




AUDIT CERTIFICATE

We have audited the accounts of of ARCHDIOCESE OF GUWAHATI, AMBARI, GUWAHATI - 781001 (FC Registration No. 020780031 in the state of Assam), for the year ending the 31st March 2019 and examined all 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. 4,47,43,870.95
- ii. Foreign contribution of worth Rs. 10,56,64,649.90 was received by the Association during the financial year 2018-19.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 1,00,57,960.00 was received by the Association during the financial year 2018-19.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 2018-19 was Rs.5,98,16,353.95
- v. Certified that the Association has maintained the accounts of Foreign Contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with Rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information in this certificate and in the enclosed Balance Sheet and Statement of Receipts and Payments is correct as checked by us.
- vii. The association has utilized the foreign contribution received for the purpose(s) it is registered under Foreign Contribution (Regulation) Act, 2010

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

PLACE: GUWAHATI
DATE: 24.08.2019


CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776

UDIN:- 19054776 AAA AG 53659



ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31.03.2019

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
GENERAL FUND		FIXED ASSETS	
Opening Balance	49,19,46,460.39	(As Per Schedule " A ")	46,31,09,614.94
Add: Net Surplus Transferred from I & E Account	<u>4,51,23,009.00</u>	Capital Work-in-progress (As per Schedule " A ")	5,51,85,295.00
	53,70,69,469.39		
PROJECT FUND		INVESTMENTS	
Opening Balance	2,57,08,271.50	Fixed Deposit for Corpus Fund	1,47,51,453.00
Add: Bank Interest Received	63,010.00	Fixed Deposit for General Fund	<u>3,36,34,757.00</u>
Add: FD Interest Received	<u>3,15,932.00</u>		4,83,86,210.00
	2,60,87,213.50		
CORPUS FUND		CURRENT ASSETS	
Opening Balance	1,39,61,861.00	Cash in Hand	83,429.45
Add: FD Interest Received	<u>9,92,720.00</u>	Cash at Bank	26,00,734.50
	1,49,54,581.00	TDS Recievable	8,20,050.00
		Advances	<u>79,27,930.00</u>
			1,14,32,143.95
ADVANCES & LIABILITIES			
TDS Payable	2,000.00		
TOTAL (RS.)	<u><u>57,81,13,263.89</u></u>	TOTAL (RS.)	<u><u>57,81,13,263.89</u></u>

SCHEDULE 'Q' 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 : 24.08.2018



CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO. 054776



ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2018
GENERAL FUND

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Education of Priests & Preachers	B	31,62,702.00	By Foreign Contribution Received	10,56,64,649.90
" Personnels Allowances	C	41,74,025.00		
" Seminars & Conferences	D	12,94,404.00	" <u>Interest & Other Income Received</u>	
" Rural Development	E	34,93,479.00	Bank Interest	5,14,280.00
" Pastoral Activities		1,75,341.00	FD Interest	24,58,316.00
" Agricultural Activities		75,000.00	Exchange Gain	364.00
" Welfare/Empowerment Of Women		72,000.00	Profit on Sale of Land	63,18,045.00
" Charity & Contributions		47,700.00		92,91,005.00
" Maintenance of Places of Worship		21,000.00		
" Maintenance of Personnel		10,25,184.00		
" Functions & Celebrations		3,75,721.00		
" Repairs & Maintainance of Buildings	F	39,81,929.00		
" <u>Subsidies given to</u>	G			
Hostels		5,20,000.00		
School		46,000.00		
Centre Allowances		11,88,800.00		
		17,54,800.00		
<u>Administrative Expenses</u>				
" FC Appeals Expenses		2,60,120.00		
Salaries & Wages		7,98,173.00		
Vehicle Repairs/Fuel		8,12,793.00		
Travelling & Conveyance		50,672.00		
Electricity Charges		1,78,776.00		
General Repairs & Maintenance		1,71,078.00		
Telephone, Internet & Postage		99,154.00		
Taxes & Professional Fee		3,15,476.00		
Printing & Stationery		4,05,099.00		
Bank Charges		96,537.90		
Furnishing Expenses		35,800.00		
Building & land Insurance & Registration		50,928.00		
Newspapers & periodicals		13,611.00		
General Expenses		1,47,168.00		
		34,35,385.90		
" Depreciation		4,53,72,313.00		
" Excess of Income over Expenditure c/d		4,64,94,671.00		
TOTAL (RS.)		<u>11,49,55,654.90</u>	TOTAL (RS.)	<u>11,49,55,654.90</u>
To FD Interest transferred to Project Fund		3,15,932.00	By Excess of Income over Expenditure b/d	4,64,94,671.00
" 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		4,51,23,009.00		
TOTAL (RS.)		<u>4,64,94,671.00</u>	TOTAL (RS.)	<u>4,64,94,671.00</u>

