

Plan International (India Chapter)

Statutory Audit for the year ended

31 March 2016

B S R & Associates LLP

Chartered Accountants

Building No.10, 8th Floor, Tower-B
DLF Cyber City, Phase - II
Gurgaon - 122 002, India

Telephone: + 91 124 2358 610
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Independent Auditor's Report

To the Governing Board of Plan International (India Chapter)

Report on Financial Statements

We have audited the accompanying financial statements of Plan International (India Chapter), ('the Society') which comprise the Balance Sheet as at 31 March 2016 and the Income and Expenditure Account for the year then ended and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Society in accordance with the Accounting Standards issued by Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Society's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the society has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Society's management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (i) in the case of the Balance Sheet, of the state of affairs of the Society as at 31 March 2016; and
- (ii) in the case of the Income and Expenditure Account, of the excess of income over expenditure of the Society for the year ended on that date.

Report on Other Matters

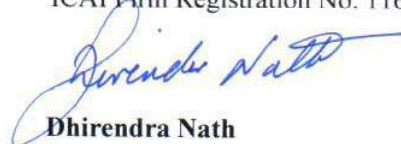
We further report that:

- (i) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) in our opinion, proper books of account as required by law have been kept by the Society so far as appears from our examination of those books; and
- (iii) the Balance Sheet and the Income and Expenditure Account dealt with by this Report are in agreement with the books of account.

For B S R & Associates LLP

Chartered Accountants

ICAI Firm Registration No. 116231W/W-100024



Dharendra Nath

Partner

Membership No.: 091404

Place: Gurgaon

Date: 20 August 2016



Place: Gurgaon

Date: 20 August 2016

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

1. Background

Plan International (India Chapter) ("the Society") was registered under the Societies Registration Act, 1860 vide registration certificate no.S-30005 dated 16 August, 1996. The Society has been granted an exemption under section 12A of the Income Tax Act, 1961, vide letter no. DIT (E)/98-99/P-550/98/ 641 dated 29 January 1999. The exemption has been granted with effect from 1 April 1998. The Society had received prior permission from the Ministry of Home Affairs under the Foreign Contribution (Regulation) Act, 1976 to accept specified foreign contributions vide letter no. II/21022/94 (781)/98-FCRA IV dated 11 May 1999. Further, the Society has been registered under the Foreign Contribution (Regulation) Act, 1976 for carrying out activities of social nature with registration no.231660122, vide letter no. II/21022/83 (04)/2001-FCRA.III- dated 29 March 2001. The registration of the Society is valid till Oct 31, 2016 in view of the notification F.No.II/21022/36/0207/2015-FCRA-II issued by the Ministry of Home Affairs dated June 29th, 2016.

2. Significant accounting policies

a) Basis of accounting

The financial statements of the Society have been prepared under the historical cost convention, on the accrual basis of accounting in accordance with applicable accounting standards issued by the Institute of Chartered Accountants of India and the generally accepted accounting principles ("GAAP").

- b)** The Society is classified as Small and Medium Sized Enterprise (SME) of Level-III entity for the purpose of applicability of Accounting Standards as defined by the Council of the Institute of Chartered Accountants of India. Accordingly, the Society has complied with the Accounting Standards as applicable to a Small and Medium Sized Enterprise.

The Ministry of Micro, Small and Medium Enterprises has issued an Office Memorandum dated 26 August 2008 which recommends that the Micro and Small Enterprise should mention in their correspondence with its customers the Entrepreneurs Memorandum Number as allocated after filing of the Memorandum. Based on the information available with the management, there are no overdue outstanding to micro and small enterprise as defined under Micro, Small and Medium Enterprises Development Act, 2006. Further, the Society has not received any claim for interest from any supplier under the said Act.

c) Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods. Contingencies are recorded when it is probable that a liability will be incurred, and the amount can be reasonably estimated.

d) Fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes inward freight, duties, taxes and expenses incidental to the installation of assets.

Depreciation on fixed assets is provided on the basis of written down value method in accordance with estimated useful lives at the following rates:



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Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

| Particulars | Rates of Depreciation (per annum) |
|------------------------|-----------------------------------|
| Office equipment | 13.91 % |
| Furniture and fixtures | 18.10 % |
| Computer | 40.00 % |
| Computer Software | 20.00 % |
| Vehicle | 25.89 % |

Leasehold improvements are depreciated over the remaining period of lease.

The above rates and methods of depreciation are also in line with the estimated useful lives, as determined by the management. The appropriateness of depreciation period and depreciation method is reviewed by the management in each financial year.

e) General funds

The Society receives general funds which are unrestricted in nature from domestic sources. The excess of income over expenditure during the year, being general purpose in nature is carried forward for use in the future periods.

f) Restricted funds

The Society also receives funds which are restricted in nature from foreign and Indian sources. Revenue from the restricted fund is recognized during the year in the Income and Expenditure Account to match the related expenditure. The balance amount is carried forward in the restricted fund for use in the future periods.

g) Gift in Kind

Gifts in kind (GIK) are recognised as income when received and their value can be reliably estimated. Expenditure is recognised in the period in which the GIK is distributed to the NGO partners.

h) Donations received by the Society qualify for deductions under Section 35AC and Section 80G of the Income Tax Act, 1961 in terms of the approvals below:

| Relevant Section of the Income Tax Act, 1961 | Purpose | Sanctioned Limit | Validity |
|--|--|--------------------|---------------------|
| 35AC | Establishment and running of creches and enrolment in school of the children of workers employed in factories or at building sites | 20 Crore | Till March 31, 2018 |
| Section 80G | Donation received for Charitable Purpose | No limit specified | Until revoked |

i) Expenditure

The Society implements its programmes for children's rights through projects conducted by itself or by other local non-governmental organizations to which it disburses grants. The other organisations are also registered under the Foreign Contribution (Regulation) Act, 1976 in compliance with the said Act. Accordingly, expenditure incurred by the Society during the year includes grants disbursed to other local agencies in accordance with the agreements with them.



