

CARITAS INDIA
Foreign Contribution
Balance Sheet as at 31st March, 2021

Amount in Rs.

Particulars	Sch	As at 31st March, 2021	As at 31st March, 2020
Source of Funds			
Capital Fund (representing Fixed Assets)	1	9,93,95,275	10,12,49,575
Corpus Fund	2	12,06,77,150	12,06,77,150
General Fund	3	3,27,55,870	2,26,66,668
Endowment Fund	4	9,66,27,449	9,03,27,170
Designated Fund	5	10,03,97,670	12,93,23,550
Total		44,98,53,413	46,42,44,113
Application of Funds			
Fixed Assets			
Gross Block	6	13,57,03,078	13,35,33,888
Less : Accumulated Depreciation		3,63,07,804	3,22,84,314
		9,93,95,275	10,12,49,575
Investments	7	32,64,26,580	33,14,54,410
Current assets			
Cash and Bank Balances	8	90,33,820	94,53,571
Amount Receivables	9	2,18,01,969	3,11,52,245
		3,08,35,789	4,06,05,816
Less : Current Liabilities :			
Amount Payable	10	68,04,231	90,65,688
Net Current Assets		2,40,31,558	3,15,40,128
Total		44,98,53,413	46,42,44,113

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: 067111N/N500028

Neena Goel

(Partner)

M. No. 57986

Place of Signature : New Delhi

Dated : 22-Dec-2021

For Caritas India

Fr. Poly Varghese
(Chief Functionary)



CARITAS INDIA
Foreign Contribution
Income and Expenditure Account for the year ended as at 31st March, 2021

		Amount in Rs.	
Particulars	Sch	For the year ended 31st March, 2021	For the year ended 31st March, 2020
INCOME			
Allocation from Foreign Contributions		36,04,69,166	49,77,98,962
Sub total (A)		36,04,69,166	49,77,98,962
Interest Income	11	1,96,60,338	1,89,66,313
Other Income	12	12,412	3,23,921
Sub total (B)		1,96,72,750	1,92,90,234
TOTAL (A+B)		38,01,41,916	51,70,89,196
EXPENDITURE			
Programme Expenditure:			
Relief of Poor Programmes	13	11,26,09,395	13,90,80,233
Relief of Poor (Emergencies & Rehab. Prog.)	13	3,44,33,660	86,42,084
Education/ Skill Training Programmes	13	1,33,92,531	81,44,447
Capacity Building & Development Programmes	13	72,24,441	47,73,666
Health Programmes	13	14,21,498	33,63,311
Environmental Programmes	13	1,51,55,594	1,74,94,269
Grant to Charitable Institutions	14	17,62,32,047	31,63,00,952
Sub total		36,04,69,166	49,77,98,962
Administrative Expenditure	15	94,64,853	2,02,18,313
TOTAL		36,99,34,018	51,80,17,274
Surplus for the Period transferred to General Fund		1,02,07,898	(9,28,079)

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

Neena Goel
 (Partner)

M. No. 57986

Place : New Delhi

Dated : 22-Dec-2021

For Caritas India

Fr. Poly Varghese
Fr. Poly Varghese
 (Chief Functionary)



CARITAS INDIA
FOREIGN CONTRIBUTION
Receipts and Payment Account for the year ended as on March 31, 2021

Amount in Rs.