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI
DATE : 24.08.2018

H. J. ...
Archdiocese of Guwahati, Assam
BISHOP'S HOUSE

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

CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO: 054776



ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

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

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	SCH	AMOUNT (Rs.)
To <u>Opening Balance</u>		By Education of Priests & Preachers	B	31,62,702.00
Cash in Hand	97,876.45	" Personnels Allowances	C	41,74,025.00
Cash at Bank	67,81,602.50	" Seminars & Conferences	D	12,94,404.00
Fixed Deposit	3,86,24,280.00	" Rural Development	E	34,93,479.00
Advances for Sale of Land	(20,00,000.00)	" Pastoral Activities		1,75,341.00
TDS & TCS Receivable	5,40,245.00	" Agricultural Activities		75,000.00
TDS Payable	(77,000.00)	" Welfare/Empowerment Of Women		72,000.00
Advances	<u>7,76,867.00</u>	" Charity & Contributions		47,700.00
	4,47,43,870.95	" Maintenance of Places of Worship		21,000.00
" Foreign Contribution Received	10,56,64,649.90	" Maintenance of Personnel		10,25,184.00
		" Functions & Celebrations		3,75,721.00
" <u>Interest & Other Income Received</u>		" Repairs & Maintenance of Buildings	F	39,81,929.00
Bank Interest	5,14,280.00	" <u>Subsidies given to</u>	G	
FD Interest	24,58,316.00	Hostels		5,20,000.00
Exchange Gain	364.00	School		46,000.00
Sale of Land	<u>70,85,000.00</u>	Centre Allowances		<u>11,88,800.00</u>
	1,00,57,960.00	" <u>Administrative Expenses</u>		
		FC Appeals Expenses		2,60,120.00
		Salaries & Wages		7,98,173.00
		Vehicle Repairs/Fuel		8,12,793.00
		Travelling & Conveyance		50,672.00
		Electricity Charges		1,78,776.00
		General Repairs & Maintenance		1,71,078.00
		Telephone, Internet & Postage		99,154.00
		Taxes & Professional Fee		3,15,476.00
		Printing & Stationery		4,05,099.00
		Bank Charges		96,537.90
		Furnishing Expenses		35,800.00
		Building & land Insurance & Registration		50,928.00
		Newspapers & periodicals		13,611.00
		General Expenses		<u>1,47,168.00</u>
		" <u>Capital Expenditure</u>		
		Construction of School	H	3,00,34,924.00
		Construction of Hostel Building	I	12,58,000.00
		Construction of Places of Worship	J	81,80,524.00
		Construction of Other Buildings	K	1,92,48,535.00
		Purchase Of Equipments	L	5,23,025.00
		Boundary Wall & Fencing	M	42,96,139.00
		Purchase Of Vehicle	N	61,58,258.00
		Furniture & Fixtures	O	22,94,531.00
		Wells & Pumpsets	P	51,04,268.00
		Land Purchased		2,65,000.00
		Library Books		<u>1,98,252.00</u>
		" <u>Closing Balance</u>		
		Cash in Hand		83,429.45
		Cash at Bank		26,00,734.50
		Fixed Deposit		4,83,86,210.00
		TDS & TCS Receivable		8,20,050.00
		TDS Payable		(2,000.00)
		Advances		<u>79,27,930.00</u>
				5,98,16,353.95
TOTAL (RS.)	<u><u>16,04,66,480.85</u></u>			<u><u>16,04,66,480.85</u></u>

