

DIOCESE OF IMPHAL, IMPHAL, MANIPUR

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

FOREIGN CONTRIBUTION ACCOUNT

Id. No. 194130016

31st March, 2021

L. D' SOUZA & CO.

CHARTERED ACCOUNTANTS

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

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

Phone : +91 361 - 2730417



CERTIFICATE

We have audited the accounts of **DIOCESE OF IMPHAL, MANTRIPUKHRI, IMPHAL, MANIPUR - 795 002** for the year ending 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. 86,73,910.18.
- (ii) Foreign contribution of worth Rs. 2,89,86,169.08 was received by the Association during the year 2020-21 excluding interest of Rs. 7,23,066.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2020-21 was Rs. 2,27,57,354.14.
- (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 : 24th December, 2021



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


BJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 21153645AAABDM7327



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, 2021 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, 2021, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.



NAGPUR :
DATED : 24th December, 2021

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


BJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 21153645AAAABDM7327

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



NAGPUR :

DATED : 24th December, 2021

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



BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 21153645AAABDM7327

DIOCESE OF IMPHAL, IMPHAL, MANIPUR

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2021

	RUPEES	RUPEES	RUPEES
FUNDS AND LIABILITIES			
CAPITAL FUND :			
Balance as per last Balance Sheet	13,31,19,062.18		
Add : Surplus during the year	1,28,95,318.96	14,60,14,381.14	
			12,32,11,331.00
OTHER LIABILITIES :			
Tax Deducted at Source		1,176.00	
			85,93,738.00
			46,872.00
TAX DEDUCTED AT SOURCE :			
A.Y. 2014-15			46,872.00
CASH AND BANK BALANCES :			
On Savings Bank Account			1,39,83,076.14
With Bank of Baroda			1,80,540.00
Account No. 79020100004819			
Cash in Hand			1,41,63,616.14
			<u>14,60,15,557.14</u>
TOTAL RUPEES ...			14,60,15,557.14

As per our report of even date

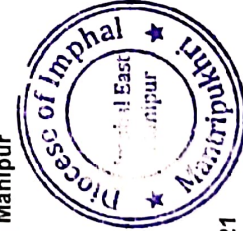
For Diocese of Imphal, Imphal, Manipur

[Signature]

Chief Functionary

NAGPUR :

DATED : 24th December, 2021



FOR L. D' SOUZA & CO.,
 CHARTERED ACCOUNTANTS
 Firm Registration No. 101974W
[Signature]
 BIJESH BALAKRISHNAN
 PARTNER
 Membership No. 15364J5
 UDIN : 21153645AAAABDM7327

DIOCESE OF IMPHAL, IMPHAL, MANIPUR

FOREIGN CONTRIBUTION ACCOUNT

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	RUPEES	INCOME	RUPEES
EXPENDITURE			
To ADMINISTRATIVE EXPENSES :			
Stationery and Printing	1,460.00		
Travelling and Conveyance	95,340.00		
Postage and Communication	24,635.00		
Electricity Charges	65,000.00		
Electrical and Electronics Maintenance	40,895.00		
Telephone Charges	15,508.00		
Newspapers and Periodicals	1,200.00		
Audit Fees	35,400.00		
Bank Charges and Commission	3,964.12		
Repairs and Maintenance	77,817.00		
Equipment Maintenance	6,080.00		
Computer Maintenance	1,689.00		
Vehicle Maintenance	1,36,691.00		
Water Charges	3,900.00		
Gardening Expenses	8,400.00		
	5,17,979.12		
EDUCATIONAL EXPENSES :			
Educational Expenses			2,000.00
RELIGIOUS EXPENSES :			
Personnel Maintenance Allowance	7,35,000.00		
Travelling Allowances to Personnel	86,752.00		
Worship Expenses	14,330.00		
Mass Stipend	16,20,731.00		
Education of Seminarians	6,600.00		
	24,63,413.00		
By INTEREST REALISED :			
On Fixed Deposits		4,72,310.00	
On Savings Bank Account		2,50,756.00	
		7,23,066.00	
" FOREIGN CONTRIBUTIONS RECEIVED :			
For Education		74,95,169.00	
For Religious Functions		2,14,91,000.08	
		2,89,86,169.08	
carried forward ...			2,97,09,235.08



brought forward ... 24,63,413.00 5,19,979.12 brought forward ... 2,97,09,235.08

Medical Expenses 1,95,776.00
Retreat for Fathers and Brothers 58,420.00 27,17,609.00

