



Malhotra & Associates

Chartered Accountants

309, DELHI CHAMBER, 3453,
DELHI GATE, NEW DELHI-110002
Ph. : 011-23283005, 23274795
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CERTIFICATE TO BE GIVEN BY CHARTERED ACCOUNTANT

UDIN NO.-22089905BFQHYK6534

I have audited the accounts of **OXFAM INDIA , 412,4TH FLOOR, NSIC,NEW MDBP BUILDING, OKHLA INDUSTRIAL ESTATE, NEW DELHI – 110020, NON PROFIT COMPANY REGN. NO.- U74999DL2004NPL131340, DELHI,17/12/2004, FCRA Regd. NO.-231661035 dated 09/09/2009** for the financial year ending 31st March, 2022 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. 108,570,858.00.**
- (ii) Foreign Contribution of worth **Rs. 104,10,30,404.00** was received by the association during the financial year 2021-2022 till 31st December, 2021.
- (iii) Interest earned/accrued on foreign contribution of **Rs. 1,19,04,749.00** and other income of **Rs. 4,68,14,864.00** including sale of fixed assets was received by the association during the financial year 2021-2022.
- (iv) The balance of unutilised foreign contribution with the association at the end of the financial year 2021-2022 was **Rs. 21,23,93,889.**
- (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 furnished in this certificate and in the enclosed balance sheet and statement of receipt and payment is correct as checked by me.
- (vii) The association has utilised the foreign contribution received for the purpose(s) it is registered/ granted prior permission under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010).



For & on Behalf of

Malhotra & Associates

Firm Regd. No. – 011338N

Chartered Accountants

309, Delhi Chamber, 3453, Delhi Gate,

New Delhi – 110002.

Membership No. 089905



Place:: New Delhi

Dated::17.12.2022.

OXFAM INDIA
FOREIGN CONTRIBUTION ACCOUNT
Balance Sheet as at March 31, 2022

(All amounts in Rupees absolute figures, unless otherwise stated)

Particulars	Schedule	As at March 31, 2022	As at March 31, 2021
Sources of Funds			
Corpus Fund		30,24,700	30,24,700
Reserves & Surplus	A	17,51,76,577	5,37,02,696
Capital Assets Fund	B	60,37,594	2,94,07,853
TOTAL		18,42,38,871	8,61,35,250
Application of Funds			
Fixed Assets			
Gross Block	C	5,98,64,720	8,53,14,257
Less: Accumulated Depreciation		5,01,74,301	4,69,30,517
Net Block		96,90,419	3,83,83,740
Cash and Bank Balances	D	21,23,93,889	10,85,70,857
Loans and Advances	E	1,27,66,673	1,21,37,477
Other Current Assets	F	16,43,42,836	5,58,58,670
		38,95,03,399	17,65,67,004
Less: Current Liabilities & Provisions	G	21,49,54,946	12,88,15,494
Net Current Assets		17,45,48,452	4,77,51,510
TOTAL		18,42,38,871	8,61,35,250

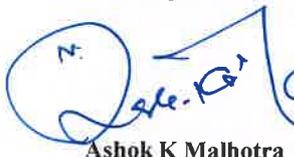
* Background and significant accounting policies.

* The accompanying notes from an integral part of the financial statement of even date attached.

For MALHOTRA & ASSOCIATES

Chartered Accountants

Firm Registration no. 011338N




Ashok K Malhotra

Prop.

Membership No. 089905

UDIN:22089905BFQHYK6534

Place : New Delhi

Date: 17/12/2022

For and on behalf of the Board of Directors of Oxfam India



Shankar Venkateswaran

Director

DIN: 02920174




Anup Singh Khosla

Director

DIN: 00917703



Amitabh Behar

Chief Executive Officer

and Chief Functionary

Place: New Delhi

Date: 17/12/2022



Satya Prakash Mishra

Director Operations

Place : New Delhi

Date: 17/12/2022

OXFAM INDIA
FOREIGN CONTRIBUTION ACCOUNT
Receipts and Payments Account for the year ended March 31, 2022
(All amounts in Rupees absolute figures, unless otherwise stated)

