72,560.00
		Salaries & Wages		21,30,591.00
		Vehicle Running & Maintenance		10,57,659.00
		Travelling & Conveyance		1,39,562.00
		Electricity Charges		2,68,911.00
		General Repairs & Maintenance		3,45,305.00
		Telephone, Internet & Fax Charges		1,50,458.00
		Taxes & Professional Fee		6,70,440.00
		Printing & Stationery		4,36,440.00
		Bank Charges		98,728.30
		Furnishing Expenses		47,450.00
		General Expenses		1,56,961.14
		Subscription & Membership Fee		27,986.00
		Books,Papers & Periodicals		29,921.00
		Postal / Courier Expenses		30,731.00
		Recreational expenses		10,375.00
				65,74,078.44
		" Capital Expenditure		
		Construction of School/ Colleges	I	3,85,14,222.00
		Construction of Hostel Building	J	27,58,000.00
		Construction of Places of Worship	K	1,56,80,524.00
		Construction of Other Buildings	L	2,25,93,937.00
		Purchase Of Equipments	M	6,34,075.00
		Boundary Wall & Fencing	N	51,87,183.00
		Purchase Of Vehicle	O	62,51,009.00
		Furniture & Fixtures	P	25,45,531.00
		Wells & Pumpsets	Q	56,98,368.00
		Land Purchased		2,65,000.00
		Library Books		2,00,543.00
				10,03,28,392.00
		" Closing Balance		
		Cash in Hand		1,25,002.39
		Cash at Bank		5,38,14,751.68
		Fixed Deposits		5,29,93,842.00
		TDS & TCS Receivable		15,31,527.00
		TDS Payable		(2,000.00)
		Advance for Purchase of land		5,00,000.00
		Advance With project managers		24,13,520.00
				11,13,76,643.07
TOTAL (RS.)	24,59,98,280.51			24,59,98,280.51

FOR AND ON BEHALF OF
AR ARCHDIOCESE OF GUWAHATI


 H.K. Agrawala & Associates
 Chartered Accountants
 Guwahati



AS PER OUR REPORT OF EVEN DATE
FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS

