



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 31<sup>st</sup> March 2021 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. 6,55,81,182.21
- ii. Foreign contribution of worth Rs. 7,23,42,425.03 was received by the Association during the financial year 2020-21.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 27,68,353.00 was received by the Association during the financial year 2020-21.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 2020-21 was Rs. 5,11,11,091.74
- 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: 06.10.2021



  
CA SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO. 305209  
UDIN: 21305209AAAALL2426

ARCHDIOCESE OF GUWAHATI  
AMBARI : GUWAHATI - 781001

FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31.03.2021

LIABILITIES	AMOUNT (Rs.)	ASSETS	AMOUNT (Rs.)
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
Opening Balance	57,97,33,760.15	(As Per Schedule " A " )	48,79,99,858.94
Add: Net Surplus Transferred from I & E Account	<u>4,10,30,971.53</u>	Capital Work-in-progress (As per Schedule " A")	9,82,95,065.00
	62,07,64,731.68		
<b>CORPUS FUND</b>		<b>INVESTMENTS</b>	
Opening Balance	1,57,06,214.00	Fixed Deposit for Corpus Fund	1,66,41,284.00
Add: FD Interest Received	<u>9,35,070.00</u>	Fixed Deposit for General Fund	<u>1,52,05,190.00</u>
	1,66,41,284.00		3,18,46,474.00
		<b>CURRENT ASSETS</b>	
		Cash in Hand	15,050.45
		Cash at Bank	1,22,55,232.29
		TDS Recievable	7,27,102.00
		Advances	<u>62,67,233.00</u>
			1,92,64,617.74
<b>TOTAL (RS.)</b>	<u><u>63,74,06,015.68</u></u>	<b>TOTAL (RS.)</b>	<u><u>63,74,06,015.68</u></u>

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

FOR AND ON BEHALF OF  
ARCHDIOCESE OF GUWAHATI

*H. Jagdish Chakrabarti*

PLACE : GUWAHATI  
DATE: 06.10.2021



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



*Sudipa Acharyee*  
CA SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO: 305209

ARCHDIOCESE OF GUWAHATI  
AMBARI : GUWAHATI - 781001

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

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Education of Priests & Preachers		11,69,120.50	By Foreign Contribution Received	7,23,42,425.03
" Personnels Allowances	B	48,94,235.00	" <u>Interest &amp; Other Income Received</u>	
" Rural Development		80,000.00	Bank Interest	5,61,468.00
" Covid 19 Relief		10,000.00	FD Interest	22,06,885.00
" Repairs & Maintainence of Buildings	C	3,65,000.00		27,68,353.00
" Programmes & Trainings		17,890.00		
" <u>Subsidies given to</u>				
Centre Allowances	D	-		
" <u>Other Expenses</u>				
FC Appeals Expenses		1,00,000.00		
Salaries & Wages		2,23,828.00		
Duty, Taxes & Professional Fee		94,400.00		
Bank Charges		30,124.00		
General Expenses		92,400.00		
		5,40,752.00		
" Depreciation		2,60,67,739.00		
" Excess of Income over Expenditure c/d		4,19,66,041.53		
TOTAL (RS.)		<u>7,51,10,778.03</u>	TOTAL (RS.)	<u>7,51,10,778.03</u>
To Transferred to Corpus Fund		9,35,070.00	By Excess of Income over Expenditure b/d	4,19,66,041.53
" Net Surplus transferred to General Fund		4,10,30,971.53		
TOTAL (RS.)		<u>4,19,66,041.53</u>	TOTAL (RS.)	<u>4,19,66,041.53</u>

FOR AND ON BEHALF OF  
ARCHDIOCESE OF GUWAHATI

*A. Joseph O'Neil*



PLACE : GUWAHATI  
DATE : 06.10.2021

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



*Sudipa Acharjee*  
CA SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO: 305209