" **SOCIAL EXPENSES :**

Salaries to Rural Animators 23,400.00
Programme Expenses 6,10,799.00
Functions and Festivals 1,500.00
Donations and Charity 2,000.00 6,37,699.00

" **DEPRECIATION WRITTEN OFF :**

As per Schedule Annexed 1,29,38,629.00

" Surplus carried over to Balance Sheet 1,28,95,318.96

TOTAL RUPEES ... 2,97,09,235.08

TOTAL RUPEES ... 2,97,09,235.08

As per our report of even date

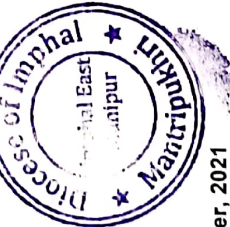
For Diocese of Imphal, Imphal, Manipur



Chief Functionary

NAGPUR :

DATED : 24th December, 2021



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



BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 21153645AAABDM7327

DIOCESE OF IMPHAL, IMPHAL, MANIPUR

FOREIGN CONTRIBUTION ACCOUNT

SCHEDULE 'A'

SCHEDULE OF FIXED ASSETS

Sr. No	Particulars	Rate of Depreciation	Balance as on 01.04.2020	Additions during the year	Sold during the year	Total	Depreciation for the year	Balance as on 31.03.2021
1	2	3	4	5	6	7	8	9
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%	10,04,41,226.00	1,17,51,680.00	0.00	11,21,92,906.00	1,12,19,291.00	10,09,73,615.00
3	Well/Ponds	10%	6,33,667.00	0.00	0.00	6,33,667.00	63,367.00	5,70,300.00
4	Reservoirs/Tanks	10%	11,33,963.00	0.00	0.00	11,33,963.00	1,13,396.00	10,20,567.00
5	Roads	10%	1,00,074.00	0.00	0.00	1,00,074.00	10,007.00	90,067.00
6	Fencing and Compound Wall	10%	11,88,201.00	0.00	0.00	11,88,201.00	1,18,820.00	10,69,381.00
7	Furniture and Fixtures	10%	8,03,598.00	0.00	0.00	8,03,598.00	80,360.00	7,23,238.00
8	Electronic and Other Equipments	15%	3,19,888.00	0.00	0.00	3,19,888.00	47,983.00	2,71,905.00
9	Computer	40%	43,309.00	0.00	0.00	43,309.00	17,324.00	25,985.00
10	Vehicles	15%	83,23,419.00	0.00	0.00	83,23,419.00	12,48,513.00	70,74,906.00
11	Hospital Equipments	10%	11,353.00	0.00	0.00	11,353.00	1,135.00	10,218.00
12	Solar Power Batteries	15%	1,22,884.00	0.00	0.00	1,22,884.00	18,433.00	1,04,451.00
TOTAL RUPEES ...			12,43,98,280.00	1,17,51,680.00	0.00	13,61,49,960.00	1,29,38,629.00	12,32,11,331.00



