



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 2021 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 2021.

And

ii. In the case of Income and Expenditure Account, of the surplus of its accounting year ended 31st March 2021

The prescribed particulars are annexed hereto.

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

PLACE: GUWAHATI
DATE: 06.10.2021




CA. SUDIPA ACHARJEE
PARTNER
MEMBERSHIP No: 305209
UDIN-21305209AAAALK3961

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	<u>9,80,23,070</u>
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.	<u>-</u>
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.	<u>1,72,98,189</u>
4	Amount of income eligible for exemption under section II (I) (C) (Give details)	<u>Nil.</u>
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)	<u>NOT APPLICABLE</u>
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	<u>NOT APPLICABLE</u>
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	<u>NOT APPLICABLE</u>
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-	<u>NOT APPLICABLE</u>
	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	<u>NOT APPLICABLE</u>
	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	<u>NOT APPLICABLE</u>
	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	<u>NOT APPLICABLE</u>



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: 06.10.2021

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




CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO : 305209

ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

BALANCE SHEET AS AT 31.03.2021

LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
GENERAL FUND			FIXED ASSETS		
Opening Balance	73,91,34,826.07		(As Per Schedule " A "		58,20,96,365.78
Add: Net Surplus Transferred from I & E Account	5,40,12,029.26	79,31,46,855.33	Capital Work-in-progress (As per Schedule " A")		10,51,17,365.00
CORPUS FUND			INVESTMENTS		
Opening Balance	1,57,06,214.00		Fixed Deposit for Corpus Fund	1,66,41,284.00	
Add: FD Interest Received	9,35,070.00	1,66,41,284.00	Fixed Deposit for General Fund	3,15,91,831.00	4,82,33,115.00
CURRENT LIABILITY			LOANS & ADVANCES		
Security Deposit	11,93,150.00		Advance for Purchase of Land	70,71,000.00	
TDS Payable	8,200.00	12,01,350.00	Advance Given to Centres	87,50,000.00	
			Advance to project managers	7,27,520.00	
			Security Deposit for Electricity	9,690.00	1,65,58,210.00
			CURRENT ASSETS		
			Cash in Hand	5,77,581.13	
			Cash at Bank	5,72,62,686.14	
			TDS & TCS Receivable	11,44,166.28	5,89,84,433.55
TOTAL (RS.)		81,09,89,489.33	TOTAL (RS.)		81,09,89,489.33

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

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

A. Joseph Lubail

AS PER OUR REPORT OF EVEN DATE
FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

PLACE : GUWAHATI
DATE: 06.10.2021



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CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO : 305209

ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021
GENERAL FUND

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Education of Priests & Preachers		77,90,646.13	By Donation & Contribution	10,55,26,324.03
" Personnels Allowances	B	65,58,735.00	" Fee Collection	11,42,825.00
" Seminars & Conferences		6,74,221.00	" Rental Income	24,70,409.00
" Running & Maitenance of School		17,890.00	" Other Income	3,15,556.15
" Rural Development		9,40,880.00		
" Welfare/Empowerment Of Women		32,000.00	" Interest Received	
" Repairs & Maintainence of Buildings	C	3,65,000.00	Bank Interest	26,36,263.00
" Charity & Contributions		21,01,186.00	Fixed Deposit Interest	31,94,252.00
" Maintenance of Personnel		40,84,698.50	On TDS Refund	35,630.00
" Initial Maintenance of New Centers		4,00,274.00		58,66,145.00
" Covid 19 Relief		10,000.00		
" Worship Expenses		1,04,541.00		
" Livelihood promotion		7,715.00		
" Functions & Celebrations		2,31,267.00		
" Relief & Rehabilitation		4,00,000.00		
" Other Expenses				
FC Appeals Expenses		1,00,000.00		
Salaries & Wages		25,35,365.00		
Vehicle Repairs/Fuel		7,42,375.00		
Travelling & Conveyance		69,832.00		
Electricity Charges		3,74,686.53		
General Repairs & Maintenance		3,12,496.00		
Telephone, Internet & Postage		91,710.90		
Duty, Taxes & Professional Fee		7,47,120.29		
Printing & Stationery		3,14,380.00		
Bank Charges		30,745.86		
Membership fees		14,513.00		
Computer Maintenance		6,110.00		
Recreational expenses		19,030.00		
Newspapers & periodicals		61,169.00		
General Expenses		2,93,989.71		
		57,13,523.29		
" Depreciation		3,09,41,583.00		
" Excess of Income Over Expenditure c/d		5,49,47,099.26		
		TOTAL (RS.)		TOTAL (RS.)
		<u>11,53,21,259.18</u>		<u>11,53,21,259.18</u>
" FD Interest transferred to Corpus Fund		9,35,070.00	" Excess of Income Over Expenditure b/d	5,49,47,099.26
" Net Surplus transferred to General Fund		5,40,12,029.26		
		TOTAL (RS.)		TOTAL (RS.)
		<u>5,49,47,099.26</u>		<u>5,49,47,099.26</u>

