



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

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

FOR AND ON BEHALF OF ARCHDIOCESE OF GUWAHATI

A John Cubal

PLACE: GUWAHATI DATE: 06.10.2021



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

Guwahati

FRN 319293E

CA SUDIPA ACHARIEE 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.)
Education of Priests & Preachers			11,69,120.50	By	Foreign Contribution Received		7,23,42,425.03
Personnels Allowances	В		48,94,235.00	-			· Jan-1, and amount
Rural Development			80,000.00	11	Interest & Other Income Received		
Covid 19 Relief			10,000.00		Bank Interest	5,61,468.00	
Repairs & Maintainence of Buildings	C		3,65,000.00		FD Interest	22,06,885.00	27,68,353.00
Programmes & Trainnings			17,890.00		_		
Subsidies given to			~				
Centre Allowances	D						
Other Expenses							
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				
Depriciation			2,60,67,739.00				
Excess of Income over Expenditure c/c			4,19,66,041.53				
TOTAL (RS.)			7,51,10,778.03		TOTAL (RS.)		7,51,10,778.03
							1 2-1/2-07/ 1 0100
Transferred to Corpus Fund			9,35,070.00	Ву	Excess of Income over Expenditure b/	d	4,19,66,041.53
Net Surplus transferred to General Fun	d		4,10,30,971.53				
TOTAL (RS.)			4,19,66,041.53		TOTAL (RS.)		4,19,66,041.53

FOR AND ON BEHALF OF ARCHDIOCESE OF GUWAHATI

PLACE: GUWAHATI DATE: 06.10.2021





781001

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

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Guwahati

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.)
To Opening Balance         1,05,20           Cash in Hand         1,74,76,37           Cash at Bank         1,74,76,37           Fixed Deposit         4,12,63,26           TDS & TCS Receivable         10,67,10           TDS Payable         (24,58           Advances         56,93,81	7.76 5.00 (2.00 (0.00)	By Education of Priests & Preachers  " Personnels Allowances  " Rural Development  " Covid 19 Relief  " Repairs & Maintainence of Building  " Programmes & Trainnings	B s C		11,69,120.50 48,94,235.00 80,000.00 10,000.00 3,65,000.00 17,890.00
Foreign Contribution Received	7,23,42,425.03				
" Interest & Other Income Received Bank Interest 5.61.44 FD Interest 22,06.88		" Other Expenses FC Appeals Expenses Salaries & Wages Duty, Taxes & Professional Fee Bank Charges General Expenses  " Capital Expenditure Construction of School Construction of Hostel Building Construction of Other Buildings Purchase Of Equipments Boundary Wall & Fencing Purchase Of Vehicle Furniture & Fixtures	D E F G H I I	1,00,000.00 2,23,828.00 94,400.00 30,124.00 92,400.00 41,00,000.00 51,00,000.00 1,92,24,067.00 25,07,000.00 18,70,000.00 9,98,941.00 8,08,713.00	5,40,752.00 8,25,03,871.00
		" Closing Balance Cash in Hand Cash at Bank Fixed Deposit TDS & TCS Receivable Advances	4-	15,050.45 1,22,55,232.29 3,18,46,474.00 7,27,102.00 62,67,233.00	5,11,11,091.74
TOTAL (RS.)	14,06,91,960.24				14,06,91,960.2

