

**CARITAS INDIA**  
**FOREIGN CONTRIBUTION**  
**Balance Sheet as at 31st March, 2019**

Amount in Rs.

Particulars	Sch	As at 31st March, 2019	As at 31st March, 2018
<b>Source of Funds</b>			
Capital Fund (representing Fixed Assets)	1	10,63,34,496	10,87,31,875
Corpus Fund	2	12,06,77,150	12,06,77,150
General Fund	3	2,37,12,246	1,66,48,285
Endowment Fund	4	8,39,81,324	7,95,96,937
Designated Fund	5	11,53,86,124	7,93,25,089
<b>Total</b>		<b>45,00,91,340</b>	<b>40,49,79,336</b>
<b>Application of Funds</b>			
<b>Fixed Assets</b>			
Gross Block	6	14,94,01,620	14,69,42,428
Less : Accumulated Depreciation		4,30,67,124	3,82,10,553
		<b>10,63,34,496</b>	<b>10,87,31,875</b>
<b>Investments</b>	7	<b>31,21,15,515</b>	<b>26,24,58,141</b>
<b>Current assets</b>			
Cash and Bank Balances	8	36,86,087	1,89,94,474
Amount Receivables	9	3,14,15,814	1,83,80,879
		<b>3,51,01,901</b>	<b>3,73,75,353</b>
<b>Less : Current Liabilities :</b>			
Amount Payable	10	34,60,572	35,86,033
<b>Net Current Assets</b>		<b>3,16,41,329</b>	<b>3,37,89,320</b>
<b>Total</b>		<b>45,00,91,340</b>	<b>40,49,79,336</b>

Schedules 1 to 16 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

Neena Goel  
( Partner )  
M. No. 57986

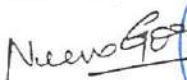

Place of Signature : New Delhi

Dated : 14th December, 2019



For CARITAS INDIA

Fr. Poly Varghese  
(Chief Functionary)

CARITAS INDIA FOREIGN CONTRIBUTION Income and Expenditure Account for the year ended as at 31st March, 2019 Amount in Rs.			
Particulars	Sch	For the year ended 31st March, 2019	For the year ended 31st March, 2018
<b>INCOME</b>			
Allocation from Foreign Contributors		48,53,16,716	34,01,82,769
Sub total (A)		48,53,16,716	34,01,82,769
Interest Income	11	2,36,87,069	1,66,49,054
Other Income	12	50,89,940	25,53,204
Sub total (B)		2,87,77,008	1,92,02,257
TOTAL (A+B)		51,40,93,724	35,93,85,026
<b>EXPENDITURE</b>			
Programme Expenditure:			
Relief of Poor Programmes	13	19,18,66,625	11,01,02,581
Relief of Poor (Emergencies & Rehab. Prog.)	13	72,00,870	1,15,42,072
Education/ Skill Training Programmes	13	44,78,268	2,56,47,239
Capacity Building & Development Programmes	13	21,22,543	90,27,588
Health Programmes	13	84,500	-
Environmental Programmes	13	29,39,457	2,53,314
Grant to Charitable Institutions	14	27,66,24,453	18,36,09,975
Sub total		48,53,16,716	34,01,82,769
Administrative Expenditure	15	2,42,28,289	2,58,08,094
TOTAL		50,95,45,005	36,59,90,863
Surplus for the Period transferred to General Fund		45,48,719	(66,05,837)
Schedules 1 to 16 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  Neena Goel (Partner) M. No. 57986 Place : New Delhi Dated : 14th December, 2019		For CARITAS INDIA  Fr. Poly Varghese (Chief Functionary)	