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

A. Jyoti Debbar



PLACE : GUWAHATI
DATE : 06.10.2021

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



Sudipa Acharjee
CA SUDIPIA ACHARJEE
PARTNER
MEMBERSHIP NO : 305209

ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2021

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	SCH	AMOUNT (Rs.)
To Opening Balance		By Education of Priests & Preachers		77,90,846.13
Cash in Hand	2,25,041.39	" Personnels Allowances	B	65,58,735.00
Cash at Bank	7,85,74,372.95	" Seminars & Conferences		6,74,221.00
Fixed Deposit	5,66,26,738.00	" Running & Maintenance of School		17,890.00
TDS & TCS Receivable	16,19,352.95	" Rural Development		9,40,880.00
Security Advance	9,690.00	" Welfare/Empowerment Of Women		32,000.00
Advance for Purchase of land	10,60,000.00	" Repairs & Maintenance of Buildings	C	3,65,000.00
Advance With project managers	24,85,000.00	" Charity & Contributions		21,01,186.00
	14,06,00,195.29	" Maintenance of Personnel		40,84,698.50
" Donation & Contribution	10,55,26,324.03	" Initial Maintenance of New Centers		4,00,274.00
" Fee Collection	11,42,825.00	" Covid 19 Relief		10,000.00
" Rental Income	24,70,409.00	" Worship Expenses		1,04,541.00
" Other Income	3,15,556.15	" Livelihood promotion		7,715.00
" Security Deposit For Rent	55,000.00	" Functions & Celebrations		2,31,267.00
		" Relief & Rehabilitation		4,00,000.00
" Interest Received		" Other Expenses		
Bank Interest	26,36,263.00	FC Appeals Expenses		1,00,000.00
Fixed Deposit Interest	31,94,252.00	Salaries & Wages		25,35,365.00
On TDS Refund	35,630.00	Vehicle Repairs/Fuel		7,42,375.00
	58,66,145.00	Travelling & Conveyance		69,832.00
		Electricity Charges		3,74,686.53
		General Repairs & Maintenance		3,12,496.00
		Telephone, Internet & Postage		91,710.90
		Duty, Taxes & Professional Fee		7,47,120.29
		Printing & Stationery		3,14,380.00
		Bank Charges		30,745.86
		Membership fees		14,513.00
		Computer Maintenance		6,110.00
		Recreational expenses		19,030.00
		Newspapers & periodicals		61,169.00
		General Expenses		2,93,989.71
				57,13,523.29
		" Payment of TDS Payble		38,591.00
		" GST Liability Paid		33,996.00
		" Capital Expenditure		
		Construction of School/ Colleges	D	4,81,68,354.00
		Construction of Hostel Building	E	41,00,000.00
		Construction of Places of Worship	F	51,00,000.00
		Construction of Other Buildings	G	2,62,73,163.00
		Purchase Of Equipments	H	30,10,045.00
		Boundary Wall & Fencing	I	34,88,390.00
		Purchase Of Vehicle	J	10,86,541.00
		Furniture & Fixtures	K	34,20,913.00
		Computer & Accessories	L	4,80,500.00
		Water Installation	M	44,41,710.00
		Land & Compound Development	N	31,18,416.00
		Statue		7,500.00
				10,26,95,532.00
		" Closing Balance		
		Cash in Hand		5,77,581.13
		Cash at Bank		5,72,62,686.14
		Fixed Deposits		4,82,33,115.00
		TDS Receivable		11,44,166.28
		Advance for Purchase of land		70,71,000.00
		Advance With project managers		7,27,520.00
		Security Advance		9,690.00
		Advance Given to Centers		87,50,000.00
				12,37,75,758.55

TOTAL (RS.)

