

# DIOCESE OF AGARTALA

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

## FOREIGN CONTRIBUTION ACCOUNT

Id. No. 206150011

**31st March, 2024**

### **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, 2024 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. 1,68,07,228.01.
- (ii) Foreign contribution of worth Rs. 1,73,70,179.00 was received by the Association during the year 2023-24 excluding interest of Rs. 2,54,520.00.
- (iii) The balance of unutilised foreign contribution with the association at the end of the year 2023-24 was Rs. 72,59,891.27.
- (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 : 21st June, 2024



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

  
DIPSHA MARY D' SOUZA  
PARTNER

Membership No. 153622  
UDIN : 24153622BKFFRH2007



## 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, 2024 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, 2024, 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 : 24153622BKFFRH2007


GUWAHATI :  
DATED : 21st June, 2024

## 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 : 21st June, 2024**

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



  
**DIPSHA MARY D' SOUZA**  
**PARTNER**  
**Membership No. 153622**  
**UDIN : 24153622BKFFRH2007**

# 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, 2024

FUNDS AND LIABILITIES	RUPEES	RUPEES	PROPERTY AND ASSETS	RUPEES	RUPEES
<b>CAPITAL FUND :</b>			<b>FIXED ASSETS :</b>		
Balance as per last Balance Sheet	36,30,15,355.47		As per Schedule Annexed		36,71,10,079.46
Add : Donations received from abroad for Construction of Buildings and Purchase of Fixed Assets	77,07,665.00		<b>LOANS AND ADVANCES :</b>		
Add : Surplus during the year	<u>42,46,030.26</u>	37,49,69,050.73	Advance for Land	6,13,684.00	
			Income Tax recoverable from Government for A.Y. 2024-25	<u>20,779.00</u>	6,34,463.00
<b>OTHER LIABILITIES :</b>			<b>CASH AND BANK BALANCES :</b>		
Tax Deducted at Source	4,338.00		On Fixed Deposits		
Employees Contribution to E.S.I.C.	29,537.00		With The South Indian Bank Ltd.	70,29,000.00	
Professional Tax	<u>1,508.00</u>	35,383.00	On Savings Bank Account		
			With State Bank of India		
			Account No. 40132659318	25,944.23	
			With Canara Bank		
			Account No. 2348101001568	8,552.48	
			With The South Indian Bank Ltd.		
			Account No. 0541053000005659	1,76,110.56	
			Cash in Hand	<u>20,284.00</u>	72,59,891.27
<b>TOTAL RUPEES ...</b>		<u><b>37,50,04,433.73</b></u>			<u><b>37,50,04,433.73</b></u>

As per our report of even date.

For Diocese of Agartala, Agartala



Bishop Lumen Monteiro  
President

GUWAHATI :

DATED : 21st June, 2024



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



DIPSHA MARY D' SOUZA  
PARTNER

Membership No. 158622  
UDIN : 24153622BKFFRH2007

# 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, 2024

EXPENDITURE	RUPEES	RUPEES	INCOME	RUPEES	RUPEES
<b>To EDUCATIONAL EXPENSES :</b>			<b>By INTEREST REALISED :</b>		
Educational Expenses		8,13,362.00	On Fixed Deposits	1,88,143.00	
			On Savings Bank Accounts	66,377.00	2,54,520.00
<b>" RELIGIOUS EXPENSES :</b>			<b>" FOREIGN CONTRIBUTION RECEIVED :</b>		
For Maintenance of Priests, Preachers and Others Functionaries :			For Education	10,00,000.00	
Catechists Allowance/Formation	4,11,750.00		For Religious Works	33,06,597.00	
Worship Expenses	1,837.00		For Social Work	53,55,917.00	96,62,514.00
Priest's Allowance	1,47,500.00				
Priest's Maintenance	2,54,679.00				
Functions and Festivals	1,65,883.00				
Mass Intension	2,45,800.00	12,27,449.00			
<b>" SOCIAL EXPENSES :</b>					
Signis Programme Expenses	45,105.00				
SCC Expenses	2,85,268.00				
Jeevadhara Diocesan Minor Seminary	13,94,454.00				
Holy Childhood Kamranga	12,200.00	17,37,027.00			
<b>" ADMINISTRATIVE EXPENSES :</b>					
Bank Charges and Commission	16,763.74				
Audit Fees	2,56,280.00				
Household Expenses	28,097.00				
Management Contribution to Provident Fund	77,775.00				
Management Contribution to E.S.I.C.	21,543.00				
Provident Fund Administration Charges	6,000.00				
Professional Fees	41,654.00				
Property Taxes	47,623.00				
<b>carried forward ...</b>	<b>4,95,735.74</b>	<b>37,77,838.00</b>	<b>carried forward ...</b>		<b>99,17,034.00</b>



brought forward ...

