Plan International (India Chapter) Statutory Audit for the year ended March 31, 2017 0

S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

Golf View Corporate Tower - B Sector-42, Sector Road Gurgaon -122 002, Harvana, India

Tel: +91 124 464 4000 Fax: +91 124 464 4050

INDEPENDENT AUDITOR'S REPORT

To the Members of Plan International (India Chapter)

Report on the 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, 2017, 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 and financial performance of the Society in accordance with accounting principles generally accepted in India, including the Accounting Standards issued by the Institute of Chartered Accountants of India (ICAI). 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 control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by 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.

Other Matters

We have also issued an Audit Report under section 12A(b) of the Income Tax Act, 1961 on the financial statements of the Society.



Page 1 of 2

S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the applicable Accounting Standards issued by Institute of Chartered Accountants of India in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

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- (a) in the case of the Balance Sheet, of the state of affairs of the Society as at 31 March, 2017; and
- (b) in the case of the Income and Expenditure Account, the excess of expenditure over income for the year ended on that date;

For S.R. Batliboi & Associates LLP

Chartered Accountants ICAI Firm's Registration Number: 101049W/E300004

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P&r Sanjay Bachchani Partner Membership Number: 400419

Place: Gurgaon Date: 19 August 2017



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India	March
Plan International (India Chapter	e Sheet as at 31 March 2017
Plan I	Balance

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(All amounts in Rupees)

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$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$			
10 $9.2.475$ $5.5.10.770$ $5.02.02.49$ 15 $11.57.61.377$ $15.507.681$ $13.06.76.683$ $13.06.76.683$ N OF FUNDS 2 $4.34.40.153$ $14.07.214$ $4.78.47.367$ $3.02.00.493$ Ico $7.50.76.6137$ $15.50.76.6137$ $13.06.76.633$ $13.06.76.633$ $13.06.76.633$ Ico $7.34.40.153$ $44.07.214$ $4.78.47.367$ $2.50.20.432$ $2.59.3.573$ $19.50.6439$ $1.306.76.633$ Ico $7.34.40.153$ $10.50.605$ $1.55.01.643$ $1.99.61.489$ $1.99.61.489$ Ico $7.54.43.200$ $21.72.30.040$ $25.97.73.163$ $7.34.43.900$ $1.99.61.489$ $7.34.43.900$ Indexes $3.91.77.6.378$ $21.72.352$ $21.72.330.040$ $25.97.73.163$ $7.34.44.590$ Indexes $3.91.77.53$ $3.32.17.753$ $3.3.2.17.753$ $3.3.2.17.753$ Is and provisions 5 $34.49.801$ $5.75.90.403$ $5.6.55.90.500$ Is and provisions 5 $34.49.803$ $26.72.34.033$ $26.55.50.5$	11,86,32,161	13,60,59,017	13,60,59,017 2,24,03,957
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	13.06.76.583	1,59,07,681	13,78,28,767
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	28,55,11,989	17,34,25,655	29,62,91,741
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$			
unlated depreciation $4,34,40,153$ $1,75,04,880$ $4,40,744$ $1,75,04,880$ $4,0,7,144$ $2,59,35,273$ $4,0,7,146$ $2,78,6609$ $4,0,64,1409$ $1,99,61,489$ wets, hourns and advances 3 $4,25,34,123$ $1,5,04,880$ $21,75,04,880$ 		40.19.186	4.47.69.027
mulated depreciation $\frac{1,75,04,880}{1,75,04,880}$ $\frac{1,99,61,489}{24,56,609}$ $\frac{1,99,61,489}{1,99,61,489}$ sets, loans and advances3 $4,25,34,123$ $21,72,39,040$ $25,97,73,163$ somk balances3 $4,25,34,123$ $21,72,39,040$ $25,97,73,163$ advances3 $4,25,34,123$ $21,72,39,040$ $25,97,73,163$ advances3 $3,91,77,2355$ $1,44,500$ advances $3,91,77,06,378$ $23,15,11,375$ $33,32,17,753$ advances $3,4,49,881$ $6,42,17,375$ $5,6,67,253$ thillities and provisions 5 $34,49,881$ $6,42,17,372$ thillities and provisions 5 $34,49,881$ $6,42,17,375$ thillities and provisions 5 $34,49,881$ $6,42,17,375$ thillities and provisions 5 $34,49,881$ $6,42,17,372$ thillities and provisions $9,82,56,497$ $16,72,94,003$ $26,55,50,500$	100,14,01,4		2,26,73,292
sets, loans and advances3 $4,25,34,123$ $21,72,39,040$ $1,99,61,489$ sets, loans and advances3 $4,25,34,123$ $21,72,39,040$ $25,97,73,163$ bank balances 4 $5,91,72,255$ $1,42,72,335$ $7,34,44,500$ advances $5,91,72,255$ $1,14,272,335$ $7,34,44,500$ advances $5,91,77,2255$ $1,0,17,06,378$ $23,15,11,375$ $33,32,17,753$ rent liabilities and provisions 5 $34,49,881$ $6,42,17,372$ $6,76,67,253$ nt assets $9,82,56,497$ $16,72,94,003$ $26,55,50,500$	1.99.61.489		2,20,95,735
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1,99,61,489	5,249 28,50,486	2,20,95,735
$\begin{array}{cccccccccccccccccccccccccccccccccccc$			
4 5/91/72/255 1/42/72/35 7/34/4590 10,17,06,378 23,15,11,375 7,34,44,590 5 34,49,881 6,42,17,372 6,76,67,253 9,82,56,497 16,72,94,003 26,55,50,500	25.97.73.163	4,749 21,09,33,037	29,14,37,786
5 34,49,881 23,15,11,375 33,32,17,753 9,82,56,497 6,42,17,372 6,76,67,253 9,82,56,497 16,72,94,003 26,55,50,500	7,34,44,590		6,38,19,192
5 34,49,881 6,42,17,372 6,76,67,253 9,82,56,497 16,72,94,003 26,55,50,500	33,32,17,753	5,226 22,23,21,752	35,52,56,978
9,82,56,497 16,72,94,003 26,55,50,500	6,76,67,253	4,389 5,17,46,583	8,10,60,972
	26,55,50,500	0,837 17,05,75,169	27,41,96,006
<u>11 57 61 377</u> 16,97,50,612 28,55,11,989 12,28,66,086	28,55,11,989	6,086 17,34,25,655	29,62,91,741

