



Independent Auditor's Report

To the Governing Body of CARITAS INDIA

Opinion

We have audited the accompanying Financial Statements of **CARITAS INDIA** ("the Society"), which comprise the Balance Sheet as at 31st March 2022, the Income & Expenditure Account, the Receipt & Payment Account for the year ended 31st March 2022 including a summary of significant accounting policies and other explanatory information (hereinafter referred to as "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give a true and fair view in conformity with the accounting principles generally accepted in India and report as below:

- (a) In case of Balance Sheet, of the state of affairs of the Society as at March 31, 2022 and,
- (b) In case of the Income and Expenditure Account, of the surplus for the year ended on that date; and
- (c) In case of the Receipt and Payment Account, of the cash flows for the year ended on that date

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by the Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Society in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management for the Financial Statements

The Society's management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance, and receipt and payments of the Society in accordance with the accounting principles generally accepted in India, including the Accounting Standards prescribed by Institute of Chartered Accountants of India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Society and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the

T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP
(A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28th December 2015

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Phone : +91-11-43259900, 41513059, 41513169 Fax : +91-11 43259930, E-mail : delhi@trchadha.com





preparation and presentation of the Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, management is responsible for assessing the Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Society or to cease operations, or has no realistic alternative but to do so.

Those Society's Management are also responsible for overseeing the Society's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the society's internal financial control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained

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up to the date of our auditor's report. However, future events or conditions may cause the Society to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. Further to the comment in para above, we report that:

- a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b. In our opinion, proper books of account as required by law have been kept by the Society so far as it appears from our examination of those books.
- c. The Balance Sheet, the Income and Expenditure and the Receipt and payment dealt with by this Report are in agreement with the books of account.

For T R Chadha & Co LLP
Chartered Accountants
(Firm Registration No -006711N/ N500028)

Aashish Gupta
(Partner)

Membership No. 097343
UDIN:22097343AQL1403176

Place of Signature:

Dated: 26.08.22



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CARITAS INDIA
Balance Sheet as at 31st March, 2022

Amount in Rs.

Particulars	Sch	As at 31st March, 2022	As at 31st March, 2021
Source of Funds			
Capital Fund (representing Fixed Assets)	1	15,29,43,203	15,30,68,058
Corpus Fund	2	12,54,42,566	12,54,42,566
General Fund	3	14,58,13,834	12,65,56,735
Endowment Fund	4	12,56,71,445	11,95,42,225
Designated Fund	5	29,59,86,718	31,11,00,207
Total		84,58,57,766	83,57,09,791
Application of Funds			
Fixed Assets			
Gross Block	6	20,52,55,826	19,95,25,621
Less : Accumulated Depreciation		5,23,12,623	4,64,57,563
		15,29,43,203	15,30,68,058
Investments	7	61,59,00,103	60,88,58,647
Current assets			
Cash and Bank Balances	8	3,76,10,784	2,48,55,081
Amount Receivables	9	4,67,31,611	5,79,05,179
		8,43,42,395	8,27,60,260
Less : Current Liabilities :			
Amount Payable	10	73,27,938	89,77,174
Net Current Assets		7,70,14,460	7,37,83,086
Total		84,58,57,766	83,57,09,791

Schedules 1 to 17 form an integral part of the Accounts

As referred to in our report of even date attached

For T R CHADHA & CO LLP

Chartered Accountants

FRN: 06711N/N500028

Aashish Gupta

Aashish Gupta

(Partner)

M. No. 097343

Place of Signature : New Delhi

Dated : 26.08.22



PRESIDENT : + *[Signature]*

CHAIRMAN :

[Signature]
EXECUTIVE DIRECTOR :

CARITAS INDIA

Income and Expenditure Account for the year ended as at 31st March, 2022

Amount in Rs.

