

Simon

Rodrigues &

Associates

CHARTERED ACCOUNTANTS



Auditor's Report

To the Governing Council of Child Fund India Society

Report on the Financial Statements

We have audited the accompanying Financial Statements of Child Fund India Society, which comprise the Balance Sheet as on 31st March 2016, the Income and Expenditure Account and the Receipts and Payments Account for the year ended then, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Society's Management is responsible for the preparation of these Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Society in accordance with the Accounting Standards issued by the Institute of Chartered Accountants of India, to the extent applicable to a Not-for-Profit Organization. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of 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 of 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 the management, as well as evaluating the overall presentation of the Financial Statements.

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

Opinion

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

- (a) In the case of the Balance Sheet, of the State of Affairs of the Society as on March 31, 2016;
- (b) In the case of the Statement of Income and Expenditure, of the excess of Income over Expenditure of the Society for the year ended on that date.
- (c) In the case of the Receipts and Payments Account Statement, of the receipts and payments of the Society for the year ended on that date.

For,

Simon Rodrigues & Associates

(Chartered Accountants)

Firm's Registration Number: 007934S



Simon A. Rodrigues

(Proprietor)

Membership Number: 27091

Bangalore, 20th September, 2016

Child Fund India Society

Significant Accounting Policies and Notes to the Accounts

(A) Significant Accounting Policies

1. Basis Of Accounting

The Financial Statements are prepared under the historical cost convention on accrual basis.

2. Fixed Assets and Depreciation

a. Assets acquired out of sponsorship program fund and own fund are depreciated at the following rates based on estimated life of the assets as per the decision of the Governing Council:

i.	Computers	33.30%
ii.	Office Equipment	20.00%
iii.	Motor Vehicles	20.00%
iv.	Furniture & Furnishings	15.00%
v.	Structure – Building	10.00%

b. Assets acquired out of grants required to be charged off to expenses as per grant agreements, are not capitalized.

3. Stock Valuation

All materials purchased are treated as utilization of fund.

4. Revenue Recognition

a. In consonance with the Covenants (Grant Agreements with the Donors), the Grants are recognized as Income to the extent they are utilized in the respective year/s.

b. The balance of unutilized Grants – which in terms of the Grant Agreements, are specifically restricted / agreed to belong to the Donor/s are carried forward in the respective Donor/s accounts as Donor/s Funds to be utilized in the subsequent years.

c. The income earned on funds, assets relating to the Donor/s or in course of executing its program; are treated as part of the Grant/s, in terms of the Donor/s Agreements.



5. Foreign Exchange Transactions

Foreign Currency transactions, if any, are accounted at the exchange rate prevailing on the date of the transaction.

6. Prior Period and Extra Ordinary Items

Identifiable and material items of income and expenses pertaining to prior period and/or extraordinary items are disclosed separately.

7. Provision, Contingent Liabilities and Contingent Asset

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the Financial Statements.

8. Employee Benefits

The Accounting policy followed by the organization in respect of its employee benefit scheme is set out below:

Provident Fund

All eligible employees receive benefit from provident fund, which is a defined contribution plan. Both the employee and Child Fund India make monthly contribution to the Fund, which is equal to a specified percentage of the covered employee's basic salary. Child Fund India has no further obligations under this plan beyond its monthly contributions. Monthly contributions made by Child Fund India are charged to Income and Expenditure Account.

Gratuity

Child Fund India provides gratuity, a defined benefit retirement plan, to its eligible employees. In accordance with the Payment of Gratuity Act, 1972, the gratuity plan provides a lump sum payment to the eligible employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's basic salary and tenure of employment with Child Fund India. The gratuity liability is accrued based on calculations performed by Child Fund India and the amount deposited in the LIC Gratuity Fund is debited to the Income and Expenditure Account.

Medical Insurance

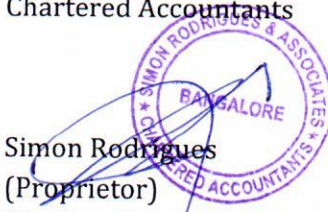
All eligible employees are subscribed to a group medi-claim policy.



(B) Notes to the Accounts

1. Contingent Liability: A case in the Labour Court has been filed by one of the ex-employees claiming various dues to her including promotion and adequate provision have been made in these accounts. The Society is contingently liable for any additional amount that may be adjudicated by the Court.
2. Provision for Taxation: The Society being an institution for charitable purpose under the provisions of the Income – Tax Act, 1961 and accordingly having registered itself under Section 12A of the said Act and having complied with the provision of sec. 11 to 13 of it, its income is exempt under Section 11 of the Act and hence no provision for Income-Tax is necessary.
3. Programs implemented through other partner NGO's are treated as sub-grants and are charged off to expense/s under the head/s of account/s it is meant to be spent at the time of disbursement. Conversely, unspent balance received from partner NGO's at the closure of the program is treated as income in the year of its receipt, under the head/s of account/s reported unspent.
4. Donations/Grants to the extent actually received are treated as income.
5. The "Receipt and Payment Account" factually is a "Cash Flow Statement" since it is not reflecting a mere summary of cash receipts and payments alone and includes cash equivalents also.
6. Unutilized F.C. Funds will be directly transferred to the F.C. Reserve Fund.

