



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 2022 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. 5,11,11,091.74.
- Foreign contribution of worth Rs. 3,96,99,905.08 was received by the Association during the financial year 2021-22.
- iii. Interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of worth Rs. 20,06,322.00 was received by the Association during the financial year 2021-22.
- iv. The balance of unutilized foreign contribution with the association at the end of the financial year 2021-22 was Rs. 6,00,30,613.60.
- 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: 11.08.2022 CA SUDIPA ACHARJEE

<u>PARTNER</u>

MEMBERSHIP NO. 305209

UDIN: 22305209APDDBT2225

ARCHDIOCESE OF GUWAHATI AMBARI: GUWAHATI - 781001

FOREIGN CONTRIBUTION BALANCE SHEET AS AT 31.03.2022

LIABILITIES		AMOUNT (Rs.)	ASSETS		AMOUNT (Rs.)
GENERAL FUND Opening Balance	62,07,64,731.68		FIXED ASSESTS (As Per Schedule " A ")		55,52,55,866.94
Less: Net Deficit Transferred from I & E Account	31,30,906.14	61,76,33,825.54	Capital Work-in-progress (As per Schedule " A")		1,98,02,944.00
CORPUS FUND Opening Balance Add: FD Interest Received	1,66,41,284.00 8,14,315.00	1,74,55,599.00	INVESTMENTS Fixed Deposit for Corpus Fund Fixed Deposit for General Fund	1,74,55,599.00 66,17,988.00	2,40,73,587.00
			CURRENT ASSETS Cash in Hand Cash at Bank Advances	15,050.45 2,88,78,204.15 70,63,772.00	3,59,57,026.60
	TOTAL (RS.)	63,50,89,424.54		TOTAL (RS.)	63,50,89,424.54

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

FOR AND ON BEHALF OF

ARCHDIOCESE OF GUWAHATI

PLACE: GUWAHATI DATE: 11.08.2022 GUWAHAN ROLL COLOR TO THE COLOR

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

> CA SUDIPA ACHARJEE PARTNER MEMBERSHIP NO: 305209



ARCHDIOCESE OF GUWAHATI

AMBARI: GUWAHATI - 781001

FOREIGN CONTRIBUTION INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st MARCH, 2022

GENERAL FUND

EXPENDITURE	SCH	AMOUNT (Rs.)	INCOME	AMOUNT (Rs.)
To Education of Priests & Preachers " Maintanance of Priest, Preachers & No	B uns C	59,07,949.00 41,28,318.00	By Foreign Contribution Received	3,96,99,905.08
" Rural Development " Covid 19 Relief " Repairs & Renovation of Blind School " Seminars & Programmes Construction of community hall in Ru	D	5,09,551.00 32,87,015.00 2,00,000.00 1,11,180.00 7,63,224.00	" Interest & Other Income Reco Bank Interest FD Interest	6,09,977.00 13,96,345.00 20,06,322.00
" Other Expenses Bank Charges		21,663.22	" Excess of Expenditure over Inc	ome c/d 23,16,591.14
" Depriciation		2,90,93,918.00		
TOTAL (R	S.)	4,40,22,818.22	TOTAL (RS	4,40,22,818.22
To Excess of Expenditure over Income b	o/d	23,16,591.14		
" Transferred to Corpus Fund		8,14,315.00	By Net Deficit transferred to Gene	ral Fund 31,30,906.14
TOTAL (R	25.)	31,30,906.14	TOTAL (RS	31,30,906.14

FOR AND ON BEHALF OF ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI DATE: 11.08.2022 A Jacobishop's House