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Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

j) Interest income

Interest on fixed deposits is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

k) Provisions and contingent liability

A provision is recognised in the financial statements where there exists a present obligation as a result of a past event, the amount of which is reliably estimable, and it is probable that an outflow of resources would be necessitated in order to settle the obligation. Contingent liability is a possible obligation that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise, or is a present obligation that arises from past events but is not recognised because either it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or a reliable estimate of the amount of the obligation cannot be made.

l) Foreign exchange transactions

Transactions in foreign currency are recorded at the exchange rate prevailing on the date of transaction. Foreign currency assets and liabilities are restated at the rate prevailing as at the date of Balance Sheet. The difference between the year-end rate and exchange rate as at the date of transaction, if any is recognized as expense or income in the Income and Expenditure Account.

m) Employee benefits

The Society's obligations towards various employee benefits have been recognized as follows:

Short term employee benefits

All employee benefits payable wholly within twelve months of rendering service are classified as short-term employee benefits. Benefits such as salaries, allowances, are recognised in the Income and Expenditure Account in the period in which the employee renders the related services.

Post-employment benefits

Defined contribution plans: The Society's provident fund is a defined contribution plan where the contribution paid/ payable under the scheme is recognised as an expense in the period in which the employee renders the related service. The Society's contributions are deposited with the Regional Provident Fund Commissioner and are charged to the Income and Expenditure Account.

Defined benefit plans: In accordance with the Payment of Gratuity Act, 1972, Society provides for Gratuity, a defined benefit retirement plan (the "Gratuity Plan") covering eligible employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. Liabilities with regard to the Gratuity are determined as at the year end date and paid to LIC scheme approved by Government of India.

n) Leases

Lease rental in respect of operating lease is charged to expense when due as per terms of the related agreement.

o) Income Tax

The Society is exempt from Income Tax under Section 12AA of the Income Tax Act, 1961. Hence, no deferred tax (assets or liability) is required to be recognised in the books of accounts.



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Rakha Pandey

Plan International (India Chapter)
Balance Sheet as at 31 March 2016

(All amounts in Rupees)

| Schedule | FCRA | As at 31 March 2016 NFCRA | Total | FCRA | As at 31 March 2015 NFCRA | Total |
|---|---------------------|------------------------------|---------------------|---------------------|------------------------------|---------------------|
| SOURCES OF FUNDS | | | | | | |
| General funds | | 13,60,59,017 | 13,60,59,017 | | 13,07,57,222 | 13,07,57,222 |
| Corpus Funds | 9,45,000 | 2,14,58,957 | 2,24,03,957 | | 1,27,53,477 | 1,27,53,477 |
| Restricted funds | 12,19,21,086 | 1,59,07,681 | 13,78,28,767 | 8,83,90,264 | 1,59,07,682 | 10,42,97,946 |
| | 12,28,66,086 | 17,34,25,655 | 29,62,91,741 | 8,83,90,264 | 15,94,18,381 | 24,78,08,645 |
| APPLICATION OF FUNDS | | | | | | |
| Fixed assets | | | | | | |
| Gross block | 4,07,49,841 | 40,19,186 | 4,47,69,027 | 2,83,88,487 | 14,74,436 | 2,98,62,923 |
| Less: Accumulated depreciation | 2,15,04,592 | 11,68,700 | 2,26,73,292 | 1,74,36,971 | 8,99,738 | 1,83,36,709 |
| Net block | 1,92,45,249 | 28,50,486 | 2,20,95,735 | 1,09,51,516 | 5,74,698 | 1,15,26,214 |
| Capital work-in-progress | | | | 8,59,075 | | 8,59,075 |
| | 1,92,45,249 | 28,50,486 | 2,20,95,735 | 1,18,10,591 | 5,74,698 | 1,23,85,289 |
| Current assets, loans and advances | | | | | | |
| Cash and bank balances | 8,05,04,749 | 21,09,33,037 | 29,14,37,786 | 11,09,23,545 | 18,85,48,880 | 29,94,72,425 |
| Loans and advances | 5,24,30,477 | 1,13,88,715 | 6,38,19,192 | 3,27,97,258 | 92,06,951 | 4,20,04,209 |
| Inventory in Hand (Gift in Kind) | | | | 2,37,51,672 | | 2,37,51,672 |
| | 13,29,35,226 | 22,23,21,752 | 35,52,56,978 | 16,74,72,475 | 19,77,55,831 | 36,52,28,306 |
| Less: Current liabilities and provisions | | | | | | |
| Current liabilities and provisions | 2,93,14,389 | 5,17,46,583 | 8,10,60,972 | 9,08,92,802 | 3,89,12,148 | 12,98,04,950 |
| | 10,36,20,837 | 17,05,75,169 | 27,41,96,006 | 7,65,79,673 | 15,88,43,683 | 23,54,23,356 |
| Net current assets | 12,28,66,086 | 17,34,25,655 | 29,62,91,741 | 8,83,90,264 | 15,94,18,381 | 24,78,08,645 |

Significant accounting policies and notes to the accounts

The schedules referred to above form an integral part of the financial statements.

As per our report of even date attached

For **B S R & Associates LLP**

Chartered Accountants

Firm Registration No. : 116231W / 100024



Bhishma Nath
Bhishma Nath
Partner
Membership No.: 091404

Place: Gurugram
Date: **20 Aug 2016**

For and on behalf of **Plan International (India Chapter)**

Bhagyashree Dangle
Bhagyashree Dangle
Executive Director

Place: New Delhi
Date: **20 Aug 2016**

Prabha Pande
Prabha Pande
Treasurer

Place: New Delhi
Date: **20 Aug 2016**

Rathi Vinay Jha
Rathi Vinay Jha
Secretary

Place: New Delhi
Date: **20 Aug 2016**

Plan International (India Chapter)
Income and expenditure account for the year ended 31 March 2016