Particulars	Schedules	For the year ended March 31, 2022	For the year ended March 31, 2021
OPENING BALANCES			
a. Cash in hand		-	593
b. Balances with Scheduled Banks			
- Saving Accounts			
- FCRA Main Account		3,17,96,664	4,08,24,955
- FCRA Utilisation Account		3,65,98,840	1,81,42,307
- Fixed Deposits		4,01,75,353	3,90,31,568
Sub Total		10,85,70,857	9,79,99,423
RECEIPTS			
Grants/Donations Received			
- Grants from Affiliates		25,54,22,074	27,86,67,784
Grants Received from Affiliates			
- Grants from affiliates - humanitarian		44,07,73,278	11,18,73,999
- Grant from corporate and institutions		26,35,28,964	8,21,59,167
- Donation-Corporate and Institutions		5,05,417	22,03,142
- Donation-Individuals		7,85,60,925	55,76,755
- Donation - events		22,39,747	2,81,32,792
- In Kind Donation (Land & Building)	Schedule C (Note-1)	-	-
Bank Interest		1,19,04,749	86,16,449
Other Income		4,68,14,864	49,40,504
Sub Total		1,09,97,50,017	52,21,70,592
Total		1,20,83,20,874	62,01,70,015
PAYMENTS			
- Grant paid to Partners		-	4,10,87,853
- Programme Expenses		88,26,01,480	33,57,24,621
- Fundraising Cost		5,27,10,784	4,41,04,144
- Staff Cost		3,17,77,553	3,31,33,381
- Co-ordination and Administration Costs		2,48,95,903	4,02,46,952
- Capitalised assets purchased		39,41,264	1,72,82,725
- Capitalised assets purchased (In Kind Donation)	Schedule C (Note-1)	-	-
- Prior period expenses		-	19,482
Sub Total		99,59,26,984	51,15,99,158
CLOSING BALANCES			
a. Cheque/Cash in hand		24,126	-
b. Balances with Scheduled Banks			
- Saving Accounts			
- FCRA Main Account		8,52,301	3,17,96,664
- FCRA Another Account		9,93,38,174	1,49,12,762
- FCRA Utilisation Account		10,91,41,796	2,16,86,078
- Fixed Deposits		30,37,492	4,01,75,353
Sub Total		21,23,93,889	10,85,70,857
Total		1,20,83,20,874	62,01,70,015

The schedules referred to above and notes to accounts form an integral part of the Balance Sheet.

* Background and significant accounting policies.

* The accompanying notes form an integral part of the financial statement of even date attached.

For MALHOTRA & ASSOCIATES

Chartered Accountants
Firm Registration no. 011338N

Ashok K Malhotra
Prop.

Membership No. 089905
UDIN:22089905BFQHYK6534

Place : New Delhi
Date: 17/12/2022

For and on behalf of the Board of Directors of Oxfam India

Shankar Venkateswaran
Director
DIN: 02920174

Amitabh Behar
Chief Executive Officer
and Chief Functionary
Place: New Delhi
Date: 17/12/2022

Anup Singh Khosla
Director
DIN: 00917703

Satya-Prakash Mishra
Director Operations

Place : New Delhi
Date: 17/12/2022

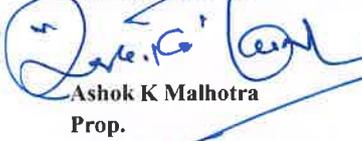
OXFAM INDIA
FOREIGN CONTRIBUTION ACCOUNT
Income and Expenditure account for the year ended March 31, 2022
(All amounts in Rupees absolute figures, unless otherwise stated)

Particulars	Schedule	For the year ended March 31, 2022	For the year ended March 31, 2021
INCOME			
Grants/Donations	H	1,03,71,99,732	49,26,40,071
Other Income	I	5,26,98,687	52,90,387
TOTAL INCOME (I)		1,08,98,98,419	49,79,30,458
EXPENDITURE			
Programme expenses	J	85,87,61,580	37,24,56,178
Fundraising cost	K	5,20,15,691	4,23,62,685
Personnel expenses	L	2,22,87,497	3,87,53,481
Co-ordination and administration costs	M	2,73,92,401	3,95,68,301
Capitalised assets purchased out of donor fund	N	26,29,127	5,67,984
Depreciation on assets purchased out of company fund	O	53,38,241	54,79,444
Prior Period Expenses	P	-	19,482
TOTAL EXPENDITURE (II)		96,84,24,538	49,92,07,555
Excess of over income (expenditure) /income over expenditure(I-II)		12,14,73,881	(12,77,097)
Less: Amount transferred from Special Reserve Fund - humanitarian assistance fund (equivalent to expenditure incurred)			73,05,135
Excess of income over expenditure for the year transferred to General Fund		12,14,73,881	60,28,038

* Background and significant accounting policies.