DIOCESE OF IMPHAL, IMPHAL, MANIPUR

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	RUPEES	RUPEES	RUPEES
RECEIPTS	RUPEES	P A Y M E N T S	RUPEES
To <u>BALANCE ON 01.04.2020 :</u>			
With Vijaya Bank		Stationery and Printing	1,460.00
On Fixed Deposits	81,21,428.00	Travelling and Conveyance	95,340.00
On Savings Bank Account		Postage and Communication	24,635.00
Account No. 860101010001395	4,98,961.18	Electricity Charges	65,000.00
Cash in Hand	<u>53,521.00</u>	Electrical and Electronics Maintenance	40,895.00
		Telephone Charges	15,508.00
		Newspapers and Periodicals	1,200.00
* INTEREST REALISED :		Audit Fees	35,400.00
On Fixed Deposits	4,72,310.00	Bank Charges and Commission	3,964.12
On Savings Bank Account	<u>2,50,756.00</u>	Repairs and Maintenance	77,817.00
		Equipment Maintenance	6,080.00
* FOREIGN CONTRIBUTIONS RECEIVED :		Computer Maintenance	1,689.00
For Education	74,95,169.00	Vehicle Maintenance	1,36,691.00
For Religious Work	<u>2,14,91,000.08</u>	Water Charges	3,900.00
		Gardening Expenses	<u>8,400.00</u>
* OTHER RECEIPTS :			5,17,979.12
Tax Deducted at Source	1,176.00		
		EDUCATIONAL EXPENSES :	
		Educational Expenses	2,000.00
		RELIGIOUS EXPENSES :	
		Personnel Maintenance Allowance	7,35,000.00
		Travelling Allowances to Personnel	86,752.00
		Worship Expenses	14,330.00
		Mass Stipend	16,20,731.00
			<u>24,56,813.00</u>
carried forward ...	<u>3,83,84,321.26</u>	carried forward ...	<u>5,19,979.12</u>



brought forward ...	3,83,84,321.26	brought forward ...	24,56,813.00	5,19,979.12
		Education of Seminarians	6,600.00	
		Medical Expenses	1,95,776.00	
		Retreat for Fathers and Brothers	58,420.00	27,17,609.00
		<u>SOCIAL EXPENSES :</u>		
		Salaries to Rural Animators	23,400.00	
		Programme Expenses	6,10,799.00	
		Functions and Festivals	1,500.00	
		Donations and Charity	2,000.00	6,37,699.00
		<u>CAPITAL EXPENDITURE :</u>		
		Emmanuel Church Construction	80,000.00	
		Church Construction at Yurembam	5,36,404.00	
		Divine Prayer Tower Construction at Senapati	91,88,398.00	
		Construction of Chapel at Yurembam	11,728.00	
		Convent Construction at Nungba	15,45,690.00	
		Convent Construction at Kamjong	2,89,460.00	
		School Construction at Nungba	1,00,000.00	1,17,51,680.00
		<u>BALANCE ON 31.03.2021 :</u>		
		With Bank of Baroda	85,93,738.00	
		On Fixed Deposits		
		On Savings Bank Account	1,39,83,076.14	
		Account No. 79020100004819		
		Cash in Hand	1,80,540.00	2,27,57,354.14
		<u>carried forward ...</u>		<u>3,83,84,321.26</u>
		<u>carried forward ...</u>		



brought forward ...

3,83,84,321.26

brought forward ...

3,83,84,321.26

TOTAL RUPEES ...

3,83,84,321.26

TOTAL RUPEES ...

3,83,84,321.26

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.

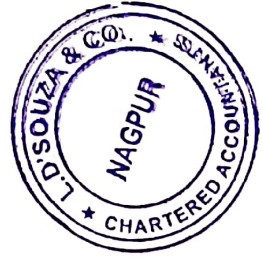
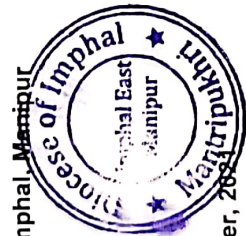
For Diocese of Imphal, Imphal, Manipur

[Signature]

Chief Functionary

NAGPUR :

DATED : 24th December, 2018



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

[Signature]