Particulars	Sch	For the year ended 31st March, 2022	For the year ended 31st March, 2021
INCOME			
Allocation from Foreign Contributons	11	54,86,55,782	36,04,69,166
Allocation from Local Contributons	11	7,44,36,816	10,84,72,333
Donation In Kind	11	2,03,24,995	-
Sub total (A)		64,34,17,593	46,89,41,499
Interest Income	12	3,77,68,610	4,08,34,410
Other Income	13	21,01,861	13,05,992
Sub total (B)		3,98,70,471	4,21,40,402
TOTAL (A+B)		68,32,88,064	51,10,81,902
EXPENDITURE			
Programme Expenditure:			
Relief of Poor / Medical Relief Programmes	14	43,93,53,729	13,60,53,186
Relief of Poor (Emergencies & Rehab. Prog.)	14	3,57,03,834	5,75,55,587
Education/ Skill Training Programmes	14	3,79,46,165	1,33,92,530
Capacity Building & Development Programmes	14	50,28,603	72,90,081
Health Programmes	14	3,37,000	20,51,448
Environmental Programmes	14	4,16,22,986	1,46,78,871
Medical Relief In Kind	14	2,03,24,995	-
Grant to Charitable Institutions	15	4,61,74,436	23,28,96,737
Sub total (C)		62,64,91,748	46,39,18,440
Administrative Expenditure	16		
Admin expenses allocated from program	16	1,69,25,846	50,23,059
Other Admin Expenses	16	2,22,49,495	1,94,66,669
Sub total (D)		3,91,75,341	2,44,89,728
TOTAL (C+D)		66,56,67,089	48,84,08,168
Surplus for the Period transferred to General Fund		1,76,20,975	2,26,73,733

Schedules 1 to 17 form an integral part of the accounts

As referred to in our report of even date attached

T R CHADHA & CO LLP
Chartered Accountants
FRN: 06711N/N500028






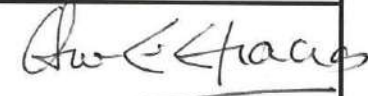


PRESIDENT : +

CHAIRMAN :

EXECUTIVE DIRECTOR :

Aashish Gupta
(Partner)
M. No. 097343
Place : New Delhi
Dated : 26.08.22



CARITAS INDIA		
Receipts and Payments Account for the year ended 31st March, 2022		
	Amount in Rs.	
Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
OPENING BALANCE :		
Cash In Hand	1,10,078	68,841
Stamp in hand	25,047	25,047
Cash At Bank	2,36,37,331	1,99,94,060
Imprest With Regional Offices	10,82,624	33,71,473
Investments	60,88,58,648	65,44,48,351
	63,37,13,728	67,79,08,373
Receipts During The Year :		
Foreign Contributions	55,86,76,138	33,17,60,728
Local Contributions	5,42,44,794	5,14,55,227
Refund From Charitable Institutions	3,500	29,52,376
Interest Income	4,41,61,742	4,72,45,662
Proceeds from Sale of Assets	32,870	5,000
Other Receipts	20,68,991	13,00,992
	65,91,88,035	43,47,19,985
Account Receivable / Payable (Net)	1,15,24,333	1,17,04,728
Total	1,30,44,26,096	1,12,43,33,086
Payments During The Year :		
Programme Expenses		
Relief of Poor / Medical Relief Programmes	43,93,53,729	13,60,53,186
Relief of Poor (Emergencies & Rehab. Prog.)	3,57,03,834	5,75,55,587
Education/ Skill Training Programmes	3,79,46,165	1,33,92,530
Capacity Building & Development Programmes	50,28,603	72,90,081
Health Programmes	3,37,000	20,51,448
Environmental Programmes	4,16,22,986	1,46,78,871
Grant to Charitable Institutions	4,61,74,436	23,28,96,737
Administrative Expenses	3,91,75,341	2,44,89,728
Addition To Fixed Assets	55,73,116	22,11,189
	65,09,15,209	49,06,19,357
Closing Balance :		
Cash In Hand	66,516	1,10,078
Stamp in hand	25,047	25,047
Cash At Bank	3,65,02,376	2,36,37,332
Imprest With Regional Offices	10,16,845	10,82,625
Investments	61,59,00,103	60,88,58,647
	65,35,10,886	63,37,13,729
Total	1,30,44,26,096	1,12,43,33,086
As referred to in our report of even date attached		
<div> <div> T R CHADHA & CO LLP Chartered Accountants FRN: 06711N/N500028  Aashish Gupta (Partner) M. No. 097343 Place : New Delhi Dated : 26.08.22 </div> <div>  </div> <div>  </div> <div> PRESIDENT : +   CHAIRMAN :  EXECUTIVE DIRECTOR : </div> </div>		