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI
DATE : 24.08.2018

H. Joseph Lal


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

H.K. Agrawala
CA HARISH KUMAR AGRAWALA
PARTNER
MEMBERSHIP NO: 054776



ARCHDIOCESE OF GUWAHATI
AMBARI: GUWAHATI - 781001

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

SCHEDULE: "A" OF FIXED ASSETS

PARTICULARS	RATE OF DEPN.	OPENING BALANCE AS ON 01.04.18	ORIGINAL COST			TOTAL(Rs)	DEPRECIATION			W. D.V AS ON 31.03.2019
			ADDITION DURING THE YEAR	TRANSFERRED			UPTO 31.03.2018	FOR THE YEAR	TOTAL	
Land & Compound Development	0%	7,73,89,850.00	2,65,000.00	(7,66,955.00)	7,68,87,895.00	13,72,71,307.36	99,37,080.00	14,72,08,387.36	7,68,87,895.00	
Hostel Buildings	10%	23,12,84,105.69	12,58,000.00	41,00,000.00	23,66,42,105.69	1,96,60,619.99	2,84,296.00	1,99,44,915.99	8,94,33,718.33	
Diocese Office Building	10%	2,25,03,578.41	-	-	2,25,03,578.41	7,64,832.00	7,83,487.00	15,48,319.00	25,38,662.42	
Boundary Wall / Fencing	10%	43,03,560.00	42,96,139.00	-	85,99,699.00	69,47,627.48	1,23,890.00	70,71,517.48	70,51,380.00	
Community Halls	10%	81,86,526.80	-	-	81,86,526.80	2,51,93,151.80	26,15,898.00	2,78,09,049.80	11,15,009.32	
Church Buildings/Calvary	10%	4,09,71,605.00	61,80,524.00	42,00,000.00	5,13,52,129.00	13,38,00,665.92	1,59,72,079.00	14,97,72,744.92	2,35,43,079.20	
School / College Buildings	10%	26,17,40,758.00	1,45,40,862.00	1,72,39,833.00	29,35,21,453.00	4,94,065.13	14,737.00	5,08,802.13	14,37,48,708.08	
Provincial House	10%	6,41,440.00	-	-	6,41,440.00	8,54,300.00	64,570.00	9,18,870.00	1,32,637.87	
Retreat Centre	10%	15,00,000.00	-	-	15,00,000.00	84,87,946.97	2,99,152.00	87,87,098.97	5,81,130.00	
Vocational Training Centres	10%	1,14,79,467.50	-	-	1,14,79,467.50	4,98,69,240.19	14,28,750.00	5,12,97,990.19	26,92,368.53	
Health Centres	10%	6,41,56,744.82	-	-	6,41,56,744.82	1,81,79,860.60	5,63,921.00	1,87,43,781.60	1,28,58,754.63	
Formation House	10%	2,38,19,072.85	-	-	2,38,19,072.85	13,83,592.30	27,203.00	14,10,795.30	50,75,291.25	
Food Grain Godown	10%	16,55,622.00	-	-	16,55,622.00	1,13,70,559.10	56,82,909.00	1,70,53,468.10	2,44,826.70	
Other Buildings	10%	4,26,11,304.00	1,26,02,160.00	1,29,86,183.00	6,81,99,647.00	1,06,56,076.54	11,30,299.00	1,17,86,375.54	5,11,46,178.90	
Furniture & Fixtures	10%	1,96,64,533.74	22,94,531.00	-	2,19,59,064.74	5,44,973.00	1,29,790.00	6,74,763.00	1,01,72,689.20	
Computer	60%	7,61,289.00	-	-	7,61,289.00	3,37,73,806.58	28,02,371.00	3,65,76,177.58	86,526.00	
Vehicles	15%	4,62,98,018.74	61,58,258.00	-	5,24,56,276.74	14,29,478.66	1,56,545.00	15,86,023.66	1,58,80,099.16	
Books	15%	22,74,859.73	1,98,252.00	-	24,73,111.73	93,82,146.00	14,17,751.00	1,07,99,897.00	8,87,088.07	
Medical Equipments	15%	1,88,33,821.00	-	-	1,88,33,821.00	1,28,88,446.63	7,23,571.00	1,36,12,017.63	80,33,924.00	
Equipments	15%	1,71,89,226.52	5,23,025.00	-	1,77,12,251.52	3,43,755.86	91,376.00	4,35,131.86	41,00,233.89	
Audio Visual Aids	15%	9,52,932.00	-	-	9,52,932.00	39,59,960.75	11,22,638.00	50,82,598.75	5,17,800.14	
Water Installation	15%	63,39,945.00	51,04,268.00	-	1,14,44,213.00	-	-	-	63,61,614.25	
TOTAL (Rs.)		90,45,58,260.80	5,34,21,019.00	3,77,59,061.00	99,57,38,340.80	48,72,56,412.86	4,53,72,313.00	53,26,28,725.86	46,31,09,614.94	
Capital Work in Progress	0%	1,72,39,833.00	7,85,747.00	(1,72,39,833.00)	7,85,747.00	-	-	-	7,85,747.00	
School Building	0%	3,10,44,858.00	1,47,08,315.00	-	4,57,53,173.00	-	-	-	4,57,53,173.00	
Philosophate College	0%	41,00,000.00	20,00,000.00	(41,00,000.00)	20,00,000.00	-	-	-	20,00,000.00	
Hostel Buildings	0%	42,00,000.00	66,46,375.00	(42,00,000.00)	66,46,375.00	-	-	-	66,46,375.00	
Church Buildings/Calvary	0%	1,29,86,183.00	-	(1,29,86,183.00)	-	-	-	-	-	
Other Buildings	0%	6,95,70,874.00	2,41,40,437.00	(3,85,26,016.00)	5,51,85,295.00	-	-	-	5,51,85,295.00	

[Handwritten Signature]

H. K. Agrawala & Associates
Chartered Accountants
Guwahati

ARCHDIOCESE OF GUWAHATI
AMBARI, GUWAHATI - 781001

SCHEDULE 'C' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO
AND FORMING PART OF FOREIGN CONTRIBUTION 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 incidental expenses form part of the value of assets capitalized. Expenses incurred up to the date of putting the assets in working condition for its intended use are only capitalized with relative assets. Expenses for maintenance and repairs are charged to revenue 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.

INVESTMENTS:-

To value investment at cost. Cost includes all direct expenses related to acquisition including cost of acquisition.

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 its use during the year.

GENERAL:-

To obtain and record transaction and to prepare and finalize annual accounts on historical cost basis.