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, 2022

RECEIPTS		AMOUNT (Rs.)	PAYMENTS	SCH		AMOUNT (Rs.)
Fixed Deposit 3,	15,050.45 ,22,55,232.29 ,18,46,474.00 69,94,335.00	5,11,11,091.74	By Education of Priests & Preachers Maintanance of Priests, Preachers & Nuns Rural Development Covid 19 Relief Repairs & Renovation of Blind School Seminars & Programmes Community Hall construction for Rural Are	B C D		59,07,949.00 41,28,318.00 5,09,551.00 32,87,015.00 2,00,000.00 1,11,180.00 7,63,224.00
" Foreign Contribution Received		3,96,99,905.08	Other Expenses Bank Charges			21,663.22
" Interest & Other Income Received Bank Interest FD Interest	6,09,977.00 13,96,345.00	20,06,322.00	" Capital Expenditure Construction of Flostel Building Construction of Places of Worship Boundary Wall & Fencing Purchase Of Vehicle Furniture & Fixtures	F G H	1,42,00,000.00 15,02,944.00 9,06,300.00 11,49,681.00 98,880.00	
			" Closing Balance Cash in Hand Cash at Bank Fixed Deposit Advances		15,050.45 2,88,78,204.15 2,40,73,587.00 70,63,772.00	
TOTAL (RS.)		9,28,17,318.82	•			9,28,17,318.82

