



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 AAAAD0428J as at 31/03/2022 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above-named institution visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us subject to the comments given below:

Responsibilities of Management: Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Accounting Standards, and for such internal control determined necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and also for assessing the entity ability to continue as a going concern and disclose all applicable related matters.

Auditors Responsibilities: Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Note: The words Profit and Loss A/c should be read is Income and Expenditure A/c.

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

- i. in the case of the balance sheet of the state of affairs of the above-named institution as at 31/03/2022
- ii. in the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2022

The prescribed particulars are annexed hereto.

**For H.K. Agrawala & Associates
Chartered Accountants**


**(Sudipa Acharjee)
Partner**

**Membership No: 305209
Registration No: 319293E**

**Place :Guwahati
Date : 11/08/2022
UDIN : 22305209AOUUVG9656**

ANNEXURE
STATEMENT OF PARTICULARS

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 that year.	98142750
2.	Whether the institution has exercised the option under clause (2) of the Explanation to section 11 (1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year.	No
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust Wholly for such purposes.	17319309
4.	Amount of income eligible for exemption under section 11(1)(c) [Give details]	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	
6.	Whether the amount of income of mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof.	NA
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(B)? If so, the details thereof.	NA
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year :-	
a.	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
b.	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2) (b) (iii), or	No
c.	has not been utilised for purpose 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	No

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 land, building or other 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 services 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, the 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 thereof 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 and address of the concern	Where 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 capital of the concern during the previous year-say. Yes/No

For H.K. Agrawala & Associates
Chartered Accountants


(Sudipa Acharjee)
Partner

Membership No: 305209
Registration No: 319293E

Place :Guwahati
Date : 11/08/2022
UDIN : 22305209AOUUVG9656



ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

BALANCE SHEET AS AT 31.03.2022

LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
GENERAL FUND			FIXED ASSETS		
Opening Balance	79,31,46,855.33		(As Per Schedule " A "		68,75,29,754.88
Add: Net Surplus Transferred from I & E Account	3,02,03,881.60	82,33,50,736.93	Capital Work-in-progress (As per Schedule " A ")		1,98,77,944.00
CORPUS FUND			INVESTMENTS		
Opening Balance	1,66,41,284.00		Fixed Deposit for Corpus Fund	1,74,55,599.00	
Add: FD Interest Received	8,14,315.00	1,74,55,599.00	Fixed Deposit for General Fund	3,39,74,374.00	5,14,29,973.00
CURRENT LIABILITY			LOANS & ADVANCES		
GST Payable	34,550.00		(As Per Schedule " B ")		94,18,513.00
Security Deposit	11,38,150.00		CURRENT ASSETS		
TDS Payable	9,500.00	11,82,200.00	Cash in Hand (As Per Sch- " C ")	4,56,807.13	
			Cash at Bank (As Per Sch " C ")	7,32,75,543.92	7,37,32,351.05
TOTAL (RS.)		84,19,88,535.93	TOTAL (RS.)		84,19,88,535.93

