Plan International (India Chapter)
Balance Sheet as at 31 March 2018

(All amounts in Rupees)

	Schedule	As at 31 March 2018 FCRA	As at 31 March 2018 NFCRA	As at 31 March 2018 Total	As at 31 March 2017 FCRA	As at 31 March 2017 NFCRA	As at 31 March 2017 Total
SOURCES OF FUNDS							
General funds	1(a)	-	9,83,56,619	9,83,56,619	-	11,86,32,161	11,86,32,161
Corpus Funds	1(b)	10,55,868	4,17,55,005	4,28,10,873	9,92,475	3,52,10,770	3,62,03,245
Restricted funds	1(c)	12,23,66,267	1,59,07,681	13,82,73,948	11,47,68,902	1,59,07,681	13,06,76,583
		12,34,22,135	**15,60,19,305**	**27,94,41,440**	**11,57,61,377**	**16,97,50,612**	**28,55,11,989**
APPLICATION OF FUNDS							
Fixed assets	2						
Gross block		5,10,10,518	48,89,845	5,59,00,363	4,34,40,153	44,07,214	4,78,47,367
Less: Accumulated depreciation		3,45,63,950	25,27,267	3,70,91,217	2,59,35,273	19,50,605	2,78,85,878
Net block		**1,64,46,568**	**23,62,578**	**1,88,09,146**	**1,75,04,880**	**24,56,609**	**1,99,61,489**
Capital work-in-progress		-	-	-	-	-	-
		1,64,46,568	**23,62,578**	**1,88,09,146**	**1,75,04,880**	**24,56,609**	**1,99,61,489**
Current assets, loans and advances							
Cash and bank balances	3	10,22,50,989	26,49,79,032	36,72,30,021	4,25,34,123	21,72,39,040	25,97,73,163
Loans and advances	4	1,74,60,792	2,09,91,280	3,84,52,072	5,91,72,255	1,42,72,335	7,34,44,590
		11,97,11,781	**28,59,70,312**	**40,56,82,093**	**10,17,06,378**	**23,15,11,375**	**33,32,17,753**
Less: Current liabilities and provisions							
Current liabilities and provisions	5	1,27,36,214	13,23,13,585	14,50,49,799	34,49,881	6,42,17,372	6,76,67,253
Net current assets		**10,69,75,567**	**15,36,56,727**	**26,06,32,294**	**9,82,56,497**	**16,72,94,003**	**26,55,50,500**
		12,34,22,135	**15,60,19,305**	**27,94,41,440**	**11,57,61,377**	**16,97,50,612**	**28,55,11,989**

Significant accounting policies and notes to the accounts 6

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

As per our report of even date attached

For S. R. Batliboi & Associates LLP
Chartered Accountants
Firm Registration No. : 101049W/E300004

S.R. Batliboi & Associates LLP * Gurugram *

Sanjay Bachchani
Partner
Membership No.: 400419

Place: Gurgaon
Date: 25 August 2018

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

Plan International (India Chapter) New Delhi

Bhagyashri Dengle
Executive Director

Place: New Delhi
Date: 25 August 2018

Prabha Pande
Treasurer

Place: New Delhi
Date: 25 August 2018

Dr. J.V.R. Prasada Rao
Secretary

Place: New Delhi
Date: 25 August 2018

Plan International (India Chapter)
Income and expenditure account for the year ended 31 March 2018

(All amounts in Rupees)

	Schedule	For the year ended 31 March 2018 FCRA	NFCRA	Total	For the year ended 31 March 2017 FCRA	NFCRA	Total
Income							
Grants from Plan International Inc (net of expenses incurred on behalf of Plan International Inc and other affiliates)		76,50,16,882	-	76,50,16,882	71,37,24,620	-	71,37,24,620
Gift in Kind		75,97,365	-	75,97,365	75,02,823	-	75,02,823
Corporate donations		7,84,77,034	6,02,44,101	13,87,21,135	6,49,81,754	2,52,24,396	9,02,06,150
Institutional donations		7,20,73,582	26,30,36,761	33,51,10,343	14,14,24,825	20,53,64,470	34,67,89,295
Individual donations		1,73,673	16,05,51,898	16,07,25,571	27,03,414	14,10,56,687	14,37,60,101
Interest income		15,960	51,42,310	51,58,270	23,67,680	31,58,424	55,26,104
Corpus fund		63,393	65,44,235	66,07,628	47,475	1,37,51,815	1,37,99,290
Profit on Sale of Fixed asset		66,000	-	66,000	2,44,211	-	2,44,211
		92,34,83,889	49,55,19,305	1,41,90,03,194	93,29,96,802	38,85,55,792	1,32,15,52,594
Expenditure							
Payment to NGO partners		62,80,85,801	31,20,66,568	94,01,52,369	63,56,31,553	23,76,36,793	87,32,68,346
Salaries and related costs		14,56,81,184	4,70,42,943	19,27,24,127	14,20,83,641	4,43,18,307	18,64,01,948
Contribution to provident and other funds		1,89,62,737	56,14,250	2,45,76,987	1,84,43,700	50,82,611	2,35,26,311
Staff recruitment and relocation expenses		16,39,320	80,575	17,19,895	9,20,499	46,000	9,66,499
Travelling		1,81,14,154	1,11,72,388	2,92,86,542	1,71,96,937	86,44,044	2,58,40,981
Vehicle hire, running and maintenance expenses		9,25,520	34,459	9,59,979	9,34,057	19,267	9,53,324
Trainings, conferences and workshops		1,31,38,835	64,98,478	1,96,37,313	1,77,45,976	20,98,590	1,98,44,566
Depreciation	2	86,28,677	5,76,662	92,05,339	50,63,154	7,81,905	58,45,059
Postage, telephone and telegram		47,04,447	17,88,573	64,93,020	66,80,204	3,58,287	70,38,491
Rent		1,07,05,581	46,57,818	1,53,63,399	1,26,46,349	27,79,317	1,54,25,666
Repairs and maintenance:							
- Building		44,56,741	8,71,255	53,27,996	43,54,526	22,781	43,77,307
- Others		58,87,690	2,84,002	61,71,692	46,06,305	5,49,346	51,55,651
Fund raising expenses		6,00,685	8,27,33,185	8,33,33,870	14,56,957	8,41,19,449	8,55,76,406
Publications		63,590	9,900	73,490	48,198	9,900	58,098
Provision for receivable from NGO Partner		-	37,68,966	37,68,966	-	-	-
Printing and stationary		37,58,551	23,64,110	61,22,661	34,17,523	3,51,300	37,68,823
Legal and professional charges		86,65,078	67,34,600	1,53,99,678	64,50,297	12,03,616	76,53,913
Program related expenditure		3,74,43,942	2,04,67,522	5,79,11,464	5,83,73,671	25,86,100	6,09,59,771
Electricity and water		25,27,102	5,23,509	30,50,611	25,91,299	65,105	26,56,404
Insurance		17,90,680	-	17,90,680	13,70,008	-	13,70,008
Bank charges		42,816	19,60,849	20,03,665	81,223	15,58,116	16,39,339
Foreign exchange difference		-	-	-	5,432	-	5,432
		91,58,23,131	50,92,50,612	1,42,50,73,743	94,01,01,509	39,22,30,834	1,33,23,32,343
Excess of income over expenditure for the year		76,60,758	-1,37,31,307	-60,70,549	-71,04,707	-36,75,042	-1,07,79,749
Income and expenditure account - opening balance		11,57,61,377	16,97,50,612	28,55,11,989	12,28,66,084	17,34,25,654	29,62,91,738
Balance carried to general and restrictive fund account		12,34,22,135	15,60,19,305	27,94,41,440	11,57,61,377	16,97,50,612	28,55,11,989