Significant accounting policies and notes to the accounts

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

As per our report of even date attached

Chartered Accountants Firm Registration No. : 10104-00-2300004 For S. R. Batiliboi & Associates LLP

Membership No.: 400419 Sanjay Bachchani Partner

Place: Gurgaon Date: 19 August 2017





Place: New Delhi Date: 19 August 2017

Place: New Delhi Date: 19 August 2017

Dr. J.V.R. Prasada Rao Secretary

Prabha Pande Treasurer

Prakha Powele

Place: New Delhi Date: 19 August 2017

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rlan international (india chapter) Income and expenditure account for the year ended 31 March 2017

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(All amounts in Rupees)

RCA NCA Total PCA NCA Total PCA NCA Total PCA NCA Total PCA NCA PCA NCA NCA PCA NCA NCA </th <th>Schedule</th> <th>For the ye</th> <th>For the year ended 31 March 2017</th> <th></th> <th></th> <th>For the year ended 31 March 2016</th> <th></th>	Schedule	For the ye	For the year ended 31 March 2017			For the year ended 31 March 2016	
(1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)3734,60 (1)373,647 (1)373,647 (1)373,647 (1)373,647 (1)31,256 (1)31,232 (1)31,232 (1)31,232 (1)31,232 (1)31,232 (1)31,232 (1)31,232 (1)31,232 (1)31,2		FCRA	NFCRA	Total	FCRA	NFCRA	Total
1.1 1.2 2.5 2.5 2.5 2.5 2.5 1.4 1.6 <th1.1< th=""> <th1.6< th=""> <th1.6< th=""></th1.6<></th1.6<></th1.1<>	Income	007 70 27 12		069767515	73 13 87 650	,	73.13.87.650
$ \mbox label{limits} \mb$	Grants from Plan International Inc (net of expenses incurred on behalf of Plan	070,47,16,11	*	070'47'10'11	1000 100 100 100 L		
	International Inc and other affiliates)	5C 8 CU 52	04	75.02.823	3.35.30.823		3,35,30,823
	Gift in Kind	CT0100001	902 20 25 0	9.02.06.150	4.03.05.741	1,49,17,649	5,52,23,390
	Corporate donations			200 08 13 15	11 01 86 745	11 91 12 759	23.82.99.504
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Institutional donations	14,14,24,040	0/***0***07			17 45 41 640	1753 74 605
(7,7) $(7,7)$ <	Individual donations	27,03,414	14,10,56,687	14,37,50,101	105,25,8	050,15,04,11	
of find and (of find and constant) -4743 (of find and constant) 1776135 (of find and constant) 1776135 (of and constant) 1776135 (of and constant) 1776135 (of and constant) 1776135 (of and constant) 0.00574315 (of and constant) 0.0057315 (of and constant) 0.0057515 (of and constant)		23,67,680	31,58,424	55,26,104	44,68,517	45,04,737	89,73,254
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		47.475	1.37,51,815	1.37,99,290	9,45,000,00	87,05,480	96,50,480
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Corpus tune	2.44.211		2,44,211			
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	FOLIO ON SALE OF LIVEN ASSEL	93,29,96,802	38,85,55,792	1,32,15,52,594	93,06,57,433	32,17,82,273	1,25,24,39,706
and other funds $(3,56,1,55)$ $2,7,2,65,4,96$ $(3,2,2,65,4,97)$ $(3,2,2,65,4,97)$ $(3,2,2,65,4,97)$ $(3,2,2,65,4,97)$ $(3,2,2,65,4,97)$ $(3,2,2,7,2,97)$ $(3,2,7,2,97)$ $(3,2,7,2,97)$ $(3,2,7,2,97)$ $(3,2,7,2,7,2,97)$ $(3,2,7,2,7,2,7,2,7,2,7,2,7,2,7,2,7,2,7,2,$	Expediture					they be used in	154 00 00 00
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Payment to NGO nattners	63,56,31,553	23,76,36,793	87,32,68,346	60,31,45,994	104'97'60'01	10,70,12,401
$ \begin{array}{c} \mbox{and other funds} \\ and oth$		14 20 83 641	4,43,18,307	18,64,01,948	13,21,76,316	3,10,88,437	16,32,64,753
320,499 46,000 9,66,499 2,53,30,81 1,23,497 6,121 9,4,007 16,4,044 2,53,30,81 12,3,497 36,3,104 2,53,30,81 12,3,497 36,3,104 2,53,30,81 12,2,197 36,3,746 36,3,746 36,3,104 2,53,304 12,2,3,564 12,2,3,564 12,2,3,564 12,3,4,60 36,3,416 3,3,4,60 36,3,144 2,63,144 2,63,144 2,63,144 2,63,144 2,63,144 2,63,144 2,63,144 2,63,144 2,63,144 2,63,146 2,64,144	Salaries and related costs	1 84 43 700	50.82.611	2.35,26,311	2,03,68,353	42,77,192	2,46,45,545
Promest $1,71,50,97$ $86,44,044$ $2,88,40,981$ $1,21,24,979$ $43,23734$ $43,23734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3734$ $32,3746$ $32,37346$ $32,37346$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,3746$ $32,373,3671$ $32,374,3671$ $32,373,3671$ $32,373,671$		0 20 499	46.000	9,66,499	2,98,056	61,721	3,59,777
annoe expenses 9,3,0,7 19,267 9,3,3,24 18,1,0,4 26,79 shops 2,3,4,56 1,0,3,4,56 1,0,3,4,56 1,0,3,26,4 9,3,4,66 2,3,9,54 shops 1,0,4,6,3,40 2,3,8,27 7,0,3,44 1,3,4,56 1,0,3,56,44 9,3,4,460 2,3,4,460 2,3,4,460 2,3,4,460 2,4,4,60 2,4,60 2,4,60 2,4,60 2,4,60 2,4,60 2,4,60 2,4,60 2,4,60 2,4,60 2,4,7,63 2,4,1,60 2,4,2,63	Start recruitment and rejocation expenses	1 71 96 937	86.44.044	2.58,40,981	1,21,24,979	43,27,246	1,64,52,225
antoe expenses 2 1,77,697 20,95,90 1,98,44,566 1,02,36,68 19,29,554 55,013 56,80,01 38,450 58,450 1,93,440 3,446 3,446 1,26,46,340 2,77,931 1,37,566 1,255,620 2,84,60 2,84,10 6,83,73 2,13,40 6,83,73 1,10,5,580 1,24,2783 1,10,5,73 2,34,60 1,24,2783 1,24,266 1,25,64,06 1,24,2783 1,24,266 6,60,073 3,44,61 3,74,460 6,63,026 1,24,2783 1,10,5,73 2,84,11 1,25,64,06 6,13,027 1,24,256 1,24,266 1,24,266 1,24,256 1,24,256 1,24,256 1,24,266 1,26,24,26<	I ravelling	0 34 057	19.01	9 53 324	18.51,004	26,379	18,77,383