**CARITAS INDIA**  
**FOREIGN CONTRIBUTION**  
Receipts and Payment Account for the year ended as on March 31, 2019

RECEIPTS	Amount in Rs.		PAYMENTS	Amount in Rs.	
	For the period Ended March 31, 2019	For the period Ended March 31, 2018		For the period Ended March 31, 2019	For the period Ended March 31, 2018
Opening Balances			Programme Expenditure		
Cash in Hand	1,00,512	38,502	Relief of Poor Programmes	19,18,66,625	11,01,02,581
Stamp in hand	25,508	25,508	Relief of Poor (Emergencies & Rehab. Prog.)	72,00,870	1,15,42,072
Balance with Designated Bank Account	1,77,03,457	65,92,806	Education/ Skill Training Programmes	44,78,268	2,56,47,239
Balance with Utilisation Bank Account	11,64,997	22,07,092	Capacity Building & Development Programmes	21,22,543	90,27,588
Fixed Deposit	26,78,93,321	28,10,61,271	Health Programmes	84,500	-
Accured interest	36,39,666	1,97,11,562	Environmental Programmes	29,39,457	2,53,314
Unutilised Foreign Contribution	29,05,27,460	30,96,36,741	Grant to Charitable Institutions	27,66,24,453	18,36,09,975
Opening Balance of Loans and Advances Recoverable	1,11,55,181	1,68,04,040	(E)	48,53,16,716	34,01,82,769
(A)	30,16,82,641	32,64,40,781	Administrative Expenditure (F)	2,42,28,289	2,58,08,094
Receipt during the year			Purchase of Fixed Assets (G)	24,88,252	7,91,011
Receipt from Donor (direct from Foreign Source)	52,21,36,547	31,57,67,170			
Receipt from Donor (subsequent Receipt)	39,53,620	18,36,231			
(B)	52,60,90,167	31,76,03,402			
Interest Received :			Closing Balances		
Endowment fund for Environment Prog.	46,20,885	47,25,258	Cash in Hand	22,852	1,00,512
Endowment fund for NRM-Italiana	-	4,63,829	Stamp in hand	25,047	25,508
Interest Income	2,36,87,069	1,66,49,054	Balance with Contribution Account	21,37,275	1,77,03,457
Programme Fund	54,579	28,988	Balance with Utilisation Account	15,00,913	11,64,997
(C)	2,83,62,533	2,18,67,128	Fixed Deposit	31,75,50,695	26,78,93,321
Other Receipts :			Accured interest	1,03,34,005	36,39,665
General Donation	25,12,440	-	Unutilised Foreign Contribution	33,15,70,787	29,05,27,460
Sale of Fixed Asset	25,77,500	-			
Recovery of Admin cost	-	25,53,204	Closing Balance of Loans and Advances Recoverable	1,76,21,237	1,11,55,181
(D)	50,89,940	25,53,204	(H)	34,91,92,024	30,16,82,641
GRAND TOTAL (A + B+C+D)	86,12,25,281	66,84,64,515	GRAND TOTAL (E+F+G+H)	86,12,25,281	66,84,64,515

AUDITOR'S REPORT  
As referred to in our report of even date attached

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

Neena Goel  
(Partner)  
M. No. 57986  
Place of Signature: New Delhi

Dated : 14<sup>th</sup> December, 2019.

For CARITAS INDIA

*Fr. Poly Varghese*

Fr. Poly Varghese  
(Chief Functionary)