Significant accounting policies and notes to the accounts 6

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

As per our report of even date attached

For S. R. Batliboi & Associates LLP
Chartered Accountants
Firm Registration No.: 101049W/E300004

S.R. Batliboi & Associates LLP * Gurugram *

Sanjay Bachchani
Partner
Membership No.: 400419

Place: Gurgaon
Date: 25 August 2018

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

Plan International (India Chapter) New Delhi *

Prabha Pande

Bhagyashri Dengle
Executive Director

Place: New Delhi
Date: 25 August 2018

Prabha Pande
Treasurer

Place: New Delhi
Date: 25 August 2018

Dr. J.V.R. Prasada Rao
Secretary

Place: New Delhi
Date: 25 August 2018

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

	For the year ended 31 March 2018			For the year ended 31 March 2017		
	FCRA	**NFCRA**	**Total**	**FCRA**	**NFCRA**	**Total**
Schedule 1(a) : General fund - Other Gereral Funds (Refer note 3(c) of schedule 6)						
Opening balance	-	11,86,32,161	11,86,32,161	-	13,60,59,017	13,60,59,017
Add: Funds received during the year	-	14,89,10,164	14,89,10,164	-	11,55,50,766	11,55,50,766
Less: Funds utilised during the year	-	16,91,85,706	16,91,85,706	-	13,29,77,622	13,29,77,622
Closing balance	-	**9,83,56,619**	**9,83,56,619**	-	**11,86,32,161**	**11,86,32,161**
Schedule 1(b) : General fund - Corpus Funds (Refer note 3(e) of schedule 6)						
Opening balance	9,92,475	3,52,10,770	3,62,03,245	9,45,000	2,14,58,957	2,24,03,957
Add: Funds received during the year	63,393	65,44,235	66,07,628	47,475	1,37,51,813	1,37,99,288
Less: Funds utilised during the year	-	-	-	-	-	-
Closing balance	**10,55,868**	**4,17,55,005**	**4,28,10,873**	**9,92,475**	**3,52,10,770**	**3,62,03,245**
Schedule 1(c) : Restricted fund - (Refer note 3(d) of schedule 6)						
Opening 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
Add: Funds received during the year	92,34,20,496	34,00,64,906	1,26,34,85,402	93,29,49,325	25,92,53,213	1,19,22,02,538
Less: Funds utilised during the year	91,58,23,131	34,00,64,906	1,25,58,88,037	94,01,01,510	25,92,53,214	1,19,93,54,724
Closing balance	**12,23,66,267**	**1,59,07,681**	**13,82,73,948**	**11,47,68,902**	**1,59,07,681**	**13,06,76,583**

S.R. Batliboi & Associates LLP Gurugram

Plan International (India Chapter) New Delhi

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 2017	Additions	Deletions / adjustments	As at 31 March 2018	As at 1 April 2017	For the year	On Deletions/ adjustments	As at 31 March 2018	As at 31 March 2018	As at 31 March 2017
Office Equipment	83,68,611	20,64,853		1,04,33,464	39,24,228	6,00,273		45,24,501	59,08,963	44,44,383
Furniture and fittings	34,41,516	1,02,778	1,31,625	34,12,669	22,73,898	1,23,528	1,08,751	22,88,675	11,23,994	11,67,618
Computers Hardware	2,21,05,035	40,40,451		2,61,45,486	1,74,32,024	28,65,958		2,02,97,982	58,47,504	46,73,011
Computer Software	17,47,270			17,47,270	4,19,153	5,31,247		9,50,400	7,96,870	13,28,117
Building Leasehold Improvement	46,36,576			46,36,576	5,08,843	41,27,733		46,36,576	-	41,27,733
Vehicles	31,41,145	14,93,908		46,35,053	13,77,127	4,88,689		18,65,816	27,69,237	17,64,018
Total(A)	**4,34,40,153**	**77,01,990**	**1,31,625**	**5,10,10,518**	**2,59,35,273**	**87,37,428**	**1,08,751**	**3,45,63,950**	**1,64,46,568**	**1,75,04,880**
Previous year	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

NFCRA

Particulars	Gross block				Depreciation				Net block	
	As at 1 April 2017	Additions	Deletions / adjustments	As at 31 March 2018	As at 1 April 2017	For the year	On Deletions/ adjustments	As at 31 March 2018	As at 31 March 2018	As at 31 March 2017
Office Equipment	17,67,918	1,40,431	-	19,08,349	2,73,167	1,56,497		4,29,664	14,78,685	14,94,751
Furniture and fittings	1,78,397	-	-	1,78,397	68,337	11,006		79,343	99,054	1,10,060
Computers Hardware	24,60,899	3,42,200	-	28,03,099	16,09,101	4,09,159		20,18,260	7,84,839	8,51,798
Total(B)	**44,07,214**	**4,82,631**	**-**	**48,89,845**	**19,50,605**	**5,76,662**	**-**	**25,27,267**	**23,62,578**	**24,56,609**
Previous year	40,19,186	3,88,028	-	44,07,214	11,68,700	7,81,905	-	19,50,605	24,56,609	28,50,486