* The accompanying noted from an intergal part of the financial statement of even date attached.

For MALHOTRA & ASSOCIATES
Chartered Accountants
Firm Registration no. 011338N


Ashok K Malhotra
Prop.

Membership No. 089905
UDIN:22089905BFQHYK6534
Place : New Delhi
Date: 17/12/2022



For and on behalf of the Board of Directors of Oxfam India



Shankar Venkateswaran
Director
DIN: 02920174





Anup Singh Khosla
Director
DIN: 00917703



Amitabh Behar
Chief Executive Officer
and Chief Functionary

Place: New Delhi
Date: 17/12/2022



Satya Prakash Mishra
Director Operations

Place : New Delhi
Date: 17/12/2022

OXFAM INDIA

Schedules to the Accounts

(All amounts in Rupees absolute figures, unless otherwise stated)

Particulars	As at March 31, 2022	As at March 31, 2021
SCHEDULE A		
Reserves & Surplus		
(a) General Fund		
Opening Balance	2,52,02,696	1,91,74,658
Add: Excess of Income over expenditure	12,14,73,881	60,28,038
	14,66,76,577	2,52,02,696
Less: Reserve for humanitarian assistance fund		-
	(a) 14,66,76,577	2,52,02,696
(b) Special Reserve Fund		
Restricted Reserve - Catastrophe fund	1,35,00,000	1,35,00,000
Unrestricted Reserve Fund - Contingency Fund	1,50,00,000	1,50,00,000
Special reserve fund - humanitarian assistance fund		
Opening Balance		73,05,135
Add: Transfer from General fund		
Less: Transfer to statement of income and expenditure equivalent to expenditure incurred out of humanitarian fund		(73,05,135)
Closing Balance	(b) 2,85,00,000	2,85,00,000
Total (a) + (b)	17,51,76,577	5,37,02,696
SCHEDULE B		
Capital Assets Fund		
Opening Balance	2,94,07,853	3,63,27,072
Add: Additions during the year	26,29,127	5,67,984
	3,20,36,980	3,68,95,056
Less: Deletion of Fixed assets	2,19,47,385	
Less: Depreciation charged	40,52,001	74,87,203
	60,37,594	2,94,07,853
SCHEDULE D		
Cash and Bank Balances		
Cheques/draft on hand	24,126	
Cash on hand		
Balances with banks:		
- FCRA Main Account	8,52,301	3,17,96,664
- FCRA Another Account	9,93,38,174	1,49,12,762
- FCRA Utilisation Account	10,91,41,796	2,16,86,078
- in deposits accounts	30,37,492	4,01,75,353
	(Note-4) 21,23,93,889	10,85,70,857
SCHEDULE E		
Loans & Advances		
(unsecured, considered good)		
Advance to partner NGO	5,99,036	13,25,764
Travel Advance to Employees	1,79,764	73,387
Advance to vendors and other	56,60,101	37,49,040
Tax deducted at Source (TDS)	9,49,903	5,45,697
Tax collected at Source (TCS)	1,04,608	16,048
Prepaid expenses	9,45,809	1,67,568
Loan to employees	4,66,915	4,97,500
Employee benefit recoverable from LIC	22,69,763	43,33,998
Security Deposits	15,90,775	14,28,475
	1,27,66,673	1,21,37,477
SCHEDULE F		
Other Current Assets		
Interest accrued on Bank deposits	1,48,208	8,48,168
Grants/Donations receivable	16,41,59,128	4,45,10,502
Receivable against sales of assets	35,500	1,05,00,000
Capital advances		
	16,43,42,836	5,58,58,670



