

Certificate

We have audited the account of **The Catholic Diocese of Rourkela, Bishop's House, Hamirpur, Rourkela-769003, Dist: Sundergarh, Odisha, Registration No. 16991/1825 of 79-80 & FCRA No. 105040001** 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. 1,69,04,885.32;**
- (ii) foreign contribution of/worth **Rs. 1,60,73,874.55** 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.5,98,919.84** 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.1,53,51,275.81;**
- (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.

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 Rourkela, Hamirpur, Rourkela**) has not violated any provisions of the Foreign Contribution (Regulation) Act, 2010 or rules made thereunder or notifications issued thereunder.

Place: Rourkela
Date: 05.08.2025
UDIN: 25059396BMJHVK9950



For K.D Lath & Co
Chartered Accountants
(FR No. 306011E)


Sudhir Lath
(Partner)
(Membership No.059396)

THE CATHOLIC DIOCESE OF ROURKELA
Hamirpur, ROURKELA

BALANCE SHEET AS AT 31.03.2025 (FCRA)

Amount (₹)

PARTICULARS	Note	As at 31 March 2025	As at 31 March 2024
SOURCES OF FUND			
I. NPO' Fund			
a. Unrestricted Funds	1	1,53,51,275.81	1,69,04,885.32
b. Capital Reserve for Fixed Assets	2	38,79,45,040.22	37,74,92,632.22
TOTAL		40,32,96,316.03	39,43,97,517.54
APPLICATION OF FUND			
I. Non Current Assets			
a. Property, Plant and Equipment and Intangible Assets			
i. Property, Plant and Equipment	3	38,79,45,040.22	37,74,92,632.22
II. CURRENT ASSETS, LOANS & ADVANCES			
a. Current Investment	4	55,81,067.00	42,82,830.00
b. Cash & Bank Balances	5	96,15,294.97	1,16,19,175.07
c. Other Current Assets	6	1,54,913.84	10,02,880.25
TOTAL		40,32,96,316.03	39,43,97,517.54

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




President

The Catholic Diocese of Rourkela
Bishop's House, Hamirpur
Rourkela - 769003
Dt. Sundargarh, Odisha

The Catholic Diocese of Rourkela


TREASURER

Rourkela

Dated : 05 AUG 2025

THE CATHOLIC DIOCESE OF ROURKELA
Hamirpur, ROURKELA

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	1,66,72,794.39	2,22,83,486.40
TOTAL		1,66,72,794.39	2,22,83,486.40
II. EXPENDITURE			
Recurring Expenses	8	77,73,995.90	57,61,808.94
TOTAL		77,73,995.90	57,61,808.94
Excess of Income over application	[I-II]	88,98,798.49	1,65,21,677.46
Less: Fixed Assets purchases transferred to Capital Reserve		1,04,52,408.00	70,46,270.00
Net Deficit (Surplus) transferred to General Fund		-15,53,609.51	94,75,407.46

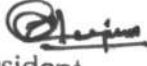
Significant accounting policies and notes to account 10
The accompanying notes form an integral part of the financial statement.

Auditors
In terms of our report of even date.

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


Sudhir Lath
Partner
Membership No.: 059396




President
The Catholic Diocese of Rourkela
Bishop's House, Hamirpur
Rourkela - 769003
Dt. Sundargarh, Odisha

The Catholic Diocese of Rourkela


TREASURER

Rourkela
Dated : 05 AUG 2025

THE CATHOLIC DIOCESE OF ROURKELA
Hamirpur, ROURKELA

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			
Canara Bank Account # 4653		83,68,679.76	23,71,250.61
Canara Bank Ext. Counter A/C 02		68,407.00	67,434.00
SBI Bank Account # 5048(New Delhi)		29,62,497.57	6,638.11
Fixed Deposit with HDFC		26,26,190.00	26,26,190.00
Fixed Deposit with ICICI Ltd.		15,36,640.00	15,36,640.00
Investment in Greenage Plantation		1,20,000.00	1,20,000.00
Cash in hand		2,19,590.74	46,571.74
Accrued Interest		14,19,570.46	10,48,926.40
Tax Deducted At Source		2,74,806.79	2,33,624.00
Tax Collected at Sources		11,360.00	-
Security Deposit with WESCO		3,873.00	3,873.00
Deposit with IT Department for Stay		13,92,260.00	13,92,260.00
Advances, Security deposits etc (net)		22,000.00	22,000.00
Internal / FCRA Control A/c		-21,20,990.00	-20,45,930.00
Recurring Receipts	7	1,66,72,794.39	2,22,83,486.40
TOTAL		3,35,77,679.71	2,97,12,964.26
II. PAYMENTS			
Recurring Expenses	8	77,73,995.90	57,61,808.94
Non Recurring Expenses	9	1,04,52,408.00	70,46,270.00
CLOSING BALANCE			
Canara Bank Account # 4653		87,94,862.01	83,68,679.76
Canara Bank Ext. Counter A/C 02		66,932.00	68,407.00
SBI Bank Account # 5048(New Delhi)		4,81,277.22	29,62,497.57
Fixed Deposit with HDFC		39,24,427.00	26,26,190.00
Fixed Deposit with ICICI Ltd.		15,36,640.00	15,36,640.00
Investment in Greenage Plantation		1,20,000.00	1,20,000.00
Cash in hand		2,72,223.74	2,19,590.74
Accrued Interest		4,89,354.80	14,19,570.46
Tax Deducted At Source		3,12,678.29	2,74,806.79
Tax Collected at Sources		11,360.00	11,360.00
Security Deposit with WESCO		3,873.00	3,873.00
Deposit with IT Department for Stay		13,92,260.00	13,92,260.00
Advances, Security deposits etc (net)		-	22,000.00
Internal / FCRA Control A/c		-20,54,612.25	-21,20,990.00
TOTAL		3,35,77,679.71	2,97,12,964.26

