



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 2020 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. 5,98,16,353.95
- ii. Foreign contribution of worth Rs. 8,76,88,247.22 was received by the Association during the financial year 2019-20.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 30,86,175.00 was received by the Association during the financial year 2019-20.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 2019-20 was Rs. 65,581,182.21
- 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: 20.07.2020




CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO. 305209
UDIN: 20305209AAAAGX6043

ARCHDIOCESE OF GUWAHATI
AMBARI : GUWAHATI - 781001

FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31st MARCH, 2020
GENERAL FUND


EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Education of Priests & Preachers	B	36,08,631.00	By Foreign Contribution Received	8,76,88,247.22
" Personnels Allowances	C	32,75,552.00		
" Seminars & Conferences	D	41,97,584.00	" <u>Interest & Other Income Received</u>	
" Rural Development	E	22,17,410.00	Bank Interest	5,73,713.00
" Pastoral Activities		38,898.00	FD Interest	<u>25,12,462.00</u>
" Welfare/Empowerment Of Women		1,74,439.00		30,86,175.00
" Charity & Contributions		10,03,411.00		
" Maintenance of Personnel		5,59,794.00		
" Functions & Celebrations		1,16,238.00		
" Repairs & Maintinence of Buildings	F	67,32,987.00		
" Vacational Trainning Expenses		18,000.00		
" <u>Subsidies given to</u>				
Centre Allowances	G	11,96,800.00		
" <u>Administrative Expenses</u>				
FC Appeals Expenses		2,68,732.00		
Salaries & Wages		3,35,870.00		
Vehicle Repairs/Fuel		9,693.00		
Travelling & Conveyance		3,13,473.00		
Electricity Charges		51,767.00		
General Repairs & Maintenance		1,35,978.00		
Telephone, Internet & Postage		24,442.00		
Taxes & Professional Fee		1,21,000.00		
Printing & Stationery		63,575.00		
Bank Charges		68,803.96		
Membership fees		336.00		
Furnishing Expenses		4,39,160.00		
Worship expenses		5,280.00		
Newspapers & periodicals		7,283.00		
General Expenses		<u>48,388.00</u>		
		18,93,780.96		
" Depreciation		4,84,12,187.00		
" Excess of Income over Expenditure c/d		1,73,28,710.26		
TOTAL (RS.)		<u>9,07,74,422.22</u>	TOTAL (RS.)	<u>9,07,74,422.22</u>
To Transferred to Corpus Fund		7,51,633.00	By Excess of Income over Expenditure b/d	1,73,28,710.26
" Net Surplus transferred to General Fund		1,65,77,077.26		
TOTAL (RS.)		<u>1,73,28,710.26</u>	TOTAL (RS.)	<u>1,73,28,710.26</u>

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI
DATE : 20.07.2020




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


CA SUDIPA ACHARJEE
PARTNER
MEMBERSHIP NO: 305209



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

FOREIGN CONTRIBUTION RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2020

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	SCH	AMOUNT (Rs.)
To Opening Balance		By Education of Priests & Preachers	B	36,08,631.00
Cash in Hand	83,429.45	" Personnels Allowances	C	32,75,552.00
Cash at Bank	26,00,734.50	" Seminars & Conferences	D	41,97,584.00
Fixed Deposit	4,83,86,210.00	" Rural Development	E	22,17,410.00
TDS & TCS Receivable	8,20,050.00	" Pastoral Activities		38,898.00
TDS Payable	(2,000.00)	" Welfare/ Empowerment Of Women		1,74,439.00
Advances	79,27,930.00	" Charity & Contributions		10,03,411.00
	5,98,16,353.95	" Maintenance of Personnel		5,59,794.00
" Foreign Contribution Received	8,76,88,247.22	" Functions & Celebrations		1,16,238.00
		" Repairs & Maintainence of Buildings	F	67,32,987.00
" Interest & Other Income Received		" Vacational Training Expenses		18,000.00
Bank Interest	5,73,713.00	" Subsidies given to		
FD Interest	25,12,462.00	Centre Allowances	G	11,96,800.00
	30,86,175.00	" Administrative Expenses		
		FC Appeals Expenses		2,68,732.00
		Salaries & Wages		3,35,870.00
		Vehicle Repairs/Fuel		9,693.00
		Travelling & Conveyance		3,13,473.00
		Electricity Charges		51,767.00
		General Repairs & Maintenance		1,35,978.00
		Telephone, Internet & Postage		24,442.00
		Taxes & Professional Fee		1,21,000.00
		Printing & Stationery		63,575.00
		Bank Charges		68,803.96
		Membership fees		336.00
		Furnishing Expenses		4,39,160.00
		Worship expenses		5,280.00
		Newspapers & periodicals		7,283.00
		General Expenses		48,388.00
				18,93,780.96
		" Capital Expenditure		
		Construction of School	H	2,86,65,760.00
		Construction of Hostel Building	I	9,60,000.00
		Construction of Places of Worship	J	62,77,460.00
		Construction of Other Buildings	K	1,47,04,603.00
		Purchase Of Equipments	L	9,70,197.00
		Boundary Wall & Fencing	M	51,09,707.00
		Purchase Of Vehicle	N	18,85,468.00
		Furniture & Fixtures	O	10,45,211.00
		Wells & Pumpsets	P	2,56,233.00
		Land & Compound Development		1,01,430.00
				5,99,76,069.00
		" Closing Balance		
		Cash in Hand		1,05,200.45
		Cash at Bank		1,74,76,377.76
		Fixed Deposit		4,12,63,265.00
		TDS & TCS Receivable		10,67,102.00
		TDS Payable		(24,580.00)
		Advances		56,93,817.00
				6,55,81,182.21
TOTAL (RS.)	15,05,90,776.17			15,05,90,776.17

FOR AND ON BEHALF OF
ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI
DATE : 20.07.2020

A. J. Choudhury


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



Sudipa Acharyee
 CA SUDIPA ACHARJEE
 PARTNER
 MEMBERSHIP NO: 305209

ARCHDIOCESE OF GUWAHATI
AMBARI, GUWAHATI - 781001

SCHEDULE 'Q' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO
AND FORMING PART OF FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31ST MARCH 2020

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.