Stops 2 $50,61,91,0$ $7,81,90,0$ $8,84,10,90$ $41,19,82,4$ $3,94,61$ $1,26,46,340$ $27,79,317$ $1,54,25,666$ $1,25,78,200$ $56,64,941$ $3,74,460$ $56,64,941$ $3,74,460$ $56,64,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,64,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,67,941$ $3,74,460$ $56,69,71$ $56,97,71$ $56,97,71$ $56,97,71$ $9,3,77,16$ $9,3,79,16$ $9,3,77,16$ $9,3,77,16$ $9,3,77,16$ $9,3,77,16$ $9,3,77,16$ $9,3,77,16$	Vehicle hire, running and maintenance expenses	3E0 37 EE 1	005 50 00	1 08 44 566	1 03 28 648	19.29.554	1,22,58,202
6680,014 $358,280$ $70,38,91$ $656,491$ $3,74,400$ $268,076$ $1126,46,340$ $27,73,317$ $11,87,400$ $656,491$ $3,74,400$ $656,491$ $3,74,400$ $656,491$ $3,74,400$ $556,75$ $268,076$ $268,076$ $268,076$ $268,076$ $268,076$ $268,076$ $268,076$ $556,431$ $558,432$ $558,432$		1,1,42,40	7 01 005	58.45.050	41 10 824	3.94.461	45,14,285
$126,66,349$ $2.779,317$ $1,54,25,666$ $1.2578,300$ 2.660^{16} $126,66,349$ $2.779,317$ $1,437,307$ $1,87,440$ $6.63,006$ 6.5341 $45,65,975$ $5,93,46$ $5,54,566$ $6.5,20204$ $15,578,511$ 2.660^{16} $2.53,5851$ $46,65,975$ $5,93,46$ $8,41,9,499$ $8,57,646$ $6.2,20204$ $15,58,511$ $14,56,977$ $8,41,9,499$ $8,57,566$ $6.6,20204$ $5,54,566$ $12,23,800$ $4,8,198$ $9,9006$ $77,68,233$ $11,0,5,270$ $6.5,3036$ $12,23,671$ $5,83,73,671$ $2,53,61,00$ $7,68,233$ $11,0,5,270$ $17,2,733$ $5,83,73,671$ $2,556,404$ $5,51,02$ $17,2,733$ $9,30,04$ $1,3,70,008$ $5,5,91$ $1,0,01,2,74$ $1,350,56$ $1,37,0,03$ $1,35,94,18,20$ $1,9,9,91$ $1,3,73,33,34,34$ $1,3,73,33,34,34$ $1,37,33,33,34$ $1,36,64,13,300$ $1,36,73,300$ $1,36,73,300$ $1,9,9,94$ $1,3,23,3,34,34$ $1,3,3,32,34,44$ $1,36,7$		HC1'CO'00	506'10'1	107 05 05	1941 941	3 74 460	69 39 401
IDE66340 Z779317 I_5425.000 I_254,5501 $457,7307$ $31,87,440$ 65841 $450,000$ 65841 $157,8551$ 6520204 $157,8551$ $157,8551$ $157,8551$ $157,8551$ 6520204 $157,8551$ $157,8551$ $157,8551$ $152,78,551$ $152,78,551$ $152,78,551$ $152,78,551$ $152,78,551$ $125,78,551$ $125,78,551$ $125,78,551$ $125,78,551$ $125,78,551$ $125,78,550$ $117,42,783$ $065,00,771,177$ $93,9004$ $663,005$ $663,005$ $663,005$ $663,005$ $663,005$ $663,005$ $663,005$ $663,005$ $663,006$ $17,42,783$ $90,01,71,177$ $93,9004$ $17,42,783$ $90,02,71,137$ $93,9004$ $17,42,783$ $90,02,71,137$ $93,9004$ $17,42,783$ $90,02,71,137$ $93,9004$ $17,42,783$ $90,02,71,137$ $93,9004$ $17,42,783$ $90,02,71,137$ $93,9004$ $17,42,783$ $93,61,17$ $12,42,654$ $93,61,1737$ $12,32,32,343$ $93,61,173,137$ $93,61,173,137$ $93,61,173,132$ $11,40,72,74$ $11,40,72,74$ 1	Postage, telephone and telegram	66,80,204	197,90,5	164,38,491	1+6*60*00		295.26 00 1
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Rent	1,26,46,349	27,79,317	1,54,25,666	1,25,78,290	0/0'00'7	000'0+'07'1
43,54,526 $22/181$ $43,51,501$ $51,57,010$ $51,57,010$ $51,57,511$ $51,57,511$ $51,57,511$ $51,57,511$ $51,57,511$ $51,57,511$ $51,57,511$ $51,57,511$ $51,57,511$ $51,57,511$ $51,57,511$ $52,53,511$ $52,53,511$ $52,53,511$ $52,53,511$ $52,53,511$ $52,53,511$ $52,53,511$ $53,57,5406$ $51,53,511$ $51,53,556$ $11,60,51,530$ $51,53,511$ $11,50,556$ $11,74,278$ $51,53,526$ $11,74,278$ $51,53,526$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$ $11,50,556$	Repairs and maintenance:			and the state	VIT LO IL	179.53	37 43 781
46,00,305 5,9,9,346 51,5561 $0.6.20,204$ $1.30,573$ $9.24,28,800$ 14,56,577 8,41,19,449 8,55,76,406 6,130,573 9.24,28,800 34,17,523 3,11,300 37,68,823 11,10,15,80 17,42,783 34,17,523 3,51,300 37,68,823 11,10,15,80 17,42,783 34,17,523 3,51,300 37,68,823 11,10,15,80 17,42,783 5,31,761 25,56,404 26,00,77,137 9,39,004 9,39,004 5,31,761 25,56,404 13,5,56,404 13,56,128 1,89,617 13,50,566 13,57,0008 12,56,104 13,50,586 1,39,617 1,33,53,544 13,50,566 13,57,008 15,56,104 15,56,104 12,56,103 1,36,17 1,35,556 13,20,008 15,56,104 15,56,004 15,56,004 15,56,004 1,36,17 1,35,556 13,10,008 12,56,004 13,32,33,33,34 1,35,01 1,36,17 1,36,17 1,36,17 1,36,17 1,36,17 1,36,14,18,360 1,36,14,16 1,47,759	- Building	43,54,526	127, 181	43,11,501	51,01,440	140,00	
14,56,957 8,41,9449 8,55,56,406 6,130,573 9,242,830 $43,198$ 9,900 38,556,406 6,130,573 9,242,830 $43,198$ 9,900 38,556,406 6,130,573 9,242,830 $33,15,671$ 25,86,100 76,53,913 1,101,15,580 17,42783 $5,33,5671$ 25,86,100 6,09,59,771 6,00,771,137 9,39,004 $5,33,73,671$ 25,86,100 6,09,59,771 6,00,771,137 9,39,004 $5,33,73,671$ 25,86,100 6,09,59,771 6,00,771,137 9,39,004 $1,37,0208$ $1,37,0208$ $1,37,0208$ $1,34,72,80$ $1,33,671$ $25,91,299$ $6,19,39,339$ $1,33,33,33,334$ $1,33,33,33,334$ $1,33,53,566$ $3,23,32,343$ $1,33,23,32,33,332$ $1,33,33,33,332$ $1,36,61,792$ $1,36,77,4999$ $1,36,61,794$ were Expenditure $7,104,707$ $(3,6,50,41,13,33,33,33,33,332,332,332$ $1,34,75,821$ $1,40,07,274$ were expenditure $7,133,32,332,332,332,332,332,332,332,332,$	- Others	46,06,305	5,49,346	51,55,651	66,20,204	160,67,61	CC1.06.10
