



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, 2020 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, 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

Dipsa Mary D' Souza
DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 20153622AAAAJU5049

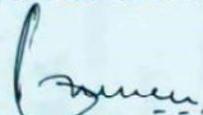
GUWAHATI :
DATED : 22nd October, 2020

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 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

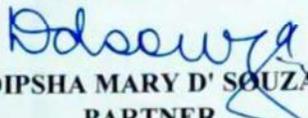


GUWAHATI :

DATED : 22nd October, 2020



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


DIPSHA MARY D' SOUZA
PARTNER

Membership No. 153622
UDIN : 20153622AAAAJU5049

DIOCESE OF AGARTALA

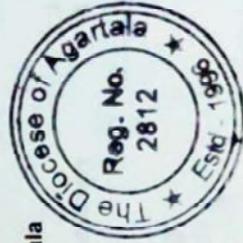
[Jeevarijothi Diocesan Centre, Bishop's House, Duroynagar, Airport Road, Agartala - 799 009 (Tripura)]

FOREIGN CONTRIBUTION ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2020

	RUPEES	PROPERTY AND ASSETS	RUPEES
FUNDS AND LIABILITIES			
CAPITAL FUND :			
Balance as per last Balance Sheet	30,95,78,324.00		
Add : Donations received from abroad for Construction of Buildings and Purchase of Fixed Assets	1,73,02,782.50 3,63,880.04		
Add : Surplus during the year	32,72,44,986.54		
Less : Disbursement of Vehicle Grant	5,77,690.00		
			29,00,72,985.46
OTHER LIABILITIES :			
Tax Deducted at Source	8,758.00		
Employees Contribution to E.S.I.C.	29,343.00		
Professional Tax	450.00		
			2,74,452.00
CASH AND BANK BALANCES :			
On Fixed Deposits			
With Canara Bank			1,19,23,209.92
With The South Indian Bank Ltd			2,03,02,688.52
On Savings Bank Account			
With Canara Bank	38,551.00		
Account No. 2348101001568			37,26,913.52
With The South Indian Bank Ltd.			
Account No. 0541053000005659			3,91,675.12
Cash in Hand			13,923.00
			3,63,58,410.08
TOTAL RUPEES ...	32,67,05,847.54		32,67,05,847.54

As per our report of even date.



For Diocese of Agartala, Agartala

Lumen
Bishop Lumen Monteiro
President

GUWAHATI :
DATED : 22nd October, 2020



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

L.D. Souza
DIPSHA MARY D' SOUZA
PARTNER
Membership No. 155622
UDIN : 20153622AAAAJU5049

brought forward ... 18,479.16 47,81,336.00 brought forward ... 65,17,285.20

Audit Fees	1,65,140.00
Provident Fund Arrears and Penalty	52.00
Gardening Expenses	1,850.00
Household Expenses	27,991.00
Management Contribution to Provident Fund	48,328.00
Membership Fees	2,250.00
Provident Fund Administration Charges	6,000.00
Professional Fees	30,794.00
Property Taxes	11,867.00
Website Expenses	8,022.00
Newspapers and Periodicals	4,353.00
Computer Maintenance	7,150.00
Electricity Charges	97,284.00
Gifts and Presentation	4,500.00
Legal Expenses	37,249.00
Postage and Telecommunication	21,116.00
Salaries and Allowances	3,51,082.00
Stationery and Printing	80,413.00
Travelling Expenses	3,31,115.00
Vehicle Maintenance	1,17,034.00

13,72,069.16

" Surplus carried over to Balance Sheet 3,63,880.04

65,17,285.20

65,17,285.20

As per our report of even date.



For Diocese of Agartala, Agartala
 Bishop Lamen Monteiro
 President
 GUAHATI :
 DATED : 22nd October, 2020



FOR L. D' SOUZA & CO.,
 CHARTERED ACCOUNTANTS
 Firm Registration No. 101974W
 DIPSHA MARY D' SOUZA
 PARTNER
 Membership No. 153622
 UDIN : 20153622.A.AAJU5049

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 01.04.2019	Additions during the year	Sold during the year	At cost on 31.03.2020
1	2	3	4	5	6
1	Buildings and Improvements	4,22,41,381.00	4,10,300.00	0.00	4,26,51,681.00
2	Computers and Accessories	1,60,632.00	0.00	0.00	1,60,632.00
3	Equipments	6,53,203.00	3,10,814.00	0.00	9,64,017.00
4	Furniture and Fixtures	3,21,976.00	13,000.00	0.00	3,34,976.00
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	20,10,26,955.95	1,80,96,294.00	0.00	21,91,23,249.95
9	Boundary Wall	3,66,609.00	0.00	0.00	3,66,609.00
10	Machinery and Equipments	2,75,269.00	0.00	0.00	2,75,269.00
11	Furniture and Fixtures	1,15,990.00	20,000.00	0.00	1,35,990.00
12	Land	23,70,681.00	0.00	0.00	23,70,681.00
13	Vehicles	1,02,65,637.51	0.00	0.00	1,02,65,637.51
	TOTAL RUPEES ...	27,12,22,577.46	1,88,50,408.00	0.00	29,00,72,985.46