FOR AND ON BEHALF OF ARCHDIOCESE OF GUWAHATI

PLACE; GUWAHATI DATE: 06.10.2021 A. Inglet Certal



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

Guwahati

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

PARTING   ADDITION   Transferred   ASSTALLIA   Transferred   ASSTALLIA   Transferred   ASSTALLIA   Transferred   ASSTALLIA		RATE		ORIGINA	ALCOST		DE	DEPRECIATION		70 11 11 11 11 11 11 11 11 11 11 11 11 11
State		100	ONINGO	NOTTION		TOTALIRA	UPTO	FOR THE	TOTAL	W. D.V AS ON
Second Color   Seco	PARTICULARS	DEPN.	BALANCE AS ON 01.04.20	DURING THE	TRANSFERRED	(mi)mi o	31.03.2020	YEAR		31.03,2021
5%   23760210569   1502477934   140677793   14067793   1406779   14067793   1406779   14067793   140	Land & Commound Developmen		7,69,89,325.00	-1.		7,69,89,325.00	ě		-6	7,69,89,325.00
5%   1.25,08.5794.1   2.25,08.5794.1   2.25,08.5794.1   2.26,0739.0   1.15,140.0   2.45,475.0	Treat De de die		23,76.02,105.69		×	23,76,02,105.69	15,62,47,759.36	40,67,717.00	16,03,15,476.36	7,72,86,629.33
5%   1,07,09,486.00   18,70,000.00   1,55,79,486.00   1,56,79,486.00   1,55,79,79,486.00   1,55,79,79,486.00   1,55,79,79,486.00   1,55,79,79,486.00   1,55,79,79,486.00   1,55,79,79,486.00   1,55,79,79,486.00   1,55,79,79,79,79   1,50,79,79,79,79   1,50,79	Hostel buildings	S D	2 25 03 578 A1	1	4	2 25 03 578 41	2,02,00,781.99	1,15,140.00	2,03,15,921.99	21,87,656.42
5%         5,8,8,23,589.00         5,00,000.00         81,86,528.80         71,85,018.48         50,175.00         3,156,210.80	Lyocese Chice building	2 8	1 07 00 406 00	18.70.00.00	30.000.000.00	1 55 79 406 00	24,64,428.00	6,55,749.00	31,20,177.00	1,24,59,229.00
5%   586,29,380.00   25,00,000.00   35,94,1283.00   15,49,207   22,233.40   17,78     5%   5,86,29,380.00   22,15,130.00   37,38,760.00   1,44,00   27,28,380.00   1,21,29,467.30   27,233.40   17,18     5%   1,14,79,467.30   22,15,130.00   37,38,760.00   1,14,9,407.30   9,76,983.00   1,21,157.00     5%   1,14,79,467.30   22,00,000.00   1,14,9,407.30   3,23,861.9   2,24,33.40     5%   2,34,19,77.23   22,00,000.00   1,43,5,74.82   2,24,19.10     5%   2,34,19,77.23   22,00,000.00   1,43,5,72,82.63   1,12,104.96     5%   2,34,19,17.23   22,00,000.00   1,15,10,96.00   1,15,10,100.00     5%   2,46,27   2,22,20   2,22,20   2,24,11,12     5%   2,46,27   2,22,11,12   2,24,11,12   2,24,11,12   2,24,11,12     5%   2,46,27   2,22,11,12   2,24,11,12   2,24,11,12   2,24,11,12     5%   2,46,27   2,24,11,12   2,24,11,12   2,24,11,12   2,24,11,12   2,24,14,12   2,24,14,12   2,24,11,12     5%   2,46,27   2,24,11,12   2,24,11,12   2,24,11,12   2,24,14,12   2	Soundary Wall / Fereing	5 H	08.965.98.18	The state of the s		81 86 526 80	71,83,018.48	50,175.00	72,33,193.48	9,53,333.32
5%         34,6687,233.00         32,15,130.00         37,38,760.00         35,39,41,283.00         16,94,94,207.92         92,22,334.00         177           5%         6,41,440.00         32,15,130.00         1,1479,467.50         90,56,389.00         25,1510.00         5,999.00         17,1179,467.50         1,1479,467.50         1,1479,467.50         1,1479,467.50         1,1479,467.50         1,1479,467.50         1,1479,467.50         1,1479,467.50         1,1479,467.50         1,1479,467.50         1,121,1170.00         2,578,641	Community Halls	6 90 6 90	5 86 79 589 00	26.00.000.00		6 12 29 589.00	3,08,91,103.80	15,16,924.00	3,24,08,027.80	2,88,21,561.20