(All amounts in Rupees)

| | For the year ended 31 March 2016 | | For the year ended 31 March 2015 | |
|--|----------------------------------|---------------------|----------------------------------|-----------------------|
| | FCRA | NFCRA | FCRA | NFCRA |
| Income | | | | |
| Grants from Plan International Inc (net of expenses incurred on behalf of Plan International Inc and other affiliates) | 73,13,87,650 | - | 81,96,80,124 | - |
| Gift in Kind | 3,35,30,823 | - | 2,17,80,551 | - |
| Corporate donations | 4,03,05,741 | 1,49,17,659 | 1,86,93,889 | 2,09,91,637 |
| Institutional donations | 11,91,86,745 | 11,91,12,759 | 14,56,09,380 | 7,05,20,485 |
| Individual donations | 8,32,957 | 17,45,41,648 | 4,58,847 | 17,04,34,018 |
| Interest income | 44,68,517 | 45,04,737 | 18,81,603 | 54,43,746 |
| Corpus fund | 9,45,000 | 87,05,480 | 69,13,278 | 69,13,278 |
| | 93,06,57,433 | 32,17,82,273 | 1,00,97,84,925 | 27,07,41,021 |
| | | | | 1,28,05,25,946 |
| Expenditure | | | | |
| Payment to NGO partners | 60,31,43,994 | 16,59,28,457 | 65,53,08,770 | 10,57,68,961 |
| Salaries and related costs | 13,21,76,316 | 3,10,88,437 | 13,90,98,955 | 1,73,69,020 |
| Contribution to provident and other funds | 2,03,68,353 | 42,77,192 | 1,54,71,254 | 20,59,120 |
| Staff recruitment and relocation expenses | 2,98,056 | 61,721 | 11,78,087 | 0 |
| Travelling | 1,21,24,979 | 43,27,246 | 1,64,52,225 | 25,35,727 |
| Vehicle hire, running and maintenance expenses | 18,51,004 | 26,379 | 15,84,039 | 93,807 |
| Trainings, conferences and workshops | 1,03,28,648 | 19,29,554 | 25,37,868 | 26,31,675 |
| Depreciation | 41,19,824 | 3,94,461 | 97,76,764 | 31,92,206 |
| Postage, telephone and telegram | 65,64,941 | 3,74,460 | 36,04,848 | 1,95,483 |
| Rent | 1,25,78,290 | 2,68,076 | 66,73,205 | 4,05,330 |
| Repairs and maintenance: | | | 1,22,31,722 | 3,94,406 |
| - Building | 31,87,440 | 65,841 | 27,97,115 | 25,282 |
| - Others | 66,20,204 | 15,78,531 | 1,13,29,494 | 7,21,236 |
| Fund raising expenses | 61,30,573 | 9,24,28,899 | 2,88,31,098 | 9,19,98,391 |
| Publications | 5,54,508 | 12,134 | 11,76,225 | 0 |
| Printing and stationery | 11,05,270 | 6,63,035 | 17,68,306 | 2,88,481 |
| Legal and professional charges | 17,42,783 | 1,27,58,363 | 72,09,373 | 1,98,533 |
| Program related expenditure | 6,00,77,137 | 9,39,004 | 7,05,41,349 | 49,64,353 |
| Electricity and water | 26,16,286 | 1,89,617 | 24,15,494 | 1,39,297 |
| Insurance | 12,56,117 | - | 13,87,649 | - |
| Bank charges | 38,711 | 13,50,586 | 1,21,733 | 14,73,479 |
| Profit (Loss) on disposal of Fixed Assets | 5,597 | 1,28,594 | 6,244 | 1,58,151 |
| Foreign exchange difference | 19,784 | - | 44,281 | - |
| | 89,61,81,612 | 30,77,74,999 | 98,80,04,374 | 23,19,81,263 |
| | | | | 1,21,99,85,636 |
| Excess of income over expenditure for the year | 3,44,75,821 | 1,40,07,274 | 2,17,80,551 | 3,87,59,758 |
| Income and expenditure account - opening balance | 8,83,90,263 | 15,94,18,380 | 6,66,09,712 | 12,06,58,622 |
| | 12,28,66,084 | 17,34,25,654 | 8,83,90,263 | 15,94,18,380 |
| | | | | 24,78,08,643 |

Significant accounting policies and notes to the accounts

The schedules referred to above form an integral part of the financial statements

As per our report of even date attached

For **B S R & Associates LLP**
 Chartered Accountants
 Firm Registration No. - 116234WY 100024 -

Praveen Nair
 Partner

Dhirendra Nath
 Member
 Membership No. 091404

Place: Gurugram
 Date: **30 Aug 2016**

For and on behalf of Plan International (India Chapter)

Praveen Nair
 Praveen Nair
 Managing Director



Prabha Pande
 Treasurer

Rathi Vinay Jha
 Secretary

Place: New Delhi
 Date: **26 Aug 2016**

Place: New Delhi
 Date: **26 Aug 2016**

Plan International (India Chapter)
Schedules to the financial statements
(All amounts in Rupees)