## CARITAS INDIA

## FOREIGN CONTRIBUTION

Schedules forming part of the Financials for the year ended 31st March, 2019

Sch 1:	<b>Capital Fund (representing Fixed Assets)</b>	<b>Amount in Rs.</b>	
	<b>Particulars</b>	<b>As at</b>	<b>As at</b>
		<b>31st March, 2019</b>	<b>31st March, 2018</b>
	Opening Balance	10,87,31,875	11,27,53,687
	<u>Addition during the Year</u>		
	Add: Transfer from Designated Fund	23,84,826	6,22,799
	Add: Transfer from General Fund	1,03,426	1,68,212
	<u>Deductions during the year</u>		
	Less: Depreciation during the year	48,82,640	48,12,823
	Less: Assets sold during the year	2,990	-
	<b>Grand Total</b>	<b>10,63,34,497</b>	<b>10,87,31,875</b>
Sch 2:	<b>Corpus Fund</b>	<b>Amount in Rs.</b>	
	<b>Particulars</b>	<b>As at</b>	<b>As at</b>
		<b>31st March, 2019</b>	<b>31st March, 2018</b>
	Opening Balance	12,06,77,150	12,06,77,150
	<b>Grand Total</b>	<b>12,06,77,150</b>	<b>12,06,77,150</b>
Sch 3:	<b>General Fund</b>	<b>Amount in Rs.</b>	
	<b>Particulars</b>	<b>As at</b>	<b>As at</b>
		<b>31st March, 2019</b>	<b>31st March, 2018</b>
	Opening Balance	1,66,48,285	66,99,433
	<u>Addition during the Year</u>		
	Transfer from Designated fund	26,18,667	-
	Transfer from Endowment Fund	-	1,78,77,244
	Transfer from Income & Expenditure A/c	45,48,720	(66,05,837)
		<b>2,38,15,672</b>	<b>1,79,70,840</b>
	<u>Tranfers during the year</u>		
	Less: Transfer to Designated Fund	-	11,54,342
	Less: Transfer to Capital Fund	1,03,426	1,68,212
	<b>Grand Total</b>	<b>2,37,12,246</b>	<b>1,66,48,286</b>
Sch 4:	<b>Endowment Fund</b>	<b>Amount in Rs.</b>	
	<b>Particulars</b>	<b>As at</b>	<b>As at</b>
		<b>31st March, 2019</b>	<b>31st March, 2018</b>
	Opening Balance	7,95,96,938	7,48,71,680
	<u>Addition during the Year</u>		
	Refund during the year	78,501	-
	Interest earned	46,20,885	47,25,258
		<b>8,42,96,324</b>	<b>7,95,96,938</b>
	<u>Tranfers during the year</u>		
	Transfer to Income & Expenditure A/c	3,15,000	-
	<b>Grand Total</b>	<b>8,39,81,324</b>	<b>7,95,96,938</b>
Sch 5:	<b>Designated Fund</b>	<b>Amount in Rs.</b>	
	<b>Particulars</b>	<b>As at</b>	<b>As at</b>
		<b>31st March, 2019</b>	<b>31st March, 2018</b>
	Opening Balance	7,93,25,088	11,87,57,338
	<u>Addition during the Year</u>		
	Receipts during the year	52,21,36,547	31,57,67,170
	Refund from Charitable Institutions	38,75,119	18,36,231
	Interest earned	54,579	4,92,817
	Transfer from General Fund	-	-
		<b>60,53,91,333</b>	<b>43,68,53,556</b>
	<u>Deduction during the year</u>		
	Transfer to Income & Expenditure A/c	48,50,01,716	34,01,82,767
	Transfer to General Fund	26,18,667	1,67,22,901
	Transfer to Capital Fund	23,84,826	6,22,799
	<b>Grand Total</b>	<b>11,53,86,124</b>	<b>7,93,25,089</b>