Total

Particulars	Gross block				Depreciation				Net block	
	As at 1 April 2017	Additions	Deletions / adjustments	As at 31 March 2018	As at 1 April 2017	For the year	On Deletions/ adjustments	As at 31 March 2018	As at 31 March 2018	As at 31 March 2017
Office Equipment	1,01,36,529	22,05,284	-	1,23,41,813	41,97,395	7,56,770	-	49,54,165	73,87,648	59,39,134
Furniture and fittings	36,19,913	1,02,778	1,31,625	35,91,066	23,42,235	1,34,534	1,08,751	23,68,018	12,23,048	12,77,678
Building Leasehold Improvement	46,36,576	-	-	46,36,576	5,08,843	41,27,733	-	46,36,576	-	41,27,733
Computers Hardware	2,45,65,934	43,82,651	-	2,89,48,585	1,90,41,125	32,75,117	-	2,23,16,242	66,32,343	55,24,809
Computer Software	17,47,270	-	-	17,47,270	4,19,153	5,31,247	-	9,50,400	7,96,870	13,28,117
Vehicles	31,41,145	14,93,908	-	46,35,053	13,77,127	4,88,689	-	18,65,816	27,69,237	17,64,018
Total(A+B)	**4,78,47,367**	**81,84,621**	**1,31,625**	**5,59,00,363**	**2,78,85,878**	**93,14,090**	**1,08,751**	**3,70,91,217**	**1,88,09,146**	**1,99,61,489**
Previous year	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

S.R. Batliboi & ... Gurugram

Plan International (India Chapter) New Delhi

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

	As at 31 March 2018			As at 31 March 2017		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Schedule 3: Cash and bank balances						
Cash in hand	70,979	46,454	1,17,433	76,358	6,722	83,080
Balance with scheduled banks						
- in current accounts	10,10,93,068	60,24,384	10,71,17,452	4,13,88,333	39,30,962	4,53,19,295
- in savings accounts	42,736	14,09,79,743	14,10,22,479	81,705	5,86,81,333	5,87,63,038
- in fixed deposits	10,44,206	11,79,28,451	11,89,72,657	9,87,727	15,46,20,023	15,56,07,750
	10,22,50,989	**26,49,79,032**	**36,72,30,021**	**4,25,34,123**	**21,72,39,040**	**25,97,73,163**

Schedule 4: Loans and advances
(Unsecured, considered good, unless otherwise stated)

	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Advances recoverable in cash or in kind or for value to be received	69,28,543	11,87,234	81,15,777	30,75,285	20,34,879	51,10,164
Receivable from NGO Partners	-	37,68,966	37,68,966	-	-	-
Less: Provision	-	(3,768,966)	(3,768,966)	-	-	-
Interest accrued but not due	14,247	15,03,521	15,17,768	14,090	15,22,224	15,36,314
Grants receivables	52,89,931	60,54,941	1,13,44,872	5,10,87,294	26,11,207	5,36,98,501
Tax deducted at source receivable	11,33,864	1,18,78,084	1,30,11,948	12,42,919	79,60,525	92,03,444
Security deposits	40,94,207	3,67,500	44,61,707	37,52,667	1,43,500	38,96,167
	1,74,60,792	**2,09,91,280**	**3,84,52,072**	**5,91,72,255**	**1,42,72,335**	**7,34,44,590**

Schedule 5: Current liabilities and provisions

	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Sundry creditors	26,66,238	64,99,390	91,65,628	24,79,351	69,29,801	94,09,152
Income received in advance	74,80,748	12,37,28,150	13,12,08,898	-	5,67,63,889	5,67,63,889
Other liabilities	25,89,228	20,86,045	46,75,273	9,70,530	5,23,682	14,94,212
	1,27,36,214	**13,23,13,585**	**14,50,49,799**	**34,49,881**	**6,42,17,372**	**6,76,67,253**

S.R. Batliboi & Associates LLP * Gurugram

Plan International (India Chapter) * New Delhi

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Plan International (India Chapter)
Balance Sheet as at 31 March 2018

(All amounts in Rupees)

	Schedule	As at 31 March 2018 FCRA	As at 31 March 2018 NFCRA	As at 31 March 2018 Total	As at 31 March 2017 FCRA	As at 31 March 2017 NFCRA	As at 31 March 2017 Total
SOURCES OF FUNDS							
General funds	1(a)	-	9,83,56,619	9,83,56,619	-	11,86,32,161	11,86,32,161
Corpus Funds	1(b)	10,55,868	4,17,55,005	4,28,10,873	9,92,475	3,52,10,770	3,62,03,245
Restricted funds	1(c)	12,23,66,267	1,59,07,681	13,82,73,948	11,47,68,902	1,59,07,681	13,06,76,583
		12,34,22,135	**15,60,19,305**	**27,94,41,440**	**11,57,61,377**	**16,97,50,612**	**28,55,11,989**
APPLICATION OF FUNDS							
Fixed assets	2						
Gross block		5,10,10,518	48,89,845	5,59,00,363	4,34,40,153	44,07,214	4,78,47,367
Less: Accumulated depreciation		3,45,63,950	25,27,267	3,70,91,217	2,59,35,273	19,50,605	2,78,85,878
Net block		**1,64,46,568**	**23,62,578**	**1,88,09,146**	**1,75,04,880**	**24,56,609**	**1,99,61,489**
Capital work-in-progress		-	-	-	-	-	-
		1,64,46,568	**23,62,578**	**1,88,09,146**	**1,75,04,880**	**24,56,609**	**1,99,61,489**
Current assets, loans and advances							
Cash and bank balances	3	10,22,50,989	26,49,79,032	36,72,30,021	4,25,34,123	21,72,39,040	25,97,73,163
Loans and advances	4	1,74,60,792	2,09,91,280	3,84,52,072	5,91,72,255	1,42,72,335	7,34,44,590
		11,97,11,781	**28,59,70,312**	**40,56,82,093**	**10,17,06,378**	**23,15,11,375**	**33,32,17,753**
Less: Current liabilities and provisions							
Current liabilities and provisions	5	1,27,36,214	13,23,13,585	14,50,49,799	34,49,881	6,42,17,372	6,76,67,253
Net current assets		**10,69,75,567**	**15,36,56,727**	**26,06,32,294**	**9,82,56,497**	**16,72,94,003**	**26,55,50,500**
		12,34,22,135	**15,60,19,305**	**27,94,41,440**	**11,57,61,377**	**16,97,50,612**	**28,55,11,989**
Significant accounting policies and notes to the accounts	6						