Sch 1: Capital Fund (representing Fixed Assets)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Opening Balance (w.d.v)	15,30,68,058	15,57,58,919
Addition during the Year		
Add: Transfer from Designated Fund	52,39,237	20,92,492
Add: Transfer from General Fund	3,33,879	1,18,696
Add: Gift received in kind	1,57,088	-
	15,87,98,262	15,79,70,107
Deductions during the year		
Less: Depreciation during the year	58,55,059	48,71,705
Less: Assets written off during the year (net of depreciation)	-	30,344
Grand Total	15,29,43,203	15,30,68,058

Sch 2: Corpus Fund

Particulars	As at 31st March, 2022	As at 31st March, 2021
Opening Balance	12,54,42,566	12,54,42,566
Grand Total	12,54,42,566	12,54,42,566

Sch 3: General Fund

Particulars	As at 31st March, 2022	As at 31st March, 2021
Opening Balance	12,65,56,735	13,14,94,698
Addition during the Year		
Transfer from Endowment Fund	-	7,000
Transfer from Income & Expenditure A/c	1,76,20,977	2,26,73,733
Reversal for Provision of doubtful recovery (Security Deposit)	20,00,000	-
	14,61,77,713	15,41,75,431
Tranfers during the year		
Less: Transfer to Capital Fund	3,33,879	1,18,696
Less: Transfer to Designated fund Fund	30,000	-
Adjustment during the year		
Less: Provision towards deferred recovery (Security Deposit)	-	2,75,00,000
Grand Total	14,58,13,834	12,65,56,735



CARITAS INDIA

Schedules forming part of the Financials for the year ended 31st March, 2022

Sch 4: Endowment Fund

Particulars	As at 31st March, 2022	As at 31st March, 2021
Opening Balance	11,95,42,225	11,32,48,946
Addition during the Year		
Interest earned	61,29,220	63,00,279
	12,56,71,445	11,95,49,226
Transfers during the year		
Transfer to General Fund	-	7,000
Grand Total	12,56,71,445	11,95,42,225

Sch 5: Designated Fund

Particulars	As at 31st March, 2022	As at 31st March, 2021
Opening Balance	31,11,00,207	39,58,54,907
Addition during the Year		
Receipts during the year	61,29,20,932	38,32,15,955
Refund from Implementing Agencies	3,500	29,52,376
Interest Earned	2,63,912	1,10,972
Transfer from General Fund	30,000	-
	92,43,18,551	78,21,34,210
Deduction during the year		
Transfer to Income & Expenditure A/c	62,30,92,596	46,89,41,511
Transfer to Capital Fund	52,39,237	20,92,492
Grand Total	29,59,86,718	31,11,00,207



CARITAS INDIA
Schedules forming part of the accounts for the year ended 31.03.2022
DESIGNATED FUNDS