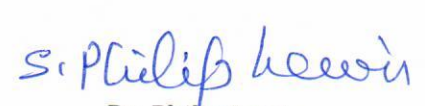
For, Simon Rodrigues and Associates
Chartered Accountants


Simon Rodrigues
(Proprietor)
Membership No: 27091

Bangalore, 20th September 2016

For, Child Fund India Society


Ms. Neelam Makhijani
(C.E.O.)


Dr. Philip Lewis
(President)



CHILDFUND INDIA

**CONSOLIDATED BALANCE SHEET
AS ON 31ST MARCH 2016**

SI No	PARTICULARS	SCH	AS AT 31.03.2016 Rs. Ps.	AS AT 31.03.2016 Rs. Ps.	AS AT 31.03.2015 Rs. Ps.
I	LIABILITIES				
i)	Reserves & Surplus	1			
	- Foreign Contribution General Reserves				
	Opening Balance of Reserve		2,75,87,767.37		
	Add: Excess of Income over Expenditure trf to Reserve		76,03,908.56		
	Add: Excess of Central Support Fund trf to Reserve		-		
	Closing Balance of Foreign Contribution General Reserves			3,51,91,675.93	2,75,87,767.37
	- Local Contribution General Reserves				
	Opening Balance of Reserve		1,44,15,365.08		
	Add: Excess of Income over Expenditure trf to Reserve		6,36,190.92		
	Closing Balance of Local Contribution General Reserves			1,50,51,556.00	1,44,15,365.08
	- Local Development Fund - as per Last year Balance Sheet			50,00,000.00	50,00,000.00
	- Local Corpus Fund - as per Last year Balance Sheet			4,39,037.00	4,39,037.00
ii)	Project Fund to Be Spent towards:-				
	- Foreign Contribution Fund	2	13,20,90,090.29		
	- Local Contribution Fund	3	-1,00,63,975.01		
				12,20,26,115.28	14,84,31,074.02
iii)	Current Liabilities	5		1,40,12,223.03	87,64,574.62
	Total			19,17,20,607.00	20,46,37,818.00
II	ASSETS				
iv)	Fixed Assets	6		83,06,998.44	89,24,188.21
v)	Investments	11		2,59,461.00	5,65,887.00
vi)	Current Assets			14,01,779.54	7,98,433.61
vii)	Cash and Bank	10			
	- Foreign Contribution		17,03,86,815.24		
	- Local Contribution		1,13,65,553.17		
				18,17,52,368.41	19,43,49,308.90
	Total			19,17,20,607.00	20,46,37,818.00

Significant Accounting Policies and Notes on accounts

The schedules referred to above form an integral part of the Balance Sheet

For Simon Rodrigues & Associates
Chartered Accountants

Simon A Rodrigues
Proprietor
M.No: 027091
Firm Registration No: 0079348

Place: Bangalore
Date: 20th September 2016

For ChildFund India

Ms. Neelam Makhijani
CEO

Dr. Philip Lewis
President



CHILD FUND INDIA				
CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT				
FOR THE YEAR ENDED 31ST MARCH 2016				
PARTICULARS	SCH	YEAR ENDED 31.03.2016 Rs. Ps.	YEAR ENDED 31.03.2016 Rs. Ps.	YEAR ENDED 31.03.2015 Rs. Ps.
A. INCOME				
Utilization during the year recognised as Income out of Project Fund				
- Foreign Contribution Fund		19,03,99,736.48		
- Local Contribution Fund		3,25,99,197.51	22,29,98,933.99	19,71,13,433.15
Other Foreign Contribution				
- Other Income	14		86,13,649.00	68,78,475.20
Other Income - Local				
Excess of Income over expenditure adjusted to MNGO Receivable	15		6,20,680.00	2,52,063.00
Excess of Income over expenditure adjusted to Ambedkar Grant			1,24,128.42	
			75,000.00	
	A		23,24,32,391.41	20,42,43,971.35
B. EXPENDITURE				
Utilization of Foreign Contribution Fund				
Designated Fund Certificates	16	2,58,80,499.45		
Sponsorship Subsidy	17	15,67,42,619.54		
Child Trafficking Program (BMZ) -Germany	18	32,12,872.24		
Scholarship Program-UDAAN	22	22,54,864.00		
Fund Raising expenses	6	18,02,772.62	18,98,93,627.85	15,72,67,052.19
Utilization of Non Foreign Restricted Grants				
Link Workers Scheme-APSACS/TSACS	20	3,08,20,518.01		
Sustainable Nutrition Education and Health-Copalamba Research Pvt Ltd		3,63,244.00		
School Program-Bajaj Electrical		1,57,000.00		
Early Learning & Development Standards-Ambedkar University		1,33,029.00		
Reading Improvement Mobile Library - Axis Bank		9,41,789.00	3,24,15,580.01	3,74,53,581.68
Indirect Expenses				
	6		23,08,881.77	23,92,799.93
Other Expenses - Local				
	20		1,83,617.50	55,403.25
	B		22,48,01,707.13	19,71,68,837.05
Excess of Income over Expenditure	A-B		76,30,684.28	70,75,134.30
Transferred to General Reserve				