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

As per our report of even date attached

For S. R. Batliboi & Associates LLP
Chartered Accountants
Firm Registration No. : 101049W/E300004

S.R. Batliboi & Associates LLP * Gurugram *

Sanjay Bachchani
Partner
Membership No.: 400419

Place: Gurgaon
Date: 25 August 2018

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

Plan International (India Chapter) New Delhi *

Bhagyashri Dengle
Executive Director

Place: New Delhi
Date: 25 August 2018

Prabha Pande

Prabha Pande
Treasurer

Place: New Delhi
Date: 25 August 2018

Dr. J.V.R. Prasada Rao
Secretary

Place: New Delhi
Date: 25 August 2018

Plan International (India Chapter)

Income and expenditure account for the year ended 31 March 2018

(All amounts in Rupees)

	Schedule	For the year ended 31 March 2018 FCRA	NFCRA	Total	For the year ended 31 March 2017 FCRA	NFCRA	Total
Income							
Grants from Plan International Inc (net of expenses incurred on behalf of Plan International Inc and other affiliates)		76,50,16,882	-	76,50,16,882	71,37,24,620	-	71,37,24,620
Gift in Kind		75,97,365	-	75,97,365	75,02,823	-	75,02,823
Corporate donations		7,84,77,034	6,02,44,101	13,87,21,135	6,49,81,754	2,52,24,396	9,02,06,150
Institutional donations		7,20,73,582	26,30,36,761	33,51,10,343	14,14,24,825	20,53,64,470	34,67,89,295
Individual donations		1,73,673	16,05,51,898	16,07,25,571	27,03,414	14,10,56,687	14,37,60,101
Interest income		15,960	51,42,310	51,58,270	23,67,680	31,58,424	55,26,104
Corpus fund		63,393	65,44,235	66,07,628	47,475	1,37,51,815	1,37,99,290
Profit on Sale of Fixed asset		66,000	-	66,000	2,44,211	-	2,44,211
		92,34,83,889	49,55,19,305	1,41,90,03,194	93,29,96,802	38,85,55,792	1,32,15,52,594
Expenditure							
Payment to NGO partners		62,80,85,801	31,20,66,568	94,01,52,369	63,56,31,553	23,76,36,793	87,32,68,346
Salaries and related costs		14,56,81,184	4,70,42,943	19,27,24,127	14,20,83,641	4,43,18,307	18,64,01,948
Contribution to provident and other funds		1,89,62,737	56,14,250	2,45,76,987	1,84,43,700	50,82,611	2,35,26,311
Staff recruitment and relocation expenses		16,39,320	80,575	17,19,895	9,20,499	46,000	9,66,499
Travelling		1,81,14,154	1,11,72,388	2,92,86,542	1,71,96,937	86,44,044	2,58,40,981
Vehicle hire, running and maintenance expenses		9,25,520	34,459	9,59,979	9,34,057	19,267	9,53,324
Trainings, conferences and workshops		1,31,38,835	64,98,478	1,96,37,313	1,77,45,976	20,98,590	1,98,44,566
Depreciation	2	86,28,677	5,76,662	92,05,339	50,63,154	7,81,905	58,45,059
Postage, telephone and telegram		47,04,447	17,88,573	64,93,020	66,80,204	3,58,287	70,38,491
Rent		1,07,05,581	46,57,818	1,53,63,399	1,26,46,349	27,79,317	1,54,25,666
Repairs and maintenance:							
- Building		44,56,741	8,71,255	53,27,996	43,54,526	22,781	43,77,307
- Others		58,87,690	2,84,002	61,71,692	46,06,305	5,49,346	51,55,651
Fund raising expenses		6,00,685	8,27,33,185	8,33,33,870	14,56,957	8,41,19,449	8,55,76,406
Publications		63,590	9,900	73,490	48,198	9,900	58,098
Provision for receivable from NGO Partner		-	37,68,966	37,68,966	-	-	-
Printing and stationary		37,58,551	23,64,110	61,22,661	34,17,523	3,51,300	37,68,823
Legal and professional charges		86,65,078	67,34,600	1,53,99,678	64,50,297	12,03,616	76,53,913
Program related expenditure		3,74,43,942	2,04,67,522	5,79,11,464	5,83,73,671	25,86,100	6,09,59,771
Electricity and water		25,27,102	5,23,509	30,50,611	25,91,299	65,105	26,56,404
Insurance		17,90,680	-	17,90,680	13,70,008	-	13,70,008
Bank charges		42,816	19,60,849	20,03,665	81,223	15,58,116	16,39,339
Foreign exchange difference		-	-	-	5,432	-	5,432
		91,58,23,131	50,92,50,612	1,42,50,73,743	94,01,01,509	39,22,30,834	1,33,23,32,343
Excess of income over expenditure for the year		76,60,758	-1,37,31,307	-60,70,549	-71,04,707	-36,75,042	-1,07,79,749
Income and expenditure account - opening balance		11,57,61,377	16,97,50,612	28,55,11,989	12,28,66,084	17,34,25,654	29,62,91,738
Balance carried to general and restrictive fund account		12,34,22,135	15,60,19,305	27,94,41,440	11,57,61,377	16,97,50,612	28,55,11,989

Significant accounting policies and notes to the accounts 6

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

As per our report of even date attached

For S. R. Batliboi & Associates LLP
Chartered Accountants
Firm Registration No.: 101049W/E300004