SCHEDULE 'T' OF SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

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

PLACE: GUWAHATI
DATE: 11.08.2022



(Signature)
CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO : 305209



ARCHDIOCESE OF GUWAHATI
AMBARTI : GUWAHATI - 781001

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022
GENERAL FUND

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Education of Priests & Preachers	D	1,06,19,814.00	By Donation & Contribution	10,66,60,073.32
* Maintenance of Priests, preachers & Nuns	E	97,12,364.00	* Fee Collection	20,48,350.00
* Seminars & Conferences		9,24,872.00	* Rental Income	23,82,234.28
* Publication Of Books		3,89,300.00	* Other Income	4,141.25
* Rural Development	F	49,88,805.00		
* Welfare/ Empowerment Of Women		73,336.00	* Interest Received	
* Repairs & Maintenance of Buildings	G	28,74,349.00	Bank Interest	21,05,756.00
* Charity & Contributions	H	38,06,570.00	Fixed Deposit Interest	22,17,957.00
* Maintenance of Training Centre at Rangia		5,47,517.00	On TDS Refund	43,547.00
* Repairs & Renovation of Blind School		2,00,000.00		43,67,260.00
* Community Hall construction for Rural Area		7,63,224.00		
* Running & Maintenance of School at Sesapani		10,43,795.30		
* Initial Maintenance of New Centers		53,680.00		
* Covid 19 Relief		32,87,015.00		
* Worship Expenses		49,094.00		
* School Recognition Expenses		3,19,500.00		
* Functions & Celebrations		7,05,180.00		
* Relief & Rehabilitation		7,14,000.00		
* Scholarship Given		1,50,000.00		
* <u>Other Expenses</u>				
Salaries & Wages		25,63,870.00		
Vehicle Repairs/Fuel		8,87,096.86		
Travelling & Conveyance		1,48,126.55		
Electricity Charges		3,64,616.00		
General Repairs & Maintenance		8,98,742.00		
Postage & Courier		84,121.00		
Telephone, Internet/Fax		59,237.22		
Duty, Taxes & Professional Fee		7,59,026.38		
Printing & Stationery		4,04,370.00		
Bank Charges		23,079.66		
Membership fees		20,803.00		
Recreational expenses		30,000.00		
Newspapers & periodicals		48,360.00		
General Expenses		1,86,595.00		
		64,78,043.67		
* Depreciation		3,65,51,853.00		
* Excess of Income Over Expenditure c/d		3,12,09,746.88		
		<u>TOTAL (RS.) 11,54,62,058.85</u>		<u>TOTAL (RS.) 11,54,62,058.85</u>
* FD Interest transferred to Corpus Fund		8,14,315.00	* Excess of Income Over Expenditure b/c	3,12,09,746.88
* TDS Receivable written off		1,91,550.28		
* Net Surplus transferred to General Fund		3,02,03,881.60		
		<u>TOTAL (RS.) 3,12,09,746.88</u>		<u>TOTAL (RS.) 3,12,09,746.88</u>

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI
DATE: 11.08.2022



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

CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO : 305209



ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022


RECEIPTS	SCH	AMOUNT (Rs.)	PAYMENTS	SCH	AMOUNT (Rs.)
To <u>Opening Balance</u>			By Education of Priests & Preachers	D	1,06,19,814.00
