K.D. LATH & CO.
CHARTERED ACCOUNTANTS
(FRN : 306011E)
Head Office : Uditnagar, Rourkela - 769 012, Phone : 0661-2500717, E-mail : rkl.kdlc@gmail.com

Certificate

We have audited the account of **The Catholic Diocese of Sambalpur, Ainthapali, Sambalpur Pin-768004 Registration No. 5646/321 of 69-70, Cuttack, Odisha, FCRA No. 105060013** for the financial year ending the **31st March 2025** and examined all relevant books and vouchers and certify that according to the audited account:

(i) the brought forward foreign contribution at the beginning of the financial year was **Rs. 53,26,148.75;**

(ii) foreign contribution of / worth **Rs. 1,15,52,398.00** was received by the Association during the financial year **2024-25**;

(iii) interest accrued on foreign contribution and other income derived from foreign contribution or interest thereon of/worth **Rs. 1,21,182.00** was received by the Association during the financial year **2024-25**;

(iv) the balance of unutilised foreign contribution with the Association at the end of the financial year **2024-25** was **Rs. 59,73,604.94**;

(v) 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 17 of the Foreign Contribution(Regulation) Rules, 2011.

(vi) The information in this certificate and in the enclosed Balance Sheet and statement of Receipt and Payment is correct as checked by us.

(vii) The association has utilized the foreign contribution received for the purpose(s) it is registered/ granted prior permission under Foreign Contribution (Regulation) Act, 2010 (42 of 2010).

We have examined all relevant books and records, including the items mentioned in column 8 of FC-4, and to the best of our knowledge and belief (**The Catholic Diocese of Sambalpur, Ainthapali, Sambalpur**) has not violated any provisions of the Foreign Contribution (Regulation) Act,2010 or rules made thereunder or notifications issued thereunder.

K.D. LATH & CO
UDITNAGAR
ROURKELA
CHARTERED ACCOUNTANTS

For K.D Lath & Co
Chartered Accountants
(FRN-306011E)

Sudhir Lath
(Partner)
(Membership No. 059396)

Place: Rourkela
Date: 08.08.2025
UDIN: 25059396BMJHYE7954

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

BALANCE SHEET AS AT 31.03.2025 (FCRA)

			Amount (₹)
	NOTE	**As at 31 March 2025**	**As at 31 March 2024**
SOURCES OF FUND			
I. NPO' Fund			
a. Unrestricted Funds	1	59,73,604.94	53,26,148.75
b. Capital Reserve for Fixed Assets	2	13,58,72,394.20	14,17,47,787.20
TOTAL		**14,18,45,999.14**	**14,70,73,935.95**
APPLICATION OF FUND			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	13,58,72,394.20	14,17,47,787.20
II. Current Assets			
a. Current Investment	4	2,58,282.00	2,58,282.00
b. Cash & Bank Balances	5	56,96,800.09	42,44,844.90
c. Other Current Assets	6	18,522.85	8,23,021.85
TOTAL		**14,18,45,999.14**	**14,70,73,935.95**

Significant accounting policies and notes to account 10
The accompanying notes form an integral part of the financial statement.

Auditors
In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)

Sudhir Lath
Partner
Membership No.: 059396

K. D. LATH & CO
UDITNAGAR
ROURKELA
CHARTERED ACCOUNTANTS

Rourkela
Dated : 08 AUG 2025

For The Catholic Diocese of Sambalpur

Treasurer

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

Amount (₹)

PARTICULARS	NOTE	For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. INCOME			
Recurring Receipts	7	1,16,73,580.00	2,88,01,905.00
TOTAL		**1,16,73,580.00**	**2,88,01,905.00**
II. EXPENDITURE			
Recurring Expenses	8	36,19,069.81	66,84,243.20
TOTAL		**36,19,069.81**	**66,84,243.20**
Excess of Income over Expenditure	[I-II]	**80,54,510.19**	**2,21,17,661.80**
Less: Fixed Assets purchases transferred to Capital Reserve		**74,07,054.00**	**2,20,26,212.00**
Net Surplus (Deficit) transferred to General Fund		**6,47,456.19**	**91,449.80**

Significant accounting policies and notes to accour 10
The accompanying notes form an integral part of the financial statement.