4,95,735.74

37,77,838.00

brought forward ...

99,17,034.00

Website Expenses	8,850.00	
Newspapers and Periodicals	2,177.00	
Computer Maintenance	34,303.00	
Electricity Charges	65,510.00	
Gifts and Presentation	14,397.00	
Postage and Telecommunication	13,663.00	
Salaries and Allowances	7,69,471.00	
Stationery and Printing	10,445.00	
Travelling Expenses	2,17,450.00	
Electrical Maintenance	19,560.00	
Interest on Late Payment of T.D.S.	179.00	
Repairs and Maintenance	44,508.00	
Garden Expenses	3,620.00	
Gratuity to Staff	39,721.00	
Membership Fees	62,000.00	
Vehicle Maintenance	91,576.00	18,93,165.74
" Surplus carried over to Balance Sheet		42,46,030.26

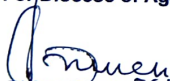
TOTAL RUPEES ...

99,17,034.00

99,17,034.00

As per our report of even date.

For Diocese of Agartala, Agartala

  
Bishop Lumen Monteiro  
President



GUWAHATI :

DATED : 21st June, 2024



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

  
DIPSHA MARY D' SOUZA  
PARTNER

Membership No. 153622  
UDIN : 24153622BKFFRH2007

# 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 01.04.2023	Additions during the year	Sold during the year	At cost on 31.03.2024
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	2,02,427.00	0.00	0.00	2,02,427.00
3	Equipments	9,98,017.00	0.00	0.00	9,98,017.00
4	Furniture and Fixtures	3,81,946.00	25,500.00	0.00	4,07,446.00
5	Land	1,03,87,295.00	94,30,000.00	0.00	1,98,17,295.00
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	26,82,61,121.95	98,95,179.00	0.00	27,81,56,300.95
9	Boundary Wall	10,35,559.00	7,98,640.00	0.00	18,34,199.00
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	1,14,79,037.51	23,35,025.00	0.00	1,38,14,062.51
	<b>TOTAL RUPEES ...</b>	<b>34,46,25,735.46</b>	<b>2,24,84,344.00</b>	<b>0.00</b>	<b>36,71,10,079.46</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, 2024**

	RUPEES	RUPEES	P A Y M E N T S	RUPEES	RUPEES
<b>To</b> <u>BALANCE ON 01.04.2023</u> :			<b>By</b> <u>EDUCATIONAL EXPENSES</u> :		
On Fixed Deposits			Educational Expenses		8,13,362.00
With Canara Bank	58,40,930.00				
With The South Indian Bank Ltd.	95,57,553.00		<b>"</b> <u>RELIGIOUS EXPENSES</u> :		
On Savings Bank Account			Construction and Maintenance of Places		
With State Bank of India			of Worship :		
Account No. 40132659318	58,879.93		Chapel Construction at Joykrishn-		
With Canara Bank			-apara	5,43,148.00	
Account No. 2348101001568	1,11,452.48		Chapel Construction at Nandarai	5,25,380.00	
With The South Indian Bank Ltd.			Chapel Construction at Killa	8,48,836.00	
Account No. 0541053000005659	12,27,560.60		Chapel Construction at Duptali	8,36,241.00	
Cash in Hand	10,852.00	1,68,07,228.01	Chapel Construction at Kulai		
			Gantacherra	32,630.00	
			Chapel Construction at		
<b>"</b> <u>FOREIGN CONTRIBUTION RECEIVED</u> :			Tribagyapara	8,36,125.00	
<b>For Education Works</b> :			Renovation of Pastoral Centre	10,97,334.00	
General Donations		10,00,000.00	Presbytery Construction at		
<b>For Religious Works</b> :			Karbook	84,100.00	48,03,794.00
Construction/Repairs/Maintenance			Preachers and Other		
of Places of Worship	55,05,272.00		Functionaries :		
For Maintenance of Priests, Prea-			Catechists Allowance/Formation	4,11,750.00	
chers and Other Functionaries :			Worship Expenses	1,837.00	
Catechists Allowance/Formation	7,45,740.00		Priest's Allowance	1,47,500.00	
Purchase of Vehicle	13,37,427.00		Priest's Maintenance	2,54,679.00	8,15,766.00
Subsidy	25,60,857.00	46,44,024.00	Other Expenses :		
<b>For Social Work</b> :			Functions and Festivals	1,65,883.00	
Construction and Maintenance of			Mass Intension	2,45,800.00	
Hostels and Schools	8,64,966.00		Boundary Wall	7,98,640.00	
Others :					
<b>carried forward ...</b>	<b>0.00</b>	<b>8,64,966.00</b>	<b>carried forward ...</b>	<b>12,10,323.00</b>	<b>56,19,560.00</b>
		<b>2,79,56,524.01</b>		<b>8,13,362.00</b>	