S.R. Batliboi & Associates LLP * Gurugram *

Sanjay Bachchani
Partner
Membership No.: 400419

Place: Gurgaon
Date: 25 August 2018

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

Prabha Pande

Plan International (India Chapter) New Delhi

Bhagyashri Dengle
Executive Director

Place: New Delhi
Date: 25 August 2018

Prabha Pande
Treasurer

Place: New Delhi
Date: 25 August 2018

Dr. J.V.R. Prasada Rao
Secretary

Place: New Delhi
Date: 25 August 2018

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

	For the year ended 31 March 2018			For the year ended 31 March 2017		
	FCRA	**NFCRA**	**Total**	**FCRA**	**NFCRA**	**Total**
Schedule 1(a) : General fund - Other Gereral Funds (Refer note 3(c) of schedule 6)						
Opening balance	-	11,86,32,161	11,86,32,161	-	13,60,59,017	13,60,59,017
Add: Funds received during the year	-	14,89,10,164	14,89,10,164	-	11,55,50,766	11,55,50,766
Less: Funds utilised during the year	-	16,91,85,706	16,91,85,706	-	13,29,77,622	13,29,77,622
Closing balance	-	**9,83,56,619**	**9,83,56,619**	-	**11,86,32,161**	**11,86,32,161**
Schedule 1(b) : General fund - Corpus Funds (Refer note 3(e) of schedule 6)						
Opening balance	9,92,475	3,52,10,770	3,62,03,245	9,45,000	2,14,58,957	2,24,03,957
Add: Funds received during the year	63,393	65,44,235	66,07,628	47,475	1,37,51,813	1,37,99,288
Less: Funds utilised during the year	-	-	-	-	-	-
Closing balance	**10,55,868**	**4,17,55,005**	**4,28,10,873**	**9,92,475**	**3,52,10,770**	**3,62,03,245**
Schedule 1(c) : Restricted fund - (Refer note 3(d) of schedule 6)						
Opening 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
Add: Funds received during the year	92,34,20,496	34,00,64,906	1,26,34,85,402	93,29,49,325	25,92,53,213	1,19,22,02,538
Less: Funds utilised during the year	91,58,23,131	34,00,64,906	1,25,58,88,037	94,01,01,510	25,92,53,214	1,19,93,54,724
Closing balance	**12,23,66,267**	**1,59,07,681**	**13,82,73,948**	**11,47,68,902**	**1,59,07,681**	**13,06,76,583**

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Plan International (India Chapter) New Delhi *

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 2017	Additions	Deletions / adjustments	As at 31 March 2018	As at 1 April 2017	For the year	On Deletions/ adjustments	As at 31 March 2018	As at 31 March 2018	As at 31 March 2017
Office Equipment	83,68,611	20,64,853		1,04,33,464	39,24,228	6,00,273		45,24,501	59,08,963	44,44,383
Furniture and fittings	34,41,516	1,02,778	1,31,625	34,12,669	22,73,898	1,23,528	1,08,751	22,88,675	11,23,994	11,67,618
Computers Hardware	2,21,05,035	40,40,451		2,61,45,486	1,74,32,024	28,65,958		2,02,97,982	58,47,504	46,73,011
Computer Software	17,47,270			17,47,270	4,19,153	5,31,247		9,50,400	7,96,870	13,28,117
Building Leasehold Improvement	46,36,576			46,36,576	5,08,843	41,27,733		46,36,576	-	41,27,733
Vehicles	31,41,145	14,93,908		46,35,053	13,77,127	4,88,689		18,65,816	27,69,237	17,64,018
Total(A)	**4,34,40,153**	**77,01,990**	**1,31,625**	**5,10,10,518**	**2,59,35,273**	**87,37,428**	**1,08,751**	**3,45,63,950**	**1,64,46,568**	**1,75,04,880**
Previous year	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

NFCRA

Particulars	Gross block				Depreciation				Net block	
	As at 1 April 2017	Additions	Deletions / adjustments	As at 31 March 2018	As at 1 April 2017	For the year	On Deletions/ adjustments	As at 31 March 2018	As at 31 March 2018	As at 31 March 2017
Office Equipment	17,67,918	1,40,431	-	19,08,349	2,73,167	1,56,497		4,29,664	14,78,685	14,94,751
Furniture and fittings	1,78,397	-	-	1,78,397	68,337	11,006		79,343	99,054	1,10,060
Computers Hardware	24,60,899	3,42,200	-	28,03,099	16,09,101	4,09,159		20,18,260	7,84,839	8,51,798
Total(B)	**44,07,214**	**4,82,631**	**-**	**48,89,845**	**19,50,605**	**5,76,662**	**-**	**25,27,267**	**23,62,578**	**24,56,609**
Previous year	40,19,186	3,88,028	-	44,07,214	11,68,700	7,81,905	-	19,50,605	24,56,609	28,50,486

Total

Particulars	Gross block				Depreciation				Net block	
	As at 1 April 2017	Additions	Deletions / adjustments	As at 31 March 2018	As at 1 April 2017	For the year	On Deletions/ adjustments	As at 31 March 2018	As at 31 March 2018	As at 31 March 2017
Office Equipment	1,01,36,529	22,05,284	-	1,23,41,813	41,97,395	7,56,770	-	49,54,165	73,87,648	59,39,134
Furniture and fittings	36,19,913	1,02,778	1,31,625	35,91,066	23,42,235	1,34,534	1,08,751	23,68,018	12,23,048	12,77,678
Building Leasehold Improvement	46,36,576	-	-	46,36,576	5,08,843	41,27,733	-	46,36,576	-	41,27,733
Computers Hardware	2,45,65,934	43,82,651	-	2,89,48,585	1,90,41,125	32,75,117	-	2,23,16,242	66,32,343	55,24,809
Computer Software	17,47,270	-	-	17,47,270	4,19,153	5,31,247	-	9,50,400	7,96,870	13,28,117
Vehicles	31,41,145	14,93,908	-	46,35,053	13,77,127	4,88,689	-	18,65,816	27,69,237	17,64,018
Total(A+B)	**4,78,47,367**	**81,84,621**	**1,31,625**	**5,59,00,363**	**2,78,85,878**	**93,14,090**	**1,08,751**	**3,70,91,217**	**1,88,09,146**	**1,99,61,489**
Previous year	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

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

	As at 31 March 2018			As at 31 March 2017		
	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Schedule 3: Cash and bank balances						
Cash in hand	70,979	46,454	1,17,433	76,358	6,722	83,080
Balance with scheduled banks						
- in current accounts	10,10,93,068	60,24,384	10,71,17,452	4,13,88,333	39,30,962	4,53,19,295
- in savings accounts	42,736	14,09,79,743	14,10,22,479	81,705	5,86,81,333	5,87,63,038
- in fixed deposits	10,44,206	11,79,28,451	11,89,72,657	9,87,727	15,46,20,023	15,56,07,750
	10,22,50,989	**26,49,79,032**	**36,72,30,021**	**4,25,34,123**	**21,72,39,040**	**25,97,73,163**