43,198 9,900 58,098 5,54,008 5,54,008 12,134 $34,17,223$ $3,51,300$ $75,38,23$ $1,10,5270$ $6,63,036$ $6,63,036$ $58,7,3671$ $25,36,105$ $75,38,23$ $1,10,5270$ $6,63,036$ $17,42,783$ $9,39,004$ $58,7,3671$ $25,81,106$ $6,09,59,771$ $6,00,77,137$ $9,39,004$ $11,91,5580$ $11,42,783$ $11,40,779$ $12,35,64,11$ $11,23,54,41$ $12,36,64,14$ $12,36,64,14$ $12,36,64,14$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ $11,40,779$ </td <td>Fund taising extremeses</td> <td>14,56,957</td> <td>8,41,19,449</td> <td>8,55,76,406</td> <td>61,30,573</td> <td>9,24,28,890</td> <td>604,80,08,8</td>	Fund taising extremeses	14,56,957	8,41,19,449	8,55,76,406	61,30,573	9,24,28,890	604,80,08,8
set the form of t	Duhliostone	48,198	006'6	58,098	5,54,508	12,134	5,66,642
as $64,50,297$ 12,03,616 76,33,913 11,01,5,580 17,42,783 5,83,73671 25,86,100 6,09,59,771 6,00,77,137 9,39,004 2,591,299 65,105 13,70,088 12,56,117 13,50,586 1,3,70,008 15,56,104 12,56,117 13,50,586 5,432 5,432 16,5,93 33,711 13,50,586 5,432 5,432 16,5,93 33,711 13,50,586 -2,401,01,609 39,22,30,834 1,33,23,3,333 3,41,5581 1,30,724 wer Expenditure (71,04,707) (36,75,042) (1,07,79,749) 3,44,75,821 1,40,7274 1,228,60,084 17,34,25,654 29,62,91,738 8,33,90,269 15,94,18,380 1,57,61,377 16,97,50,12 28,551,989 12,28,60,084 17,342,564 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,542,576 17,576,576 17,576,576 17,576,576 17,576,576 17,576 17,576 17,576 17,576 17,576 17,576,576 1		34,17,523	3,51,300	37,68,823	11,05,270	6,63,036	17,68,306
Set $533,73,671$ $25,86,100$ $6,00,77,137$ $9,39,004$ $25,91,299$ $65,105$ $26,6404$ $26,16,286$ $1,99,617$ $13,70,008$ $13,70,008$ $12,56,117$ $9,39,004$ $81,223$ $15,58,116$ $13,70,008$ $12,56,117$ $9,39,617$ $81,223$ $15,58,116$ $15,93,393$ $5,597$ $1,350,586$ $1,38,017$ sets $5,432$ $1,5,31,31,3,32,33,32,332,332,332,332,332,33$		64 50 297	12.03.616	76,53,913	1,10,15,580	17,42,783	1,27,58,363
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Legal and professional charges	\$ 83 73 671	25.86.100	6.09,59,771	6.00,77,137	9,39,004	6,10,16,141
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$		25.91.299	65.105	26,56,404	26,16,286	1,89,617	28,05,903
sal of Fixed Assets 83,711 13,50,586 33,711 13,50,586 sal of Fixed Assets 5,397 5,397 1,28,594 1,28,594 nge difference 5,412 5,307 1,28,594 1,28,594 1,28,594 or fincence 94,01,01,509 39,22,30,834 1,33,23,3,3,343 89,61,81,612 1,4097,774,4999 1 or fincence (11,04,707) (36,75,042) (1,0,79,749) 3,44,75,821 1,407,274 1,407,274 openditure account - opening balance (15,74,137) (36,75,042) (1,0,79,749) 3,44,75,821 1,407,274 1,407,274 openditure account - opening balance 1,57,41,564 2,96,21,138 8,83,90,263 1,5,94,18,380 1,407,274 openditure account - opening balance 1,57,64,2564 2,96,21,1389 1,594,18,380 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654 1,7,345,654	Electricity and water	13 70 008		13.70.008	12,56,117	i.	12,56,117
al of Fixed Assets 5,597 1,28,594 1,28,594 1,28,594 1,28,594 1,28,594 1,37,292 1,28,594 1,37,292 1,9,784 1,9,99 1,9,784 1,9,99 1,28,594 1,0,0,0,12,1499 39,22,30,33,44,75,821 1,40,07,274 30,77,74,999 1,40,07,274 39,60,194 1,7,34,25,654 29,60,243 29,62,91,738 8,33,90,263 1,5,94,18,380 1,3,345,564 1,7,34,25,654 1,7,35,656 1,7,35,656 1,7,34,25,654 1,7,35,656 1,7,34,25,654 1,7,35,656 1,7,3566 1,7,35,656 1,7,35,656 1,7,35,656 1,7,3566 1,7,35,656 1,7,35,656 1,7,356 1,7,3566 1,7	Insurance	20010101	15 58 116	16.39.339	38,711	13,50,586	13,89,297
5,432 5,432 5,432 5,432 9,77,74,999 1 94,01,01,509 39,22,30,834 1,33,23,32,343 89,61,81,612 30,77,74,999 1 171,04,707 (36,75,042) (1,07,79,749) 3,44,75,821 1,40,07,274 1 ance 12,28,66,084 17,34,25,654 29,62,91,738 8,83,90,263 15,94,18,380 1 11,57,61,377 16,97,50,612 28,55,11,989 12,28,66,084 17,345,654 17,345,654 1	Bank charges	10 · · · · · · · · · · · · · · · · · · ·			5.597	1,28,594	1,34,191
94,010,609 39,22,30,834 1,33,23,23,343 89,61,81,612 30,77,74,999 1 (71,04,707) (36,75,042) (1,07,79,749) 3,44,75,821 1,40,07,274 1,40,07,274 lance 12,28,66,084 17,34,25,654 29,62,91,738 8,83,90,263 15,94,18,380 15,94,18,380 11,57,61,377 16,97,50,612 28,55,11,989 12,28,66,084 17,34,25,654 17,34,25,654 17,34,25,654	Loss on disposal of Fixed Assets	CEP 5		5 432	19.784		19,784
94,01,01,609 39,23,34,34 1,33,23,24,34 39,61,51,612 30,17,4399 (71,04,707) (36,75,042) (1,07,79,749) 3,44,75,821 1,40,07,274 lance 12,28,66,084 17,34,25,654 29,62,91,738 8,83,90,263 15,94,18,380 11,57,61,377 16,97,50,612 28,55,11,989 12,28,66,084 17,34,25,654 29,65,91,989	Foreign exchange difference	7010		april 10	and the set	20 11 11 000	1 1 2 2 2 2 2 2 1
(71,04,707) (36,75,042) (1,07,79,749) 3,44,75,821 1,40,07,274 Iance 12,28,66,084 17,34,25,654 29,62,91,738 8,83,90,263 15,94,18,380 Iance 11,57,64,377 16,97,50612 28,55,11,989 12,28,66,084 17,34,56,654		94,01,01,509	39,22,30,834	1,33,23,32,343	89,61,81,612	50,77,74,999	110'00'60'07'1
lance 12,28,66,084 17,34,25,654 29,62,91,738 8,83,90,263 15,94,18,380 11,57,61,377 16,97,50,612 28,55,11,989 12,28,66,084 17,34,25,654	2	(21.04.707)	(36,75,042)	(1,07,79,749)	3,44,75,821	1,40,07,274	4,84,83,095
11.57.61.377 16.97.50,612 28.55,11.989 12.28,66,084 17.34,25,654	Surpruss (Denciry or monte over hyperbolics)	12,28,66,084	17,34,25,654	29,62,91,738	8,83,90,263	15,94,18,380	24.78,08,643
11.57.61.377 16.97.50.612 28.55.11.989 12.28.66.084 17.54.25.054							000 10 00 00
	Balance carried to general and restrictive fund account	11,57,61,377	16,97,50,612	28,55,11,989	12,28,66,084	17,34,25,054	29,02,91,158