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Particulars	As at March 31, 2022	As at March 31, 2021
SCHEDULE G		
Current Liabilities & Provisions		
a. Current Liabilities		
Trade Payables	88,714	1,64,58,560
Grants/Donations received in advance	20,40,84,915	8,44,98,242
TDS payable	-	79,42,889
Other duties and taxes payable	24,565	1,625
Capital advances received	-	40,30,000
Payable on purchase of property, plant and equipment	-	13,53,747
Payable to partner NGO	-	-
Salary Payable	-	28,177
Employee reimbursement Payable	22,743	6,61,358
Net Gratuity payable to Employee	-	-
Gratuity Payable to employee	-	-
Gratuity Recoverable from LIC	-	-
(a)	20,42,20,937	11,49,74,598
b. Provisions		
Net provision for gratuity	13,91,110	26,86,213
Net provision for leave encashment	43,17,995	17,29,457
Other Provision	50,24,904	94,25,226
(b)	1,07,34,009	1,38,40,896
Total (a) + (b)	21,49,54,946	12,88,15,494



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OXFAM INDIA												
Schedules to the Accounts												
Schedule - C Fixed Assets												
(All amounts in Rupees absolute figures, unless otherwise stated)												
Fixed Assets-Donor Funded												
Particulars	Gross Block						Depreciation				Net Block	
	As on 31 March 2021	Assets received in Donation	Additions	Deletions/ Adjustments	As on 31 March 2022	As on 31 March 2021	For the year	Deletions/ Adjustments	As on 31 March 2022	As on 31 March 2022	As on 31 March 2021	
Land & Building	2,46,30,000	-	-	2,46,30,000	-	23,99,976	3,22,412	27,22,388	-	-	2,22,30,024	
Office Equipments	76,81,996	-	2,38,359	8,98,909	70,21,446	70,89,051	3,40,490	8,85,172	65,44,370	4,77,076	5,92,945	
Furniture and Fixture	42,41,098	-	1,43,300	5,60,627	38,23,770	38,38,599	1,42,738	5,36,207	34,45,130	3,78,641	4,02,499	
Computers	2,22,50,498	-	22,47,468	5,63,048	2,39,34,918	2,02,63,792	16,96,823	5,61,432	2,13,99,183	25,35,735	19,86,706	
Vehicle	18,64,115	-	-	7,90,941	10,73,174	17,73,939	36,517	7,90,941	10,19,515	53,659	90,176	
Leasehold Improvements	-	-	-	-	-	-	-	-	-	-	-	
Website Development	84,88,147	-	-	84,88,147	84,88,147	65,26,800	9,78,963	75,05,763	75,05,763	9,82,385	19,61,347	
Software Development	37,46,028	-	-	4,87,157	32,58,871	16,01,872	5,34,057	4,87,157	16,48,772	16,10,099	21,44,156	
Total	7,29,01,882	-	26,29,127	2,79,30,682	4,76,00,327	4,34,94,029	40,52,001	59,83,297	4,15,62,733	60,37,594	2,94,07,854	
Previous Year	8,70,48,308	-	5,67,984	1,47,14,410	7,29,01,882	5,07,21,233	74,87,206	1,47,14,410	4,34,94,029	2,94,07,853	3,63,27,075	

Note 1: During the financial year 2021-22, the company has sold a property situated at Faridabad. Property was received in donation from a foreign national(a person of indian origin) as donation in kind in FY 2019-20. Sale proceed for the property is 4.01 CR, and the surplus on the sale of assets is transferred to other income as per schedule-1.

Note 2: Capital Advance Received

The Company has received an advance of Rs. 40,30,000 in Feb 21, against the sale of property (effected on 31 May, 2021), received as donation in kind from a non-resident Indian as mentioned above.



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OXFAM INDIA

Schedules to the Accounts

Schedule - C Fixed Assets

(All amounts in Rupees absolute figures, unless otherwise stated)