BIJESH BALAKRISHNAN
PARTNER

Membership No. 153645
UDIN : 21153645AAABDM7327

DIOCESE OF IMPHAL, IMPHAL, MANIPUR

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

	RUPEES	P A Y M E N T S	RUPEES
To <u>BALANCE ON 01.04.2020</u> :			
With Vijaya Bank			1,460.00
On Fixed Deposits	81,21,428.00		95,340.00
On Savings Bank Account	4,98,961.18		24,635.00
Account No. 8601010001395	53,521.00		65,000.00
Cash in Hand	86,73,910.18		40,895.00
			15,508.00
			1,200.00
			35,400.00
			3,964.12
			77,817.00
			6,080.00
			1,689.00
			1,36,691.00
			3,900.00
			8,400.00
			5,17,979.12
" <u>INTEREST REALISED</u> :			
On Fixed Deposits	4,72,310.00		
On Savings Bank Account	2,50,756.00		
			7,23,066.00
" <u>FOREIGN CONTRIBUTIONS RECEIVED</u> :			
For Education	74,95,169.00		
For Religious Work	2,14,91,000.08		
			2,89,86,169.08
" <u>OTHER RECEIPTS</u> :			
Tax Deducted at Source		1,176.00	
			1,176.00
" <u>ADMINISTRATIVE EXPENSES</u> :			
Stationery and Printing			1,460.00
Travelling and Conveyance			95,340.00
Postage and Communication			24,635.00
Electricity Charges			65,000.00
Electrical and Electronics Maintenance			40,895.00
Telephone Charges			15,508.00
Newspapers and Periodicals			1,200.00
Audit Fees			35,400.00
Bank Charges and Commission			3,964.12
Repairs and Maintenance			77,817.00
Equipment Maintenance			6,080.00
Computer Maintenance			1,689.00
Vehicle Maintenance			1,36,691.00
Water Charges			3,900.00
Gardening Expenses			8,400.00
			5,17,979.12
" <u>EDUCATIONAL EXPENSES</u> :			
Educational Expenses			2,000.00
" <u>RELIGIOUS EXPENSES</u> :			
Personnel Maintenance Allowance			7,35,000.00
Travelling Allowances to Personnel			86,752.00
Worship Expenses			14,330.00
Mass Stipend			16,20,731.00
			24,56,813.00
carried forward ...	3,83,84,321.26	carried forward ...	5,19,979.12



brought forward ...	3,83,84,321.26	brought forward ...	24,56,813.00	5,19,979.12
Education of Seminarians			6,600.00	
Medical Expenses			1,95,776.00	
Retreat for Fathers and Brothers			58,420.00	27,17,609.00
" SOCIAL EXPENSES :				
Salaries to Rural Animators			23,400.00	
Programme Expenses			6,10,799.00	
Functions and Festivals			1,500.00	
Donations and Charity			2,000.00	6,37,699.00
" CAPITAL EXPENDITURE :				
Emmanuel Church Construction			80,000.00	
Church Construction at Yurembam			5,36,404.00	
Divine Prayer Tower Construction at Senapati			91,88,398.00	
Construction of Chapel at Yurembam			11,728.00	
Convent Construction at Nungba			15,45,690.00	
Convent Construction at Kamjong			2,89,460.00	
School Construction at Nungba			1,00,000.00	1,17,51,680.00
" BALANCE ON 31.03.2021 :				
With Bank of Baroda			85,93,738.00	
On Fixed Deposits				
On Savings Bank Account			1,39,83,076.14	
Account No. 79020100004819				
Cash in Hand			1,80,540.00	2,27,57,354.14
carried forward ...	3,83,84,321.26	carried forward ...	3,83,84,321.26	



brought forward ...

3,83,84,321.26

brought forward ...

3,83,84,321.26

TOTAL RUPEES ...

3,83,84,321.26

TOTAL RUPEES ...

3,83,84,321.26

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



Chief Functionary

NAGPUR :

DATED : 24th December, 2021



FOR L. D' SOUZA & CO.,
CHARTERED ACCOUNTANTS
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