FOR AND ON BEHALF OF ARCHDIOCESE OF GUWAHATI

PLACE : GUWAHATI DATE: 11.08.2022 GUWAHAN A GUWAHA

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

> CA SUDIPA CHARJEE 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'2022

SCHEDULE: " A " OF FIXED ASSETS

PARTICULARS DIPN ANA NOTE DUBING TIPN TOTALIEN TOTALIE		RATE		ORIGINA	IGINAL COST		IG	DEPRECIATION		
A Strong branch Color Co	PARTICULARS	OF DEPN.	OPENING	ADDITION DURING THE	TRANSFERRED	TOTAL(Rs)	UPTO 31.03.2021	FOR THE	TOTAL	W. D.V AS ON
Page			AS ON 01.04.21	YEAR						31.03.2022
Particle	Land & Compound Development	%0	7,69,89,325.00	7		7,69,89,325.00	4	1		7,69,89,325.00
se Office Building 5% 2.25,037844 1.05,38.40 1.05,3	Hostel Buildings	2%	23,76,02,105.69	32.07.5	5107	23,76,02,105.69	16,03,15,476.36	38,64,331,00	16,41,79,807.36	7,34,22,298.33
tory wally Frencing 5% 1,55,7046.00 9,06,300.00 -1,45,85,706.00 -3,13,177.00 -6,648,756.00 -7,20,804.00 -7,20,20,20 -7,20,20	Diocese Office Building	2%	2,25,03,578.41	3	59	2,25,03,578.41	2,03,15,921.99	1,09,383.00	2,04,25,304.99	20,78,273,42
Part	Boundary Wall/ Fencing	2%	1,55,79,406.00	9,06,300.00	¥	1,64,85,706,00	31,20,177.00	6,68,276.00	37,88,453.00	1,26,97,253.00
h bildingsy/Calvary 5% (6,122,589.0)	Community Halls	5%	81,86,526.80			81,86,526.80	72,33,193.48	47,667.00	72,80,860.48	9,05,666.32
J College Buildings 5% 35,941,283.00 6,26,80,000.00 41,46,21,283.00 1787,16,531.2 185,92,66.0 19,06,11,797.92 2.2 actificacie 5% 6,14,400 6,26,80,000.00 41,46,00 5,20,631.3 5,50,00 19,00,11,797.2 2.2 cleatines 5% 6,14,400 6,26,80,000.00 1,14,79,467.30 1,14,79,747.30<	Church Buildings/Calvary	2%	6,12,29,589.00		35,00,000.00	6,47,29,589.00	3,24,08,027.80	16,16,078.00	3,40,24,105.80	3,07,05,483.20
Control House 5% 6.41.440.00 6.41.440.00 6.41.440.00 6.33.70/513 6.41.56.00.000 6.33.70/513 6.41.56.00.000 6.33.70/513 6.41.56.00.000 6.20.59.019 6.11.56.00.000 6.20.59.019 6.11.56.00.000 6.20.59.019 6.11.56.00.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6.11.56.20.000 6.20.59.019 6	School / College Buildings	38	35,39,41,283.00	E	6,26,80,000.00	41,66,21,283.00	17,87,16,561.92	1,18,95,236.00	19,06,11,797.92	22,60,09,485.08
Counter 5% 1.147946720 1.149948720	Provincial House	2%	6,41,440.00			6,41,440.00	5,28,035,13	2,670.00	5,33,705.13	1,07,734.87
1,14,79,467.50 1,14,79,647.50 1,14,79,79,70 1,14	Retreat Centre	28%	15,00,000.00	40.		15,00,000.00	10,03,134.00	24,843.00	10,27,977.00	4,72,023.00
Centres 5% 6.4156/7482 - 6.4156/7482 53.4628/319 5.59/712.00 5.53/1622/319 1.1 time House 5% 2.81907285 - 2.81907285 3.145/96820 2.156/960 4.156/7139 1.1 from Codown 5% 8.07/396270 - 2.815/0628 2.815/0628 2.815/068 3.144/0680 1.146/060 1.156/090 3.018861310 7.8 from Codown 5% 8.07/396270 - 2.815/062 1.047/96860 2.605.25/610 1.146/090 3.018861310 7.8 from Codown 5% 8.07/396270 2.8015,065.00 1.087/34,11120 1.146/090 3.018861310 7.8<	Vocational Training Centres	2%	1,14,79,467.50	.1		1,14,79,467.50	91,77,492.97	1,15,099.00	92,92,591.97	21,86,875,53
thion House 5% 2.38,19,072.85 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.60 1,94/9,688.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70 1,94/9,988.70	Health Centres	2%	6,41,56,744.82	37		6,41,56,744.82	5,31,62,509.19	5,49,712.00	5,37,12,221.19	1,04,44,523.63