Particulars	Gross Block						Depreciation				Net Block	
	As on 31 March 2021	Assets received in Donation	Additions	Deletions/ Adjustments	As on 31 March 2022	As on 31 March 2021	For the year	Deletions/ Adjustments	As on 31 March 2022	As on 31 March 2022	As on 31 March 2021	
	Land & Building	13,65,510	-	-	13,65,510	-	1,33,057	17,875	1,50,932	-	-	12,32,453
Office Equipments	20,26,900	-	1,30,578	-	21,57,478	4,23,981	7,69,425	-	11,93,406	9,64,071	16,02,919	
Furniture and Fixture	6,61,908	-	-	-	6,61,908	1,28,368	1,38,404	-	2,66,772	3,95,136	5,33,540	
Computers	30,99,303	-	11,00,941	13,990	41,86,254	19,65,910	10,14,298	12,226	29,67,982	12,18,272	11,33,393	
Leasehold Improvements	52,58,754	-	-	-	52,58,754	7,85,172	33,98,236	-	41,83,408	10,75,345	44,73,582	
Total	1,24,12,375	-	12,31,519	13,79,500	1,22,64,393	34,36,488	53,38,239	1,63,158	86,11,568	36,52,825	89,75,887	
Previous Year	47,48,942	-	2,33,43,206	1,56,79,773	1,24,12,375	2,99,081	54,79,444	23,42,037	34,36,488	89,75,887	44,49,861	
Total of Current Year	8,53,14,257	-	38,60,646	2,93,10,182	5,98,64,720	4,69,30,517	93,90,239	61,46,455	5,01,74,301	96,90,419	3,83,83,740	
Donor Funded	7,29,01,882	-	26,29,127	2,79,30,682	4,76,00,327	4,34,94,029	40,52,001	59,83,297	4,15,62,733	60,37,594	2,94,07,854	
Purchased from OIN Fund	1,24,12,375	-	12,31,519	13,79,500	1,22,64,393	34,36,488	53,38,239	1,63,158	86,11,568	36,52,825	89,75,887	
Total of Previous Year	9,17,97,250	-	2,39,11,190	3,03,94,183	8,53,14,257	5,10,20,314	1,29,66,650	1,70,56,447	4,69,30,517	3,83,83,739	4,07,76,936	
Donor Funded	8,70,48,308	-	5,67,984	1,47,14,410	7,29,01,882	5,07,21,233	74,87,206	1,47,14,410	4,34,94,029	2,94,07,853	3,63,27,075	
Purchased from OIN Fund	47,48,942	-	2,33,43,206	1,56,79,773	1,24,12,375	2,99,081	54,79,444	23,42,037	34,36,488	89,75,887	44,49,861	



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OXFAM INDIA**Schedules to the Accounts**

(All amounts in Rupees absolute figures, unless otherwise stated)

Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
SCHEDULE H		
Grants/ Donations		
Grants from affiliates	23,28,94,112	26,22,36,081
Grants from affiliates - humanitarian	47,68,72,494	12,20,26,740
Grant from corporate and institutions	24,58,02,923	8,90,16,457
Donation - corporate and institutions	5,05,417	22,03,142
Donation - individuals	7,85,60,925	55,76,755
Donation - events	25,63,861	1,15,80,896
	1,03,71,99,732	49,26,40,071
SCHEDULE I		
Other Income		
Interest from banks		
- Bank deposits	9,07,245	39,16,474
- Others	1,03,40,750	22,84,677
Sale proceeds of fixed assets/ (Loss on Sale of Assets)	-	-
Other non-operating income	20,03,553	12,25,556
Surplus/(Deficit) on sale of fixed assets	3,94,47,138	(21,36,320)
	5,26,98,687	52,90,387
SCHEDULE J		
Programme Expenses		
Grant paid to Partners	7,49,637	4,38,69,516
Humanitarian response including relief materials	65,93,42,174	16,82,77,181
Workshops and consultation charges	7,99,60,166	5,69,58,462
Programme related travel cost	80,07,713	20,87,318
Programme evaluation and training cost	66,60,503	21,22,820
<i>Add: Personnel expenses related to programme activities</i>	10,40,41,388	9,91,40,881
	85,87,61,580	37,24,56,178
SCHEDULE K		
Fundraising cost		
Retainership fees	1,10,85,169	1,02,84,251
Other fundraising expenses	1,07,26,601	1,03,60,925
<i>Add: Personnel expenses related to fundraising activities</i>	3,02,03,921	2,17,17,509
	5,20,15,691	4,23,62,685
SCHEDULE L		
Personnel Expenses		
Salary		
- Programme staffs	9,16,24,642	9,05,48,356
- Fundraising staffs	2,65,42,490	1,98,27,738
- Other staffs	3,07,81,804	3,44,64,804
Contribution to provident fund	5,63,661	90,51,740
Gratuity	9,93,932	26,86,213
Leave benefits	16,33,051	18,27,805
Staff welfare expenses	16,97,148	11,78,699
Training & recruitment expenses	26,96,078	26,516
<i>Less: Personnel expenses related to programme activities</i>	(10,40,41,388)	(9,91,40,881)
<i>Less: Personnel expenses related to fundraising activities</i>	(3,02,03,921)	(2,17,17,509)
	2,22,87,497	3,87,53,481