RECEIPTS	For the period Ended March 31, 2021	For the period Ended March 31, 2020	PAYMENTS	For the period Ended March 31, 2021	For the period Ended March 31, 2020
Opening Balances			Programme Expenditure		
Cash in Hand	12,725	22,852	Relief of Poor Programmes	11,26,09,395	13,90,80,233
Stamp in hand	25,047	25,047	Relief of Poor (Emergencies & Rehab. Prog.)	3,44,33,660	86,42,084
Balance with Designated Bank Account	65,95,717	21,37,275	Education/ Skill Training Programmes	1,33,92,531	81,44,447
Balance with Utilisation Bank Account	28,20,082	15,00,913	Capacity Building & Development Prog.	72,24,441	47,73,666
Fixed Deposit	33,68,89,590	31,75,50,695	Health Programmes	14,21,498	33,63,311
Accured interest	87,85,542	1,03,34,005	Environmental Programmes	1,51,55,594	1,74,94,269
Unutilised Foreign Contribution	35,51,28,703	33,15,70,787	Grant to Charitable Institutions	17,62,32,047	31,63,00,952
Opening Balance of Loans and Advances Recoverable	1,33,01,015	1,76,21,237	(E)	36,04,69,166	49,77,98,962
(A)	36,84,29,718	34,91,92,024	Administrative Expenditure (F)	94,64,863	2,02,18,313
Receipt during the year			Purchase of Fixed Assets (G)	22,11,189	8,13,951
Receipt from Donor (direct from Foreign Source)	33,17,60,728	50,90,06,138			
Receipt from Donor (subsequent Receipt)	18,31,433	33,62,831			
(B)	33,35,92,161	51,23,68,969	Closing Balances		
Interest Received :			Cash in Hand	53,800	12,725
Endowment fund for Environment Prog.	63,00,279	63,45,846	Stamp in hand	25,047	25,047
Interest Income	1,96,60,338	1,89,66,313	Balance with Designated Bank Account	82,29,319	65,95,717
Programme Fund	43,629	63,870	Balance with Utilisation Account	7,25,654	28,20,082
(C)	2,60,04,246	2,53,76,029	Fixed Deposit	33,18,61,760	33,68,89,590
Other Receipts :			Accured interest	66,35,901	87,85,542
General Donation	7,412	2,93,921	Unutilised Foreign Contribution	34,75,31,481	35,51,28,703
Sale of Fixed Asset	5,000	-			
Security Deposit Refund	-	30,000	Closing Balance of Loans and Advances Recoverable	83,61,838	1,33,01,015
(D)	12,412	3,23,921	(H)	35,58,93,319	36,84,29,718
GRAND TOTAL (A + B+C+D)	72,80,38,537	88,72,60,943	GRANT TOTAL (E+F+G+H)	72,80,38,537	88,72,60,943

AUDITOR'S REPORT

This is the Receipt and Payment Account as referred to in our Certification under F.C.R.A. 2010 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 : 22-Dec-2021

For CARITAS INDIA

Fr. Poly Varghese
(Chief Functionary)



CARITAS INDIA**Foreign Contribution****Schedules forming part of the Financials for the year ended 31st March, 2021****Sch 1: Capital Fund (representing Fixed Assets)****Particulars**

	As at 31st March, 2021	As at 31st March, 2020
Opening Balance (w.d.v)	10,12,49,576	10,63,34,497
Addition during the Year		
Add: Transfer from Designated Fund	20,92,492	6,96,452
Add: Transfer from General Fund	1,18,696	1,17,499
	10,34,60,764	10,71,48,448
Deductions during the year		
Less: Depreciation during the year	40,35,145	39,31,479
Less: Assets written off during the year (net of depreciation)	30,344	19,67,394
Grand Total	9,93,95,275	10,12,49,575

Sch 2: Corpus Fund**Particulars**

	As at 31st March, 2021	As at 31st March, 2020
Opening Balance	12,06,77,150	12,06,77,150
Grand Total	12,06,77,150	12,06,77,150

Sch 3: General Fund**Particulars**

	As at 31st March, 2021	As at 31st March, 2020
Opening Balance	2,26,66,668	2,37,12,246
Addition during the Year		
Transfer from Income & Expenditure A/c	1,02,07,897	(9,28,079)
	3,28,74,566	2,27,84,167
Transfers during the year		
Less: Transfer to Capital Fund	1,18,696	1,17,499
Grand Total	3,27,55,870	2,26,66,668



CARITAS INDIA**Foreign Contribution****Schedules forming part of the Financials for the year ended 31st March, 2021****Sch 4: Endowment Fund****Particulars****As at
31st March, 2021****As at
31st March, 2020**

Opening Balance

9,03,27,169

8,39,81,324

Addition during the Year

Interest earned

63,00,279

63,45,846

Grand Total

9,66,27,449

9,03,27,170

Sch 5: Designated Fund**Particulars****As at
31st March, 2021****As at
31st March, 2020**