Schedule 4: Loans and advances
(Unsecured, considered good, unless otherwise stated)

	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Advances recoverable in cash or in kind or for value to be received	69,28,543	11,87,234	81,15,777	30,75,285	20,34,879	51,10,164
Receivable from NGO Partners	-	37,68,966	37,68,966	-	-	-
Less: Provision	-	(3,768,966)	(3,768,966)	-	-	-
Interest accrued but not due	14,247	15,03,521	15,17,768	14,090	15,22,224	15,36,314
Grants receivables	52,89,931	60,54,941	1,13,44,872	5,10,87,294	26,11,207	5,36,98,501
Tax deducted at source receivable	11,33,864	1,18,78,084	1,30,11,948	12,42,919	79,60,525	92,03,444
Security deposits	40,94,207	3,67,500	44,61,707	37,52,667	1,43,500	38,96,167
	1,74,60,792	**2,09,91,280**	**3,84,52,072**	**5,91,72,255**	**1,42,72,335**	**7,34,44,590**

Schedule 5: Current liabilities and provisions

	FCRA	NFCRA	Total	FCRA	NFCRA	Total
Sundry creditors	26,66,238	64,99,390	91,65,628	24,79,351	69,29,801	94,09,152
Income received in advance	74,80,748	12,37,28,150	13,12,08,898	-	5,67,63,889	5,67,63,889
Other liabilities	25,89,228	20,86,045	46,75,273	9,70,530	5,23,682	14,94,212
	1,27,36,214	**13,23,13,585**	**14,50,49,799**	**34,49,881**	**6,42,17,372**	**6,76,67,253**

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Plan International (India Chapter) New Delhi *

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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

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 FCRA registration of the Society is renewed on 31 Oct 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 29th, 2016. The renewed registration is valid for the period of Five years with effect from 01 Nov, 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 ("GAAP"). The accounting policies adopted in preparation of financial statements are consistent with those of previous year.

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.

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Schedule 6 – Significant accounting policies and notes to the accounts

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	40 %
Computer Software	40 %
Vehicle	15 %

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.

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

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Schedule 6 – Significant accounting policies and notes to the accounts

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 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.

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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

4. Notes to Accounts

a) Leases

The lease period varies from 6 months to 9 years with the option to extend the same with mutual consent. The lease rent charged to Income and Expenditure Account is Rs.1,53,63,399 (Previous year Rs. 1,54,25,666).

b) Legal and Professional expenses

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

Particulars	**For the year ended March 31, 2018**	**For the year ended March 31, 2017**
Statutory audit	10,50,000	9,25,000
Other services, certification etc.	1,50,000	1,00,000
Total	**12,00,000**	**10,25,000**

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

General fund (Non FCRA Funds)								
Donor name	**As at March 31, 2018**				**As at March 31, 2017**			
	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	11,86,32,161	14,89,10,164	16,91,85,706	9,83,56,619	13,60,59,017	11,55,50,766	13,29,77,622	11,86,32,161
Total	**11,86,32,161**	**14,89,10,164**	**16,91,85,706**	**9,83,56,619**	**13,60,59,017**	**11,55,50,766**	**13,29,77,622**	**11,86,32,161**

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

Restricted fund (FCRA Funds)								
Donor name	**As at March 31, 2018**				**As at March 31, 2017**			
	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.	1,48,94,169	77,26,80,247	75,63,44,674	3,12,29,742	7,52,62,111	71,39,68,828	77,43,36,770	1,48,94,169
Coca Cola	2,96,56,188	40,60,000	2,37,05,221	1,00,10,967	2,21,71,362	1,03,15,500	28,30,674	2,96,56,188
Fundacion Heres	-	42,79,554	42,79,554	-	-	-	-	-
Deutsche Bank	-	53,27,600	11,26,032	42,01,568	-	-	-	-
Oak Foundation	51,45,722	-	50,56,350	89,372	-	63,06,722	11,61,000	51,45,722
Humana Dignity Foundation	-	4,49,28,822	4,49,28,822	-	-	4,72,75,187	4,72,75,187	-
Axis Bank Foundation	-	-	-	-	-	5,20,13,661	5,20,13,661	-

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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

Huwai Telecom	-	3,83,35,978	-	3,83,35,978	-	-	-	-
Tom Shoe's	17,50,698	-	17,50,698	-	6,18,277	93,92,744	82,60,323	17,50,698
Capgemini	-	-	-	-	7,36,987	20,26,200	27,63,187	-
Local Events	6,42,060	3,26,638	3,05,410	6,63,288	1,00,000	20,73,127	15,31,067	6,42,060
Columbia Group of Children in Adversity Incorporation	98,885	26,82,245	6,49,430	21,31,700	8,77,053	-	7,78,168	98,885
Akzo Nobel	-	32,88,887	32,88,887	-	3,84,000	9,46,269	13,30,269	-
Boston Consulting	1,47,695	-	1,47,695	-	2,80,104	10,000	1,42,409	1,47,695
Catholic Relief Services	50,098	-	50,098	-	-	50,098	-	50,098
Mitsui Corporation	2,53,081	-	-	2,53,081	2,53,081	-	-	2,53,081
Daiichi Sankyo India Pharma Private Limited	-	-	-	-	37,24,726	-	37,24,726	-
EC	2,93,80,499	1,02,70,730	3,14,50,311	82,00,918	80,98,110	3,26,29,157	1,13,46,768	2,93,80,499
AT & T Global	69,30,000	-	63,32,179	5,97,821	-	69,30,000	-	69,30,000
BA Continuum India Pvt. Ltd.	59,98,320	88,94,880	52,49,434	96,43,766	-	59,98,320	-	59,98,320
HSBC	1,36,10,215	1,02,72,621	1,09,87,912	1,28,94,924	-	1,77,02,401	40,92,186	1,36,10,215
IBM	-	-	-	-	-	11,00,000	11,00,000	-
Hyundai	9,56,132	-	9,56,132	-	-	60,00,000	50,43,868	9,56,132
Castrol India	38,583	-	38,583	-	-	50,00,000	49,61,417	38,583
ExxonMobil Company India Pvt Ltd	3,40,994	11,50,000	-	14,90,994	67,60,684	-	64,19,690	3,40,994
USAIDS	10,38,463	99,12,231	83,59,240	25,91,454	26,54,592	31,50,000	47,66,129	10,38,463
Oracle India	38,37,100	68,20,430	1,06,26,836	30,694	-	68,59,900	30,22,800	38,37,100
Individual donations	-	1,73,673	1,73,673	-	-	6,30,288	6,30,288	-
Interest Income	-	15,960	15,960	-	-	23,67,680	23,67,680	-
Ericsson India Pvt Ltd	-	-	-	-	-	2,03,243	2,03,243	-
Total	**11,47,68,902**	**92,34,20,496**	**91,58,23,131**	**12,23,66,267**	**12,19,21,087**	**93,29,49,325**	**94,01,01,510**	**11,47,68,902**

