

DIOCESE OF IMPHAL, IMPHAL, MANIPUR

Bishop's House, Mantripukhri, Imphal, Manipur - 795 002

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 194130016

31st March, 2020

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

Branch Office : 3rd Floor, Peace Centre, C.N.B. Road, Ambari,
Gowahati - 781 001.

Head Office : 2nd Floor, NDTA Shopping Complex, Opp. Liberty Cinema,
Residency Road, Sadar, Nagpur - 440 001.

Phone : +91 361 - 2230417



CERTIFICATE

We have audited the accounts of **DIocese of Imphal, Mantripukhri, Imphal, Manipur - 795 002** for the year ending 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. 89,09,601.63.
- (ii) Foreign contribution of worth Rs. 1,74,78,086.08 was received by the Association during the year 2019-20 excluding interest of Rs. 5,06,845.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2019-20 was Rs. 86,73,910.18.
- (iv) 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 16 of the Foreign contribution (Regulation) Rules, 2011
- (v) The information furnished above and in the enclosed Balance Sheet and Income and Expenditure Account and Statement of Receipts and Payments is correct and checked by us.

3rd Floor, Peace Centre Building,
Above The South Indian Bank,
G.N.B. Road, Ambari,
GUWAHATI - 781 001 (Assam)

DATED : 3rd December, 2020



For L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W


DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 20153622AAAAMI8202



AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **DIOCESE OF IMPHAL, IMPHAL, MANIPUR - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2020 and Income and Expenditure Account and also the Receipts and Payments Account of the organisation for the year ended on that date annexed thereto. These financial statements are the responsibility of the Organisation's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes, examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

- A. We have obtained all the information and explanation which to the best of our knowledge and belief, were necessary for the purpose of our audit.
- B. In our opinion, proper books of accounts as required by the Foreign Contribution [Regulation] Act, 2010 (42 of 2010) and the Foreign Contribution [Regulation] Rules, 2011 have been kept by the organisation so far as appears from our examination of these books.
- C. The Balance Sheet and Income and Expenditure Account and Receipts and Payments Account dealt with by these report are in agreement with the books of accounts of the Organisation.
- D. It is the policy of the Organisation to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and the related assets are recognised when received rather than when earned, and expenses are recognised when paid rather than when the obligation is incurred. In our opinion, the financial statements give a true and fair view of the assets and liabilities arising from cash transactions of **Diocese of Imphal, Imphal, Manipur** as at 31st March, 2020, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W

Dd Souza
DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 20153622AAAAMI8202

GUWAHATI :

DATED : 3rd December, 2020

NOTES TO ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES :

1. The accounts are prepared on historical cost convention.
2. The fixed assets are stated at historical cost and no depreciation has been provided .
3. Accounts are maintained on Cash Basis.
4. The revenue is recognized when actually received rather than when they are earned and the expenses are recognised when actual payments are made rather than when they are incurred.

For Diocese of Imphal, Imphal, Manipur



Chief Functionary



GUWAHATI :

DATED : 3rd December, 2020

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 20153622AAAAMI8202

DIOCESE OF IMPHAL, IMPHAL, MANIPUR

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2020

	RUPEES	RUPEES	RUPEES
FUNDS AND LIABILITIES			
CAPITAL FUND :			
Balance as per last Balance Sheet	13,96,60,209.63		12,43,98,230.00
Less : Deficit during the year	65,41,147.45	13,31,19,062.18	
		13,31,19,062.18	
FIXED ASSETS :			
As per Schedule Annexed			12,43,98,230.00
INVESTMENTS :			
With Vijaya Bank			81,21,428.00
On Fixed Deposit Accounts			
TAX DEDUCTED AT SOURCE :			
A.Y. 2014-15			46,872.00
CASH AND BANK BALANCES :			
On Savings Bank Account			4,98,961.18
With Vijaya Bank			53,521.00
Account No. 860101010001395			
Cash in Hand			5,52,482.18
		13,31,19,062.18	13,31,19,062.18

TOTAL RUPEES ...

