

# **DIOCESE OF AGARTALA**

**Jeevanjyothi Diocesan Centre, Bishop's House, Durjoynagar, Airport Road, Agartala - 799 009 (Tripura)**

## **FOREIGN CONTRIBUTION ACCOUNT**

**Id. No. 206150011**

**31st March, 2023**

### **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



H.O. : 2nd Floor, N.D.T.A. Shopping Complex, Opp. Liberty Cinema, Sadar, Nagpur-440001. Tel : 0712-6612665

B.O. : 3rd Floor, Peace Center, Above South Indian Bank, G.N.B. Road, Ambari, Guwahati-781001. Tel : 0361-2730417

## CERTIFICATE

We have audited the accounts of **DIOCESE OF AGARTALA, BISHOP'S HOUSE, DURJOYNAGAR, AIRPORT ROAD, AGARTALA - 799 009/Societies Registration No. 2812/1996/Agartala/TRIPURA** for the year ending 31st March, 2023 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. 1,95,56,276.26.
- (ii) Foreign contribution of worth Rs. 2,09,37,597.07 was received by the Association during the year 2022-23 excluding interest of Rs. 17,61,083.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2022-23 was Rs. 1,68,07,228.01.
- (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 Statement of Receipts and Payments is correct and checked by us.

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



**DATED : 29th June, 2023**

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

*Dipsa Mary D' Souza*  
DIPSHA MARY D' SOUZA  
PARTNER

Membership No. 153622  
UDIN : 23153622BGYIMF5778



### AUDITOR'S REPORT TO THE MEMBERS

We have audited the attached Balance Sheet of **DIOCESE OF AGARTALA, AGARTALA - FOREIGN CONTRIBUTION ACCOUNT** as at 31st March, 2023 and also the Income and Expenditure Account and Receipts and Payments Account of the Trust for the year ended on that date annexed thereto. These financial statements are the responsibility of the Trust'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 society 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 Trust.
- D. It is the policy of the Trust 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 Agartala, Agartala** as at 31st March, 2023, and the revenue collected and expenses paid during the year then ended on the cash receipts and disbursements as described in Notes.

**GUWAHATI :**  
**DATED : 29th June, 2023**



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

*Dipsa Mary D' Souza*  
**DIPSHA MARY D' SOUZA**  
**PARTNER**

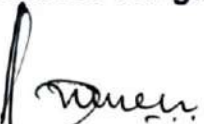
**Membership No. 153622**  
**UDIN : 23153622BGYIMF5778**

## 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 recognised 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 Agartala, Agartala**

  
Bishop Lumen Monteiro  
President



**GUWAHATI :**

**DATED : 29th June, 2023**



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

  
**DIPSHA MARY D' SOUZA  
PARTNER**

**Membership No. 153622  
UDIN : 23153622BGYIMF5778**

# DIocese OF AGARTALA

[Jeevanjyothi Diocesan Centre, Bishop's House, Durjoynagar, Airport Road, Agartala - 799 009 (Tripura)]

## FOREIGN CONTRIBUTION ACCOUNT

### BALANCE SHEET AS AT 31ST MARCH, 2023

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<b>CAPITAL FUND :</b>			<b>FIXED ASSETS :</b>		
Balance as per last Balance Sheet	34,79,99,060.72		As per Schedule Annexed		34,46,25,735.46
Add : Donations received from abroad for Construction of Buildings and Purchase of Fixed Assets	1,56,05,561.70		<b>LOANS AND ADVANCES :</b>		
	<u>36,36,04,622.42</u>		Advance for Land		16,13,684.00
Less : Deficit during the year	5,89,266.95	36,30,15,355.47	<b>CASH AND BANK BALANCES :</b>		
<b>OTHER LIABILITIES :</b>			On Fixed Deposits		
Tax Deducted at Source	1,203.00		With Canara Bank	58,40,930.00	
Employees Contribution to E.S.I.C.	29,239.00		With The South Indian Bank Ltd.	95,57,553.00	
Professional Tax	<u>850.00</u>	31,292.00	On Savings Bank Account		
			With State Bank of India		
			Account No. 40132659318	58,879.93	
			With Canara Bank		
			Account No. 2348101001568	1,11,452.48	
			With The South Indian Bank Ltd.		
			Account No. 0541053000005659	12,27,560.60	
			Cash in Hand	<u>10,852.00</u>	1,68,07,228.01
<b>TOTAL RUPEES ...</b>		<u><u>36,30,46,647.47</u></u>			<u><u>36,30,46,647.47</u></u>

As per our report of even date.