DIOCESE OF AGARTALA

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

FOREIGN CONTRIBUTION ACCOUNT

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

	RUPEES	RUPEES	RUPEES
RECEIPTS			
To BALANCE ON 01.04.2019 :			
On Fixed Deposits			
With Canara Bank	1,43,40,685.74		
With The South Indian Bank Ltd.	2,35,47,996.08		
On Savings Bank Account			
With Canara Bank	11,64,097.72		
Account No. 2348101001568			
With The South Indian Bank Ltd.	-13,51,155.00		
Account No. 0541053000005659	10,491.00	3,77,12,115.54	
Cash in Hand			
			4,93,213.00
By			
EDUCATIONAL EXPENSES :			
Educational Expenses			
			4,93,213.00
RELIGIOUS EXPENSES :			
Construction and Maintenance of Places of Worship :			
St. Xavier's Cathedral		4,10,300.00	
Chapel Construction at Kachucherra Ambassa		4,06,830.00	
Chapel Construction at Kashithaipara		3,50,000.00	
Chapel Construction at Taidu Village		6,53,406.00	
Chapel Construction at Donchera		3,76,731.00	
Chapel Construction at Lungkam		1,22,727.00	
Chapel Construction at Sakbari		81,500.00	
Priest Residence Construction at Gokulnagar		74,14,822.00	98,16,316.00
Preachers and Other Functionaries :			
Catechists Allowance/Formation		4,76,190.00	
Catechists Programme Expenses		39,658.00	
Worship Expenses		400.00	
Priest's Maintenance		5,25,743.00	10,41,991.00
			1,08,58,307.00
FOREIGN CONTRIBUTION RECEIVED :			
For Religious Works :			
Construction/Repairs/Maintenance of Places of Worship :			
Chapel Construction at Dharmatilla	3,50,000.00		
Chapel Construction at Mandwi	51,55,123.00		
Chapel Construction at Taidu Village	6,81,585.50		
Chapel Construction at Kachucherra Ambassa	4,84,190.00		
Chapel Construction at Kashithaipara	7,00,000.00		
Priest Residence Construction at Gokulnagar	22,05,053.00		
	95,75,951.50	0.00	3,77,12,115.54
carried forward ...			4,93,213.00



brought forward ... 2,42,09,434.00

4,82,880.00 6,15,12,449.24 brought forward ...

Employees Contribution to E.S.I.C.
Professional Tax

29,343.00
6,450.00

5,18,673.00

ADMINISTRATIVE EXPENSES :

Bank Charges and Commission	18,479.16
Audit Fees	1,65,140.00
Provident Fund Arrears and Penalty	52.00
Gardening Expenses	1,850.00
Household Expenses	27,991.00
Management Contribution to Provident Fund	48,328.00
Membership Fees	2,250.00
Provident Fund Administration Charges	6,000.00
Professional Fees	30,794.00
Property Taxes	11,867.00
Website Expenses	8,022.00
Newspapers and Periodicals	4,353.00
Computer Maintenance	7,150.00
Electricity Charges	97,284.00
Gifts and Presentation	4,500.00
Legal Expenses	37,249.00
Postage and Telecommunication	21,116.00
Salaries and Allowances	3,51,082.00
Stationery and Printing	80,413.00
Travelling Expenses	3,31,115.00
Vehicle Maintenance	1,17,034.00

13,72,069.16

OTHER HEADS :

Tax Deducted at Source	85,209.00
Professional Tax	6,000.00

91,209.00

BALANCE ON 31.03.2020 :

On Fixed Deposits	
With Canara Bank	1,19,23,209.92
With The South Indian Bank Ltd.	2,03,02,688.52
On Savings Bank Account	
With Canara Bank	
Account No. 2348101001568	37,26,913.52
With The South Indian Bank Ltd.	
Account No. 0541053000005659	3,91,675.12
Cash in Hand	13,923.00

3,63,58,410.08

6,20,31,122.24

carried forward ...

6,20,31,122.24



brought forward ...

6,20,31,122.24

brought forward ...

6,20,31,122.24

TOTAL RUPEES ...

6,20,31,122.24

TOTAL RUPEES ...

6,20,31,122.24

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



Jamen Monteiro
Bishop Jamen Monteiro
President

GUWAHATI :
DATED : 22nd October, 2020



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

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