TOTAL RUPEES ...

As per our report of even date

For Diocese of Imphal, Imphal, Manipur



[Signature]
Chief Functionary

GUWAHATI :

DATED : 3rd December, 2020

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



[Signature]
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 20153622AAAAAMI8202

DIOCESE OF IMPHAL, IMPHAL, MANIPUR

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	RUPEES	RUPEES	RUPEES
EXPENDITURE			
To ADMINISTRATIVE EXPENSES :			
Stationery and Printing	1,02,404.00		
Travelling and Conveyance	6,43,262.00		
Postage and Communication	19,289.00		
Electricity Charges	70,100.00		
Electrical and Electronics Maintenance	29,558.00		
Telephone Charges	26,189.00		
Newspapers and Periodicals	16,600.00		
Audit Fees	35,400.00		
Bank Charges and Commission	12,989.53		
Repairs and Maintenance	1,77,383.00		
Advertisement	3,870.00		
Equipment Maintenance	8,197.00		
Interest on Late payment of T.D.S.	60.00		
Computer Maintenance	45,047.00		
Vehicle Maintenance	7,46,640.00		
Gardening Expenses	31,557.00		
	19,68,545.53		
* EXPENDITURE IN RESPECT OF PROPERTIES :			
Building Repairs and Maintenance		6,94,645.00	
		90,465.00	
* EDUCATIONAL EXPENSES :			
Educational Expenses		93,395.00	
Sports and Games		2,930.00	
carried forward ...		27,56,585.53	
			2,45,26,078.53
			carried forward ...
			2,45,26,078.53



brought forward ... 27,66,505.53 ... brought forward ... 2,45,26,078.53

* RELIGIOUS EXPENSES :

Personnel Maintenance Allowance	31,46,546.00
Travelling Allowances to Personnel	4,74,625.00
Worship Expenses	59,395.00
Mass Stipend	11,00,020.00
Education of Seminarians	4,68,383.00
Medical Expenses	2,28,626.00
Retreat for Fathers and Brothers	3,45,610.00
	<u>58,24,195.00</u>

* SOCIAL EXPENSES :

Salaries and Allowances	9,87,250.00
Salaries to Rural Animators	6,12,130.00
Programme Expenses	11,09,164.00
Meetings and Seminars	23,110.00
Functions and Festivals	32,854.00
Donations and Charity	14,700.00
	<u>27,79,218.00</u>

* DEPRECIATION WRITTEN OFF :

As per Schedule Annexed	1,31,66,079.00
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TOTAL RUPEES ... 2,45,26,078.53 TOTAL RUPEES ... 2,45,26,078.53

As per our report of even date

For Diocese of Imphal, Imphal, Manipur

(L. S. JOSEPH)
Chief Functionary



GUWAHATI :
DATED : 3rd December, 2020

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 161974W



Dipsa Mary D' Souza
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 15352Z
UDIN : 20153522AAAAAMI9202

DIOCESE OF IMPHAL, IMPHAL, MANIPUR

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE 'A'