For Diocese of Agartala, Agartala

  
Bishop Lumen Monteiro  
President

GUWAHATI :  
DATED : 29th June, 2023



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

  
DIPSHA MARY D' SOUZA  
PARTNER  
Membership No. 183622  
UDIN : 23153622BGYIMF5778

# DIOCESE OF AGARTALA

[Jeevanjyothi Diocesan Centre, Bishop's House, Durjoynagar, Airport Road, Agartala - 799 009 (Tripura)]

## FOREIGN CONTRIBUTION ACCOUNT

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

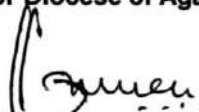
EXPENDITURE	RUPEES	RUPEES	I N C O M E	RUPEES	RUPEES
To <b>EDUCATIONAL EXPENSES :</b>			By <b>INTEREST REALISED :</b>		
Educational Expenses		9,99,155.00	On Fixed Deposits	16,88,991.00	
" <b>RELIGIOUS EXPENSES :</b>			On Savings Bank Accounts	72,092.00	17,61,083.00
For Maintenance of Priests, Preachers and Others Functionaries :			" <b>FOREIGN CONTRIBUTION RECEIVED :</b>		
Catechists Allowance/Formation	4,98,250.00		For Religious Works	37,36,193.17	
Worship Expenses	1,650.00		For Social Work	15,95,842.20	53,32,035.37
Priest's Allowance	1,79,400.00		" Deficit carried over to Balance Sheet		5,89,266.95
Assistance of SJP Pitra	45,146.00				
Priest's Maintenance	3,48,563.00				
Functions and Festivals	2,73,914.00				
Mass Intension	2,26,400.00				
Printing Prayer Books	3,50,000.00	19,23,323.00			
" <b>SOCIAL EXPENSES :</b>					
Grant of Stipend/Scholarship to poor Childrer	76,345.00				
Signis Programme Expenses	1,31,490.00				
SCC Expenses	3,36,405.00				
Jeevadhara Diocesan Minor Seminary	10,22,003.00				
Youth Animation Programme	2,67,052.00	18,33,295.00			
" <b>ADMINISTRATIVE EXPENSES :</b>					
Bank Charges and Commission	11,460.32				
Audit Fees	2,07,680.00				
carried forward ...	2,19,140.32	47,55,773.00	carried forward ...	76,82,385.32	



brought forward ...	2,19,140.32	47,55,773.00	brought forward ...	76,82,385.32
Household Expenses	42,561.00			
Management Contribution to Provident Fund	62,042.00			
Management Contribution to E.S.I.C.	17,756.00			
Provident Fund Administration Charges	6,000.00			
Professional Fees	4,77,093.00			
Property Taxes	10,680.00			
Website Expenses	8,850.00			
Newspapers and Periodicals	3,215.00			
Computer Maintenance	38,304.00			
Electricity Charges	66,998.00			
Gifts and Presentation	14,252.00			
Postage and Telecommunication	5,332.00			
Salaries and Allowances	7,23,763.00			
Stationery and Printing	49,138.00			
Travelling Expenses	2,98,963.00			
Electrical Maintenance	60,519.00			
Interest on Late Payment of T.D.S.	50.00			
Professional Tax (Institution)	2,500.00			
Repairs and Maintenance	7,34,232.00			
Vehicle Maintenance	85,224.00	29,26,612.32		
		<u>76,82,385.32</u>		<u>76,82,385.32</u>
<b>TOTAL RUPEES ...</b>		<u><u>76,82,385.32</u></u>		<u><u>76,82,385.32</u></u>

As per our report of even date.