Dev Delhi Delhi Delhi Delhi Chapter) Bhagyashri Dengle Executive Director 6

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

As per our report of even date attached

Significant accounting policies and notes to the accounts

Place: New Delhi Date: 19 August 2017

Place: New Delhi Date: 19 August 2017

Place New Delhi Date 19 August 2017

Prabha Pande Treasurer

Dr. J.V.R. Prasada Rao Secretary Prable laude

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Place: Gurgaon Date: 19 August 2017

E300004 For S. R. Batiliboi & Associates LLP

Sanay Bachchani Chartered Accourt Furm Registra

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Membership No.: 400419 Partner

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Plan International (India Chapter)

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Schedules to the financial statements (All amounts in Rupees)	Eos tho	Eor the year and ad 31 March 2017	210	For the ve	For the year ended 31 March 2016	016
	FOT LIE	NFCRA 1 MARIEN 2	Total	FCRA	NFCRA	Total
Schedule 1(a) : General fund - Other Gereral Funds (Refer note 4(c) of schedule 6)						
Opening balance Add: Funds received during the year Less. Funds utilised during the year		13,60,59,017 11,55,50,766 13,29,77,622	13,60,59,017 11,55,50,766 13,29,77,622		13,07,57,222 15,80,76,786 15,27,74,991	13,07,57,222 15,80,76,786 15,27,74,991
Closing balance		11,86,32,161	11,86,32,161	1	13,60,59,017	13,60,59,017
Schedule 1(b) : General fund - Corpus Funds (Refer note 4(e) of schedule 6)						
Opening balance Add: Funds received during the year	9,45,000 47,475	2,14,58,957 1,37,51,813	2,24,03,957 1,37,99,288	9,45,000	1,27,53,477 87,05,480 -	1,27,53,477 96,50,480 -
Less: Funds utilised during the year Closing balance	9,92,475	3,52,10,770	3,62,03,245	9,45,000	2,14,58,957	2,24,03,957
Schedule 1(c) : Restricted fund - (Refer note 4(d) of schedule 6)						
Onenino halance	12.19.21.087	1,59,07,682	13,78,28,769	8,83,90,264	1,59,07,682	10,42,97,945
Add: Funds received during the year	93,29,49,325	25,92,53,213	1,19,22,02,538	92,97,12,435	15,50,00,008	1,08,47,12,443
Less: Funds utilised during the year	94,01,01,510	25,92,53,214	1,19,93,54,724	89,61,81,612	15,50,00,008	1,05,11,81,620
Closing balance	11,47,68,902	1,59,07,681	13,06,76,583	12,19,21,087	1,59,07,682	13,78,28,769
		S AG	anonol ling			6.