ARCHDIOCESE OF GUWAHATI  
AMBARI: GUWAHATI- 781001

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

RECEIPTS	AMOUNT (Rs.)	PAYMENTS	SCH	AMOUNT (Rs.)
<b>To Opening Balance</b>		<b>By Education of Priests &amp; Preachers</b>		11,69,120.50
Cash in Hand	1,05,200.45	" Personnels Allowances	B	48,94,235.00
Cash at Bank	1,74,76,377.76	" Rural Development		80,000.00
Fixed Deposit	4,12,63,265.00	" Covid 19 Relief		10,000.00
TDS & TCS Receivable	10,67,102.00	" Repairs & Maintainence of Buildings	C	3,65,000.00
TDS Payable	(24,580.00)	" Programmes & Trainings		17,890.00
Advances	56,93,817.00			
	6,55,81,182.21			
" Foreign Contribution Received	7,23,42,425.03			
" <b>Interest &amp; Other Income Received</b>		" <b>Other Expenses</b>		
Bank Interest	5,61,468.00	FC Appeals Expenses		1,00,000.00
FD Interest	22,06,885.00	Salaries & Wages		2,23,828.00
		Duty, Taxes & Professional Fee		94,400.00
		Bank Charges		30,124.00
		General Expenses		92,400.00
				5,40,752.00
		" <b>Capital Expenditure</b>		
		Construction of School	D	4,78,95,150.00
		Construction of Hostel Building	E	41,00,000.00
		Construction of Places of Worship	F	51,00,000.00
		Construction of Other Buildings	G	1,92,24,067.00
		Purchase Of Equipments	H	25,07,000.00
		Boundary Wall & Fencing	I	18,70,000.00
		Purchase Of Vehicle	J	9,98,941.00
		Furniture & Fixtures	K	8,08,713.00
				8,25,03,871.00
		" <b>Closing Balance</b>		
		Cash in Hand		15,050.45
		Cash at Bank		1,22,55,232.29
		Fixed Deposit		3,18,46,474.00
		TDS & TCS Receivable		7,27,102.00
		Advances		62,67,233.00
				5,11,11,091.74
<b>TOTAL (RS.)</b>	<b>14,06,91,960.24</b>			<b>14,06,91,960.24</b>