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 (Non FCRA Funds)								
Donor name	As at March 31, 2018				As at March 31, 2017			
	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	9,66,320	33,71,130	41,16,671	2,20,779	-	16,85,565	7,19,245	9,66,320
Tata Sustainability Group	-	-	-	-	4,68,405	-	4,68,405	-
Central Railside Warehouse Company Limited	-	-	-	-	-	(32,927)	(32,927)	-
UNICEF	-	68,97,439	68,97,439	-	-	63,15,414	63,15,414	-
Axis Bank Foundation	-	1,94,74,871	1,94,74,871	-	-	12,07,811	12,07,811	-
Relaxo	-	20,65,763	-	20,65,763	-	-	-	-
Renew Power Ventures Pvt. Ltd.	13,62,740	57,75,452	67,03,491	4,34,701	-	13,69,305	6,565	13,62,740
DLF	-	12,83,746	-	12,83,746	-	32,55,000	32,55,000	-
Escort Limited	3,18,751	-	3,18,751	-	-	19,06,251	15,87,500	3,18,751
Capgemini	-	35,52,820	35,52,820	-	-	-	-	-
GFATM	3,87,769	22,77,54,547	22,74,83,405	6,58,911	-	18,43,45,789	18,39,58,020	3,87,769
CIPLA FOUNDATION	99,999	4,50,000	-	5,49,999	-	99,999	-	99,999
VIHAAN	-	-	-	-	-	6,65,629	6,65,629	-
N.R. Management	10,81,508	11,48,287	22,29,795	-	28,65,147	61,23,271	79,06,910	10,81,508
Ericson India Private Limited	-	1,42,84,118	1,08,86,454	33,97,664	-	53,02,524	53,02,524	-
Deutsche CIN Centre Pvt.Ltd.	-	1,59,40,622	1,59,40,622	-	-	10,43,378	10,43,378	-
DBOI Global Services Private Limited	-	22,18,295	22,18,295	-	-	-	-	-
Castrol India	2,27,126	-	2,27,126	-	-	45,00,000	42,72,874	2,27,126
FICCI Social Ecomic Development Foundation	7,14,176	50,88,774	58,02,950	-	-	45,50,276	38,36,100	7,14,176
LIC housing Finance	20,83,480	-	20,20,752	62,728	-	65,26,914	44,43,434	20,83,480
Metso India Pvt. Ltd.	-	1,39,74,998	1,37,26,312	248,686	-	17,24,668	17,24,668	-
Event Income	86,65,812	-	16,81,108	69,84,704	56,42,892	36,29,028	6,06,108	86,65,812
35AC grant	-	1,16,41,734	1,16,41,734	-	-	2,18,76,894	2,18,76,894	-
Interest income	-	51,42,310	51,42,310	-	69,31,238	31,58,424	100,89,662	-
Total	**1,59,07,681**	**34,00,64,906**	**34,00,64,906**	**1,59,07,681**	**1,59,07,682**	**25,92,53,213**	**25,92,53,214**	**1,59,07,681**

S.R. Batliboi & Associates LLP * Gurugram *

Plan International (India Chapter) New Delhi *

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(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 March 31, 2018**				**As at March 31, 2017**			
	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	945,000	-	-	945,000	945,000	-	-	945,000
Interest Income	47,475	63,393	-	110,868	-	47,475	-	47,475
Total	**992,475**	**63,393**	**-**	**1,055,868**	**945,000**	**47,475**	**-**	**992,475**

Corpus fund (Non FCRA Funds)								
Donor name	**As at March 31, 2018**				**As at March 31, 2017**			
	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	29,610,770	65,44,235	-	3,61,55,005	20,458,957	9,151,813	-	29,610,770
Institutional Donation	1,000,000	-	-	1,000,000	1,000,000	-	-	1,000,000
Corporate Donation	4,600,000	-	-	4,600,000	-	4,600,000	-	4,600,000
Total	**35,210,770**	**65,44,235**	**-**	**4,17,55,005**	**21,458,957**	**13,751,813**	**-**	**35,210,770**

f) **Donation Received in kind:** The society has received 55,416 pairs from Plan International Inc. (previous year 49,656 pairs from Toms Shoes, USA) for distribution in the state of Jharkhand during the year ended March 31, 2018. All the received shoes were fully distributed by March 31, 2018.

Particulars	**For the year ended March 31, 2018**		**For the year ended March 31, 2017**	
	Quantity (No of Pairs)	**Value**	**Quantity (No of Pairs)**	**Value**
Balance at the beginning of the year	-	-	-	-
Add : Receipts during the year	55,416	7,597,365	49,656	7,502,823
Less : Distribution during the year	55,416	7,597,365	49,656	7,502,823
Balance as at the end of year	-	-	-	-

S.R. Batliboi & Associates LLP Gurugram

Plan International (India Chapter) New Delhi

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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

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 re-grouped/re-arranged wherever considered necessary to confirm to the current year 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: 25 August 2018

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

Bhagyashri Dengle
Executive Director

Place: New Delhi
Date: 25 August 2018

Prabha Pande

Prabha Pande
Treasure

Place: New Delhi
Date: 25 August 2018

Dr. J.V.R. Prasada Rao
Secretary

Place: New Delhi
Date: 25 August 2018

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

2nd & 3rd Floor
Golf View Corporate Tower - B
Sector - 42, Sector Road
Gurugram - 122 002, Haryana, India
Tel : +91 124 681 6000

Independent Auditor's Report on the Statement of Receipt and Payment account for the year ended March 31, 2018

The Members
Plan International (India Chapter)
Greater Kailash
New Delhi

1. This Report is issued in accordance with the terms of our service scope letter and master engagement agreement dated July 15, 2018 with Plan International (India Chapter) (hereinafter the "Organisation").