Auditors
In terms of our report of even date.

For The Catholic Diocese of Sambalpur

Treasurer

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)

K. D. LATH & CO
UDITNAGAR
ROURKELA
CHARTERED ACCOUNTANTS

Sudhir Lath
Partner
Membership No.: 059396

Rourkela
Dated : 08 AUG 2025

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31.03.2025 (FCRA)

Amount (₹)

PARTICULARS	NOTE	For the year ended 31st March' 2025	For the year ended 31st March' 2024
I. RECEIPTS			
OPENING BALANCE			
Accured Interest (HDFC)		18,522.85	18,522.85
PNB SB A/c 0401010029009		41,68,889.46	10,57,939.60
SBI SB A/c 40202176160		61,985.44	41,736.50
Cash in Hand		13,970.00	86,656.00
Advance with Members		-	4,83,746.00
Fixed Deposit with PNB		-	25,00,000.00
Fixed Deposit with HDFC		2,58,282.00	2,58,282.00
Internal FCRA control A/c		7,83,770.00	7,83,770.00
TDS & TCS		20,729.00	4,046.00
		53,26,148.75	52,34,698.95
Recurring Receipts	7	1,16,73,580.00	2,88,01,905.00
TOTAL		**1,69,99,728.75**	**3,40,36,603.95**
II. PAYMENTS			
Recurring Expenses	8	36,19,069.81	66,84,243.20
Non Recurring Expenses	9	74,07,054.00	2,20,26,212.00
CLOSING BALANCE			
Accured Interest (HDFC)		18,522.85	18,522.85
PNB SB A/c 0401010029009		56,19,951.03	41,68,889.46
SBI SB A/c 40202176160		67,430.06	61,985.44
Cash in Hand		9,419.00	13,970.00
Fixed Deposit with HDFC		2,58,282.00	2,58,282.00
Internal FCRA control A/c		-	7,83,770.00
TDS & TCS		-	20,729.00
		59,73,604.94	53,26,148.75
TOTAL		**1,69,99,728.75**	**3,40,36,603.95**

Significant accounting policies and notes to account 10

The accompanying notes form an integral part of the financial statement.

Auditors
In terms of our report of even date.

For K.D Lath & Co
Chartered Accountants
(FRN: 306011E)

K. D. LATH & CO UDITNAGAR ROURKELA CHARTERED ACCOUNTANTS

Sudhir Lath
Partner
Membership No.: 059396

Rourkela
Dated : 0 8 AUG 2025

For The Catholic Diocese of Sambalpur

Treasurer

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

UNRESTRICTED FUNDS

Note-1

Amount (₹)

PARTICULARS	As at 31 March 2025	As at 31 March 2024
General Fund		
Opening Balances	53,26,148.75	52,34,698.95
Add: Excess of income over expenditure	6,47,456.19	91,449.80
TOTAL	**59,73,604.94**	**53,26,148.75**

Capital Reserve for Fixed Assets

Note-2

Amount (₹)

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Opening Balances	14,17,47,787.20	13,36,81,347.09
Add: Assets acquired during the year	74,07,054.00	2,20,26,212.00
Less: Depreciation during the year	1,32,82,447.00	1,39,59,771.89
TOTAL	**13,58,72,394.20**	**14,17,47,787.20**