Opening Balance

12,93,23,550

11,53,86,124

Addition during the Year

Receipts during the year

33,17,60,728

50,90,06,138

Refund from Implementing Agencies

18,31,433

33,62,831

Interest Earned

43,629

63,870

46,29,59,340

62,78,18,963

Deduction during the year

Transfer to Income & Expenditure A/c

36,04,69,178

49,77,98,962

Transfer to Capital Fund

20,92,492

6,96,452

Grand Total

10,03,97,670

12,93,23,550



CARITAS INDIA
Foreign Contribution
Schedules forming part of the accounts for the year ended 31.03.2021
DESIGNATED FUNDS

S. N	Particulars	Opening Balance as on 01.04.2020	Receipts during the Period	Interest Credited	Refund During the Period	Inter Account Trf (Cr)	Total (Cr)	Payments During the Period	Inter Account Trf (Dr)	Transfer to Capital Fund	Total (Dr)	Closing Balance as on 31.03.2021
1	Gram Nirman - II	6,50,682	2,05,46,953	-	-	-	2,11,97,635	1,44,08,897	-	4,02,439	1,48,11,336	63,86,299
2	Community Based Rehabilitation	93,23,158	3,22,08,151	43,624	6,81,250	5,60,980	4,28,17,163	3,91,44,502	-	-	3,91,44,502	36,72,661
3	SAFBN	29,03,954	1,36,44,733	-	-	-	1,65,48,687	1,59,94,500	-	-	1,59,94,500	5,54,187
4	Emergency Relief & Development Fund	3,91,13,161	5,90,91,097	-	-	2,90,53,242	12,72,57,500	8,36,20,563	2,77,80,532	78,705	11,14,79,800	1,57,77,700
5	Disaster Relief - Floods	2,65,83,617	3,33,07,855	-	14,587	15,28,012	6,14,34,072	4,44,83,161	3,46,408	6,04,690	4,54,34,259	1,59,99,813
6	Child Rights	37,25,310	1,22,19,213	-	-	-	1,59,44,523	1,03,71,840	34,42,047	7,68,830	1,45,82,717	13,61,806
7	SABAL	13,15,234	1,16,46,179	-	-	-	1,29,61,413	1,24,74,049	-	-	1,24,74,049	4,87,364
8	Building climate Resilient community	11,36,068	-	-	-	-	11,36,068	-	-	-	-	11,36,068
9	Livelihood - Koshi	1,83,889	26,24,317	-	-	-	28,08,206	25,20,800	-	-	25,20,800	2,87,406
10	Peach Programme	5,81,312	-	-	-	59,540	6,40,852	-	-	-	-	6,40,852
11	Decentralisation Programme	3,138	12,89,003	-	-	-	12,92,141	12,53,497	-	-	12,53,497	38,644
12	Refugee Programme	1,56,93,893	1,69,19,769	-	-	-	3,26,13,662	1,40,82,780	-	-	1,40,82,780	1,85,30,882
13	Agarian Prosperity Prog	61,36,804	22,93,727	-	-	-	84,30,531	21,90,463	-	-	21,90,463	62,40,068
14	Anti Human Trafficking	16,01,974	45,07,431	-	1,47,731	14,28,605	76,85,741	46,48,580	12,17,753	71,744	59,38,077	17,47,664
15	Roshini & Suposhan-CG	6,56,248	69,58,015	-	-	20,32,242	96,46,505	95,43,078	5,702	-	95,48,780	97,725
16	Farm North East	11,04,020	2,80,98,365	-	-	-	2,92,02,385	2,28,74,825	-	-	2,28,74,825	63,27,560
17	Empowering Communities	16,64,764	1,52,98,600	-	-	-	1,69,63,364	1,41,33,867	33,291	-	1,41,67,158	27,96,206
18	SAKSHAM II	26,20,327	1,49,83,391	-	-	40,000	1,76,43,718	1,62,37,709	-	-	1,62,37,709	14,06,009
19	Misereor	42,49,484	2,50,29,765	5	-	3,99,315	2,96,78,569	2,43,05,152	58,800	-	2,43,63,952	53,14,617
20	other Development Programme	1,00,76,516	3,10,94,164	-	9,87,865	16,38,565	4,37,97,110	2,81,80,916	38,55,968	1,66,084	3,22,02,968	1,15,94,142
Total		12,93,23,550	33,17,60,728	43,629	18,31,433	3,67,40,501	49,96,99,841	36,04,69,178	3,67,40,501	20,92,492	39,93,02,171	10,03,97,670