SCHEDULE OF FIXED ASSETS

Sr. No	2	3	4	5	6	7	8	9
1	Particulars	Rate of Depreciation	Balance as on 01.04.2019	Additions during the year	Sold during the year	Total	Depreciation for the year	Balance as on 31.03.2020
1	Land and Land Development	0%	1,12,76,698.00	0.00	0.00	1,12,76,698.00	0.00	1,12,76,698.00
2	Buildings	10%	10,66,36,762.00	49,64,600.00	0.00	11,16,01,362.00	1,11,60,136.00	10,04,41,226.00
3	Well/Ponds	10%	7,04,074.00	0.00	0.00	7,04,074.00	70,407.00	6,33,667.00
4	Reservoirs/Tanks	10%	12,59,959.00	0.00	0.00	12,59,959.00	1,25,996.00	11,33,963.00
5	Roads	10%	1,11,193.00	0.00	0.00	1,11,193.00	11,119.00	1,00,074.00
6	Fencing and Compound Wall	10%	13,20,223.00	0.00	0.00	13,20,223.00	1,32,022.00	11,88,201.00
7	Furniture and Fixtures	10%	8,92,887.00	0.00	0.00	8,92,887.00	89,289.00	8,03,598.00
8	Electronic and Other Equipments	15%	3,58,839.00	17,500.00	0.00	3,76,339.00	56,451.00	3,19,888.00
9	Computer	40%	46,681.00	25,500.00	0.00	72,181.00	28,872.00	43,309.00
10	Vehicles	15%	79,39,235.00	18,53,023.00	0.00	97,92,258.00	14,68,839.00	83,23,419.00
11	Hospital Equipments	10%	12,615.00	0.00	0.00	12,615.00	1,262.00	11,353.00
12	Solar Power Batteries	15%	1,44,570.00	0.00	0.00	1,44,570.00	21,686.00	1,22,884.00
TOTAL RUPEES ...			13,07,03,736.00	68,60,623.00	0.00	13,75,64,359.00	1,31,66,079.00	12,43,98,280.00



brought forward ... 2,68,94,532.71 brought forward ... 31,46,546.00 27,56,585.53

Travelling Allowances to Personnel 4,74,625.00
Worship Expenses 59,386.00
Mass Stipend 11,00,020.00
Education of Seminarians 4,68,383.00
Medical Expenses 2,28,626.00
Retreat for Fathers and Brothers 3,46,610.00

58,24,196.00

" **SOCIAL EXPENSES :**

Salaries and Allowances 9,87,250.00
Salaries to Rural Animators 6,12,130.00
Programme Expenses 11,09,164.00
Meetings and Seminars 23,110.00
Functions and Festivals 32,864.00
Donations and Charity 14,700.00

27,79,218.00

" **CAPITAL EXPENDITURE :**

Church Construction at Laii Shirafii 9,72,550.00
Church Construction at Tallui 35,48,149.00
Church Construction at Oinam 84,995.00
Church Construction at Yurembam 28,000.00
Construction at Andro 54,816.00
Construction of Chapel at Yurembam 28,000.00
Convent Construction at Hungdung 1,67,090.00
School Construction at Singgat 81,000.00
Computers and Accessories 25,500.00
Equipments 17,500.00
Vehicles 18,53,023.00

68,60,623.00

" **BALANCE ON 31.03.2020 :**

With Vijaya Bank 81,21,428.00
On Fixed Deposits
On Savings Bank Account
Account No. 8601010001395
Cash in Hand 4,98,961.18
53,521.00

86,73,910.18

carried forward ...

2,68,94,532.71

carried forward ...

2,68,94,532.71



brought forward ...

2,68,94,532.71

brought forward ...

2,68,94,532.71

TOTAL RUPEES ...

2,68,94,532.71

TOTAL RUPEES ...

2,68,94,532.71

We have verified the above Receipts and Payments account with the books of account and the vouchers relating thereto and we hereby report that in our opinion, proper books of account as required by law have been kept. The Receipts and Payments Account is in agreement with the books of account maintained. We have obtained all the information and explanations which to the best of belief were necessary for the purpose of our audit. The Receipts and Payments Account gives a true and fair view receipts and disbursements of Diocese of Imphal, Imphal, Manipur - Foreign Contribution Account.

For Diocese of Imphal, Imphal, Manipur

LSJ
L. S JOSEPH
Chief Functionary



GUWAHATI :
DATED : 3rd December, 2020

FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
Firm Registration No. 101974W



LDsouza
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 153622
UDIN : 20153622AAAAAMI5202

Declaration Certificate of Chief Functionary

I hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.

Place: **IMPHAL**
Date: **03 DEC 2020**



(L. S. JOSEPH)

Signature of the Chief Functionary
(Name of the Chief Functionary in block letters)
(Seal of the Association)