Comin Codown 5% 16,556,220 - 14,46,295.30 14,46,295.30 14,46,295.30 14,46,295.30 14,46,295.30 14,46,295.30 14,46,295.30 14,46,295.30 14,46,295.30 14,46,295.30 14,46,295.30 14,46,295.30 3,41,56,761.30 7,41,56,100 3,41,56,761.30 7,41,56,100 14,45,761.30 7,41,56,761.30 7,41,56,100 14,45,761.30 7,41,56,100 14,45,761.30 7,41,56,100 14,45,761.30 7,43,86,451.30 7,43,86,451.30 7,43,86,451.30 7,43,86,451.30 7,43,86,451.30 7,43,86,451.30 7,43,86,451.30 7,43,86,451.30 7,43,86,451.30 7,43,86,436.30 7,43,86,436.30 7,43,86,436.30 7,43,86,436.30 7,43,86,436.30 7,43,86,436.30 7,43,86,436.30 7,43,86,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,54,436.30 7,44,54,54,436.30 7,44,54,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,54,436.30 7,44,55,44,40 7,44,55,44,40	Formation House	5.6	2,38,19,072.85	1		2,38,19,072.85	1,94,79,698.60	2,16,969.00	1,96,96,667.60	41,22,405.25
Buildings 10% 10% 10% 10% 10% 10% 10% 10	Food Grain Godown	52.8	16,55,622.00	· (V		16,55,622.00	14,46,295.30	10,466.00	14,56,76130	1,98,860.70
uver TOTAL (Rs.) 1,399,8647.54 9,91,322.00 1,498,899,963.44 1,498,80.00 1,448,80.00 1,448,80.00 1,448,80.00 1,498,80.00 1,448,80.00 1,448,80.00 1,448,80.00 1,448,80.00 1,448,80.00 1,448,80.00	Other Buildings	2.%	8,07,59,627.00	,	2,80,15,065.00	10,87,74,692.00	2,60,52,506.10	41,36,109,00	3,01,88,615.10	7,85,86,076.90
tes 15% 5.5340,68574 11,49,681.00 - 5,64,90,366.74 410,55,963.58 22,25,100.00 4,38,81,123.58 115% 15,8240,68574 11,49,681.00 - 6,64,90,366.74 410,55,963.58 22,25,100.00 4,38,81,123.58 115% 1,24,7111.73 18,348.52 1.54,81,123.58 11,24,81.00 11,139,448.52 1.54,81,123.58 11,24,81.00 11,139,448.52 1.54,81,123.58 11,24,81,23,81.00 11,139,448.52 1.54,81,123.50 11,139,448.52 1.54,41,41,41,41,41,41,41,41,41,41,41,41,41	Furniture & Fixtures	10%	2,38,12,988.74	98,880.00		2,39,11,868.74	1,39,98,647.54	9,91,322.00	1,49,89,96954	89,21,899,20
15% 24,73,111.73 18,32,190.66 96,138.00 19,28,328.66 15% 24,73,111.73 18,32,190.66 96,138.00 19,28,328.66 15% 1,188,33,821.00 1,19,14,58,436.80 1,19,14,14,14,14,14,14,14,14,14,14,14,14,14,	Vehicles	15%	5,53,40,685.74	11,49,681.00	33	5,64,90,366,74	4,16,55,963,58	22,25,160.00	4,38,81,123.58	1,26,09,243.16
15% 1,88,33,821.00 1,30,2931.00 1,30,2931.00 1,30,29,311.00 1,30,29,311.00 1,30,29,311.00 1,30,29,311.00 1,30,29,311.00 1,30,29,312.00 1,30,29,312.00 1,30,29,312.00 1,30,29,312.00 1,30,29,312.00 1,30,29,48.52 1,39,448.52 1,39,14,58,436.80 6,9,19,051.75 1,30,29,18.00 1,30,29,44.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 1,39	Books	15%	24,73,111.73	7	9	24,73,111.73	18,32,190.66	96,138.00	19,28,328.66	5,44,783.07
ments 15% 2,11,89,448.52 - 2,11,89,448.52 1,53,95,112.63 8,69,150.00 1,62,64,262.63 Visual Aids 15% 9,32,932.00 - 9,52,932.00 5,78,821.86 5,51,70 6,34,938.86 Installation 15% 1,17,00,446.00 - 7,61,289.00 7,40,523.00 8,36,00 7,48,829.00 Installation 40% 7,61,289.00 9,41,95,065.00 1,19,14,58,436.80 60,71,08,631.80 7,40,529.00 7,48,829.00 Instituting 0% 6,26,80,000.00 1,42,00,000.00 15,62,944.00 15,62,944.00 15,62,944.00 15,62,944.00 Buildings 0% 2,80,15,065.00 15,02,944.00 15,62,944.00 15,62,944.00 15,62,944.00 Associated 0% 2,80,15,065.00 15,72,944.00 15,80,2944.00 15,80,2944.00 15,80,2944.00	Medical Equipments	15%	1,88,33,821.00	7	30	1,88,33,821.00	1,30,29,311.00	8,70,677.00	1,38,99,988.00	49,33,833.00
Visual Aids 15% 9,52,932.00 - 9,52,932.00 5,78,821.86 56,117.00 6,34,938.86 Unter 40% 1,17,00,446.00 - 9,52,932.00 7,747,209.00 7,7320.00 7,48,829.00 Unter TOTAL (Rs.) 1,109,51,08,510.80 21,54,861.00 9,41,95,065.00 1,19,14,58,436.80 60,71,08,631.86 2,90,93,918.00 7,48,829.00 Work in Progress TOTAL (Rs.) 5,26,80,000.00 1,42,00,000.00 1,19,14,58,436.80 60,71,08,631.86 2,90,93,918.00 6,36,202,569.86 5 I Building capbate College 0% 35,00,000.00 1,42,00,000.00 1,19,14,58,436.80 60,71,08,631.86 6,26,80,900.00 Buildings/Calvary 0% 2,260,15,065.00 1,50,2944.00 (5,26,80,000.00) 1,183,00,000.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00 1,183,00,2944.00	Equipments	15%	2,11,89,448.52	1	XC.	2,11,89,448.52	1,53,95,112.63	8,69,150.00	1,62,64,262,63	49,25,185,89