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Particulars	For the year ended March 31, 2022	For the year ended March 31, 2021
SCHEDULE M		
Co-ordination and Administration Costs		
Rent	1,00,06,244	2,24,89,113
Travelling and conveyance	84,222	2,01,245
Communication costs	13,92,571	24,45,320
Repair and maintenance	-	-
- Computers	9,12,706	10,48,977
- Other than computers	56,57,310	70,40,925
Electricity charges	10,80,509	18,34,370
Printing and stationery	12,08,485	4,06,123
Professional charges	48,69,896	25,73,048
Insurance	93,867	77,192
Rates and taxes	48,186	95,498
Bank charges	7,29,911	2,73,486
Payment to auditors	-	-
- Statutory audit fee	11,99,947	10,83,004
Exchange differences (net)	-	-
Miscellaneous expenses	-	-
	2,73,92,401	3,95,68,301
SCHEDULE N		
Capitalised assets purchased out of donor fund		
Capital assets purchased	26,29,127	5,67,984
	26,29,127	5,67,984
SCHEDULE O		
Depreciation on assets purchased out of company fund		
Depreciation	53,38,241	54,79,444
	53,38,241	54,79,444
SCHEDULE P		
Prior period expense		
Professional charges	-	19,482
	-	19,482

Note 3: Previous year figures have been regrouped/reclassified, wherever necessary to confirm current year classification.

Note 4: During the financial year we have received the Foreign Contribution of Rs 1,04,10,30,404/- as on 31st December 2021

Note 5: During the financial year Government of India has amended section 8 of The Foreign Contribution (Regulation) Act by reducing the ceiling limit of administrative expenditure from 50 % to 20 %. Accordingly, we have worked fund available for administrative expenditure

	Up to			Total FY20-21
	For FY 21-22	29/09/2020	After 29/09/2020	
Foreign Contribution	1,04,10,30,404	35,23,72,985	15,62,40,654	50,86,13,639
Bank Interest	1,19,04,749	10,68,616	75,47,833	86,16,449
Other Income	4,68,14,864	2,78,285	46,62,218	49,40,503
Total (A)	1,09,97,50,017	35,37,19,886	16,84,50,705	52,21,70,591
Percentage available for administrative expenditure (B)	20%	50%	20%	
Fund available for Admin (A x B)	21,99,50,003	17,68,59,943	3,36,90,141	21,05,50,084
Administrative expenditure during the financial year	10,93,84,240			11,74,84,477



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OXFAM INDIA**Schedules to the Accounts**

(All amounts in Rupees absolute figures, unless otherwise stated)

Note 8: Details of FC Bank Accounts Maintains by Oxfam India and amount of balances in them as on 31st March, 2022.