<u>brought forward ...</u>	0.00	8,64,966.00	2,79,56,524.01	<u>brought forward ...</u>	12,10,323.00	56,19,560.00	8,13,362.00
Signis Income	1,65,720.00			Furniture and Fixtures	25,500.00		
General Donations	<u>51,90,197.00</u>	<u>53,55,917.00</u>	62,20,883.00	Vehicles	<u>23,35,025.00</u>	<u>35,70,848.00</u>	91,90,408.00
" <b><u>INTEREST REALISED :</u></b>				" <b><u>SOCIAL WORK :</u></b>			
On Fixed Deposits		1,88,143.00		Construction Expenses :			
On Savings Bank Account		<u>66,377.00</u>	2,54,520.00	Holy Cross School, Depacherra		50,91,385.00	
" <b><u>OTHER HEADS :</u></b>				Others :			
Tax Deducted at Source		3,135.00		Purchase of Land	94,30,000.00		
E.S.I.C. Contribution		298.00		Signis Programme Expenses	45,105.00		
Professional Tax		658.00		SCC Expenses	2,85,268.00		
Recovery of Advance for Land		<u>10,00,000.00</u>	10,04,091.00	Holy Childhood Kamranga	12,200.00		
				Jeevadhara Diocesan Minor Seminary	<u>13,94,454.00</u>	<u>1,11,67,027.00</u>	1,62,58,412.00
				" <b><u>ADMINISTRATIVE EXPENSES :</u></b>			
				Bank Charges and Commission		16,763.74	
				Audit Fees		2,56,280.00	
				Household Expenses		28,097.00	
				Management Contribution to Provident Fund		77,775.00	
				Management Contribution to E.S.I.C.		21,543.00	
				Provident Fund Administration Charges		6,000.00	
				Professional Fees		41,654.00	
				Property Taxes		47,623.00	
				Website Expenses		8,850.00	
				Newspapers and Periodicals		2,177.00	
				Computer Maintenance		34,303.00	
				Electricity Charges		65,510.00	
				Gifts and Presentation		14,397.00	
				Postage and Telecommunication		13,663.00	
				Salaries and Allowances		7,69,471.00	
				Stationery and Printing		10,445.00	
				Travelling Expenses		2,17,450.00	
				Electrical Maintenance		19,560.00	
				Interest on Late Payment of T.D.S.		179.00	
				Repairs and Maintenance		44,508.00	
				Garden Expenses		3,620.00	
carried forward ...			<u>3,54,36,018.01</u>	carried forward ...		<u>16,99,868.74</u>	<u>2,62,62,182.00</u>



<b>brought forward ...</b>	<b>3,54,36,018.01</b>	<b>brought forward ...</b>	<b>16,99,868.74</b>	<b>2,62,62,182.00</b>
		Gratuity to Staff	39,721.00	
		Membership Fees	62,000.00	
		Vehicle Maintenance	<u>91,576.00</u>	18,93,165.74
		<b>" OTHER HEADS :</b>		
		Income Tax for A.Y. 2024-25		20,779.00
		<b>" <u>BALANCE ON 31.03.2024 :</u></b>		
		On Fixed Deposits		
		With The South Indian Bank Ltd.	70,29,000.00	
		On Savings Bank Account		
		With State Bank of India		
		Account No. 40132659318	25,944.23	
		With Canara Bank		
		Account No. 2348101001568	8,552.48	
		With The South Indian Bank Ltd.		
		Account No. 0541053000005659	1,76,110.56	
		Cash in Hand	<u>20,284.00</u>	72,59,891.27
<b>TOTAL RUPEES ...</b>	<b><u>3,54,36,018.01</u></b>	<b>TOTAL RUPEES ...</b>		<b><u>3,54,36,018.01</u></b>

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 : 21st June, 2024

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



  
DIPSHA MARY D' SOUZA  
PARTNER  
Membership No. 153622  
UDIN : 24153622BKFFRH2007

## 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: 21<sup>st</sup> JUNE, 2024



  
(LUMEN MONTEIRO)

Signature of the Chief Functionary

(Name of the Chief Functionary in block letters)

(Seal of the Association)