CARITAS INDIA

Schedule forming part of the Financials for the year ended 31st March, 2019

Sch - 5a: DESIGNATED FUNDS - FOREIGN CONTRIBUTION

Sr. No.	Particulars	Balance as at 1st April, 2018	Receipts During the Period	Interest Credited	Refund During the Period	Inter Account Transfer (Cr)	Transfer from General Fund	Total (Cr)	Payments During the Period	Inter Account Transfer (Dr)	Transfer to General Fund	Transfer to Capital Fund	Total (Dr)	Balance as at 31st March, 2019
5a	Programme Funds													
1	Aparna Prosperity Prog.	58,95,498	44,73,384	-	-	-	-	1,03,68,882	41,48,206	-	-	-	41,48,206	62,20,676
2	Anti Human Trafficking	1,09,01,747	79,04,621	-	-	-	-	1,88,06,368	1,23,63,091	-	-	77,280	1,26,42,594	61,63,799
3	Building Climate Resilient community	(7,65,207)	41,79,066	-	-	-	-	34,13,859	22,77,791	-	-	-	22,77,791	11,36,068
4	JEVANIKA	-	42,08,932	-	-	3,80,778	-	45,89,710	42,70,922	-	-	-	42,70,922	1,18,788
5	Child Rights	(9,148)	58,29,031	-	-	-	-	58,19,883	56,40,785	-	-	-	56,40,785	1,79,088
6	Community Based Rehabilitation	(11,21,804)	6,39,38,422	39,601	-	-	-	6,40,92,867	6,38,40,569	-	-	-	6,38,40,569	(17,47,702)
7	Decentralisation Programme	10,59,690	79,93,871	-	-	3,00,000	-	84,70,333	74,07,022	-	-	-	74,07,022	20,63,811
8	Disaster Relief - Floods	46,57,288	17,30,31,607	-	-	98,95,353	-	18,91,50,568	13,59,39,224	13,587	-	9,47,738	15,69,00,349	3,22,50,019
9	Emergency Relief & Development Fund	4,39,63,384	1,63,72,296	-	-	38,80,505	-	6,43,13,972	2,70,40,088	1,33,17,678	26,18,867	-	4,29,76,333	2,13,37,619
10	Grom Nirman - II	(6,44,314)	1,54,42,932	-	-	2,32,136	-	1,51,77,630	1,82,12,040	-	-	-	1,82,12,040	(30,34,410)
11	Hamata Haq	2,01,389	-	-	-	-	-	2,05,099	-	-	-	-	-	-
12	Livelihood - Koshi	81,346	33,99,508	-	-	1,98,825	-	36,79,677	44,37,963	-	-	-	44,37,963	12,21,742
13	Upevans, Uthran & Ujwala - Phase 1	(3,29,702)	3,34,202	-	-	4,500	-	4,500	-	-	-	-	-	-
14	Upevans, Uthran & Ujwala - Phase 2	-	1,01,29,715	6,204	-	-	-	1,01,35,919	81,34,594	-	-	-	81,34,594	20,11,325
15	Farm North East	(8,08,995)	1,90,27,001	5,164	-	-	-	1,82,23,170	1,67,71,065	17,499	-	-	1,84,06,374	18,16,796
16	Institutional strengthening & Cap. Build.	-	10,95,794	1,258	-	-	-	18,32,965	22,66,536	-	-	-	24,16,536	(5,63,631)
17	SAKSHAM	(7,82,332)	2,80,07,873	-	-	17,409	-	2,00,43,433	2,76,46,425	-	-	-	2,77,16,694	(7,73,263)
18	Jeevan PLE	(15,41,589)	1,17,50,942	783	-	-	-	1,03,35,482	1,07,34,978	-	-	-	1,07,34,978	(1,90,496)
19	Jeevan PEA	-	30,27,573	1,096	-	-	-	30,28,459	61,90,420	-	-	-	63,31,076	(13,02,618)
20	Ultradhand intervention	(6,15,374)	6,31,474	-	-	309	-	16,499	-	-	-	-	16,499	-
21	PACS	12,47,090	-	-	-	-	-	12,47,090	-	-	-	-	-	12,47,090
22	Panch Programme	29,69,093	-	-	2,274	-	-	29,71,367	5,58,129	-	-	-	3,56,298	24,21,069
23	Panch Programme	(6,35,509)	38,24,221	-	-	-	-	29,88,712	12,49,569	-	-	74,350	13,23,919	16,64,793
24	Refugee Programme	50,73,500	3,47,56,310	-	-	-	-	3,98,29,810	2,54,92,221	-	-	-	2,54,92,221	1,43,37,589
25	SABAL	75,01,822	1,41,73,341	-	-	-	-	2,16,75,163	1,95,44,884	-	-	-	1,96,94,660	17,80,483
26	SAPIN	8,45,147	2,03,22,495	-	-	-	-	2,13,67,642	1,04,81,305	-	-	-	3,83,923	1,05,02,414
27	Samridhi	-	18,76,536	-	-	-	-	18,76,536	13,42,312	-	-	-	15,42,312	3,34,234
28	Other Development Programme	85,25,735	6,21,83,713	-	-	-	-	7,13,10,724	4,69,66,589	13,31,542	-	1,92,934	4,85,10,835	2,27,96,889
	TOTAL	2,91,25,088	52,21,36,547	54,579	-	1,49,05,315	-	62,02,96,548	48,50,01,716	1,49,05,315	26,18,867	23,84,826	50,49,10,524	11,53,96,124
5b	Endowment Funds													
29	Endowment Fund for Environment	6,60,67,515	-	46,20,885	-	-	-	7,07,66,401	3,15,000	-	-	-	3,15,000	7,04,51,901
30	Endowment fund for Capacity Building	1,35,29,423	-	-	-	-	-	1,35,29,423	-	-	-	-	-	1,35,29,423
	Sub total B	7,95,96,938	78,501	46,20,885	-	-	-	8,42,96,324	3,15,000	-	-	-	3,15,000	8,39,81,324
	TOTAL (A+B)	15,89,22,026	52,21,36,547	46,75,494	-	1,49,05,315	-	70,45,92,972	48,53,16,716	1,49,05,315	26,18,867	23,84,826	50,52,25,524	19,93,67,448



CARITAS INDIA  
FOREIGN CONTRIBUTION  
Schedules forming part of the Financials for the year ended 31st March, 2019