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Schedule 2 : Fixed assets FCRA

		Gross block	block			Depr	Depreciation		Net block	block
Particulars	As at I April 2016	Additions	Deletions / adjustments	As at 31 March 2017	As at 1 April 2016	For the year	On Deletions/ adjustments	As at 31 March 2017	As at 31 March 2017	As at 31 March 2016
Office Fauinment	73 91 475	9.77.136	a	83,68,611	32,49,984	6,74,244		39,24,228	44,44,383	41,41,491
Current transferring	37.47.003	1 94 513		34.41.516	20.52.923	2.20.975		22,73,898	11,67,618	11,94,080
Commuters Hardware	2 04 07 856	17 02 179	ſ	2.21.05.035	1,47,41,193	26,90,831		1,74,32,024	46,73,011	56,61,663
Computer Software	17,47,270		8	17,47,270	87,124	3,32,029	r	4,19,153	13,28,117	16,60,146
Building Leasehold	41,26,831	5,09,745	a	46,36,576	1,256	5,07,587	1)	5,08,843	41,27,733	41,25,575
Improvement Vehicles	38 34 406	24	6,93,261	31,41,145	13,72,112	6,37,488	6,32,473	13,77,127	17,64,018	24,62,294
Total(A)	4.07.49.841	33.83.573	6.93.261	4.34.40.153	2,15,04,592	50,63,154	6,32,473	2,59,35,273	1,75,04,880	1,92,45,249
Previous vear	2.83.88.487	1.24.19.154	57,800	4,07,49,841	1,74,36,971	41,19,824	52,203	2,15,04,592	1,92,45,249	1,09,51,516

		Gross block	block			Depreciation	iation		Net block	block
Particulars	As at	Additions	Deletions /	Asat	Asat	For the year	On Deletions/	As at	As at	As at
	1 April 2016		adjustments	31 March 2017	1 April 2016		adjustments	31 March 2017	31 March 2017	31 March 2016
Mice Fauinment	14 47 078	3.20.840		17.67.918	56,856	2,16,311		2,73,167	14,94,751	13,90,222
uniture and fittinge	1 78 307		,	1.78.397	44,013	24,324	а	68,337	1,10,060	1,34,384
ammine and made	112,01,1	67 188	8 (8	24,60,899	10.67.831	5.41.270		16,09,101	8,51,798	13,25,880
Atal(B)	40.19.186	3.88.028		44.07.214	11,68,700	7,81,905		19,50,605	24,56,609	28,50,486
Treations year	927 74 739	27 98 843	2.54.093	40.19.186	8,99,738	3,94,461	1,25,499	11,68,700	28,50,486	5,74,698

		Gross block	block			Depreciation	ation		Net	Net block
Particulars	As at 1 Anril 2016	Additions	Deletions / adjustments	As at 31 March 2017	As at 1 April 2016	For the year	On Deletions/ adjustments	As at 31 March 2017	As at 31 March 2017	As at 31 March 2016
Office Fauinment	88.38.553	12.97.976		1.01.36.529	33,06,840	8,90,555		41,97,395	59,39,134	55,31,713
Furniture and fittings	34,25,400	1,94,513	Ϊ.	36,19,913	20,96,936	2,45,299	ä	23,42,235	12,77,678	13,28,464
Building Leasehold	41,26,831	5,09,745	а	46,36,576	1,256	5,07,587	,	5,08,843	41,27,733	41,25,575
unprovement Computers Hardware	2,27,96,567	17,69,367	1	2,45,65,934	1,58,09,024	32,32,101	ž	1,90,41,125	55,24,809	69,87,543
Computer Software	17.47.270		3	17,47,270	87,124	3,32,029		4,19,153	13,28,117	16,60,146
Vehicles	38,34,406	i.	6,93,261	31,41,145	13,72,112	6,37,488	6,32,473	13,77,127	17,64,018	24,62,294
Total(A+B)	4.47.69.027	37.71.601	6,93,261	4,78,47,367	2,26,73,292	58,45,059	6,32,473	2,78,85,878	1,99,61,489	2,20,95,735
Previous vear	2 98.62.923	1.52.17.997	3.11.893	4,47,69,027	1,83,36,709	45,14,285	10,177,702	2,26,73,292	2,20,95,735	1,15,26,214

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Schedules to the financial statements	tatements
(All amounts in Rupees)	

(All amounts in Kupees)		As at 31 March 2017			As at 31 March 2016	
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Schedule 3: Cash and bank balances						
Cash in hand	76,358	6,722	83,080	1,78,373	1,18,367	2,96,740
Balance with scheduled banks	13 88 21 7	39 30 962	4 53 19 295	8.03.04.954	1.54,71,411	9,57,76,365
- in current accounts	81.705	5,86,81,333	5,87,63,038	21,422	5,78,05,600	5,78,27,022
- in fixed deposits	9,87,727	15,46,20,023	15,56,07,750		13,75,37,659	13,75,37,659
	4,25,34,123	21,72,39,040	25,97,73,163	8,05,04,749	21,09,33,037	29,14,37,786
Schedule 4: Loans and advances (Unsecured, considered good, unless otherwise stated)						
Advances recoverable in cash or in kind or						
for value to be received	30,75,285	20,34,879	51,10,164	54,62,346	15,31,099	69,93,445
Interest accrued but not due	14,090	15,22,224	15,36,314	C ar S	12,00,315	12,00,315
Grants receivables	5,10,87,294	26,11,207	5,36,98,501	4,25,35,188	41,08,677	4,66,43,865
Tax deducted at source receivable	12,42,919	79,60,525	92,03,444	12,93,122	44,07,624	57,00,746
Security deposits	37,52,667	1,43,500	38,96,167	31,39,821	1,41,000	32,80,821
	5,91,72,255	1,42,72,335	7,34,44,590	5,24,30,477	1,13,88,715	6,38,19,192
Schedule 5: Current liabilities and provisions						
Sundry creditors	24,79,351	69,29,801	94,09,152	49,41,921	41,77,085	91,19,006
Income received in advance		5,67,63,889	5,67,63,889	2,32,25,054	4,70,00,767	7,02,25,821
Other liabilities	9,70,530	5,23,682	14,94,212	11,47,414	5,68,730	17,16,144
	34,49,881	6,42,17,372	6,76,67,253	2,93,14,389	5,17,46,582	8,10,60,971
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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 August 16, 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 January 29, 1999. The exemption has been granted with effect from April 1, 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 May 11, 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 March 29, 2001. The FCRA registration of the Society is renewed on October 31, 2016, vide letter no 0300032792016 in view of the notification F.No.II/21022/36/0207/2015–FCRA-II issued by the Ministry of Home Affairs dated June 29, 2016. The renewed registration is valid for the period of Five years with effect from November 1, 2016.