For Diocese of Agartala, Agartala

  
Bishop Lumen Monteiro  
President



GUWAHATI :  
DATED : 29th June, 2023



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

  
DIPSHA MARY D' SOUZA  
PARTNER  
Membership No. 153622  
UDIN : 23153622BG YIMF5778

# DIOCESE OF AGARTALA

[Jeevanjyothi Diocesan Centre, Bishop's House, Durjoynagar, Airport Road, Agartala - 799 009 (Tripura)]

## FOREIGN CONTRIBUTION ACCOUNT

### SCHEDULE OF FIXED ASSETS

Sr. No.	Particulars	At cost on 01.04.2022	Additions during the year	Sold during the year	At cost on 31.03.2023
1	2	3	4	5	6
1	Buildings and Improvements	4,60,61,444.00	0.00	0.00	4,60,61,444.00
2	Computers and Accessories	1,60,632.00	41,795.00	0.00	2,02,427.00
3	Equipments	9,98,017.00	0.00	0.00	9,98,017.00
4	Furniture and Fixtures	3,72,596.00	9,350.00	0.00	3,81,946.00
5	Land	1,03,87,295.00	0.00	0.00	1,03,87,295.00
6	Vehicles	29,10,012.00	0.00	0.00	29,10,012.00
	Assets at Various Places :				
7	Audio Visual Equipments	1,26,936.00	0.00	0.00	1,26,936.00
8	Buildings	25,29,40,894.95	1,53,20,227.00	0.00	26,82,61,121.95
9	Boundary Wall	3,66,609.00	6,68,950.00	0.00	10,35,559.00
10	Machinery and Equipments	2,75,269.00	0.00	0.00	2,75,269.00
11	Furniture and Fixtures	1,35,990.00	0.00	0.00	1,35,990.00
12	Land	23,70,681.00	0.00	0.00	23,70,681.00
13	Vehicles	1,13,82,527.51	96,510.00	0.00	1,14,79,037.51
	<b>TOTAL RUPEES ...</b>	<b>32,84,88,903.46</b>	<b>1,61,36,832.00</b>	<b>0.00</b>	<b>34,46,25,735.46</b>





# DIOCESE OF AGARTALA

[Jeevanjyothi Diocesan Centre, Bishop's House, Durjoynagar, Airport Road, Agartala - 799 009 (Tripura)]

## FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2023

RECEIPTS	RUPEES	RUPEES	P A Y M E N T S	RUPEES	RUPEES
<b>To</b> <b>BALANCE ON 01.04.2022 :</b>			<b>By</b> <b>EDUCATIONAL EXPENSES :</b>		
On Fixed Deposits			Educational Expenses		9,99,155.00
With Canara Bank	98,72,471.00				
With The South Indian Bank Ltd.	95,26,451.00		<b>"</b> <b>RELIGIOUS EXPENSES :</b>		
On Savings Bank Account			Construction and Maintenance of Places		
With State Bank of India			of Worship :		
Account No. 40132659318	23,680.30		Chapel Construction at Joykrishn-		
With Canara Bank			-apara	1,57,610.00	
Account No. 2348101001568	1,70,739.48		Chapel Construction at Dhoncherra		
With The South Indian Bank Ltd.			Ambassa	3,03,530.00	
Account No. 0541053000005659	-41,869.52		Chapel Construction at NG Para	1,50,120.00	
Cash in Hand	4,804.00	1,95,56,276.26	Chapel Construction at Killa	6,13,300.00	
			Chapel Construction at Poishua	7,34,580.00	
<b>"</b> <b>FOREIGN CONTRIBUTION RECEIVED :</b>			Chapel Construction at Touyungk	13,44,793.00	
<b>For Religious Works :</b>			Presbytery Construction at		
Construction/Repairs/Maintenance			Karbook	44,35,000.00	77,38,933.00
of Places of Worship	86,03,994.70		Preachers and Other		
For Maintenance of Priests, Prea-			Functionaries :		
chers and Other Functionaries :			Catechists Allowance/Formation	4,98,250.00	
Catechists Allowance/Formation	7,80,000.00		Worship Expenses	1,650.00	
Assistance to SJP Pitra	2,26,193.17		Priest's Allowance	1,79,400.00	
Subsidy	27,30,000.00	37,36,193.17	Assistance of SJP Pitra	45,146.00	
			Priest's Maintenance	3,48,563.00	10,73,009.00
<b>For Social Work :</b>			Other Expenses :		
Construction and Maintenance of			Functions and Festivals	2,73,914.00	
Hostels and Schools	70,01,567.00		Mass Intension	2,26,400.00	
Others :			Printing Prayer Books	3,50,000.00	
SCC Income	12,92,322.20		Boundary Wall	6,68,950.00	
Signis Income	1,48,200.00				
<b>carried forward ...</b>	<b>14,40,522.20</b>	<b>70,01,567.00</b>	<b>carried forward ...</b>	<b>15,19,264.00</b>	<b>88,11,942.00</b>
		<b>3,18,96,464.13</b>		<b>9,99,155.00</b>	