Sch 6: Fixed Assets

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	Balance as at 1st April 2018	Additions during the period	Balance as at 31st March 2019	As at 1st April 2018	For the period	Sale/ Transfer	As at 31st March 2019	W.D.V. as at 31st March 2018
Freehold Land	7,60,12,857	-	7,60,12,857	-	-	-	7,60,12,857	7,60,12,857
Office Premises	4,42,52,025	-	4,42,52,025	1,83,35,785	25,87,754	18,490	2,09,05,049	2,59,16,240
Furniture & Fixtures	13,28,443	30,412	13,58,855	8,75,438	48,342	-	9,23,780	4,35,075
Office Equipments	63,11,408	6,52,134	69,54,692	38,30,814	4,60,938	7,578	42,84,174	4,53,005
Computers	1,58,71,144	18,05,706	1,76,76,850	1,39,39,356	14,94,998	-	1,54,34,354	24,80,594
Vehicles	26,31,110	-	26,31,110	6,93,719	2,90,609	-	9,84,328	19,31,788
Other Assets (having value less than Rs. 5,000)	5,35,440	-	5,35,440	5,35,440	-	-	5,35,440	19,37,591
<b>GRAND TOTAL</b>	<b>14,69,42,427</b>	<b>24,88,252</b>	<b>14,94,01,621</b>	<b>3,82,10,552</b>	<b>48,82,640</b>	<b>26,068</b>	<b>4,30,67,124</b>	<b>10,63,34,497</b>
Previous year as at 31/03/2018	14,61,51,416	7,91,011	14,69,42,427	3,33,97,729	48,12,823	-	3,82,10,552	10,87,31,875
								11,27,53,687



## CARITAS INDIA

## FOREIGN CONTRIBUTION

Schedules forming part of the Financials for the year ended 31st March 2019

Sch 7: Investments	Amount in Rs.	
	As at	As at
	31st March, 2019	31st March, 2018
Particulars		
Fixed Deposit with PNB	3,65,32,430	3,65,32,430
Fixed Deposit with Yes Bank	12,13,25,085	7,92,65,019
Fixed Deposit with Kotak Bank	-	1,09,02,692
Fixed Deposit with South Indian Bank	-	15,00,000
Government of India Bonds	13,42,58,000	13,42,58,000
Fixed Deposit with HDFC Bank	2,00,00,000	-
Fixed Deposit with Union Bank of India*	54,35,180	54,35,180
Less: Provision for doubtful investment	(54,35,180)	(54,35,180)
<b>Total</b>	<b>31,21,15,515</b>	<b>26,24,58,141</b>

\*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. For the balance amount (i.e. Rs. 54,35,180 of the fixed deposit recoverable, the society is in process of obtaining legal opinion with regard to realisation of the same. The Society shall take necessary action as per the legal opinion in due course".

Sch 8: Cash and Bank Balances	Amount in Rs.	
	As at	As at
	31st March, 2019	31st March, 2018
Particulars		
Cash in hand	22,852	1,00,512
Stamp in hand	25,047	25,508
Balance with Banks - Saving Account	21,37,275	1,77,03,457
Imprest with Regional Office*	15,00,913	11,64,997
<b>Total</b>	<b>36,86,087</b>	<b>1,89,94,474</b>

\* Note: Imprest account balances are subject to confirmation.

Sch 9: Amount Receivable	Amount in Rs.	
	As at	As at
	31st March, 2019	31st March, 2018
Particulars		
Security Deposit	2,01,080	26,620
Interest Accrued	1,03,34,005	36,39,666
TDS Recoverable	1,98,89,389	1,43,41,879
Prepaid Expenses	2,67,762	3,29,009
Other Receivables	7,23,578	43,706
<b>Total</b>	<b>3,14,15,814</b>	<b>1,83,80,879</b>

Sch 10: Amount Payable	Amount in Rs.	
	As at	As at
	31st March, 2019	31st March, 2018
Particulars		
Expenses Payable	25,02,899	25,81,151
Retention Money Payable	50,000	50,000
TDS Payable	7,13,272	6,70,296
Other Payables	1,94,401	2,84,586
<b>Total</b>	<b>34,60,572</b>	<b>35,86,033</b>