| | For the year ended 31 March 2016 | | | For the year ended 31 March 2015 | | |
|---|----------------------------------|---------------------|---------------------|----------------------------------|---------------------|---------------------|
| | FCRA | NFCRA | Total | FCRA | NFCRA | Total |
| Schedule 1(a) : General fund - Other General Funds | | | | | | |
| (Refer note 3(c) of schedule 6) | | | | | | |
| Opening balance | - | 13,07,57,222 | 13,07,57,222 | - | 9,89,10,742 | 9,89,10,742 |
| Add: Funds received during the year | - | 15,80,76,786 | 15,80,76,786 | - | 15,95,43,719 | 15,95,43,719 |
| Less: Funds utilised during the year | - | 15,27,74,991 | 15,27,74,991 | - | 12,76,97,239 | 12,76,97,239 |
| Closing balance | - | <u>13,60,59,017</u> | <u>13,60,59,017</u> | - | <u>13,07,57,222</u> | <u>13,07,57,222</u> |
| Schedule 1(b) : General fund - Corpus Funds | | | | | | |
| (Refer note 3(c) of schedule 6) | | | | | | |
| Opening balance | - | 1,27,53,477 | 1,27,53,477 | - | 58,40,199 | 58,40,199 |
| Add: Funds received during the year | 9,45,000 | 87,05,480 | 96,50,480 | - | 69,13,278 | 69,13,278 |
| Less: Funds utilised during the year | - | - | - | - | - | - |
| Closing balance | <u>9,45,000</u> | <u>2,14,58,957</u> | <u>2,24,03,957</u> | - | <u>1,27,53,477</u> | <u>1,27,53,477</u> |
| Schedule 1(c) : Restricted fund - | | | | | | |
| (Refer note 3(d) of schedule 6) | | | | | | |
| Opening balance | 8,83,90,264 | 1,59,07,682 | 10,42,97,945 | 6,66,09,712 | 1,59,07,681 | 8,25,17,393 |
| Add: Funds received during the year | 92,97,12,435 | 15,50,00,008 | 1,08,47,12,443 | 1,00,97,84,925 | 10,42,84,025 | 1,11,40,68,950 |
| Less: Funds utilised during the year | 89,61,81,612 | 15,50,00,008 | 1,05,11,81,620 | 98,80,04,373 | 10,42,84,024 | 1,09,22,88,397 |
| Closing balance | <u>12,19,21,087</u> | <u>1,59,07,682</u> | <u>13,78,28,769</u> | <u>8,83,90,264</u> | <u>1,59,07,682</u> | <u>10,42,97,945</u> |



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Plan International (India Chapter)
Schedules to the financial statements
(All amounts in Rupees)

Schedule 2 : Fixed assets
FCRA

| Particulars | Gross block | | | | Depreciation | | | Net block | |
|--------------------------------|-----------------------|--------------------|----------------------------|------------------------|--------------|------------------------------|------------------------|------------------------|------------------------|
| | As at 1 April 2015 | Additions | Deletions / adjustments | As at 31 March 2016 | For the year | On Deletions/ adjustments | As at 31 March 2016 | As at 31 March 2016 | As at 31 March 2015 |
| Office Equipment | 67,82,947 | 6,08,528 | - | 73,91,475 | | 5,98,589 | 32,49,984 | 41,41,491 | 41,31,552 |
| Furniture and fittings | 30,75,852 | 1,71,151 | - | 32,47,003 | | 2,55,548 | 20,52,923 | 11,94,080 | 12,78,477 |
| Computers Hardware | 1,70,87,391 | 33,73,265 | 57,800 | 2,04,02,856 | | 29,10,401 | 1,47,41,193 | 56,61,663 | 52,04,396 |
| Computer Software | - | 17,47,270 | - | 17,47,270 | | 87,124 | 87,124 | 16,60,146 | - |
| Building Leasehold Improvement | - | 41,26,831 | - | 41,26,831 | | 1,256 | 1,256 | 41,25,575 | - |
| Vehicles | 14,42,297 | 23,92,109 | - | 38,34,406 | | 2,66,906 | 13,72,112 | 24,62,294 | 3,37,091 |
| Total(A) | 2,83,88,487 | 1,24,19,154 | 57,800 | 4,07,49,841 | | 41,19,824 | 2,15,04,592 | 1,92,45,249 | 1,09,51,516 |
| Previous year | 2,47,18,363 | 37,17,524 | 47,400 | 2,83,88,487 | | 36,04,848 | 1,74,36,971 | 1,09,51,516 | 1,08,45,084 |

NFCRA

| Particulars | Gross block | | | | Depreciation | | | Net block | |
|------------------------|--------------------|------------------------------|-----------------|------------------------|--------------------|-----------------|-----------------|------------------------|------------------------|
| | As at 1 April 2015 | Additions during the year | Deletions | As at 31 March 2016 | As at 1 April 2015 | Additions | Deletions | As at 31 March 2016 | As at 31 March 2015 |
| Office Equipment | 1,89,718 | 12,93,960 | 36,600 | 14,47,078 | 43,888 | 20,832 | 7,864 | 13,90,222 | 1,45,830 |
| Furniture and fittings | 1,32,438 | 45,959 | - | 1,78,397 | 24,357 | 19,656 | 44,013 | 1,34,384 | 1,08,081 |
| Computers Hardware | 11,52,280 | 14,58,924 | 2,17,493 | 23,93,711 | 8,31,493 | 3,53,973 | 1,17,635 | 10,67,831 | 3,20,787 |
| Total(B) | 14,74,436 | 27,98,843 | 2,54,093 | 40,19,186 | 8,99,738 | 3,94,461 | 1,25,499 | 28,50,486 | 5,74,698 |
| Previous year | 14,50,218 | 2,43,688 | 2,19,470 | 14,74,436 | 7,65,574 | 1,93,483 | 61,319 | 5,74,698 | 6,84,644 |

Total

| Particulars | Gross block | | | | Depreciation | | | Net block | |
|--------------------------------|--------------------|------------------------------|-----------------|------------------------|--------------------|------------------|-----------------|------------------------|------------------------|
| | As at 1 April 2015 | Additions during the year | Deletions | As at 31 March 2016 | As at 1 April 2015 | Additions | Deletions | As at 31 March 2016 | As at 31 March 2015 |
| Office Equipment | 69,72,665 | 19,02,488 | 36,600 | 88,38,553 | 26,95,283 | 6,19,421 | 7,864 | 55,31,713 | 42,77,382 |
| Furniture and fittings | 32,08,290 | 2,17,110 | - | 34,25,400 | 18,21,732 | 2,75,204 | - | 13,28,464 | 13,86,558 |
| Building Leasehold Improvement | - | 41,26,831 | - | 41,26,831 | - | 1,256 | 1,256 | 41,25,575 | - |
| Computers Hardware | 1,82,39,671 | 48,32,189 | 2,75,293 | 2,27,96,567 | 1,27,14,488 | 32,64,374 | 1,69,838 | 69,87,543 | 55,25,183 |
| Computer Software | - | 17,47,270 | - | 17,47,270 | - | 87,124 | - | 16,60,146 | - |
| Vehicles | 14,42,297 | 23,92,109 | - | 38,34,406 | 11,05,206 | 2,66,906 | - | 24,62,294 | 3,37,091 |
| Total(A+B) | 2,98,62,923 | 1,52,17,997 | 3,11,893 | 4,47,69,027 | 1,83,36,709 | 45,14,285 | 1,77,702 | 2,20,95,735 | 1,15,26,214 |
| Previous year | 2,61,68,581 | 39,61,212 | 2,66,870 | 2,98,62,923 | 1,46,38,853 | 38,00,331 | 1,02,475 | 1,15,26,214 | 1,15,29,728 |