K. D. LATH & CO
UDITNAGAR
ROURKELA
CHARTERED ACCOUNTANTS

For The Catholic Diocese of Sambalpur

Treasurer

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

Note-3

Particulars	Rate (%)	Gross Block				Depreciation/Adjustment			Net Block	
		As at 01.04.2024	Addition	Deletion	Total	As at 01.04.2024	Depreciation	As at 31.03.2025	As on 31.03.2025	As on 31.03.2024
Land	0.00	1,75,80,007.65	-	-	1,75,80,007.65	-	-	-	1,75,80,007.65	1,75,80,007.65
Building	10.00	33,50,99,394.48	59,56,986.00	-	34,10,56,380.48	21,79,98,918.12	1,23,05,746.00	23,03,04,664.12	11,07,51,716.36	11,71,00,476.36
Wells, ponds , pump	10.00	37,53,084.06	-	-	37,53,084.06	31,99,808.00	55,328.00	32,55,136.00	4,97,948.06	5,53,276.06
motor vehicle	15.00	1,86,45,208.13	1,03,346.00	-	1,87,48,554.13	1,61,45,923.58	3,85,227.00	1,65,31,150.58	22,17,403.55	24,99,284.55
Other assets	10.00	1,55,22,333.06	13,46,722.00	-	1,68,69,055.06	1,15,07,590.48	5,36,146.00	1,20,43,736.48	48,25,318.58	40,14,742.58
		39,06,00,027.38	**74,07,054.00**	-	**39,80,07,081.38**	**24,88,52,240.18**	**1,32,82,447.00**	**26,21,34,687.18**	**13,58,72,394.20**	**14,17,47,787.20**
PY(2023-2024)		**36,85,73,815.38**	**2,20,26,212.00**	-	**39,06,00,027.38**	**23,48,92,468.29**	**1,39,59,771.89**	**24,88,52,240.18**	**14,17,47,787.20**	**13,36,81,347.09**

K. D. LATH & CO. UDITNAGAR ROURKELA CHARTERED ACCOUNTANTS

For The Catholic Diocese of Sambalpur

Treasurer

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

CURRENT INVESTMENT — Note-4

Amount (₹)

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Fixed Deposit with HDFC	2,58,282.00	2,58,282.00
	2,58,282.00	**2,58,282.00**

CASH & BANK BALANCES — Note-5

Amount (₹)

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Cash at Bank:		
PNB SB A/c 0401010029009	56,19,951.03	41,68,889.46
SBI SB A/c 40202176160	67,430.06	61,985.44
Cash in hand	9,419.00	13,970.00
	56,96,800.09	**42,44,844.90**

OTHER CURRENT ASSETS — Note-6

Amount (₹)

PARTICULARS	As at 31 March 2025	As at 31 March 2024
Accured Interest (HDFC)	18,522.85	18,522.85
Internal FCRA control A/c	-	7,83,770.00
TDS Deducted from us	-	20,729.00
	18,522.85	**8,23,021.85**

K. D. LATH & CO. UDITNAGAR ROURKELA CHARTERED ACCOUNTANTS

For The Catholic Diocese of Sambalpur

Treasurer

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

RECURRING RECEIPTS **Note-7**

Amount (₹)

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Donation Received	1,15,52,398.00	2,86,03,197.00
Bank Interest	1,21,182.00	1,91,278.00
Interest from Investment	-	7,430.00
	1,16,73,580.00	**2,88,01,905.00**

RECURRING EXPENSES **Note-8**

Amount (₹)

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Animal Husbandry	-	17,489.00
Audit & Taxation Fees	70,800.00	59,000.00
Bank Charges/Commission	19,098.81	42,992.20
Educational Expenses For The Students	-	15,90,129.00
Electricity Charges	-	27,176.00
Legal fees	23,600.00	37,170.00
Maintenance/ Repair Of Presbytery	52,391.00	-
Maintenance/Repair Of Hostel	13,33,227.00	21,177.00
Medical Treatment for the members	6,24,938.00	-
Members Allowance	10,30,400.00	35,19,300.00
Newspapers & Magazines	-	3,316.00
Nutrition/Kitchen Expenses	-	2,14,830.00
Functions/Other Than Activities	-	1,500.00
Salary & Honorarium	-	74,000.00
Seminar & Conferences	2,80,815.00	6,23,681.00
Students' Allowance	28,800.00	45,000.00
Travel & Vehicle Maintenance	-	15,983.00
Vocational & Other Training Programme	1,55,000.00	3,91,500.00
	36,19,069.81	**66,84,243.20**