CARTAS INDIA

Foreign Contribution

Schedules forming part of the Financials for the year ended 31st March, 2021

Sch 6: Fixed Assets

PARTICULARS	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2020	Additions during year	Sale/ Transfer	As at 31.03.2021	As at 01.04.2020	For the Year	As at 31.03.2021	W.D.V. as at 31.03.2021
a. Tangible Assets								
Freehold Land	7,60,12,857	-	-	7,60,12,857	-	-	-	7,60,12,857
Office Premises	3,38,39,764	-	-	3,38,39,764	1,45,77,276	19,26,249	1,65,03,524	1,73,36,240
Furniture & Fixtures	10,85,569	-	-	10,85,569	7,19,824	36,575	7,56,398	1,92,62,488
Office Equipments	70,33,762	1,47,596	41,999	71,39,359	43,62,026	4,18,348	11,655	3,29,171
Computers	1,12,76,414	20,63,593	-	1,33,40,007	98,05,952	14,13,622	1,12,19,574	23,70,639
Vehicles	24,50,826	-	-	24,50,826	10,66,174	2,07,698	-	21,20,433
b. Intangible Assets								
Softwares	18,34,697	-	-	18,34,697	17,53,062	32,654	17,85,716	11,76,954
GRAND TOTAL	13,35,33,888	22,11,189	41,999	13,57,03,078	3,22,84,314	40,35,145	11,655	48,981
Previous year as at 31.03.2020	14,94,01,621	8,13,951	1,66,81,683	13,35,33,888	4,30,67,124	39,31,479	1,47,14,290	9,93,95,275
								10,12,49,575
								10,63,34,497



CARITAS INDIA
Foreign Contribution
Schedules forming part of the Financials for the year ended 31st March 2021

Sch 7: Investments		Amount in Rs.	
Particulars	As at 31st March, 2021	As at 31st March, 2020	
Fixed Deposit with PNB	10,61,75,509	10,04,02,430	
Fixed Deposit with South Indian Bank	2,50,00,000	2,00,00,000	
Government of India Bonds	13,42,58,000	13,42,58,000	
Fixed Deposit with HDFC Bank	4,50,00,000	2,17,93,980	
Fixed Deposit with Federal Bank	1,59,93,071	5,50,00,000	
Fixed Deposit with Union Bank of India*	54,35,180	54,35,180	
Less: Provision for doubtful investment	(54,35,180)	(54,35,180)	
Total	32,64,26,580	33,14,54,410	

*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, 2021	As at 31st March, 2020	
Cash in hand	53,800	12,725	
Stamp in hand	25,047	25,047	
Balance with Banks - Saving Account	82,29,319	65,95,717	
Imprest with Regional Office*	7,25,654	28,20,082	
Total	90,33,820	94,53,571	

* Note: Imprest account balances are subject to confirmation.

Sch 9: Amount Receivable			
Particulars	As at 31st March, 2021	As at 31st March, 2020	
Security Deposit	2,32,295	52,080	
Interest Accrued	66,35,901	87,85,542	
TDS Recoverable	1,24,13,313	2,00,42,569	
Prepaid Expenses	5,37,932	2,59,978	
Advance to Vendors	19,33,057	18,81,023	
Other Receivables	49,471	1,31,052	
Total	2,18,01,969	3,11,52,245	

Sch 10: Amount Payable			
Particulars	As at 31st March, 2021	As at 31st March, 2020	
Expenses Payable	47,00,628	77,68,671	
Retention Money Payable	2,29,550	2,29,550	
Security Deposit (Liability)	9,97,113	-	
TDS Payable	6,78,142	9,54,087	
Other Payables	1,98,798	1,13,380	
Total	68,04,231	90,65,688	