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Plan International (India Chapter)
Schedules to the financial statements
(All amounts in Rupees)

Schedule 3: Cash and bank balances

| | FCRA | As at 31 March 2016 NFCRA | Total | FCRA | As at 31 March 2015 NFCRA | Total |
|------------------------------|--------------------|------------------------------|---------------------|---------------------|------------------------------|---------------------|
| Cash in hand | 1,78,373 | 1,18,367 | 2,96,740 | 1,24,423 | 1,12,757 | 2,37,180 |
| Balance with scheduled banks | | | | | | |
| - in current accounts | 8,03,04,954 | 1,54,71,411 | 9,57,76,365 | 11,07,48,158 | 1,74,60,605 | 12,82,08,763 |
| - in savings accounts | 21,422 | 5,78,05,600 | 5,78,27,022 | 50,964 | 5,73,55,875 | 5,74,06,839 |
| - in fixed deposits | - | 13,75,37,659 | 13,75,37,659 | - | 11,36,19,643 | 11,36,19,643 |
| | 8,05,04,749 | 21,09,33,037 | 29,14,37,786 | 11,09,23,545 | 18,85,48,880 | 29,94,72,425 |

Schedule 4: Loans and advances

(Unsecured, considered good, unless otherwise stated)

| | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|------------------|--------------------|
| Advances recoverable in cash or in kind or for value to be received | 54,62,346 | 15,31,099 | 69,93,445 | 31,30,681 | 3,31,717 | 34,62,398 |
| Interest accrued but not due | - | 12,00,315 | 12,00,315 | - | 6,80,396 | 6,80,396 |
| Grants Receivables | 4,25,35,188 | 41,08,677 | 4,66,43,865 | 2,54,36,269 | 57,56,263 | 3,11,92,532 |
| Tax Deducted at source receivable | 12,93,122 | 44,07,624 | 57,00,746 | 8,46,708 | 23,69,575 | 32,16,283 |
| Security deposits | 31,39,821 | 1,41,000 | 32,80,821 | 33,83,600 | 69,000 | 34,52,600 |
| | 5,24,30,477 | 1,13,88,715 | 6,38,19,192 | 3,27,97,258 | 92,06,951 | 4,20,04,209 |

Schedule 5: Current liabilities and provisions

| | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Sundry creditors | 49,41,921 | 41,77,085 | 91,19,006 | 63,76,019 | 20,28,556 | 84,04,575 |
| Deferred income (Income received in advance) | 2,32,25,054 | 4,70,00,767 | 7,02,25,821 | 8,01,18,583 | 3,55,23,253 | 11,56,41,836 |
| Other liabilities | 11,47,414 | 5,68,730 | 17,16,144 | 43,98,200 | 13,60,339 | 57,58,538 |
| | 2,93,14,389 | 5,17,46,582 | 8,10,60,971 | 9,08,92,802 | 3,89,12,148 | 12,98,04,950 |



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Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

3. Notes to Accounts

a) Leases

The lease period varies from 3 to 9 years with the option to extend the same with mutual consent. The lease rent charged to Income and Expenditure Account is Rs. 1,28,46,366 (Previous year Rs. 1,26,26,128).

b) Legal and professional expenses

Payments to auditors (excluding service tax) are as below:

| Particulars | For the year ended 31 March 2016 | For the year ended 31 March 2015 |
|------------------------------------|-------------------------------------|-------------------------------------|
| Statutory audit | 9,00,000 | 8,00,000 |
| Other services, certification etc. | 1,00,000 | 1,00,000 |
| Total | 10,00,000 | 9,00,000 |

c) General fund: The fund movement is given below :

| General fund (Non FCRA Funds) | | | | | | | | |
|-------------------------------|---------------------|--------------------------------|--------------------------|---------------------|---------------------|--------------------------------|--------------------------|---------------------|
| Donor name | As at 31 March 2016 | | | | As at 31 March 2015 | | | |
| | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance |
| Individual donations | 13,07,57,222 | 15,80,76,786 | 15,27,74,991 | 13,60,59,017 | 9,89,10,742 | 15,95,43,719 | 12,76,97,239 | 13,07,57,222 |
| Total | 13,07,57,222 | 15,80,76,786 | 15,27,74,991 | 13,60,59,017 | 9,89,10,742 | 15,95,43,719 | 12,76,97,239 | 13,07,57,222 |

d) Restricted fund: The fund movement is given below :

| Restricted fund (FCRA Funds) | | | | | | | | |
|--|---------------------|-------------------------------|--------------------------|-----------------|---------------------|--------------------------------|--------------------------|-----------------|
| Donor name | As at 31 March 2016 | | | | As at 31 March 2015 | | | |
| | Opening balance | Fund Receipts during the year | Utilized during the year | Closing Balance | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance |
| Plan International Inc. | 4,59,06,892 | 73,08,05,409 | 70,14,50,189 | 7,52,62,111 | 64,55,075 | 81,96,80,124 | 78,02,28,307 | 4,59,06,892 |
| Coca Cola | 65,14,570 | 1,94,30,494 | 37,73,702 | 2,21,71,362 | 3,36,36,736 | - | 2,71,22,166 | 65,14,570 |
| PFI/USAID | - | 43,65,119 | 43,65,119 | - | - | 2,12,53,563 | 2,12,53,563 | - |
| Bombardier | 2,57,173 | - | 2,57,173 | - | 2,57,173 | - | - | 2,57,173 |
| Tyco International Management Co. (UK) | 3,01,450 | - | 3,01,450 | - | 3,01,450 | - | - | 3,01,450 |