brought forward ...	14,40,522.20	70,01,567.00	3,18,96,464.13	brought forward ...	15,19,264.00	88,11,942.00	9,99,155.00
Youth Animation	1,55,320.00	15,95,842.20	85,97,409.20	Computers and Accessories	41,795.00		
" <b><u>INTEREST REALISED :</u></b>				Furniture and Fixtures	9,350.00		
On Fixed Deposits		16,88,991.00		Vehicles	96,510.00	16,66,919.00	1,04,78,861.00
On Savings Bank Account		72,092.00	17,61,083.00	" <b><u>SOCIAL WORK :</u></b>			
				Grant of Stipend/Scholarship to Poor Children		76,345.00	
				Construction Expenses :			
				St. Joseph's School, Gokulnagar	7,50,842.00		
				Holy Cross School, Depacherra	27,41,515.00		
				St. Arnold's School, Gandacherra	22,68,987.00		
				St. Arnold's Hostel, Gandacherra	5,35,800.00		
				Renovation of Pastoral Centre	12,84,150.00	75,81,294.00	
				Others :			
				Signis Programme Expenses	1,31,490.00		
				SCC Expenses	3,36,405.00		
				Youth Animation Expenses	2,67,052.00		
				Jeevadhara Diocesan Minor Seminary	10,22,003.00	17,56,950.00	94,14,589.00
				" <b><u>ADMINISTRATIVE EXPENSES :</u></b>			
				Bank Charges and Commission		11,460.32	
				Audit Fees		2,07,680.00	
				Household Expenses		42,561.00	
				Management Contribution to Provident Fund		62,042.00	
				Management Contribution to E.S.I.C.		17,756.00	
				Provident Fund Administration Charges		6,000.00	
				Professional Fees		4,77,093.00	
				Property Taxes		10,680.00	
				Website Expenses		8,850.00	
				Newspapers and Periodicals		3,215.00	
				Computer Maintenance		38,304.00	
				Electricity Charges		66,998.00	
				Gifts and Presentation		14,252.00	
				Postage and Telecommunication		5,332.00	
				Salaries and Allowances		7,23,763.00	
				Stationery and Printing		49,138.00	
<b>carried forward ...</b>			<b>4,22,54,956.33</b>	<b>carried forward ...</b>		<b>17,45,124.32</b>	<b>2,08,92,605.00</b>



brought forward ...

4,22,54,956.33

brought forward ...

17,45,124.32 2,08,92,605.00

Travelling Expenses	2,98,963.00	
Electrical Maintenance	60,519.00	
Interest on Late Payment of T.D.S.	50.00	
Professional Tax (Institution)	2,500.00	
Repairs and Maintenance	7,34,232.00	
Vehicle Maintenance	85,224.00	29,26,612.32

" **OTHER HEADS :**

Tax Deducted at Source	14,723.00	
Contribution to E.S.I.C.	104.00	
Advance for Purchase of Land	16,13,684.00	16,28,511.00

" **BALANCE ON 31.03.2023 :**

On Fixed Deposits		
With Canara Bank	58,40,930.00	
With The South Indian Bank Ltd.	95,57,553.00	
On Savings Bank Account		
With State Bank of India		
Account No. 40132659318	58,879.93	
With Canara Bank		
Account No. 2348101001568	1,11,452.48	
With The South Indian Bank Ltd.		
Account No. 0541053000005659	12,27,560.60	
Cash in Hand	10,852.00	1,68,07,228.01

carried forward ...

4,22,54,956.33

carried forward ...

4,22,54,956.33



brought forward ...

4,22,54,956.33

brought forward ...

4,22,54,956.33

TOTAL RUPEES ...

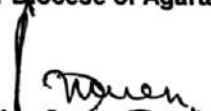
4,22,54,956.33

TOTAL RUPEES ...

4,22,54,956.33

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 the Foreign Contribution Account.

For Diocese of Agartala, Agartala

  
Bishop Lumen Monteiro  
President



GUWAHATI :

DATED : 29th June, 2023



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

  
DIPSHA MARY D' SOUZA  
PARTNER

Membership No. 153622  
UDIN : 23153622BGYIMF5778

**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: AGARTALA  
Date: 29<sup>TH</sup> JUNE, 23

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