5%         6,41,440.00         5,22,066.13         5,999.00           5%         6,41,440.00         9,76,880.00         9,76,880.00           5%         1,14,79,467.20         9,76,880.00         1,114,79,467.20           5%         6,41,440.00         9,76,880.00         1,114,79,467.20           5%         6,41,56,744.82         2,28,19,072.85         1,114,79,467.20           5%         1,14,79,467.20         2,28,19,072.85         1,114,79,467.20           5%         1,14,79,467.20         2,28,19,072.85         1,114,79,467.20           5%         1,14,79,467.20         2,28,19,072.85         1,10,70           5%         1,14,74,747         9,98,91,00         2,381,2987.74         1,120,048.65         1,13,104.00           15%         2,20,41,724.74         9,98,91,00         2,281,2987.74         1,120,048.65         1,13,104.04.00           15%         2,47,111.73         1,120,048.65         1,13,104.00         1,13,104.00.00         1,13,104.00.00           15%         1,17,00,46.00         2,59,000.00         2,50,700.00         1,127,00,46.00         1,107,38,60,944.80         1,107,38,60,944.80         1,107,38,60,946.80         1,107,38,60,946.80         1,107,38,60,946.80         1,107,38,70,00         1,107,38,70,00         1,107,38,70,00 <td>Church bundings/ Cavary</td> <td>6 9</td> <td>34 60 87 373 00</td> <td>20 15 150 00</td> <td>37.38.760.00</td> <td>35 39 41 283.00</td> <td>16,94,94,207.92</td> <td>92,22,354.00</td> <td>17,87,16,561.92</td> <td>17,52,24,721.08</td>	Church bundings/ Cavary	6 9	34 60 87 373 00	20 15 150 00	37.38.760.00	35 39 41 283.00	16,94,94,207.92	92,22,354.00	17,87,16,561.92	17,52,24,721.08
ng Centres         5%         11,40,0000000         - 1,41,79,467.50         - 1,41,79,467.50         - 26,151.00         - 26,151.00           ng Centres         5%         11,44,79,467.50         - 1,14,79,467.50         - 1,14,79,467.50         - 1,14,79,467.50         - 1,14,79,467.50         - 1,14,79,467.50         - 1,14,79,467.50         - 1,14,79,467.50         - 1,12,137.00	School / Cohege buildings	n n	6 41 440 00	The state of the s		6,41,440.00	5,22,066.13	5,969.00	5,28,035.13	1,13,404.87
1,14,79,467.50   2,8,19,07.285   2,8,19,07.285   2,28,19,08.24   1,10,107.00   2,28,19,298.74   1,29,18,100   2,28,19,298.74   1,29,18,100   2,28,19,298.74   1,29,18,100   2,28,19,298.74   1,29,18,100   2,28,19,298.74   1,29,18,18,100   2,28,19,298.74   1,29,18,18,100   2,28,19,298.74   1,29,18,18,100   2,28,19,298.74   1,29,18,18,18,190   2,28,19,298.74   1,29,18,18,18,190   2,28,19,298.74   1,29,18,18,18,190   2,28,19,298.74   1,29,18,18,190   2,28,19,298.74   1,29,18,18,190   2,28,19,298.74   1,29,18,18,190   2,28,19,298.74   1,29,18,18,190   2,28,19,298.74   1,29,18,18,190   2,28,19,298.74   1,29,18,18,190   2,28,19,298.74   1,29,18,18,190   2,28,19,298.74   1,29,18,190   2,28,19,298.74   1,29,18,190   2,28,19,299.85   2,	Provincial House	9/0	15 00 000 00	1		15.00.000.00	9,76,983.00	26,151.00	10,03,134.00	4,96,866.00
5%   6,41,567,744.82   5,41,567,744.82   5,28,19,072.85   5,28,19,072.85   5,28,19,072.85   5,28,19,072.85   5,28,19,072.85   1,25,621.00   1,107.00   1	Ketreat Centre	, r.	1 14 79 467 50	×		1.14.79.467.50	90,56,335.97	1,21,157.00	91,77,492.97	23,01,974.53
5%   2,38,19,072.85   1,655,622.00   1,455,622.00	Vocanonal Hammig Centres	0 E	6.41 56.744.82	,		6 41 56 744 82	5,25,83,865.19	5,78,644.00	5,31,62,509.19	1,09,94,235.63
1.00	Health Centres	6, 9th	2 38 19 072 85			2 38 19.072.85	1,92,51,310.60	2,28,388.00	1,94,79,698.60	43,39,374.25
10%   23,004,275.74   8,08,713.00   8,07,59,627.00   24,173,184.10   28,79,322.00   24,173,184.10   28,79,322.00   24,173,184.10   28,79,322.00   24,173,184.10   28,79,322.00   24,173,184.10   28,79,322.00   24,173,184.10   28,79,110.12.89   24,73,111.73   24	Formation riouse	36.0	00 209 25 91	74		16.35,622.00	14,35,278.30	11,017.00	14,46,295,30	2,09,326.70