- 2. The Accounting Standards (ASs) mentioned below are not applicable to the Society for the current year: AS 3 – Cash Flow Statement,
 - AS 17 Segment Reporting,
 - AS 20 Earning Per Share
 - AS 21 Consolidated Financial Statements,
 - AS 23 Accounting for Investments in Associates in Consolidated Financial Statements,
 - AS 25 Interim Financial Reporting, and
 - AS 27 Financial Reporting of Interests in Joint Ventures.
 - AS 15 (Revised) Employees Benefits,
 - AS 22 Accounting for taxes on Income
 - AS 18 Related Party Disclosures

Further, certain disclosure requirements with respect to the following Accounting Standards are also not applicable to the Society for the current year:

- AS 19 Leases
- AS 28 Impairment of Assets, and

AS 29 - Provisions, Contingent Liabilities and Contingent Assets.

Accordingly, the Society is not required to disclose certain information in these financial statements pursuant to the above exemptions/relaxations.

3. Significant accounting policies

a) Basis of preparation

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. The accounting policies adopted in preparation of financial statements are consistent with those of previous year.



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Schedule 6 - Significant accounting policies and notes to the accounts

b) 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.

c) 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 on the following rates as per Income Tax Act, 1961 :

Particulars	Rates of Depreciation (per annum)
Office equipment	10 %
Furniture and fixtures	10 %
Computer	60 %
Computer Software	60 %
Vehicle	15 %

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.

d) 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.

e) 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.

f) 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.



Schedule 6 - Significant accounting policies and notes to the accounts

g) 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		Till March 31, 2018
Section 80G	Donation received for Charitable Purpose	No limit specified	Until revoked

h) Expenditure

The Society implements its programmes for creating a lasting impact in the lives of vulnerable and excluded children, their families and communities 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.

i) Interest income

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

j) 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 nonoccurrence 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.

k) 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.



Schedule 6 - Significant accounting policies and notes to the accounts

1) 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 shortterm 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.

m) Leases

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

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Schedule 6 - Significant accounting policies and notes to the accounts

4. 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.1,54,25,666 (Previous year Rs. 1,28,46,366).

b) Legal and Professional expenses

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

Particulars	For the year ended March 31, 2017	For the year ended March 31, 2016
Statutory audit Other services, certification etc.	9,25,000 1,00,000	9,00,000 1,00,000
Total	10,25,000	10,00,000

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

			General f	und (Non FCR	A Funds)			
		As at Marc	h 31, 2017			As at Ma	rch 31, 2016	
Donor name	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	13,60,59,017	11,55,50,766	13,29,77,622	11,86,32,161	13,07,57,222	15,80,76,786	15,27,74,991	13,60,59,017
Total	13,60,59,017	11,55,50,765	13,29,77,622	11,86,32,161	13,07,57,222	15,80,76,786	15,27,74,991	13,60,59,017

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

			Restricted f	fund (FCRA Fu	nds)			
		As at Marc	ch 31, 2017			As at Mar	ch 31, 2016	
Donor name	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.	7,52,62,111	71,39,68,828	77,43,36,770	1,48,94,169	4,59,06,892	73,08,05,409	70,14,50,189	7,52,62,111
Coca Cola	2,21,71,362	1,03,15,500	28,30,674	2,96,56,188	65,14,570	1,94,30,494	37,73,702	2,21,71,362
PFI/USAID	-	-	~		-	43,65,119	43,65,119	-
Bombardier	-			-	2,57,173		2,57,173	-
Tyco International Management Co. (UK)	-			-	3,01, <mark>4</mark> 50	-	3,01,450	-

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Schedule 6 - Significant accounting policies and notes to the accounts

Total	12,19,21,087	93,29,49,325	94,01,01,510	11,47,68,902	8,83,90,264	92,97,12,435	89,61,81,612	12,19,21,08
Ericsson India Pvt Ltd	-	2,03,243	2,03,243	-	48,54,148	56,70,298	1,05,24,446	
Interest Income		23,67,680	23,67,680		-	44,68,517	44,68,517	
Individual donations	123	6,30,288	6,30,288	-	-	6,96,921	6,96,921	
Oracle India	-	68,59,900	30,22,800	38,37,100		(a))	4	
USAIDS	26,54,592	31,50,000	47,66,129	10,38,463	-	31,87,895	5,33,303	26,54,59
ExxonMobil Company India Pvt Ltd	67,60,684		64,19,690	3,40,994	40,88,746	64,20,000	37,48,063	67,60,68
Castrol India		50,00,000	49,61,417	38,583	-		<u> </u>	
Hyundai	2	60,00,000	50,43,868	9,56,132		5		
IBM		11,00,000	11,00,000	-	×.			
HSBC	-	1,77,02,401	40,92,186	1,36,10,215	-		Ψ.	
BA Continuum India Pvt. Ltd.	-	59,98,320	-	59,98,320	-	ā	H	
AT & T Global		69,30,000	-	69,30,000			2	1
EC	80,98,110	3,26,29,157	1,13,46,768	2,93,80,499	1,41,20,362	73,54,743	1,33,76,995	80,98,11
Daiichi Sankyo India Pharma Private Limited	37,24,726		37,24,726		25,00,450	40,28,724	28,04,448	37,24,72
Mitsui Corporation	2,53,081		-	2,53,081	2,23,900	2,52,000	2,22,819	2,53,08
Goodyear	-	-		-	57,00,000	2	57,00,000	
Catholic Relief Services	141	50,098	-	50,098	2,25,814	5	2,25,814	
Boston Consulting	2,80,104	10,000	1,42,409	1,47,695	*	20,96,302	18,16,198	2,80,10
Incorporation Akzo Nobel	3,84,000	9,46,269	13,30,269		-	10,00,000	6,16,000	3,84,00
Columbia Group of Children in Adversity	8,77,053		7,78,168	98,885	73	8,87,632	10, <mark>57</mark> 9	8,77,05
Action Aid	-	-				42,52,599	42,52,599	
Local Events	1,00,000	20,73,127	15,31,067	6,42,060		1,00,000	-	1,00,000
Capgemini	7,36,987	20,26,200	27,63,187	-	12	20,26,200	12,89,213	7,36,98
Tom Shoe's	6,18,277	93,92,744	82,60,323	17,50,698		3,35,30,823	3,29,12,546	6,18,277
Foundation Axis Bank Foundation	·	5,20,13,661	5,20,13,661			4,45,92,136	4,45,92,136	
Humana Dignity	-	4,72,75,187	4,72,75,187	-	1270	4,87,66,320	4,87,66,320	3
Dak Foundation	-	63,06,722	11,61,000	51,45,722	12,98,459	57,80,302	70,78,761	
Asian Development Bank	-	-	-	-	23,98,300	(1 4)	23,98,300	5