S. N	Particulars	Opening Balance as on 01.04.2021	Receipts during the Period	Interest Credited	Refund During the Period	Inter Account Trf (Cr)	Transfer from General Fund	Total (Cr)	Payments During the Period	Inter Account Trf (Dr)	Transfer to Capital Fund	Total (Dr)	Closing Balance as on 31.03.2022
1	Designated Programme Fund												
2	Gram Nirman - II	63,86,299	2,43,95,880	-	-	17,60,541	-	3,25,42,720	2,80,49,995	15,79,941	1,29,400	2,97,59,336	27,83,384
3	Community Based	36,72,661	3,14,47,751	12,131	-	10,13,429	30,000	3,61,75,972	3,03,38,427	4,06,984	22,61,961	3,30,07,372	31,68,600
4	SAFBN	5,54,187	52,35,625	-	-	-	-	57,89,812	29,53,473	-	-	29,53,473	28,36,339
5	Emergency Relief &	7,47,80,824	39,92,71,136	91,009	-	55,47,159	-	47,96,90,128	37,17,53,404	68,34,901	3,05,316	37,88,93,622	10,07,96,506
6	Disaster Relief - Floods	15,73,76,525	1,10,68,376	-	-	10,36,273	-	16,94,81,174	5,15,63,444	5,31,820	1,07,994	5,22,03,258	11,72,77,915
7	Child Rights	13,61,806	58,65,619	-	-	-	-	72,27,425	43,44,634	-	-	43,44,634	28,82,791
8	SABAL	4,87,364	72,73,171	-	-	17,078	-	77,77,613	75,18,380	-	-	75,18,380	2,59,233
9	Building climate Resilient	11,36,068	-	-	-	-	-	11,36,068	-	-	-	-	11,36,068
10	Livelihood - Koshi	2,87,406	-	-	-	-	-	2,87,406	-	-	-	-	2,87,406
11	Peach Programme	6,40,852	-	-	-	-	-	6,40,852	50,120	-	-	50,120	5,90,732
12	Decentralisation Programme	38,644	-	-	-	-	-	38,644	5,550	-	-	5,550	33,094
13	Refugee Programme	1,85,30,882	2,19,97,280	-	-	-	-	4,05,28,162	2,44,85,643	-	-	2,44,85,643	1,60,42,519
14	Agarian Prosperity Prog	62,40,068	26,43,873	-	-	-	-	88,83,941	19,72,271	63,793	-	20,36,064	68,47,877
15	Anti Human Trafficking	17,47,664	-	-	-	8,86,182	-	26,33,846	15,07,416	10,13,429	-	25,20,845	1,13,000
16	Roshini & Suposhan-CG	97,725	-	-	-	-	-	97,725	-	97,725	-	97,725	-
17	Farm North East	63,27,560	-	-	-	-	-	63,27,560	36,33,111	-	-	36,33,111	26,94,449
18	SAKSHAM II	14,06,009	-	-	-	-	-	14,06,009	14,06,009	-	-	14,06,009	-
19	other Development Programme	1,97,04,965	7,95,53,430	1,60,772	-	35,84,345	-	10,30,03,513	8,36,23,914	38,48,234	24,34,566	8,99,06,714	1,30,96,799
20	Campaign Collection	1,03,22,701	2,41,68,791	-	3,500	5,31,820	-	3,50,26,812	98,86,804	-	-	98,86,804	2,51,40,008
	Total	31,11,00,208	61,29,20,932	2,63,912	3,500	1,43,76,828	30,000	93,86,95,380	62,30,92,596	1,43,76,828	52,39,237	64,27,08,661	29,59,86,719



CARITAS INDIA

Schedules forming part of the Financials for the year ended 31st March, 2022

Sch 6: Fixed Assets									
PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK		
	As at 01.04.2021	Additions during year	Sale/ Transfer	As at 31.03.2022	As at 01.04.2021	For the Year	Sale/ Transfer	As at 31.03.2022	W.D.V. as at 31.03.2021
a. Tangible Assets									
Freehold Land	12,34,32,418	-	-	12,34,32,418	-	-	-	12,34,32,418	12,34,32,418
Office Premises	4,43,46,812	-	-	4,43,46,812	2,23,04,891	22,04,192	-	1,98,37,729	2,20,41,921
Furniture & Fixtures	13,06,931	8,850	-	13,15,781	8,59,004	45,678	-	4,11,099	4,47,927
Office Equipments	1,06,53,449	11,31,894	-	1,17,85,343	69,52,706	7,24,896	-	41,07,741	37,00,743
Computers	1,49,90,873	44,32,372	1	1,94,23,244	1,27,88,527	26,53,887	-	39,80,830	22,02,346
Vehicles	24,50,826	1,57,088	-	26,07,914	12,73,872	2,00,106	-	11,33,936	11,76,954
b. Intangible Assets									
Softwares	23,44,314	-	-	23,44,314	22,78,564	26,300	-	39,449	65,750
GRAND TOTAL	19,95,25,623	57,30,204	1	20,52,55,826	4,64,57,564	58,55,059	-	15,29,43,203	15,30,68,059
Previous year as at 31.03.2021	19,73,56,433	22,11,189	41,999	19,95,25,623	4,15,97,513	48,71,705	11,655	15,30,68,058	15,57,58,918