FOR AND ON BEHALF OF  
ARCHDIOCESE OF GUWAHATI

*A. Jyoti Chelal*

PLACE: GUWAHATI  
DATE: 06.10.2021



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



*S/Sy*  
CA SUDIPA ACHARJEE  
PARTNER  
MEMBERSHIP NO: 305209

ARCHDIOCESE OF GUWAHATI  
AMBARI : GUWAHATI - 781001

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

SCHEDULE: " A " OF FIXED ASSETS

PARTICULARS	RATE OF DEPN.	ORIGINAL COST			DEPRECIATION			W. D.V AS ON 31.03.2021	
		OPENING BALANCE AS ON 01.04.20	ADDITION DURING THE YEAR	TRANSFERRED	TOTAL (RS)	UPTO 31.03.2020	FOR THE YEAR		TOTAL
Land & Compound Development	0%	7,69,89,325.00	-	-	7,69,89,325.00	-	-	7,69,89,325.00	
Hostel Buildings	5%	23,76,02,105.69	-	-	23,76,02,105.69	15,62,47,759.36	40,67,717.00	16,03,15,476.36	
Diocese Office Building	5%	2,25,03,578.41	-	-	2,25,03,578.41	2,02,00,781.99	1,15,140.00	2,03,15,921.99	
Boundary Wall/ Fencing	5%	1,07,09,406.00	18,70,000.00	30,00,000.00	1,55,79,406.00	24,64,428.00	6,55,749.00	31,20,177.00	
Community Halls	5%	81,86,526.80	-	-	81,86,526.80	71,83,018.48	50,175.00	72,33,193.48	
Church Buildings/Calvary	5%	5,86,29,589.00	26,00,000.00	-	6,12,29,589.00	3,08,91,103.80	15,16,924.00	3,24,08,027.80	
School / College Buildings	5%	34,69,87,373.00	32,15,130.00	37,38,760.00	35,39,41,283.00	16,94,94,207.92	92,22,354.00	17,87,16,561.92	
Provincial House	5%	6,41,440.00	-	-	6,41,440.00	5,22,066.13	5,969.00	5,28,035.13	
Retreat Centre	5%	15,00,000.00	-	-	15,00,000.00	9,76,983.00	26,151.00	10,03,134.00	
Vocational Training Centres	5%	1,14,79,467.50	-	-	1,14,79,467.50	90,56,335.97	1,21,157.00	91,77,492.97	
Health Centres	5%	6,41,56,744.82	-	-	6,41,56,744.82	5,25,83,865.19	5,78,644.00	5,31,62,509.19	
Formation House	5%	2,38,19,072.85	-	-	2,38,19,072.85	1,92,51,310.60	2,28,388.00	1,94,79,698.60	
Food Grain Godown	5%	16,55,622.00	-	-	16,55,622.00	14,35,278.30	11,017.00	14,46,295.30	
Other Buildings	5%	7,82,50,625.00	25,09,002.00	-	8,07,59,627.00	2,31,73,184.10	28,79,322.00	2,60,52,506.10	
Furniture & Fixtures	10%	2,30,04,275.74	8,08,713.00	-	2,38,12,988.74	1,29,08,165.54	10,90,482.00	1,39,98,647.54	
Vehicles	15%	5,43,41,744.74	9,98,941.00	-	5,53,40,685.74	3,92,41,012.58	24,14,951.00	4,16,55,963.58	
Books	15%	24,73,111.73	-	-	24,73,111.73	17,19,086.66	1,13,104.00	18,32,190.66	
Medical Equipments	15%	1,88,33,821.00	-	-	1,88,33,821.00	1,20,04,986.00	10,24,325.00	1,30,29,311.00	
Equipments	15%	1,86,82,448.52	25,07,000.00	-	2,11,89,448.52	1,43,72,582.63	10,22,530.00	1,53,95,112.63	
Audio Visual Aids	15%	9,52,932.00	-	-	9,52,932.00	5,12,801.86	66,020.00	5,78,821.86	
Water Installation	15%	1,17,00,446.00	-	-	1,17,00,446.00	60,75,275.75	8,43,776.00	69,19,051.75	
Computer	40%	7,61,289.00	-	-	7,61,289.00	7,26,679.00	13,844.00	7,40,523.00	
<b>TOTAL (Rs.)</b>		<b>1,07,38,60,944.80</b>	<b>1,45,08,806.00</b>	<b>67,38,760.00</b>	<b>1,09,51,08,510.80</b>	<b>58,10,40,912.86</b>	<b>2,60,67,739.00</b>	<b>60,71,08,651.86</b>	<b>48,79,99,858.94</b>
Capital Work in Progress	0%	1,80,00,000.00	4,46,80,000.00	-	6,26,80,000.00	-	-	6,26,80,000.00	
School Building	0%	-	41,00,000.00	-	41,00,000.00	-	-	41,00,000.00	
Hostel Building	0%	37,38,760.00	-	(37,38,760.00)	-	-	-	-	
Philosophate College	0%	10,00,000.00	25,00,000.00	-	35,00,000.00	-	-	35,00,000.00	
Church Buildings/Calvary	0%	1,13,00,000.00	1,67,15,065.00	-	2,80,15,065.00	-	-	2,80,15,065.00	
Other Buildings	0%	30,00,000.00	-	(30,00,000.00)	-	-	-	-	
Boundary Wall/ Fencing	0%	-	6,79,95,065.00	(67,38,760.00)	9,82,95,065.00	-	-	9,82,95,065.00	



*(Signature)*  
Archbishop



**ARCHDIOCESE OF GUWAHATI**  
AMBARI, GUWAHATI - 781001

SCHEDULE 'M' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31<sup>ST</sup> 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 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 came.

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.