CARITAS INDIA  
FOREIGN CONTRIBUTION

Schedules forming part of the Financials for the year ended 31st March, 2019

Sch 11:	Interest Income	Amount in Rs.	
	Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
	Fixed Deposits	2,26,99,043	1,50,93,375
	Savings Bank Accounts	1,15,167	10,57,653
	Petty Loan	111	1,017
	Income tax Refund	8,72,748	4,97,008
	<b>Total</b>	<b>2,36,87,069</b>	<b>1,66,49,054</b>
Sch 12:	Other Income	Amount in Rs.	
	Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
	General Donation	25,12,440	-
	Proceeds from Sale of Fixed Assets	25,77,500	-
	Recovery of Admin cost	-	25,53,204
	<b>Total</b>	<b>50,89,940</b>	<b>25,53,204</b>
Sch 13:	Programme Expenses	Amount in Rs.	
	Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018
	<u>National Programme Expenditure</u>		
	<u>Relief of Poor Programmes</u>		
	Staff Cost	3,06,44,123	1,89,20,081
	Other Programme expenditure	16,12,22,502	9,11,82,500
	<b>Sub Total A</b>	<b>19,18,66,625</b>	<b>11,01,02,581</b>
	<u>Relief of Poor (Emergencies &amp; Rehab. Prog.)</u>		
	Staff Cost	4,50,000	36,42,911
	Other Programme expenditure	67,50,870	78,99,161
	<b>Sub Total B</b>	<b>72,00,870</b>	<b>1,15,42,072</b>
	<u>Education/ Skill Training Programmes</u>		
	Staff Cost	2,97,000	91,23,581
	Other Programme expenditure	41,81,268	1,65,23,658
	<b>Sub Total C</b>	<b>44,78,268</b>	<b>2,56,47,239</b>
	<u>Capacity Building &amp; Development Programmes</u>		
	Staff Cost	8,06,000	13,00,839
	Other Programme expenditure	12,36,543	77,26,749
	<b>Sub Total D</b>	<b>21,22,543</b>	<b>90,27,588</b>
	<u>Health Programmes</u>		
	Staff Cost	-	-
	Other Programme expenditure	84,500	-
	<b>Sub Total E</b>	<b>84,500</b>	<b>-</b>
	<u>Environmental Programmes</u>		
	Staff Cost	13,51,620	-
	Other Programme expenditure	15,87,837	2,53,314
	<b>Sub Total F</b>	<b>29,39,457</b>	<b>2,53,314</b>
	<b>Total (A+B+C+D+E+F)</b>	<b>20,86,92,263</b>	<b>15,65,72,794</b>





## CARITAS INDIA

## FOREIGN CONTRIBUTION

Schedules forming part of the Financials for the year ended 31st March, 2019

Sch 14: Grant to Charitable Institutions		Amount in Rs.	
Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018	
Relief of Poor Programmes	16,63,86,382	11,42,67,459	
Relief of Poor (Emergencies & Rehab. Prog.)	4,34,94,400	61,81,053	
Education/ Skill Training Programmes	4,21,57,147	4,43,76,793	
Capacity Building & Development Programmes	78,00,073	1,80,20,670	
Health Programmes	22,44,486	7,64,000	
Environmental Programmes	1,45,41,965	-	
<b>Total</b>	<b>27,66,24,453</b>	<b>18,36,09,975</b>	

Sch 15: Administration Expenses		Amount in Rs.	
Particulars	For the year ended 31st March, 2019	For the year ended 31st March, 2018	
Salary & Allowances	1,19,70,631	2,05,28,608	
Contribution to Provident and others funds	36,70,834	18,55,886	
Staff Welfare Expenses	22,88,856	8,83,532	
Electricity Charges	6,95,928	2,37,627	
Printing & Stationary	1,57,719	-	
Travelling & Conveyance	21,98,006	7,51,061	
Communication Charges	3,15,034	-	
Rent	60,000	-	
Rates & Taxes	1,34,774	20,305	
Insurance	22,228	6,989	
Bank Charges	20,320	3,117	
Repairs & Maintenance	9,55,297	-	
Books & Periodicals	20,647	21,052	
Promotional Programme	1,14,921	97,343	
Meeting & Confrence Expenses	4,01,716	9,000	
Audit Fees	82,566	4,68,483	
Legal & Professional Charges	6,92,719	1,98,850	
Miscellaneous Expenses	4,26,093	7,26,242	
<b>Total</b>	<b>2,42,28,289</b>	<b>2,58,08,094</b>	



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

Caritas India (herein referred as "the Society"), founded in 1962, is the official development arm (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 Fund Accounts at the time of receipt. Income in respect of contributions received is recognized to the extent of expenditure for Project / Programme during the year.

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

(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 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 in excess of the Grant / Contributions received from the Donors are met from buffer unrestricted Funds in Designated Fund schedule and are initially shown as negative balance in Designated Fund. In case the amount is not recovered from the Donors, the same are charged to General Fund.



- e. In the case of Capital expenditure, equivalent amount is transferred from the concerned Project/ Programme Funds or from General Fund to Capital Fund on completion of purchases/ construction and capitalisation.

f. **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.

g. **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 5000/- have been depreciated 100% irrespective of date of purchase.

h. **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.

i. **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.

**j. 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.

**k. Contingent Liabilities**

A contingent liability is a possible obligation that arise 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 even disclosed as contingent liability. The society does not recognize a contingent liability but discloses its existence in the financial assets.