K. D. LATH & CO
UDITNAGAR
ROURKELA
CHARTERED ACCOUNTANTS

For The Catholic Diocese of Sambalpur

Treasurer

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

NOTES ANNEXED TO ACCOUNTS FOR THE YEAR ENDED 31.03.2025 (FCRA)

NON RECURRING EXPENSES **Note-9**

Amount (₹)

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Building		
Construction/Extn. Of Hostel	48,87,983.00	91,63,223.00
Construction/Extn. Of Presbytery	-	80,71,937.00
Construction/Extn. Of Other Building	10,69,003.00	30,04,782.00
Other Assets		
Furniture & Fixture	7,93,122.00	-
Air Conditioner	5,53,600.00	-
Motor Cycle Purchase	1,03,346.00	1,47,848.00
Motor Vehicle Purchase	-	16,38,422.00
	74,07,054.00	**2,20,26,212.00**

K. D. LATH & CO
UDITNAGAR
ROURKELA
CHARTERED ACCOUNTANTS

For The Catholic Diocese of Sambalpur

Treasurer

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (FCRA) **Note-10**

(Forming part of the Financial Statements for the year ending **31st March, 2025)**

Background

THE CATHOLIC DIOCESE OF SAMBALPUR "the Society" registered under the Societies Registration Act, 1860 vide **registration no. 1860/XXI/5646/321 OF 1969-1970 dated 15TH April, 1969.** The Society was founded with the objective of performing works of charity: spiritual and corporal, and to do all things necessary for the education of youth, the pursuit of science, and the general diffusion of social, moral, religious, and secular knowledge.

1. Significant Accounting Policies

A. Basis of preparation of financial statement

i. The financial statements are prepared under the historical cost convention, on a cash basis and comply with the mandatory accounting standards issued by the Institute of Chartered Accounts of India.
ii. Accounting Policies not specifically referred to otherwise are consistent and in consonance with generally accepted accounting principles.

B. Fixed Assets and Depreciation

i. Fixed Assets are stated at cost of acquisition including directly attributable cost of bringing the asset to its working condition for intended use.
ii. No depreciation is charged on fixed assets, as 100% cost of fixed assets is being claimed as application of income while computing total income as per Income Tax Act.
iii. Whenever the assets are sold, the original cost of asset is deducted from the value of fixed assets and the profit/loss is transferred to Income and Expenditure Account.

C. Revenue Recognition

All income and expenditure items having a material bearing on the Financial Statements are recognized on a cash basis except income from investments on which TDS has been deducted.

D. Investments

Current Investments, if any, are stated at cost. Interest/dividend is recognized on receipt basis.

E. Employee Benefits

Provident Fund contribution is a defined contribution scheme and the contribution as required by the statue is charged to the Income and Expenditure Account as incurred. Retirement benefits are accounted for on actual payment basis.

F. Corpus Fund

Donations received specifically towards corpus are credited to the Corpus Fund. These amounts are maintained separately and invested as required by law.

K. D. LATH & CO. UDITNAGAR ROURKELA CHARTERED ACCOUNTANTS

For The Catholic Diocese of **Sambalpur**

Treasurer

THE CATHOLIC DIOCESE OF SAMBALPUR
SAMBALPUR

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (FCRA)

(Forming part of the Financial Statements for the year ending **31st March, 2025)**

2. NOTES TO ACCOUNTS

a) The Society has renewed its registration under section 12A of the Income Tax Act, 1961, vide, registration number - AAAAT0862GE19789 dated 02-10-2021 issued by Principal Commissioner of Income Tax/Commissioner of Income Tax for the Assessment Year from 2022-23 to Assessment Year 2026-27.

b) The Society is renewed its registration under Foreign Contribution (Regulation) Act, 1976 vide registration number 105060013 dated 05-12-1996 (renewed for five years vide letter dated 09.09.2024 with effect from 01.10.2024).

c) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.

K. D. LATH & CO. UDITNAGAR ROURKELA CHARTERED ACCOUNTANTS

For The Catholic Diocese of Sambalpur

Treasurer