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)

[Signature]

Sudhir Lath
Partner

Membership No.: 059396



[Signature]
President

The Catholic Diocese of Rourkela
Bishop's House, Hamirpur
Rourkela - 769003
Dt. Sundargarh, Odisha.

The Catholic Diocese of Rourkela

[Signature]
TREASURER

Rourkela

Dated :

05 AUG 2025

THE CATHOLIC DIOCESE OF ROURKELA
Hamirpur, ROURKELA

Notes forming part of the Financial Statements for the year ended 31st March 2025

UNRESTRICTED FUNDS	Amount (₹)	
	Note-1	
PARTICULARS	As at 31 March 2025	As at 31 March 2024
General Fund		
Opening Balances	1,69,04,885.32	74,29,477.86
Less: Excess of expenditure over income	-15,53,609.51	94,75,407.46
TOTAL	1,53,51,275.81	1,69,04,885.32

CAPITAL RESERVE FOR FIXED ASSETS	Note-2	
PARTICULARS	As at 31 March 2025	As at 31 March 2024
Opening Balances	37,74,92,632.22	37,04,46,362.22
Add: Assets acquired during the year	1,04,52,408.00	70,46,270.00
Less: Asset Written off during the year	-	-
TOTAL	38,79,45,040.22	37,74,92,632.22



President
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The Catholic Diocese of Rourkela
Bishop's House, Hamirpur
Rourkela - 769003
Dt. Sundargarh, Odisha

The Catholic Diocese of Rourkela
Fr. Bijay Kr. Nayak
TREASURER

THE CATHOLIC DIOCESE OF ROURKELA
Hamirpur, ROURKELA

Notes forming part of the Financial Statements for the year ended 31st March 2025

Amount (₹)
Note-3

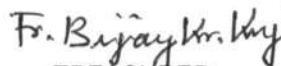
Property, Plant and Equipment

PARTICULARS	Gross Block as on 01.04.2024	Additions	Transfer/ Written Off	Net Block as on 31.03.2025
Land	41,21,394.85	-	-	41,21,394.85
Building including schools, hostels, health centres etc	34,12,48,919.79	1,02,52,600.00	-	35,15,01,519.79
Ponds, well etc.	21,27,888.62	-	-	21,27,888.62
Borewell	66,023.00	-	-	66,023.00
Invertor & Battery	92,036.00	-	-	92,036.00
Furniture & fixtures	6,99,295.00	-	-	6,99,295.00
Computer	8,53,245.00	-	-	8,53,245.00
Equipments	3,87,343.00	-	-	3,87,343.00
Solar Plant	9,30,200.00	-	-	9,30,200.00
Motor Vehicles	2,42,46,833.39	-	-	2,42,46,833.39
Other assets	24,78,403.57	-	-	24,78,403.57
Cooler	20,400.00	-	-	20,400.00
Sound System	2,20,650.00	-	-	2,20,650.00
Furniture - Seva Sadan	-	1,99,808.00	-	1,99,808.00
Total	37,74,92,632.22	1,04,52,408.00	-	38,79,45,040.22
PY(2023-2024)	37,04,46,362.22	70,46,270.00	-	37,74,92,632.22




President

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Bishop's House, Hamirpur
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The Catholic Diocese of Rourkela

TREASURER

THE CATHOLIC DIOCESE OF ROURKELA
Hamirpur, ROURKELA

Notes forming part of the Financial Statements for the year ended 31st March 2025

	Amount (₹)	
	Note-4	
Current Investment		
PARTICULARS	As at 31 March 2025	As at 31 March 2024
Fixed Deposit with HDFC	39,24,427.00	26,26,190.00
Fixed Deposit with ICICI Ltd.	15,36,640.00	15,36,640.00
Investment in Greenage Plantation	1,20,000.00	1,20,000.00
	55,81,067.00	42,82,830.00

	Note-5	
CASH & BANK BALANCES		
PARTICULARS	As at 31 March 2025	As at 31 March 2024
Cash-in-Hand	2,72,223.74	2,19,590.74
Canara Bank Account # 4653	87,94,862.01	83,68,679.76
Canara Bank Ext. Counter A/C 02	66,932.00	68,407.00
SBI Bank Account # 5048(New Delhi)	4,81,277.22	29,62,497.57
	96,15,294.97	1,16,19,175.07