2. The accompanying Statement of Receipt and Payment account for financial year ended March 31, 2018 (hereinafter referred as the "Statement"), has been prepared by the Organisation; which we have initialled for identification purposes only, contains the details in accordance with the provision of the Foreign Contribution (Regulation) Act, 2010, rules, notification/order issued there under (Act).

Management's Responsibility for the Statement

3. The preparation of the Statement is the responsibility of the Management of the Organisation including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

4. The Management is also responsible for ensuring that the Organisation complies with the requirements of the Act.

Auditor's Responsibility

5. Pursuant to the requirements of the Act, and the Regulations, as applicable to maintenance of books of accounts and the audit thereof, our responsibility is to express a reasonable assurance in the form of an opinion whether the information furnished in this Certificate, the enclosed Balance Sheet as at 31 March, 2018 and the Statement of Receipts and Payments for the year then ended, which relate only to Foreign Contributions, is correct as checked by us.

6. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

7. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

8. The audited financial statements referred to in paragraph 5 above, have been audited by us, on which we issued an unmodified audit opinion vide our report dated August 25, 2018. Our audits of these financial statements were conducted in accordance with the Standards on Auditing, issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

S.R. Batliboi & Associates LLP * Gurugram

9. A reasonable assurance engagement involves performing procedures to obtain sufficient appropriate evidence on the Reporting criteria mention in paragraph 5 above. The procedures selected depend on the auditor's judgement, including the assessment of the risks associated with the Reporting Criteria. We have performed the following procedures in relation to the Statement:

   a) Traced and agreed the amounts in the attached Statement, to the audited financial statements of the organisation as at and for the year ended March 31, 2018 as referred in paragraph 5 above and tallied following details with financial and book of accounts:

      i. The brought forward foreign contribution at the beginning of the year was INR 42,534,123.

      ii. Foreign contributions of INR 1,007,954,794 and INR 7,597,365 was received by the society in cash and in kind respectively during the year ended March 31, 2018.

      iii. The interest from foreign contribution of INR 15,960 was received by the society during the financial year ended March 31, 2018.

      iv. The balance of unutilised foreign contribution with the society at the end of the year as at March 31, 2018 was INR 102,250,989.

      v. The society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in Section 19 of Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with sub-rule 17 of the Foreign Contribution (Regulation) rules 2011.

   b) Tested the arithmetical and clerical accuracy of the Statement.

   c) Obtained necessary representations from management.

Opinion

10. Based on the procedures performed by us, as referred in paragraph 9 above and based on management representations, we are of the opinion that the amounts and particulars as appearing in the Statement, read together with notes therein, are in agreement with the books of accounts for the year ended March 31, 2018.

   a) The information in this certificate and in enclosed Balance Sheet as at March 31, 2018 and Statement of Receipt and Payment account for the year ended March 31, 2018 is correct as checked by us.

   b) The society has utilised the foreign contribution received for the purpose(s) it is registered granted prior permission under Foreign Contribution (Regulation) Act, 2010.

S.R. Batliboi & Associates LLP * Gurugram *

S.R. BATLIBOI & ASSOCIATES LLP
Chartered Accountants

Restriction on Use

c. The certificate is addressed to and provided to the Members of the organisation solely for the purpose to enable comply with requirement of Foreign Contribution (Regulation) Act, 2010 and to submit the accompanying Statement to the Ministry of Home Affairs, Government of India, and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

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

S.R. Batliboi & Associates LLP * Gurugram *

per Sanjay Bachchani
Partner
Membership Number: 400419
Place: Gurugram
Date: NOVEMBER 2, 2018

PLAN INTERNATIONAL (INDIA CHAPTER)
RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED MARCH 31, 2018

		For the year ended March 31, 2018 Amount
Opening Balance		
Cash in Hand	76,358	
Cash at Bank	41,470,038	
Fixed Deposits	987,727	42,534,123
ADD: RECEIPTS		
Foreign Contribution received during the year		
- In Cash	1,007,970,754	
- In Kind	7,597,365	1,015,568,119
Total Receipts (A)		**1,058,102,242**
LESS: PAYMENT		
Payments to Programme Partners/ NGOs		628,085,801
Salaries and related costs		145,681,184
Contribution to employees' provident fund		18,962,737
Staff recruitment and relocation expenses		1,639,320
Travelling		18,114,154
Vehicle hire, running and maintenance expenses		925,520
Trainings, conferences and workshops		13,138,835
Postage, telephone and telegram		4,704,447
Rent		10,705,581
Repairs and maintenance:		
- Building	4,456,741	
- Others	5,887,690	10,344,431
Fund raising expenses		600,685
Publication		63,590
Printing and stationary		3,758,551
Legal and professional charges		8,665,078
Program related expenditure		37,443,942
Electricity and water		2,527,102
Insurance		1,790,680
Bank charges		42,816
Foreign exchange difference		-
Fixed assets purchased		
- Office equipments	2,064,853	
- Furniture and fixtures	-28,847	
- Building Leasehold Improvement	-	
- Vehicles	1,493,908	
- Computers	4,040,451	7,570,365
Liabilities/provisions adjusted		-1,805,585
Advances/deposits adjusted		42,892,019
Total Payments (B)		**955,851,253**
(A-B)		**102,250,989**
Represented by :		
Cash in Hand		70,979
Cash at Bank		101,135,804
Fixed Deposits		1,044,206
		102,250,989

This is Receipt and Payment account referred to in our Certificate to Form FC-6

For S.R.Batliboi & Associates LLP
Chartered Accountant
Firm Registration Number: 101049W/E300004

Sanjay Bachchani
Partner
Membership No: 400419

S.R. Batliboi & Associates LLP * Gurugram *

Place : Gurugram
Date: NOVEMBER 2, 2018

For and on behalf of
Plan International (India Chapter)

Plan International (India Chapter) Delhi

Bhagyashri Dengle
Executive Director

Place : Delhi
Date: 18th October, 2018