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Nabha Kande

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

| Restricted fund (FCRA Funds) | | | | | | | | |
|---|---------------------|--------------------------------|--------------------------|-----------------|---------------------|--------------------------------|--------------------------|-----------------|
| Donor name | As at 31 March 2016 | | | | As at 31 March 2015 | | | |
| | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance |
| Asian Development Bank (PHILIPPINES) | 23,98,300 | - | 23,98,300 | - | 23,98,300 | - | - | 23,98,300 |
| Oak Foundation | 12,98,459 | 57,80,302 | 70,78,761 | - | - | 59,94,572 | 46,96,113 | 12,98,459 |
| Humana Dignity Foundation | - | 4,87,66,320 | 4,87,66,320 | - | 57,54,865 | 3,90,15,596 | 4,47,70,461 | - |
| AXIS Bank Foundation | - | 4,45,92,136 | 4,45,92,136 | - | - | - | - | - |
| Corporate Donation-FC | - | - | - | - | 28,50,798 | - | 28,50,798 | - |
| Tom Shoe's | - | 3,35,30,823 | 3,29,12,546 | 6,18,277 | 70,30,209 | 2,17,80,551 | 2,88,10,760 | - |
| Capgemini | - | 20,26,200 | 12,89,213 | 7,36,987 | - | - | - | - |
| Warburg Pincus India Pvt Ltd | - | 1,00,000 | - | 1,00,000 | - | - | - | - |
| Action Aid | - | 42,52,599 | 42,52,599 | - | 62,39,324 | 1,49,94,159 | 2,12,33,483 | - |
| Columbia Group of Children in Adversity Incorporation | - | 8,87,632 | 10,579 | 8,77,053 | - | - | - | - |
| Akzo Nobel | - | 10,00,000 | 6,16,000 | 3,84,000 | - | - | - | - |
| Boston Consulting | - | 20,96,302 | 18,16,198 | 2,80,104 | - | - | - | - |
| Catholic Relief Services | 2,25,814 | - | 2,25,814 | - | - | 3,55,44,204 | 3,53,18,390 | 2,25,814 |
| Goodyear | 57,00,000 | - | 57,00,000 | - | - | 57,00,000 | - | 57,00,000 |
| Mitsui Corporation | 2,23,900 | 2,52,000 | 2,22,819 | 2,53,081 | - | 2,23,900 | - | 2,23,900 |
| Daiichi Sankyo India Pharma Private Limited | 25,00,450 | 40,28,724 | 28,04,448 | 37,24,726 | - | 25,00,450 | - | 25,00,450 |
| Richmond Food Bank Society | - | - | - | - | - | 15,382 | 15,382 | - |
| EC | 1,41,20,362 | 73,54,743 | 1,33,76,995 | 80,98,110 | - | 2,30,96,259 | 89,75,897 | 1,41,20,362 |
| Ericsson India Private Limited | 48,54,148 | 56,70,298 | 1,05,24,446 | - | - | 48,54,148 | - | 48,54,148 |



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Prakha Pandey

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

| Restricted fund (FCRA Funds) | | | | | | | | |
|----------------------------------|---------------------|--------------------------------|--------------------------|---------------------|---------------------|--------------------------------|--------------------------|--------------------|
| Donor name | As at 31 March 2016 | | | | As at 31 March 2015 | | | |
| | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance |
| ExxonMobil Company India Pvt Ltd | 40,88,746 | 64,20,000 | 37,48,063 | 67,60,683 | - | 54,00,000 | 13,11,254 | 40,88,746 |
| USAIDS | - | 3,187,895 | 533,303 | 2,654,592 | - | 5,666,000 | 5,666,000 | - |
| Institutional Donations-FC | - | - | - | - | 10,000 | 45,027 | 55,027 | - |
| Individual donations | - | 696,921 | 696,921 | - | 840,776 | 458,847 | 1,299,623 | - |
| Events | - | - | - | - | 830,500 | - | 830,500 | - |
| Interest Income | - | 4,468,517 | 4,468,517 | - | 4,506 | 3,562,143 | 3,566,650 | - |
| Total | 8,83,90,264 | 92,97,12,435 | 89,61,81,612 | 12,19,21,087 | 6,66,09,712 | 100,97,84,925 | 98,80,04,373 | 8,83,90,264 |

| Restricted fund (Non FCRA Funds) | | | | | | | | |
|---|---------------------|--------------------------------|--------------------------|-----------------|---------------------|--------------------------------|--------------------------|-----------------|
| Donor name | As at 31 March 2016 | | | | As at 31 March 2015 | | | |
| | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance | Opening balance | Funds Receipts during the year | utilized during the year | Closing Balance |
| Crest Pre Media | 11,15,000 | - | 11,15,000 | - | - | 11,15,000 | - | 11,15,000 |
| Government of India-Ministry of Rural Development | - | (7,95,212) | (7,95,212) | - | 3,49,269 | 7,99,831 | 11,49,100 | - |
| Tata Sustainability Group | 4,68,405 | - | - | 4,68,405 | - | 59,02,000 | 54,33,595 | 4,68,405 |
| UNDP | 2,39,008 | - | 2,39,008 | - | - | 2,39,008 | - | 2,39,008 |
| WeKare Society | - | 4,61,684 | 4,61,684 | - | - | 1,846,734 | 1,846,734 | - |
| W Diamant | - | - | - | - | 22,600 | - | 22,600 | - |
| Central Railside Warehouse Company Limited | - | 7,61,200 | 7,61,200 | - | - | - | - | - |
| Vodafone Essar | 16,61,200 | (12,000) | 16,49,200 | - | - | 16,61,200 | - | 16,61,200 |