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Schedule 6 - Significant accounting policies and notes to the accounts

			Restricted fu	nd (Non FCRA	Funds)				
		As at Mar	ch 31, 2017			As at Mar	ch 31, 2016		
Donor name	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 National Bank Housing Finance Limited		16,85,565	7,19,245	9,66,320	-			-	
Jharkhand State Aids Control Society (JSACS)		-	-	×		4,47,381	4,47,381	-	
Crest Pre Media			-	~ 2	11,15,000	-	11,15,000	-	
Government of India-Ministry of Rural Development	-	4	u.	-	-	(7,95,212)	(7,95,212)		
Tata Sustainability Group	4,68,405	-	4,68,405	-	4,68,405	-	-	4,68,405	
UNDP			2	2	2,39,008	-	2,39,008		
WeKare Society	-	(#2)	ā.	÷	-	4,61,684	4,61,684	- *	
Central Railside Warehouse Company Limited		(32,927)	(32,927)		. 8	7,61,200	7,61,200	-	
Vodafone Essar	-		(E))		16,61,200	(12,000)	16,49,200	-	
Boston Consulting	-	-	-	(4)		7,06,302	7,06,302	-	
UNICEF	3 - 2	63,15,414	63,15,414	-		(2,55,897)	(2,55,897)	-	
Axis Bank Foundation	-	12,07,811	12,07,811	-		15,99,141	15,99,141	-	
Renew Power Ventures Pvt. Ltd.	1	13,69,305	6,565	13,62,740	-	5	-	-	
DLF	-	32,55,000	32,55,000			-	1		
Escort Limited		19,06,251	15,87,500	3,18,751	-	54,99,738	54,99,738	-	
GFATM	-	18,43,45,789	18,39,58,020	3,87,769		10,63,76,108	10,63,76,108	-	
CIPLA FOUNDATION	-	99,999	-	99,999		9,00,001	9,00,001		
VIHAAN		6,65,629	6,65,629		16,89,212	79,94,353	96,83,565	-	
N.R. Management	28,65,147	61,23,271	79,06,910	10,81,508	42,55,351	99,47,609	1,13,37,813	28,65,147	
Ericson India Private Limited	-	53,02,524	53,02,524		-	-	-	-	
Deutsche CIN Centre Pvt. Ltd.	2	10,43,378	10,43,378	onalita	-		-		



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Schedule 6 - Significant accounting policies and notes to the accounts

Total	1,59,07,682	25,92,53,213	25,92,53,214	1,59,07,681	1,59,07,682	15,50,00,008	15,50,00,008	1,59,07,682
Interest income	69,31,238	31,58,424	100,89,662		24,26,500	45,04,737		69,31,238
35AC grant	1	2,18,76,894	2,18,76,894	(1)		1,41,75,928	1,41,75,928	
Event Income	56,42,892	36,29,028	6,06,108	86,65,812	40,19,491	26,88,934	10,65,533	56,42,892
Metso India Pvt. Ltd.	-	17,24,668	17,24,668		5	2		1
LIC housing Finance		65,26,914	44,43,434	20,83,480	-	-	-	
FICCI Social Ecomic Development Foundation	-	45,50,276	38,36,100	7,14,176	-	2	-	
Castrol India	-	45,00,000	42,72,874	2,27,126	-		-	•

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

			Corpus f	und (FCRA F	unds)			
		As at Mar	ch 31, 2017			As at Mar	ch 31, 2016	
Donor name	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
Institutional Donation	9,45,000	-		9,45,000	8	9,45,000	-	9,45,000
Interest Income		47,475	-	47,475	-	- W	-	-
Total	9,45,000	47,475		9,92,475	-	9,45,000		9,45,000

		As at March	31, 2017			As at Marc	h 31, 2016	
Donor name	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	2,04,58,957	91,51,813	-	2,96,10,770	1,17,53,477	87,05,480		2,04,58,957
Institutional Donation	10,00,000	075		10,00,000	10,00,000	2	5	10,00,000
Corporate Donation	÷.	46,00,000		46,00,000	*			
Total	2,14,58,957	1,37,51,813	-	3,52,10,770	1,27,53,477	87,05,480	-	2,14,58,957





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Schedule 6 - Significant accounting policies and notes to the accounts

f) Donation Received in kind: The society has received 49,656 pairs (previous year 54,096 pairs) from Toms Shoes, USA for distribution in the state of Jharkhand during the year ended March 31, 2017. All the received shoes were fully distributed by March 31, 2017.

	For the year end	led March 31, 2017	For the year ended March 31, 2016		
Particulars	Quantity (No of Pairs)	Value	Quantity (No of Pairs)	Value	
Balance at the beginning of the year	-		1,56,240	2,37,51,672	
Add : Receipts during the year	49,656	75,02,823	54,096	74,16,020	
Less : Distribution during the year	49,656	75,02,823	2,10,336	3,11,67,692	
Balance as at the end of year	-	1 <u>1</u> 1	-	-	

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

Related Party	Relationship
Executive Director	Key Management Personnel

h) Previous year figures have been audited by a firm other than S. R. Batiliboi & Associates LLP and have been regrouped and rearranged wherever necessary to conform to current year's classification.

For S. R. Batiliboi & Associates LLP Chartered Accountants ICAI Firm Registration Number 101049W/E300004



per Sanjay Bachchani Partner Membership No.: 400419 Place: Gurgaon Date: 19 August, 2017





Bhagyashri Dengle **Executive Director**

Place: New Delhi Date: 19 August, 2017

Prabha Pande Treasure

Place: New Delhi

Date: 19 August, 2017

For and on behalf of Plan International (India Chapter)

Dr.J.V.R.Prasada Rao Secretary

Place: New Delhi Date: 19 August, 2017

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