Sch 7: Investments		Amount in Rs.	
Particulars	As at 31st March, 2022	As at 31st March, 2021	
Fixed Deposit with PNB	17,94,91,698	17,39,64,361	
Fixed Deposit with Kotak Bank	2,44,096	2,31,236	
Fixed Deposit with South Indian Bank	7,55,30,850	14,56,96,971	
Government of India Bonds	15,66,28,000	15,66,28,000	
Fixed Deposit with HDFC Bank	11,59,20,468	8,50,00,000	
Fixed Deposit with Federal Bank	8,80,84,991	4,73,38,079	
Fixed Deposit with Union Bank of India*	54,35,180	54,35,180	
Less: Provision for doubtful investment	(54,35,180)	(54,35,180)	
Total	61,59,00,103	60,88,58,647	

*Note: The Society had a fixed deposit of Rs. 60,00,000 / with the Sikkim Bank Limited which has since been taken over by Union Bank of India dated 21st December 1999. The Society has so far received a sum of Rs. 564,820 /-from Union Bank of India."

Sch 8: Cash and Bank Balances			
Particulars	As at 31st March, 2022	As at 31st March, 2021	
Cash in hand	66,516	1,10,078	
Stamp in hand	25,047	25,047	
Balance with Banks - Saving Account	3,65,02,376	2,36,37,331	
Imprest with Regional Office*	10,16,845	10,82,625	
Total	3,76,10,784	2,48,55,081	

* Note: Imprest account balances are subject to confirmation.

Sch 9: Amount Receivable			
Particulars	As at 31st March, 2022	As at 31st March, 2021	
Security Deposit	3,15,03,637	3,34,61,507	
Less: Provision towards deferred recovery (Security Deposit)	(2,55,00,000)	(2,75,00,000)	
Interest Accrued	1,40,00,068	1,57,50,242	
TDS Recoverable	2,14,79,528	2,31,08,571	
Prepaid Expenses	4,25,404	5,90,113	
Loan to PF Trust	13,94,462	13,94,462	
Advance to Vendors	30,08,774	1,07,58,207	
Other Receivables	4,19,738	3,42,077	
Total	4,67,31,611	5,79,05,179	

Sch 10: Amount Payable			
Particulars	As at 31st March, 2022	As at 31st March, 2021	
Expenses Payable	56,73,155	64,76,124	
Retention Money Payable	50,000	2,29,550	
Security Deposit (Liability)	-	11,09,723	
TDS Payable	15,33,335	8,42,518	
Other Payables	71,448	3,19,259	
Total	73,27,938	89,77,174	



CARITAS INDIA

Schedules forming part of the Financials for the year ended 31st March, 2022

Sch 11: Allocation of Project Grant towards Programme Implementation		Amount in Rs.
Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Foreign Contributions allocated from Fund	54,86,55,782	36,04,69,166
Local Contributions allocated from Fund	7,44,36,816	10,84,72,333
Foreign Contribution In Kind	2,03,24,995	-
Total	64,34,17,594	46,89,41,499

Sch 12: Interest Income		
Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Fixed Deposits	3,62,30,838	4,04,58,652
Savings Bank Accounts	3,26,715	3,58,698
Housing & Staff Loans	10,368	17,030
Petty Loan	-	30
Income tax Refund	12,00,689	-
Total	3,77,68,610	4,08,34,410

Sch 13: Other Income		
Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
General Donation	19,39,696	12,53,592
Proceeds from Sale of Fixed Assets	32,870	5,000
Recovery from Staff	1,29,294	40,000
Others- Miscellaneous Income	-	7,400
Total	21,01,861	13,05,992

Sch 14: Programme Expenses		
Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021

A.

National Programme ExpenditureRelief of Poor / Medical Supplies Programmes

Staff Cost	3,67,21,192	3,47,82,365
Other Programme expenditure	40,26,32,537	10,12,70,821
Sub Total A	43,93,53,729	13,60,53,186

Relief of Poor (Emergencies & Rehab. Prog.)