CARITAS INDIA

Foreign Contribution

Schedules forming part of the Financials for the year ended 31st March, 2021

Sch 11: Allocation of Project Grant towards Programme Implementation		Amount in Rs.	
Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020	
Foreign Contributions allocated from Fund	36,04,69,166	49,77,98,962	
Total	36,04,69,166	49,77,98,962	
Sch 11: Interest Income			
Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020	
Fixed Deposits	1,96,39,977	1,85,57,300	
Savings Bank Accounts	20,361	55,956	
Income tax Refund	-	3,53,057	
Total	1,96,60,338	1,89,66,313	
Sch 12: Other Income			
Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020	
General Donation	7,412	2,93,921	
Proceeds from Sale of Fixed Assets	5,000	-	
Total	12,412	3,23,921	
Sch 13: Programme Expenses			
Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020	
National Programme Expenditure			
<u>Relief of Poor Programmes</u>			
Staff Cost	3,43,64,422	3,08,37,132	
Other Programme expenditure	7,82,44,974	10,82,43,101	
Sub Total A	11,26,09,395	13,90,80,233	
<u>Relief of Poor (Emergencies & Rehab. Prog.)</u>			
Staff Cost	16,44,516	1,50,000	
Other Programme expenditure	3,27,89,144	84,92,084	
Sub Total B	3,44,33,660	86,42,084	
<u>Education/ Skill Training Programmes</u>			
Staff Cost	9,53,997	4,50,876	
Other Programme expenditure	1,24,38,533	76,93,571	
Sub Total C	1,33,92,530	81,44,447	
<u>Capacity Building & Development Programmes</u>			
Staff Cost	8,18,582	4,18,596	
Other Programme expenditure	64,05,859	43,55,070	
Sub Total D	72,24,441	47,73,666	
<u>Health Programmes</u>			
Staff Cost	11,15,904	14,74,142	
Other Programme expenditure	3,05,594	18,89,169	
Sub Total E	14,21,498	33,63,311	
<u>Environmental Programmes</u>			
Staff Cost	91,63,146	1,18,19,628	
Other Programme expenditure	59,92,448	56,74,641	
Sub Total F	1,51,55,594	1,74,94,269	
Total (A+B+C+D+E+F)	18,42,37,119	18,14,98,010	



CARITAS INDIA

Foreign Contribution

Schedules forming part of the Financials for the year ended March 31, 2021

Sch 14: Grant to Charitable Institutions

Particulars	Amount in Rs.	
	As at 31st March, 2021	For year ended 31st March, 2020
Relief of Poor Programmes	7,06,62,693	18,74,21,562
Relief of Poor (Emergencies & Rehab. Prog.)	2,35,54,230	5,98,914
Education/ Skill Training Programmes	2,15,82,251	62,19,944
Capacity Building & Development Programmes	14,54,469	4,49,90,374
Health Programmes	58,41,809	1,38,19,353
Environmental Programmes	5,31,36,595	6,32,50,805
Total	17,62,32,047	31,63,00,952

Sch 15: Administration Expenses

Particulars	Amount in Rs.	
	As at 31st March, 2021	For year ended 31st March, 2020
Staff Cost		
Salary & Allowances	28,41,131	96,51,336
Contribution to Provident and others funds	21,58,703	24,43,983
Staff Welfare Expenses	19,03,215	34,91,495
	69,03,049	1,55,86,814
Other Administration Expenses		
Electricity Charges	5,11,855	4,18,021
Printing & Stationary	23,903	33,928
Travelling & Conveyance	1,84,678	13,43,878
Communication Charges	3,54,989	3,08,575
Rent	16,184	92,160
Rates & Taxes	53,027	68,731
Insurance	-	58,400
Bank Charges	27,430	13,465
Repairs & Maintenance	5,19,158	8,25,835
Books & Periodicals	6,178	40,351
Hospitality	-	1,64,429
Advertisement expense	23,895	1,79,292
Meeting & Conference Expenses	-	19,090
Audit Fees	2,53,762	3,55,281
Legal & Professional Charges	2,59,264	6,38,462
Miscellaneous Expenses	3,27,481	71,601
	25,61,804	46,31,499
Total	94,64,853	2,02,18,313

*Note: Audit fees (inclusive of GST) for the FY 2020-21 was Rs.10,16,570 (PY: Rs. 9,68,190) out of which Rs.6,95,654 (PY: Rs. 612,909) was allocated to the programme expenditure.