Cash in Hand	B	5,77,581.13	* Maintenance of Priests, Preachers & Nuns	E	97,12,364.00
Cash at Bank	B	5,72,62,686.14	* Seminars & Conferences		9,24,872.00
Fixed Deposits		4,82,33,115.00	Publication of Books		3,89,300.00
Advances	C	1,77,02,376.28	* Rural Development	F	49,88,805.00
		12,37,75,758.55	* Welfare/Empowerment of Women		73,336.00
* <u>Donation & Contribution</u>		10,66,60,073.32	* Repairs & Maintenance of Buildings	G	28,74,349.00
* Fee Collection		20,48,350.00	* Charity & Contributions	H	38,06,570.00
* Rental Income		23,82,234.28	* Maintenance of Training Centre at Rangia		5,47,517.00
* Other Income		4,141.25	* Repairs & Renovation of Blind School		2,00,000.00
			* Community Hall construction for Rural Area		7,63,224.00
* <u>Interest Received</u>			* Running & Maintenance of School at Sesapani		10,43,795.30
Bank Interest		21,05,756.00	* Initial Maintenance of New Centers		53,680.00
Fixed Deposit Interest		22,17,957.00	* Covid 19 Relief		32,87,015.00
On TDS Refund		43,547.00	* Worship Expenses		49,094.00
		43,67,260.00	* School Recognition Expenses		3,19,500.00
* <u>Current Liability</u>			* Functions & Celebrations		7,05,180.00
TDS Deducted		2,91,490.00	* Relief & Rehabilitation		7,14,000.00
GST Collected		4,28,806.00	* Scholarship Given		1,50,000.00
		7,20,296.00	* <u>Other Expenses</u>		
			Salaries & Wages		25,63,870.00
			Vehicle Repairs/Fuel		8,87,096.86
			Travelling & Conveyance		1,48,126.55
			Electricity Charges		3,64,616.00
			General Repairs & Maintenance		8,98,742.00
			Postage & Courier		84,121.00
			Telephone, Internet/Fax		59,237.22
			Duty, Taxes & Professional Fee		7,59,026.38
			Printing & Stationery		4,04,370.00
			Bank Charges		23,079.66
			Membership fees		20,803.00
			Recreational expenses		30,000.00
			Newspapers & periodicals		48,360.00
			General Expenses		1,86,595.00
					64,78,043.67
			* <u>Capital Expenditure</u>		
			Construction of School/ Colleges	I	1,01,81,932.00
			Construction of Hostel Building	J	2,46,93,855.00
			Construction of Places of Worship	K	25,52,944.00
			Construction of Other Buildings	L	17,23,050.00
			Purchase of Equipments	M	26,78,656.00
			Boundary Wall & Fencing	N	34,34,042.00
			Purchase Of Vehicle	O	42,72,079.00
			Furniture & Fixtures	P	25,56,242.00
			Water Installation	Q	12,64,375.00
			Land & Compound Development	R	30,10,976.10
			Computer & Accessories	S	1,77,670.00
					5,67,45,821.10
			* <u>Current Liability Paid/ Adjusted</u>		
			TDS Deducted Paid		2,90,190.00
			GST Collected Paid		3,94,256.00
			Security Deposit for Rent Adjusted		55,000.00
					7,39,446.00
			* TDS Receivable Written off		1,91,550.28
			* <u>Closing Balance</u>		
			Cash in Hand	B	4,56,807.13
			Cash at Bank	B	7,32,75,543.92
			Fixed Deposits		5,14,29,973.00
			Advances	C	94,18,513.00
					13,45,80,837.05
TOTAL (RS.)		23,99,58,113.40			23,99,58,113.40