CA HARISH KUMAR AGRAWALA
 PARTNER
 MEMBERSHIP NO: 054776

PL. PLACE : GUWAHATI
DA DATE: 24.08.2019

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2019

SCHEDULE - 'A' OF FIXED ASSETS

PARTICULARS	RATE OF DEPN.	ORIGINAL COST			TOTAL (RS)	DEPRECIATION FOR THE YEAR		TOTAL	NET BLOCK AS ON 31.03.2019
		OPENING BALANCE AS ON 01.04.18	ADDITION DURING THE YEAR	TRANSFERRED DURING THE YEAR		ADJUSTMENT	UPTO 31.03.2018		
BUILDINGS									
Hostel Buildings	10%	24,43,25,528.97	27,58,000.00	1,14,33,318.00	25,85,16,846.97	-	1,16,86,297.00	15,33,40,171.91	10,51,76,675.06
Diocese Office Building	10%	2,39,53,778.41	-	-	2,39,53,778.41	-	2,99,074.00	2,12,62,110.57	26,91,667.84
Community Halls	10%	81,86,526.80	-	-	81,86,526.80	-	1,23,890.00	70,71,516.94	11,15,009.86
Church Buildings	10%	4,89,82,358.00	1,36,80,524.00	42,00,000.00	6,68,62,882.00	-	40,03,854.00	3,08,28,199.90	3,60,34,682.10
School / College Buildings	10%	27,91,04,043.00	2,15,20,160.00	2,11,18,853.00	32,17,43,056.00	-	1,82,68,255.00	15,73,28,765.30	16,44,14,290.70
Bethany Provincial House	10%	6,41,440.00	-	-	6,41,440.00	-	14,737.00	5,08,803.00	1,32,637.00
Vocational Training Centres	10%	1,17,79,467.50	87,19,316.40	-	1,17,79,467.50	-	3,06,015.00	90,25,331.40	27,54,136.10
Retreat Centres	10%	15,00,000.00	-	-	15,00,000.00	-	71,745.00	8,54,309.00	6,45,700.00
Health Centres	10%	6,83,10,327.82	-	-	6,83,10,327.82	-	15,65,927.00	5,42,16,983.69	1,40,93,344.13
Formation House	10%	2,38,81,277.85	-	-	2,38,81,277.85	-	5,65,362.00	1,87,93,021.87	90,88,255.98
Other Buildings	10%	5,19,16,746.00	1,59,03,301.00	1,29,86,183.00	8,08,06,230.00	-	66,23,553.00	2,11,94,254.00	5,96,11,976.00
Food Grain Godown	10%	16,55,622.00	-	-	16,55,622.00	-	27,203.00	14,10,795.99	2,44,826.01
Boundary Wall / Fencing	10%	66,76,877.00	51,87,183.00	-	1,18,64,060.00	-	10,66,397.00	22,66,487.00	95,97,573.00
LANDS									
Land & Compound Development	0%	8,87,44,954.00	2,65,000.00	(7,66,955.00)	8,82,42,999.00	-	-	-	8,82,42,999.00
VEHICLES									
Vehicles	15%	4,90,19,928.74	62,51,009.00	-	5,52,70,937.74	-	24,02,020.00	4,16,59,488.35	1,36,11,449.39
FURNITURE									
Furniture & Fixtures	10%	2,07,75,477.76	25,45,531.00	-	2,33,21,008.76	-	12,31,023.00	1,22,41,801.16	1,10,79,207.60
Electrical fittings	10%	67,168.00	-	-	67,168.00	-	482.00	62,827.96	4,340.04
BOOKS									
Books	15%	24,31,502.98	2,00,543.00	-	26,32,045.98	-	1,58,402.00	17,34,432.48	8,97,613.50
EQUIPMENTS									
Medical Equipments	15%	1,83,28,238.00	-	-	1,83,28,238.00	-	11,11,450.00	1,20,30,018.83	62,98,219.17
Equipments	15%	1,88,25,814.02	6,34,075.00	-	1,94,59,889.02	-	11,48,959.00	1,29,49,121.10	65,10,767.92
Audio Visual Aids	15%	11,97,270.00	-	-	11,97,270.00	-	1,09,619.00	5,76,095.68	6,21,174.32
Household Articles	15%	5,23,919.00	-	-	5,23,919.00	-	56,419.00	2,04,211.51	3,19,707.49
COMPUTER									
Computer & Accessories	40%	5,68,849.00	-	-	5,68,849.00	-	5,968.00	5,59,897.00	8,952.00
WATER FACILITIES									
Drinking Water Facilities	15%	73,42,434.00	56,98,368.00	-	1,30,40,802.00	-	13,10,752.00	56,13,209.43	74,27,592.57
TOTAL (RS.)		97,87,39,548.85	7,46,43,694.00	4,89,71,399.00	1,10,23,54,941.85	-	51,35,74,442.07	56,57,31,845.07	53,86,22,796.78
CAPITAL WORK IN PROGRESS									
School Building	0%	2,11,18,853.00	7,85,747.00	(2,11,18,853.00)	7,85,747.00	-	-	-	7,85,747.00
Philosophate College	0%	3,12,47,258.00	1,62,08,315.00	(1,14,33,318.00)	4,74,55,573.00	-	-	-	4,74,55,573.00
Hostel Building	0%	1,14,33,318.00	66,90,636.00	(1,29,86,183.00)	66,90,636.00	-	-	-	66,90,636.00
Other Buildings	0%	1,29,86,183.00	20,00,000.00	(42,00,000.00)	20,00,000.00	-	-	-	20,00,000.00
Church Buildings	0%	42,00,000.00	-	-	42,00,000.00	-	-	-	42,00,000.00
TOTAL (RS.)		8,09,85,612.00	2,56,84,698.00	(4,97,38,354.00)	5,69,31,956.00	-	-	-	5,69,31,956.00



H. J. Jyoti Lal
 H. J. Jyoti Lal
 Chartered Accountant
 No. 10, B. P. Road, Guwahati - 781001
 Assam

ARCHDIOCESE OF GUWAHATI
AMBARI, GUWAHATI

SCHEDULE 'S' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS
ATTACHED TO AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2019

FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expenses relating to acquisition. In respect of expansion, involving construction, related proportionate expenses from part of the value of assets capitalized. Expenses incurred up to the date of putting the asset in working condition for its intended use are also capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue as incurred.

METHOD OF ACCOUNTING:-

To recognized revenue and to charge against revenue all costs and expenses on cash system of accounting.

HUMAN RESOURCE DEVELOPMENT:-

To charge to revenue all expenses and income relating to training and human development in the year in which it is incurred or earned.

CONTINGENT LIABILITIES:-

Not to provide for any contingent liabilities except for cases where provision needs to be made based on expert opinion.

DEPRECIATION:-

To calculate depreciation on fixed assets on written down value method and to provide such depreciation irrespective of the period of use for whole year on assets if purchased during the year . Further, no depreciation on an asset is provided in the year in which it is sold /discarded irrespective of the period of its use during the year.

GENERAL:-

To maintain and record transactions and to prepare and finalize annual accounts on historical cost basis .