Staff Cost	-	26,21,332
Other Programme expenditure	3,57,03,834	5,49,34,255
Sub Total B	3,57,03,834	5,75,55,587

Education/ Skill Training Programmes

Staff Cost	64,60,787	9,53,997
Other Programme expenditure	3,14,85,378	1,24,38,533
Sub Total C	3,79,46,165	1,33,92,530

Capacity Building & Development Programmes

Staff Cost	-	8,18,582
Other Programme expenditure	50,28,603	64,71,499
Sub Total D	50,28,603	72,90,081

Health Programmes

Staff Cost	-	11,15,904
Other Programme expenditure	3,37,000	9,35,544
Sub Total E	3,37,000	20,51,448

Environmental Programmes

Staff Cost	1,08,05,342	91,63,146
Other Programme expenditure	3,08,17,644	55,15,725
Sub Total F	4,16,22,986	1,46,78,871

Total (A+B+C+D+E+F)	55,99,92,317	23,10,21,703
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Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Medical Relief in Kind	2,03,24,995	-
	2,03,24,995	-



CARITAS INDIA

Schedules forming part of the Financials for the year ended March 31, 2022

Sch 15: Grant to Charitable Institutions

Amount in Rs.

Particulars	For year ended 31st March, 2022	For year ended 31st March, 2021
Relief of Poor Programmes	2,33,18,965	9,10,04,464
Relief of Poor (Emergencies & Rehab. Prog.)	17,00,000	4,01,97,498
Education/ Skill Training Programmes	-	2,15,82,251
Capacity Building & Development Programmes	81,56,903	66,06,303
Health Programmes	1,09,64,767	2,03,69,626
Environmental Programmes	20,33,800	5,31,36,595
Total	4,61,74,436	23,28,96,737

Sch 16: Administration Expenses

Particulars	For year ended 31st March, 2022	For year ended 31st March, 2021
Staff Cost		
Salary & Allowances	21,44,653	62,25,828
Contribution to Provident and others funds	29,77,471	25,37,133
Staff Welfare Expenses	21,00,681	22,54,228
	72,22,805	1,10,17,189
Other Administration Expenses		
Electricity Charges	9,80,900	7,18,191
Printing & Stationary	1,21,997	44,465
Travelling & Conveyance	11,79,434	6,25,696
Communication Charges	4,85,225	4,30,512
Rent	11,40,840	11,92,184
Rates & Taxes	65,254	62,131
Insurance	4,70,874	84,606
Bank Charges	2,29,709	66,682
Repairs & Maintenance	21,78,269	14,64,828
Membership Fees	14,24,537	-
Audit Fees	2,36,838	3,20,916
Legal & Professional Charges	40,11,157	7,79,539
Miscellaneous balances written back/ off	10,21,838	
Miscellaneous Expenses	14,79,819	26,59,731
Admin Expenditure allocatted from Program	1,69,25,846	50,23,059
	3,19,52,536	1,34,72,540
Total	3,91,75,341	2,44,89,728



1 Background and Significant Accounting Policies**1.1 Background Information**

Caritas India (herein referred as "the Society"), founded in 1962, is registered under the Societies Registration Act XXI 1860 (the Punjab Amendment Act 1957) as extended to Delhi having the Registration No. 3304 year 1967-68.

The activities of Caritas India mainly pertains to integral development of all persons and communities, irrespective of race, caste or creed, by diffusing among such communities, adult education, job orientation, training, health and personal hygiene etc. Besides it launches campaigns for relief of people affected by disasters like famine, drought, floods, earthquake, pestilence, epidemics etc.

1.2 Significant Accounting Policies**a Basis of preparation of Accounts**

The financial statements are prepared on accrual basis of accounting (except as mentioned in point b (ii) below), following Generally Accepted Accounting Principles of Going Concern and Consistency.

b. Revenue Recognition

(i) All Project / Programme contributions received during the year are credited to the respective Programme Fund Accounts under Designated fund head at the time of receipt of the contributions. To the extent that expenditure is incurred for programmes, out of the contributions received, it is recognised as income in the Income & Expenditure Account.

(ii) All Donations / Grants / Contributions are accounted for at the time of receipt.