	Note-6	
OTHER CURRENT ASSETS		
PARTICULARS	As at 31 March 2025	As at 31 March 2024
Accrued Interest	4,89,354.80	14,19,570.46
Tax Deducted At Source	3,12,678.29	2,74,806.79
Tax Collected at Sources	11,360.00	11,360.00
Security Deposit with WESCO	3,873.00	3,873.00
Deposit with IT Department for Stay	13,92,260.00	13,92,260.00
Advances, Security deposits etc (net)	-	22,000.00
Internal / FCRA Control A/c	-20,54,612.25	-21,20,990.00
	1,54,913.84	10,02,880.25



[Signature]
President

The Catholic Diocese of Rourkela
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The Catholic Diocese of Rourkela
Fr. Bijaykr. Kujur
TREASURER

THE CATHOLIC DIOCESE OF ROURKELA
Hamirpur, ROURKELA

Notes forming part of the Financial Statements for the year ended 31st March 2025

RECURRING RECEIPTS		Amount (₹) Note-7
PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Donation Received	1,60,73,874.55	2,16,51,438.55
Interest on Savings Bank	1,93,027.00	2,20,221.00
Interest on Fixed Deposit	4,05,892.84	4,11,826.85
	1,66,72,794.39	2,22,83,486.40

RECURRING EXPENSES		Note-8
PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Animation Programme for students	46,560.00	2,58,170.00
Assistance for the Poor & Needy Village Buchukupara	8,30,361.00	2,54,370.00
Audit Fees	49,560.00	41,300.00
Bank Charges	29,145.90	30,774.94
Books and Periodicals	6,490.00	7,350.00
Catechists Allowance	9,00,900.00	5,76,600.00
Charity and Gift	-	90,620.00
Computer Repair & Maintenance	71,863.00	20,700.00
Education Expenses	4,35,343.00	1,89,753.00
Electricity Charges	14,341.00	29,360.00
Functions & Celebrations	-	36,646.00
Repair and Maintenance	12,68,255.00	79,632.00
Legal Fees	50,740.00	29,146.00
Mass Stipend Allowance/Mess Allowance	31,33,113.00	6,12,000.00
Medical Expenses	20,769.00	59,946.00
Members Maintenance/Allowances	6,40,000.00	6,38,000.00
Office Expense	76,686.00	92,863.00
Postage and Telegram	2,443.00	916.00
Printing & Stationary	43,350.00	40,415.00
Salary & Wages	-	2,20,800.00
Seminars & Conferences	-	17,896.00
Reovation of Nava Jagriti	-	5,38,379.00
Telephone & Mobile Expenses	-	4,084.00
Training Programme	-	16,52,695.00
Travelling and Conveyance	51,019.00	1,40,270.00
Vehicle Insurance	18,754.00	4,090.00
Vehicle Repair and Maintenance	40,933.00	60,695.00
Vehicle Running Cost	43,370.00	34,338.00
	77,73,995.90	57,61,808.94



[Signature]
President
The Catholic Diocese of Rourkela
Bishop's House, Hamirpur
Rourkela - 769003
Dt. Sundargarh, Odisha

The Catholic Diocese of Rourkela

[Signature]
TREASURER

NON RECURRING EXPENSES

Note-9

PARTICULARS	For the year ended 31st March' 2025	For the year ended 31st March' 2024
Buildings		
Churches/ Chapel	9,74,199.00	18,39,501.00
Residence	-	63,000.00
Schools	82,17,055.00	28,39,943.00
Others	10,61,346.00	-
Furniture (Seva Sadan)	1,99,808.00	-
Computer	-	1,12,645.00
Motor Vehicles	-	12,98,131.00
Computer(Seva Sadan)	-	5,94,500.00
Equipments	-	2,98,550.00
	1,04,52,408.00	70,46,270.00



Chunio
President

The Catholic Diocese of Rourkela
Bishop's House, Hamirpur
Rourkela - 769003
Dt. Sundargarh, Odisha

The Catholic Diocese of Rourkela

Fr. Biju Kumar
TREASURER

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 Rourkela "the Society" registered under the Societies Registration Act, 1860 vide registration no. 1860/XXI/16991/1825 of 1979-1980 dated 22nd February, 1980. 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 statute is charged to the Income and Expenditure Account as incurred. Retirement benefits are accounted for on actual payment basis.

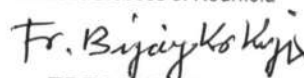
F. Corpus Fund

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




President

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The Catholic Diocese of Rourkela

TREASURER

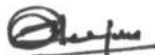
ACCOUNTING POLICIES AND NOTES TO ACCOUNTS (FCRA)

(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 - AAAAT3637KE19952 dated 24-09-2021 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 105040001 dated 16.03.1985 (renewed for five years vide letter dated 10.03.2022 with effect from 01.04.2022).
- c) Previous year figures have been regrouped and/or rearranged wherever considered necessary to confirm to this year's classification.




President
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