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI
DATE : 11.08.2022



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


C. S. ACHARY
PARTNER
MEMBERSHIP NO: 305209



ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

SCHEDULES ANNEXED TO AND FORMING PART OF BALANCE SHEET AS ON 31st MARCH 2022

SCHEDULE : " A " OF FIXED ASSETS

PARTICULARS	RATE OF DEPN.	ORIGINAL COST			DEPRECIATION			NET BLOCK AS ON 31.03.2022	
		OPENING BALANCE AS ON 01.04.21	ADDITION DURING THE YEAR	TRANSFERRED DURING THE YEAR	TOTAL (Rs.)	UPTO 31.03.2021	FOR THE YEAR		TOTAL
BUILDINGS									
Hostel Buildings	5%	25,97,26,846.97	1,06,18,855.00		27,03,45,701.97	16,87,66,239.91	30,78,973.00	17,38,45,212.91	9,65,00,489.06
Diocese Office Building	5%	2,39,53,778.41			2,39,53,778.41	2,16,52,402.57	1,15,069.00	2,17,67,471.57	21,86,306.84
Community Halls	5%	81,86,526.80			81,86,526.80	72,33,192.94	47,667.00	72,80,859.94	9,05,666.86
Church Buildings	5%	7,69,34,942.00	10,50,000.00	35,00,000.00	8,14,84,942.00	3,72,66,676.90	22,10,913.00	3,94,77,589.90	4,20,07,352.10
School/ College Buildings	5%	38,59,25,286.00	1,01,81,932.00	6,29,53,204.00	45,90,60,422.00	18,98,14,639.30	1,34,62,289.00	20,32,76,928.30	25,57,83,493.70
Bethany Provincial House	5%	6,41,440.00			6,41,440.00	5,28,036.00	5,670.00	5,33,706.00	1,07,734.00
Vocational Training Centres	5%	1,17,79,467.50			1,17,79,467.50	94,24,681.40	1,17,739.00	95,42,420.40	22,37,047.10
Retreat Centres	5%	15,00,000.00			15,00,000.00	9,47,927.00	27,604.00	9,75,531.00	5,24,469.00
Health Centres	5%	6,83,10,327.82			6,83,10,327.82	5,62,60,518.69	6,02,490.00	5,68,63,008.69	1,14,47,319.13
Formation House	5%	2,38,81,277.85			2,38,81,277.85	1,95,30,818.87	2,17,523.00	1,97,48,341.87	41,32,935.98
Other Buildings	5%	9,39,10,471.00	17,23,050.00	3,45,64,161.00	13,01,97,682.00	3,14,52,251.00	49,37,272.00	3,63,89,523.00	9,38,08,159.00
Statue	5%	7,500.00			7,500.00	375.00	356.00	731.00	6,769.00
Food Grain Godown	5%	16,55,622.00			16,55,622.00	14,46,295.99	10,466.00	14,56,761.99	1,98,860.01
Boundary Wall / Fencing	5%	2,33,00,357.00	34,34,042.00		2,67,34,399.00	47,00,001.00	11,01,720.00	58,01,721.00	2,09,32,678.00
LANDS									
Land & Compound Development	0%	10,04,59,595.00	30,10,976.10		10,34,70,571.10				10,34,70,571.10
VEHICLES									
Vehicles	15%	5,96,10,024.74	42,72,079.00		6,38,82,103.74	4,65,02,228.35	26,06,981.00	4,91,09,209.35	1,47,72,894.39
FURNITURE									
Furniture & Fixtures	10%	2,81,03,268.76	25,56,242.00		3,06,59,510.76	1,49,47,597.16		1,65,18,788.16	1,41,40,722.60
BOOKS									
Books	15%	26,39,325.98			26,39,325.98	19,85,540.48	98,068.00	20,83,608.48	5,55,717.50
EQUIPMENTS									
Medical Equipments	15%	1,83,28,238.00			1,83,28,238.00	1,37,77,774.83	6,82,569.00	1,44,60,343.83	38,67,894.17
Electrical fittings	15%	67,168.00	80,780.00		1,47,948.00	63,847.96	12,615.00	76,462.96	71,485.04
Equipments	15%	2,40,115,984.02	23,56,175.00		2,63,72,159.02	1,56,85,383.10	16,03,016.00	1,72,88,399.10	90,83,759.92
Audio Visual Equipments	15%	15,81,491.00	1,17,401.00		16,98,892.00	8,06,104.68	1,33,918.00	9,40,022.68	7,58,869.32
Household Equipments	15%	5,23,919.00	1,24,300.00		6,48,219.00	2,92,930.51	53,283.00	3,46,223.51	3,01,995.49
COMPUTER									
Computer & Accessories	40%	10,49,349.00	1,77,670.00		12,27,019.00	7,57,826.00	1,87,677.00	9,45,503.00	2,81,516.00
WATER FACILITIES									
Drinking Water Facilities	15%	1,84,59,065.00	12,64,375.00		1,97,23,440.00	86,11,616.43	16,66,774.00	1,02,78,390.43	94,45,049.57
TOTAL (Rs.)		1,23,45,51,271.85	4,09,67,877.10	10,10,17,365.00	1,37,65,36,513.95	65,24,54,906.07	3,65,51,853.00	68,90,06,759.07	68,75,29,754.88
CAPITAL WORK IN PROGRESS									
School Building	0%	6,29,53,204.00		(6,29,53,204.00)					
Diocese Office Building	0%	41,00,000.00	1,42,75,000.00		1,83,75,000.00				1,83,75,000.00
Church Buildings	0%	3,45,64,161.00		(3,45,64,161.00)					
Other Buildings	0%	35,00,000.00	15,02,944.00	(35,00,000.00)	15,02,944.00				15,02,944.00
TOTAL (Rs.)		10,51,17,365.00	1,57,77,944.00	(10,10,17,365.00)	1,98,77,944.00				1,98,77,944.00



ARCHDIOCESE OF GUWAHATI
AMBARI, GUWAHATI-781001, ASSAM

SCHEDULE 'T' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO
AND FORMING PART OF BALANCE SHEET AS AT 31ST MARCH 2022

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.