S No.	Bank Name	Address	Account No	IFS Code	Date of Opening	Date of Closing	Balances as on 31st March, 2022 in Main and Another FC Account	Balances as on 31st March, 2022 in FC Utilization Account
1	State Bank of India	FCRA Cell, 4th Floor, State Bank of India, New Delhi Main Branch, 11, Sansad Marg, New Delhi-110001	39992752099	SBIN0000691	06-Feb-21	Running	8,52,300.97	-
2	Axis Bank	C-75, Malviya Nagar, Shivalik Road, New Delhi 110 017	206010100114295	UTIB0000206	16-May-07	Running	-	9,93,38,174.47
3	Axis Bank	C-75, Malviya Nagar, Shivalik Road, New Delhi 110 017	910010005735717	UTIB0000206	23-Feb-10	03-Oct-20	-	-
4	Axis Bank	60 Bankim Mukherjee Saranis, New Alipore, Kolkata, West Bengal, 700053	910010006061945	UTIB0000351	24-Feb-10	Running	-	1,47,64,127.41
5	Axis Bank	31/93 Ground Floor M G Marg Lucknow 226001	910010010216942	UTIB0000053	25-Mar-10	05-Jul-19	-	-
6	Axis Bank	Plot No -7, District Centre, Chandrasekharpur, Bhubaneswar, Orissa.	910010010259491	UTIB0000381	25-Mar-10	05-Jul-19	-	-
7	Axis Bank	188, Samta Colony Main, Road, In front of Samta, Shopping Complex, Raipur, Chhattisgarh.	910010010416777	UTIB0001824	26-Mar-10	10-Jul-19	-	-
8	Axis Bank	Udaiman Apartment Boring, Road, Patna, Patna, Bihar,	910010047274030	UTIB0000387	08-Dec-10	10-Jul-19	-	-
9	Axis Bank	60 Bankim Mukherjee Saranis, New Alipore, Kolkata, West Bengal, 700053	913010051173735	UTIB0000351	16-Nov-13	22-Jan-19	-	-
10	Axis Bank	Udaiman Apartment Boring, Road, Patna, Patna, Bihar,	916010043155179	UTIB0000387	28-Jul-16	Running	-	65,086.01
11	Axis Bank	60, Bankim Mukherjee Sarani, New Alipore Kolkata West Bengal Kolkata 700053	915010028236500	UTIB0000351	25-Jun-15	13-Jul-16	-	-
11	Kotak Mahindra Bank	G-39, Connaught Circus, New Delhi 110 001	9011446524	KKBK0000214	02-Jun-14	Running	-	9,43,12,582.44
Total							8,52,300.97	20,84,79,970.33



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OXFAM INDIA

Notes Forming Part of the Financial Statements For the year ending 31 March, 2022

1. Nature of Operation

Oxfam India is registered U/S 8 of the Companies Act, 2013 with its registered office at New Delhi. The Company is engaged in the activity of humanitarian response during calamity, poverty alleviation, injustice and exclusion by linking grassroots programme at National Level.

The Company is registered U/S 12A vide regd. No. DIT(E)/12A/2007-08/O/1764 dated 19.02.2008 and obtained approval U/S 80G(5) vide approval no. DIT/2009-10/696 dated 17.06.2009 of the Income Tax Act, 1961 and renewal was received U/S 12A vide unique regd. No. AAACO9813CE20074 dated 31.08.2021 and also obtained approval U/S 80G(5) vide unique regd. No. AAACO9813CF20098 dated 23.09.2021 of the Income Tax Act, 1961 which is valid from A.Y – 2022-23 to AY – 2026-27.

The Company is also registered U/S 11(1) of Foreign Contribution (Regulation) Act, 2010 and rules frames therein vide regd. No. 231661035 dated 09.09.2009. Latest renewed 25.10.2016 and has applied for its renewal U/S 16(1), as per the amended provision of the Act. The application of the Oxfam India for renewal for FCRA Registration was refused by Ministry of Home Affairs, New Delhi (MHA) as per the status of the validity of the FCRA registration certificate shown on MHA portal in December, 2021.

Oxfam India has filed a revision petition U/S 32 of the FCRA dated 13.01.2022 to MHA to reconsider its decision.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Accounting Policy

Current/Non Current Classification of Assets and Liabilities

All assets and liabilities have been classified as current or non current as per the company's normal operating cycle and other criteria set out in schedule III of Companies Act, 2013. Based on the nature of services and the time between the acquisition of assets and the realization in cash and cash equivalent, the company has ascertained its operating cycle as up to 12 months for the purpose of current – non current classification of assets and liabilities.

b. Use of Estimates

The preparation of financial statement requires the management to make estimates and assumption that effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities on the date of financial statements and reported amount of revenue and expenses during the year reported. Actual results could differ from these estimates.

c. Fixed Assets

Fixed Assets are stated at cost, less accumulated depreciation and impairment losses if any. Property, plant and equipment purchased out of grants received are expensed off during the year and are capitalized with an equal amount to the capital fund. Accordingly, deletion/transfer/sale of such fixed assets are also adjusted from the capital fund. Company capitalized the assets received in donation in kind from a foreign source at its fair market value and shown as a utilization for FCRA purposes to comply with FCRA Act and Rules.



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d. Depreciation

Depreciation on fixed assets except intangible assets is provided on the written down value method at rates prescribed under Schedule XIV of the Companies Act, 2013.