25,59,76,454.47

25,59,76,454.47

FOR AND ON BEHALF OF
AR ARCHDIOCESE OF GUWAHATI

A. Jyoti Debbar

AS PER OUR REPORT OF EVEN DATE
FOR: H.K. AGRAWALA & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN 319293E

PLACE : GUWAHATI
DATE : 06.10.2021



CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO: 305209

ARCHDIOCESE OF GUWAHATI
AMBANI - GUWAHATI - 781001

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2021

SCHEDULE : 'A' OF FIXED ASSETS

P A R T I C U L A R S	RATE OF DEPN.	O R I G I N A L C O S T			TOTAL (Rs.)	UPTO 31-03-2020	D E P R E C I A T I O N		TOTAL	NET BLOCK AS ON 31-03-2021
		OPENING BALANCE AS ON 01.04.20	ADDITION DURING THE YEAR	TRANSFERRED DURING THE YEAR			ADJUSTMENT	FOR THE YEAR		
BUILDINGS										
Hostel Buildings	5%	25,97,26,846.97			25,97,26,846.97	16,39,78,839.91	-	47,87,400.00	16,87,66,239.91	9,09,60,607.06
Diocese Office Building	5%	2,39,53,778.41			2,39,53,778.41	2,15,31,277.57	-	1,21,125.00	2,16,52,402.57	23,01,375.84
Community Halls	5%	81,86,526.80			81,86,526.80	71,83,017.94	-	50,175.00	72,33,192.94	9,53,339.86
Church Buildings	5%	7,43,34,942.00	26,00,000.00		7,69,34,942.00	3,51,78,873.90	-	20,87,803.00	3,72,66,676.90	3,96,68,256.10
School/ College Buildings	5%	37,89,71,376.00	32,15,150.00	37,38,760.00	38,59,25,286.00	17,94,93,026.30	-	1,03,21,613.00	18,98,14,639.30	19,61,10,646.70
Bethany Provincial House	5%	6,41,440.00			6,41,440.00	5,22,067.00	-	3,969.00	5,28,066.00	1,13,448.00
Vocational Training Centres	5%	1,17,79,467.50			1,17,79,467.50	93,00,745.40	-	1,23,936.00	94,24,681.40	23,54,786.10
Retreat Centres	5%	15,00,000.00			15,00,000.00	9,18,870.00	-	29,057.00	9,47,927.00	5,52,073.00
Health Centres	5%	6,83,10,327.82			6,83,10,327.82	5,56,26,317.69	-	6,34,201.00	5,62,60,518.69	1,20,49,809.13
Formation House	5%	2,38,81,277.85			2,38,81,277.85	1,93,01,847.87	-	2,28,971.00	1,95,30,818.87	43,50,438.98
Other Buildings	5%	9,09,01,469.00	30,09,002.00		9,39,10,471.00	2,81,64,976.00	-	32,87,275.00	3,14,52,251.00	6,24,58,220.00
Statue	5%	7,500.00			7,500.00		-	375.00		7,125.00
Food Grain Godown	5%	16,55,622.00			16,55,622.00	14,35,278.99	-	11,017.00	14,46,295.99	2,09,326.01
Boundary Wall / Fencing	5%	1,68,11,967.00	34,88,390.00	30,00,000.00	2,33,00,357.00	37,21,035.00	-	9,78,966.00	47,00,001.00	1,86,00,356.00
LANDS										
Land & Compound Development	0%	9,73,41,179.00	31,18,416.00		10,04,59,595.00		-			10,04,59,595.00
VEHICLES										
Vehicles	15%	5,85,23,483.74	10,86,541.00		5,96,10,024.74	4,41,89,087.35	-	23,13,141.00	4,65,02,228.35	1,31,07,796.39
FURNITURE										
Furniture & Fixtures	10%	2,46,82,355.76	34,20,913.00		2,81,03,268.76	1,34,85,856.16	-	14,61,741.00	1,49,47,597.16	1,31,55,671.60
BOOKS										
Books	15%	26,39,325.98			26,39,325.98	18,70,166.48	-	1,15,374.00	19,85,540.48	6,53,785.50
EQUIPMENTS										
Medical Equipments	15%	1,83,28,238.00			1,83,28,238.00	1,29,74,751.83	-	8,03,023.00	1,37,77,774.83	45,50,468.17
Electrical fittings	15%	67,168.00			67,168.00	63,261.96	-	586.00	63,847.96	3,321.04
Equipments	15%	2,13,90,160.02	26,25,824.00		2,40,15,984.02	1,42,15,277.10	-	14,70,106.00	1,56,85,383.10	83,30,601.92
Audio Visual Aids	15%	11,97,270.00	3,84,221.00		15,81,491.00	6,89,271.68	-	1,36,833.00	8,06,104.68	7,75,386.32
Household Equipments	15%	5,23,919.00			5,23,919.00	2,52,167.51	-	40,763.00	2,92,930.51	2,30,988.49
COMPUTER										
Computer & Accessories	40%	5,68,849.00	4,80,500.00		10,49,349.00	5,63,478.00	-	1,94,348.00	7,57,826.00	2,91,528.00
WATER FACILITIES										
Drinking Water Facilities	15%	1,40,17,355.00	44,41,710.00		1,84,59,065.00	68,73,831.43	-	17,37,785.00	86,11,616.43	98,47,448.57
TOTAL (Rs.)		1,19,99,34,344.85	2,78,78,167.00	67,38,760.00	1,23,45,51,271.85	62,15,13,323.07	-	3,09,41,583.00	65,24,54,906.07	58,20,96,366.78
CAPITAL WORK IN PROGRESS										
School Building	0%	1,80,00,000.00	4,49,53,204.00		6,29,53,204.00		-			6,29,53,204.00
Philosophate College	0%	37,38,760.00		(37,38,760.00)						
Hostel Building	0%		41,00,000.00		41,00,000.00					41,00,000.00
Other Buildings	0%	1,13,00,000.00	2,32,64,161.00		3,45,64,161.00					3,45,64,161.00
Church Buildings	0%	10,00,000.00	25,00,000.00		35,00,000.00					35,00,000.00
Boundary Wall / Fencing	0%	30,00,000.00		(30,00,000.00)						
TOTAL (Rs.)		3,70,38,760.00	7,48,17,365.00	(67,38,760.00)	10,51,17,365.00					10,51,17,365.00



ARCHDIOCESE OF GUWAHATI
AMBARI, GUWAHATI-781001, ASSAM

SCHEDULE 'P' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO
AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2021

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 .