Prakha Pande

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

| Donor name | Restricted fund (Non FCRA Funds) | | | | | | | |
|--|----------------------------------|--------------------------------|--------------------------|--------------------|---------------------|--------------------------------|--------------------------|--------------------|
| | As at 31 March 2016 | | | | As at 31 March 2015 | | | |
| | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance | Opening balance | Funds Receipts during the year | utilized during the year | Closing Balance |
| Punjab State Aids Control Society (PSACS) - Ludhiana | - | - | - | - | 58,209 | (58,209) | - | - |
| Jharkhand State Aids Control Society (JSACS) | - | 4,47,381 | 4,47,381 | - | - | - | - | - |
| Boston Consulting | - | 7,06,302 | 7,06,302 | - | - | - | - | - |
| UNICEF | - | - | - | - | - | 56,95,122 | 56,95,122 | - |
| Axis Bank Foundation | - | 15,99,141 | 15,99,141 | - | 37,32,383 | 3,63,65,701 | 4,00,98,084 | - |
| SSK - Samajik Suvidha Kendra | - | - | - | - | - | 4,45,924 | 4,45,924 | - |
| DLF | - | - | - | - | - | 18,77,243 | 18,77,243 | - |
| UNICEF | - | (2,55,897) | (2,55,897) | - | - | - | - | - |
| Escort Limited | - | 54,99,738 | 54,99,738 | - | - | - | - | - |
| Global Fund | - | 10,63,76,108 | 10,63,76,108 | - | - | - | - | - |
| CIPLA Foundation | - | 9,00,001 | 9,00,001 | - | - | - | - | - |
| VIHAAN | 16,89,212 | 79,94,353 | 96,83,565 | - | 10,82,159 | 1,92,84,374 | 1,86,77,321 | 16,89,212 |
| N.R. Management | 42,55,351 | 99,47,609 | 1,13,37,813 | 28,65,147 | 1,89,159 | 1,68,10,879 | 1,27,44,687 | 42,55,351 |
| Corporate donations | 33,515 | - | 33,515 | - | 5,06,200 | (472,686) | - | 33,515 |
| Event Income | 40,19,491 | 26,88,934 | 10,65,533 | 56,42,892 | 46,31,335 | 89,00,468 | 95,12,312 | 40,19,491 |
| 35AC- Child Sponsorship Income | - | 1,41,75,928 | 1,41,75,928 | - | 4,791,470 | 19,89,832 | 67,81,302 | - |
| Interest income | 24,26,500 | 45,04,737 | - | 69,31,238 | 5,44,898 | 18,81,603 | - | 24,26,500 |
| Total | 1,59,07,682 | 15,50,00,008 | 15,50,00,008 | 1,59,07,682 | 1,59,07,681 | 1042,84,024 | 10,42,84,024 | 1,59,07,681 |



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Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)

Schedule 6 – Significant accounting policies and notes to the accounts

e) **Corpus Fund:** The fund movement of corpus fund is given below :

| Corpus fund (FCRA Funds) | | | | | | | | |
|---------------------------------|----------------------------|---------------------------------------|---------------------------------|------------------------|----------------------------|---------------------------------------|---------------------------------|------------------------|
| Donor name | As at 31 March 2016 | | | | As at 31 March 2015 | | | |
| | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance |
| VenCap (Channel Islands) | - | 9,45,000 | - | 9,45,000 | - | - | - | - |
| Total | - | 9,45,000 | - | 9,45,000 | - | - | - | - |

| Corpus fund (Non FCRA Funds) | | | | | | | | |
|-------------------------------------|----------------------------|---------------------------------------|---------------------------------|------------------------|----------------------------|---------------------------------------|---------------------------------|------------------------|
| Donor name | As at 31 March 2016 | | | | As at 31 March 2015 | | | |
| | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance | Opening balance | Funds Receipts during the year | Utilized during the year | Closing Balance |
| Interest Income | 1,17,53,477 | 87,05,480 | - | 204,58,957 | 48,40,199 | 69,13,278 | - | 1,17,53,477 |
| Institutional Donation | 10,00,000 | - | - | 10,00,000 | 10,00,000 | - | - | 10,00,000 |
| Total | 1,27,53,477 | 87,05,480 | - | 2,14,58,957 | 58,40,199 | 69,13,278 | - | 1,27,53,477 |

f) **Donation Received in kind:** The society has received 54,096 pairs (previous year 1,56,240 pairs) from TOMS SHOES – USA for distribution in the state of Jharkhand during the year ended 31 March 2016. All the received shoes were fully were fully distributed by 31 March 2016.

| Particulars | For the year ended 31 March 2016 | | For the year ended 31 March 2015 | |
|--------------------------------------|---|--------------|---|--------------------|
| | Quantity (No of Pairs) | Value | Quantity (No of Pairs) | Value |
| Balance at the beginning of the year | 1,56,240 | 2,37,51,672 | 1,94,730 | 2,17,80,551 |
| Add : Receipts during the year | 54,096 | 74,16,020 | 1,56,240 | 2,37,51,672 |
| Less : Distribution during the year | 2,10,336 | 3,11,67,692 | 1,94,730 | 2,17,80,551 |
| Balance as at the end of year | - | - | 1,56,240 | 2,37,51,672 |

During the previous year, undistributed shoes and funds related to it was recognised as deferred income and the same has been recognized as receipt during the current year. However, unutilised fund amounting to INR 6,18,277 has been recognised as deferred income as at 31st March, 2016.



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Nabha Kande

Plan International (India Chapter)
Schedules forming part of the financial statements
(All amounts in Rupees)


Schedule 6 – Significant accounting policies and notes to the accounts

g) **Related parties:** Details of related parties and nature of relationship are summarised below:

| Related party | Relationship |
|--|--|
| Executive Director | Key Management Personnel |
| Plan International (India Chapter) Employees Group | Trust where significant influence exists |

h) Previous year figures have been regrouped/ reclassified, wherever necessary to confirm to the current year's classification.