(iii) Interest received on Foreign / Local Contributions are credited to the Income and Expenditure Account except the Interest earned from Investment of Endowment Fund - Environment and Endowment Fund - Italiana which are credited to the concerned Fund Account.

c. Contributions received in kind are accounted for, on the basis of information, received from Donors as regards their monetary value, and in the absence of such information at estimated market price / value of such items.

d. Expenditure incurred on Projects / Programmes to the extent of Contributions received from the Donors / are met from the available Designated Programme Fund. In case of pending receipts of the funds from the donor / or amount not recovered from the Donors, the same is charged to the General Programme Fund.



- e. The Funded Fixed Assets are procured from Designated Funds and non-funded Fixed Assets are procured from General Funds.
On completion of purchase/ capitalisation, the equivalent funds are transferred to Capital Fund from the respective Designated Fund or General Funds.
- f. Grants given to the implementing partners are treated as programme expenditure at the time of payment, irrespective of grants having been fully utilised by such implementing partners.
- g. **Fixed Assets :**
- i. Fixed assets are stated at cost.
- ii. Capital Fund represents the value of Fixed Assets acquired after adjustment for depreciation.
- iii. Sale proceeds of Fixed Assets are credited to the Income & Expenditure Account and the original cost and accumulated depreciation of such Assets are charged to Capital Fund.
- h. **Depreciation & Amortisation:**
- i. Depreciation on Fixed Assets is provided under the written down value method and is charged to the Capital Fund instead of Income and Expenditure Account as per the rates given below.

Nature of Assets	Percentage
Furniture and Fixtures	10%
Office Premises	10%
Office Equipments	15%
Vehicle	15%
Computers (including softwares)	40%

- ii. Depreciation is charged for the full year irrespective of the date of acquisition. No depreciation is provided on the fixed Assets sold during the year.
- iii. Assets costing less than Rs. 5000/- are not capitalised.
- i. **Investments**
- All investments have been stated at the cost of acquisition. However, provision for diminution in value is made to recognize a decline other than temporary in the value of investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the Income and Expenditure Account.



j. Employees Benefits :**I. Short Term Employee Benefits:**

Short term employee benefits are recognised in the period during which the services have been rendered.

II. Long Term Employee Benefits**a. Defined Contribution Plans**

Provident Fund: Provision of "Employees' Provident Funds and Miscellaneous Provisions Act 1952" are applicable to the Society and the Provident Fund contributions are regularly deposited with Employees' Provident Fund Organization, India.

b. Defined Benefit Plans

Gratuity: The Society has formed a separate Trust, namely CARITAS INDIA Staff Gratuity Fund, which is a recognized under Part C of Fourth Schedule Income Tax Act, 1961. The society's liabilities under Payment of Gratuity Act are determined based on actuarial valuation made by the independent Actuary at the end of each financial year.

k. Provisions :

Provisions are recognized when the society has a present legal or constructive obligation, as a result of past events for which it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made for the amount of the obligation.

l. Contingent Liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the society or a present obligation that is not recognized because it is probable that an outflow of resources will not be required to settle the obligation. However, if the possibility of outflow of resources, arising out of present obligation, is remote, it is not disclosed as contingent liability.



Schedules forming part of the Financials for the year ended 31st March 2022

2 Employee Benefit Plans

	Rs.	
	For the Year Ended 31st March, 2022	For the Year Ended 31st March, 2021
Amount Contributed to Employee Provident Fund Organisation	29,77,471	25,37,133
	<u>29,77,471</u>	<u>25,37,133</u>

3 Other Disclosures

- a Previous years figures have been suitably regrouped/ rearranged wherever considered necessary.
- b The balances of Advances and Deposits, Imprest accounts are subject to confirmations. In the opinion of management current assets and current liabilities have an approximate realizable value equal to amount stated in the Financial Statements, except otherwise stated. The provision for all known liabilities has been adequately provided.

Signed in terms of our report of even date attached

For T R CHADHA & CO LLP
Chartered Accountants
FRN: 06711N/N500028

Aashish Gupta
Aashish Gupta
(Partner)
M. No. 097343
UDIN:

Place of Signature : New Delhi
Dated : 26.08.22



PRESIDENT :

CHAIRMAN :

EXECUTIVE DIRECTOR :