Installation 15% 1,17,00,446.00 - 1,17,00,446.00 - 7,40,523.00 76,36,260.75 7,17,209.00 76,36,260.75 7,17,209.00 76,36,260.75 7,17,209.00 76,36,260.75 7,17,209.00 7,40,523.00	Audio Visual Aids	15%	9,52,932.00	ť	C	9,52,932.00	5,78,821.86	56,117.00	6,34,938.86	3,17,993.14
unter 40% 7,61,289.00 - 7,61,289.00 7,40,523.00 8,366.00 7,48,829.00 I Work in Progress 1 Work in Progress ophate College On Shall Fencing 1,09,51,08,510.80 21,54,861.00 9,41,95,065.00 1,19,14,58,436.80 60,71,08,651.86 2,90,93,918.00 7,48,829.00 I Building College On Shall Fencing Buildings Scalvary On Shall Fencing O	Water Installation	15%	1,17,00,446,00	6	ACK.	1,17,00,446.00	69,19,051.75	7,17,209.00	76,36,260.75	40,64,185.25
TOTAL (Rs.) 1,09,51,08,510.80 21,54,861.00 9,41,95,065.00 1,19,14,58,436.80 60,71,08,651.86 2,90,93,918.00 63,62,02,569.86 5 5 1 Work in Progress 0% 41,00,000.00 1,42,00,000.00 1,83,00,000.00 1,83,00,000.00 15,02,944.00 (35,00,000.00) 15,02,944.00 (35,00,000.00) 15,02,944.00 (34,195,065.00) 1,98,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (9,41,95,065.00) 1,98,02,944.00	Computer	40%	7,61,289.00		¥1	7,61,289.00	7,40,523.00	8,306.00	7,48,829,00	12,460.00
1 Building 0% 6,26,80,000.00 1,42,00,000.00 1,83,00,000.00 1,83,00,000.00 1,83,00,000.00 1,83,00,000.00 1,83,00,000.00 1,83,00,000.00 15,02,944.00 15,02,944.00 15,02,944.00 15,02,944.00 1,87,02,944.00 1,88,02,944.00	TOTAL (R	(3)	1,09,51,08,510.80	21,54,861.00	9,41,95,065.00	1,19,14,58,436.80	60,71,08,651.86	2,90,93,918.00	63,62,02,569.86	55,52,55,866.94
Building	Capital Work in Progress									
Building	School Building	%0	6,26,80,000.00		(6,26,80,000.00)	*	. 4	1		
cophate College 0% 35,00,000.00 15,02,944.00 (35,00,000.00) 15,02,944.00 (5,80,15,065.00) 15,02,944.00 (2,80,15,065.00) 15,02,944.00 (2,80,15,065.00) 15,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 (1,57,02,944.00 (9,41,95,065.00) 1,98,02,94	Hostel Building	%0	41,00,000.00	1,42,00,000,00		1,83,00,000.00		٠	•	1,83,00,000.00
h Buildings/Calvary 0% 35,00,000.00 15,02,944.00 (35,00,000.00) 15,02,944.00 (2,80,15,065.00) (2,80,15,065.00) (2,80,15,065.00) (2,80,15,065.00) (2,80,15,065.00) (2,80,15,065.00) (2,80,15,065.00) (3,80,02,944.00 (9,41,95,065.00) (1,98,02,944.00) (1,98,02,944.00 (9,41,95,065.00) (1,98,02,944.00) (1,98,02	Philosophate College	%0				,				
Buildings 0% 2,80,15,065,00 - (2,80,15,065,00) - (2,80,15,065,00) - (2,80,15,065,00) - (3,80,15,065,00 1,57,02,944,00 (9,41,95,065,00) 1,98,02,944,00 - (3,80,15,065,00) 1,98,02,98,00 - (3,80,15,065,00) 1,98,02,98,00 - (3,80,15,065,00) 1,98,02,98,00 - (3,80,15,065,00) 1,98,02,98,00 - (3,80,15,065,00) 1,98,02,98,00 - (3,80,15,065,00) 1,98,02,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 - (3,80,15,065,00) 1,98,00 -	Church Buildings/Calvary	%0	35,00,000.00	15,02,944.00	(35,00,000.00)	15,02,944.00				15,02,944.00
lary Wall/ Fencing 0%	Other Buildings	%0	2,80,15,065.00		(2,80,15,065.00)			,	×.	
9,82,95,065.00 1,57,02,944.00 (9,41,95,065.00) 1,98,02,944.00 -	Boundary Wall/ Fencing	%0						wala & Ago		-
			9,82,95,065.00	1,57,02,944.00	(9,41,95,065.00)	1,98,02,944.00	3	100	•	1,98,02,944.00



ARCHDIOCESE OF GUWAHATI AMBARI, GUWAHATI - 781001

SCHEDULE 'J' OF SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ATTACHED TO AND FORMING PART OF FOREIGN CONTRIBUTION 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 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 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.