For **B S R & Associates LLP**
Chartered Accountants
Firm Registration No.: 116231W / 100024


Dhirendra Nath
Partner


Membership No.: 091404
Place: Gurgaon
Date: 20 Aug 2016


Bhagyashri Dengle
Executive Director

Place: New Delhi
Date: 20th Aug, 2016


Prabha Pande
Treasurer

Place: New Delhi
Date: 20th Aug, 2016


Rathi Vinay Jha
Secretary

Place: New Delhi
Date: 20th Aug, 2016

For and on behalf of
Plan International (India Chapter)

Plan International (India Chapter)

FC Certification

For the year ended 31 March 2016

B S R & Associates LLP

Chartered Accountants

Building No.10, 8th Floor, Tower-B
DLF Cyber City, Phase - II
Gurgaon - 122 002, India

Telephone: + 91 124 2358 610
Fax: + 91 124 2358 613

Certificate

To whomsoever it may concern

We have audited the accounts of Plan International (India Chapter) ('The Society'), located at E-12, Kailash Colony, New Delhi - 110 048, registered in Delhi under the Societies Registration Act, 1860 vide registration certificate no. S-30005 dated August 16, 1996, for the year ended March 31, 2016 and examined all relevant books and vouchers and certify that according to the audited accounts:

- i. The brought forward foreign contribution at the beginning of the year was INR 134,675,217;
- ii. Foreign contributions of INR 846,666,530 and INR 7,416,020 was received by the Society in cash and in kind respectively during the year ended 31 March 2016;
- iii. The interest from foreign contribution of INR 4,468,517 was received by the society during the financial year ended 31 March 2016;
- iv. The balance of unutilized foreign contribution with the Society at the end of the year as at March 31, 2016 was INR 80,504,749;
- v. Certified that the Society 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 sub-rule 16 of the Foreign Contribution (Regulation) Rules, 2011.
- vi. The information furnished in this certificate and in enclosed Balance Sheet as at 31 March 2016 and Statement of Receipt and Payment account for the year ending 31 March 2016 is correct as checked by us.
- vii. The society has utilised the foreign contribution received for the purpose(s) it is registered granted prior permission under Foreign Contribution (Regulation) Act, 2010.

On the basis of the audit carried out by us on test check basis and the information, explanations provided to us, we hereby certify that the above details of foreign contribution are in conformity with the audited accounts of the Society.

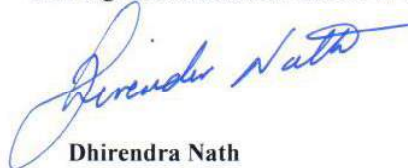
This certificate has been provided by B S R & Company at the request of the Society and prepared for the purpose of submission to the Ministry of Home Affairs, Government of India on a confidential basis.

This certificate is not intended for general circulation or publication and is not to be reproduced or used for any purpose without our prior written consent, other than for the purpose stated above.

For B S R & Associates LLP

Chartered Accountants

Firm registration number: 116231W/ 100024



Dhirendra Nath

Partner

Membership No.: 091404

Place: Gurgaon

Date: 29.08.2016

PLAN INTERNATIONAL (INDIA CHAPTER)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2016

| | | For the year ended 31-Mar-16 Amount (Rs.) |
|--|--------------|---|
| Opening Balance | | |
| Inventory in Hand (Gift in Kind) | 2,37,51,672 | |
| Cash in Hand | 1,24,423 | |
| Cash at Bank | 11,07,99,122 | 13,46,75,217 |
| ADD: RECEIPTS | | |
| Foreign Contribution received during the year | | |
| - In Cash | 85,11,35,047 | |
| - In Kind | 74,16,020 | 85,85,51,067 |
| Total Receipts (A) | | 99,32,26,284 |
| LESS: PAYMENT | | |
| Salaries and related costs | | 13,21,76,316 |
| Contribution to employees' provident fund | | 2,03,68,353 |
| Staff recruitment and relocation expenses | | 2,98,056 |
| Travelling | | 1,21,24,979 |
| Vehicle hire, running and maintenance expenses | | 18,51,004 |
| Trainings, conferences and workshops | | 1,03,28,648 |
| Postage, telephone and telegram | | 65,64,941 |
| Rent | | 1,25,78,290 |
| Repairs and maintenance: | | |
| - Building | 31,87,440 | |
| - Others | 66,20,204 | 98,07,644 |
| Fund raising expenses | | 61,30,573 |
| Publication | | 5,54,508 |
| Printing and stationery | | 11,05,270 |
| Legal and professional charges | | 1,10,15,580 |
| Program related expenditure | | 6,00,77,137 |
| Electricity and water | | 26,16,286 |
| Insurance | | 12,56,117 |
| Bank charges | | 38,711 |
| Foreign exchange difference | | 19,784 |
| Fixed assets purchased | | |
| - Office equipments | 6,08,528 | |
| - Furniture and fixtures | 1,71,151 | |
| - Building Leasehold Improvement | 41,26,831 | |
| - Vehicles | 23,92,109 | |
| - Computers | 51,20,535 | 1,24,19,154 |
| Capital Work in Progress | | -8,59,075 |
| Payments to Programme Partners/ NGOs | | 60,31,43,994 |
| Liabilities/provisions adjusted | | 46,84,884 |
| Advances/deposits adjusted | | 44,20,383 |
| Total Payments (B) | | 91,27,21,536 |
| (A-B) | | 8,05,04,749 |
| Represented by : | | |
| Inventory in Hand (Gift in Kind) | | - |
| Cash in Hand | | 1,78,373 |
| Cash at Bank | | 8,03,26,376 |
| | | 8,05,04,749 |

This is the Receipts and Payments account referred to in our Certificate to Form FC-6

For **B S R & Associates LLP**
Chartered Accountants
Firm Registration No. : 116231W / 100024

Dhirendra Nath
Partner
Membership No.: 091404

Place: Gurgaon
Date: 29.08.2016



For and on behalf of
Plan International (India Chapter)

Bhagyashri Dengle
Executive Director

Place: Delhi
Date: 29th Aug, 2016