10%   2.30(04,275.74   8,08,713.00   2.38,12,988.74   1,29,08,165.54   10,90,482.00   1,12,008.65   1,13,104.00   1,57,111.73   1,15,00,000.00   1,57,111.73   1,20,08,12,088.74   1,29,08,12,088.74   1,29,08,12,088.74   1,29,08,241.00   2,41,4,951.00   2,41,4,951.00   4,45,80,000.00   4,45,80,800.00   4,45,80,	Cold Grain Codown	5 94 5 94	7.87.50.625.00	25,09,002.00		8,07,59,627.00	2,31,73,184.10	28,79,322.00	2,60,52,506.10	5,47,07,120.90
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, 15, 15, 11, 17, 10, 14, 17, 14, 17, 14, 17, 11, 17, 10, 14, 18, 13, 12, 11, 17, 11, 17, 10, 14, 18, 12, 11, 17, 11, 17, 10, 14, 18, 10, 11, 17, 10, 14, 18, 10, 11, 17, 10, 14, 18, 10, 11, 17, 10, 14, 18, 10, 11, 17, 10, 14, 18, 10, 11, 17, 10, 14, 18, 10, 11, 17, 10, 14, 18, 10, 11, 17, 10, 14, 18, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	Office buildings	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	98,14,341.20
ipments   15%   24/3411.73   17,19,086.66   1,13,104.00	Furniture & Fixings	15%	5 43 41 744 74	9,98,941,00	rd	5.53.40.685.74	3,92,41,012.58	24,14,951.00	4,16,55,963,58	1,36,84,722.16
pments 15% 1,88,32,48,520 25,07,000,00 11,88,38,821,00 11,88,82,448,52 11,88,32,821,00 11,88,82,448,52 11,88,82,448,52 11,88,82,448,52 11,88,82,448,52 11,88,82,448,52 11,88,82,448,52 11,89,248,52 11,89,248,52 11,87,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,27,282,63 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,00 11,282,232,232,232,00 11,282,232,232,00 11,282,232,232,232,232,232,232,232,232,232	Vencies	15.6	F7 111 F7 4C		į	24.73,111.73	17,19,086.66	1,13,104.00	18,32,190.66	6,40,921.07
Harden State	DOOKS	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	58,04,510.00
15%   15%   15%   17,00,446.00   1,17,	medical Equipments	2 15 E	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	57,94,335.89
TOTAL (Rs.)  TOTAL	Equipments	156	00 50 020 00			0 52 032 00	5,12,801.86	66,020.00	5,78,821.86	3,74,110.14
TOTAL (Rs.)   1,07,38,60,944.80   1,45,08,806.00   67,38,760.00   1,09,51,08,510.80   7,26,679.00   13,844.00   1,45,08,806	Audio Visual Aids	15%	1 17 00 446 00		i	1.17,00,446.00	60,75,275,75	8,43,776.00	69,19,051,75	47,81,394.25
ork in Progress idding  0% 1,80,00,000.00 4,46,80,0	Computer	40%	7,61,289.00		ý	7,61,289.00	7,26,679,00	13,844.00	7,40,523.00	20,766.00
TOTAL (Rs.)   1,07,38,60,944.80   1,45,08,806.00   67,38,760.00   1,09,51,08,510.80   58,10,40,912.86   2,60,67,739.00										
Progress 0% 1,89,00,000.00 4,46,80,000.00 6,26,80,000.00	TOT	AL (Rs.)	1,07,38,60,944.80	1,45,08,806.00		1,09,51,08,510.80	58,10,40,912.86	2,60,67,739.00	60,71,08,651.86	48,79,99,858.94
dlege 0% 37,38,760.00 41,00,000.00 41,00,000.00 41,00,000.00 35,00,000.00 35,00,000.00 35,00,000.00 1,67,15,065.00 35,00,000.00 25,00,000.00 1,67,15,065.00 35,00,000.00 35,000,000.00 35,000,000.00 35,000,000.00 35,000,000.00 35,000,000.00	Capital Work in Progress	000	1.80 00 000 00	4.46.80.000.00		6.26.80,000.00		1	(4)	6,26,80,000.00
0% 37,38,760.00 25,00,000.00 35,00,000.00 35,00,000.00 25,00,000.00 25,00,000.00 25,00,000.00 2,80,15,065.00 2,80,15,065.00 2,80,15,065.00 0% 30,00,000.00 1,67,15,065.00 (30,00,000.00) 9,82,95,065.00 (30,38,760.00) 9,82,95,065.00 (67,38,760.00) 9,82,95,065.00	School Building Hostel Building	*00	1,90,000,000,00	41,00,000.00		41,00,000.00	,	æ		41,00,000.00
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# 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 ST MARCH 2021

# FIXED ASSETS:-

To account fixed assets at cost of acquisition inclusive of inward freight, duties, taxes and incidental expanses relating to acquisition, in respect of expansion involving construction related incidental expanses 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 carned.

# 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.