Particulars	Useful Life (Yrs.)	Depreciation Rate
Office Equipments	5	45.07%
Vehicles	8	31.23%
Computers (Ex Server and Network)	3	63.16%
Computer (For Server and Network)	6	39.30%
Furniture & Fittings	10	25.89%
Land and Building *	33	NIL

- The Building is 27 year old at the time of donation; accordingly the company has considered its remaining useful life as 33 years instead of 60 years.
- Leasehold improvements are amortized on straight line basis over the lower of lease term or useful life of the respective assets.

e. Impairment

The carrying amounts of assets are reviewed at each balance sheet date, if any indication of impairment based on internal/external factors. An impairment loss is recognized wherever the carrying amount of an assets exceeds its recoverable amount. The recoverable amount is the grater of the asset's net selling prices and valuing use. In assessing value in use, the estimated future cash flow are discounted to the present value at interest rate specific to the asset and in case where the specific rate is not available at the weighted average cost of the capital which is adjusted for country risk/currency risk.

f. Investments

Investments are readily realizable and intended to be held for not more than a year is classified as current investment. All other investments are classified as long term investment. Current investments are carried at lower of cost and fair value determined on an individual investment basis.

g. Revenue Recognition Policy

Restricted Grant funds are recognized as income to the extent grant conditions are met and the amount is utilized during the financial year. Unutilized grant funds are reflected under " Current Liabilities " in the balance sheet as " Grant Received in Advance – Restricted funds ". Unrestricted Grants and Donations are recognized as income in the year of receipt. Grants with Firm commitment but not received are recognized as receivable under "Current Assets ".

h. Expenditure

The Company has started implementation of its programme through its human resources stationed at different location after the change in FCRA Rules. There are certain financial transactions that took place after 31st Dec, 2021 in terms of Recovery/Adjustment/settlement of advances to vendors, staff and others and credit entries of bank interest in the bank till 31st March, 2022.

i. Retirement and Other Employee Benefits

Retirement benefits in the form of provident fund, defined contribution scheme as well as gratuity funds contributions are charged to the statement of income and expenditure of the year in which the contribution to the respective funds are due. There are no other obligations other the contribution payable to the respective authorities.



j. Foreign Currency Transaction

Exchange Rate

Foreign Currency monetary items are reported using closing rates. Non Monetary items which are carried are in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of transaction.

Exchange Difference

It was observed that foreign currency transactions have been accounted in accordance with AS 11 issued by ICAI. Transactions arising in foreign currency during the year are converted at bank rates as per bank advice received during the year. In the absence of bank information, and for transaction outstanding as on the year end date, the bank rate prevailing on that date taken.

k. Provisions

A provision is recognized when an entity has a present obligation as a result of past event; it is probable that an outflow of resources will be required to settle the obligation, in respect of which a reliable estimate can be made. Provisions are not discounted to its present value and are determined based on best estimates required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates.

l. Cash and Cash equivalents

Cash and cash equivalents in the Balance Sheet and Schedule comprises cash at bank in current/saving accounts as well as fixed deposits with maturity period of less than three months and cash in hand.

**For MALHOTRA &
ASSOCIATES**
Chartered Accountants
Firm Registration no.
011338N



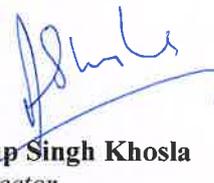
Ashok K Malhotra
Prop.
Membership No. 089905

UDIN:22089905BFQHYK6534
Place : New Delhi
Date: 17/12/2022

**For and on behalf of the Board of Directors of Oxfam
India**



Shankar Venkateswaran
Director
DIN: 02920174



Anup Singh Khosla
Director
DIN: 00917703



Amitabh Behar
*Chief Executive Officer
and Chief Functionary*
Place: New Delhi
Date: 17/12/2022



Satya Prakash Mishra
Director Operations

Place : New Delhi
Date: 17/12/2022



Declaration

I/We (person/association) hereby declare that the above particulars furnished by me are true and correct. I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010), and the rules, notifications/orders issued thereunder from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration by the Central Government.

Place: New Delhi

Date: 17.12.2022



Amitabh Behar



(CHIEF EXECUTIVE OFFICER
And CHIEF FUNCTIONARY)