Significant Accounting Policies and Notes on accounts

The schedules referred to above form an integral part of the Income and Expenditure Account

For Simon Rodrigues & Associates
Chartered Accountants

Simon A Rodrigues
Proprietor
M.No. 027091
Firm Registration No. 0079345

Place: Bangalore
Date: 20th September 2016

For ChildFund India

Ms. Neelam Makhijani
CEO

Dr. Phillip Lewis
President



CHILD FUND INDIA				
CONSOLIDATED RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2016				
PARTICULARS		YEAR ENDED 31.03.2016 Rs. Ps.	YEAR ENDED 31.03.2016 Rs. Ps.	YEAR ENDED 31.03.2015 Rs. Ps.
RECEIPTS				
Opening Cash & Bank Balance	10			
- Cash in hand		44,850.00		
- Cash at Bank		19,43,04,458.90	19,43,49,308.90	15,71,16,458.41
Grants Received for the year	12			
- Foreign Contribution		18,21,82,134.30		
- Local Contribution		1,71,22,444.00	19,93,04,578.30	23,16,40,211.40
Other Income				
- Foreign Contribution	14	86,13,649.00		
- Local Contribution	15	6,20,680.00	92,34,329.00	71,30,538.20
Investment			5,65,887.00	1,40,050.75
Current Assets			-6,62,642.25	-8,06,130.28
Inter Unit Transfer - Local Contribution	9		88,62,705.00	2,43,116.20
TOTAL			41,16,54,167.07	39,54,64,244.69
PAYMENTS				
Utilization of Grant towards :				
Foreign Contribution :-				
- Designated Fund Certificates	12	2,58,80,499.45		
- Sponsorship Subsidy		14,46,76,037.54		
- Child Trafficking Program (BMZ) -Germany	18	36,21,966.39		
-CSR Workshop-Colloquim	21	4,38,060.00		
-Scholarship Program-UDAAN	22	22,54,864.00		
-Fund Raising expenses		18,02,772.62	17,86,74,200.00	14,45,83,698.19
Local Contribution	20			
Link Workers Scheme-APSACS/TSACS		3,08,20,518.01		
Sustainable Nutrition Education and Health-Copalamba Research Pvt Ltd		3,63,244.00		
School Program-Bajaj Eletrical		1,57,000.00		
Reading Improvement Mobile Library - Axis Bank		9,41,789.00		
Early Learning & Development Standards-Ambedkar University		58,029.00	3,23,40,580.01	3,74,53,581.68
Current Liabilities			-53,71,776.83	18,96,899.52
Investment			2,59,461.00	
Fixed Assets	6		16,91,692.00	49,04,837.99
Inter Unit Transfer - Foreign Contribution			86,66,944.77	2,43,115.24
Central Support Cost	19		1,34,57,081.20	1,19,77,399.91
Other Expenses- Local	20		1,83,617.50	55,403.25
Closing Balance of Cash & bank				
- Cash in hand	10	45,680.00		
- Cash at Bank		18,17,06,688.41	18,17,52,368.41	19,43,49,308.90
TOTAL			41,16,54,167.07	39,54,64,244.69

Significant Accounting Policies and Notes on accounts

The schedules referred to above form an integral part of the Receipts & Payments Account

For Simon Rodrigues & Associates
Chartered Accountants

Simon A Rodrigues
Proprietor
M.No. 027091
Firm Registration No. 0079943

Place: Bangalore
Date: 20th September 2016

For ChildFund India

Ms. Neelam Makhijani
CEO

Dr. Philip Lewis
President



HILDFUND INDIA

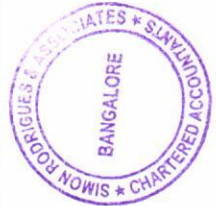
BALANCE SHEET SCHEDULES AS ON 31st MARCH 2016

HEDULE 1 - RESERVES & SURPLUS

ARTICULARS	OPENING BALANCE	RECEIPTS	TOTAL	PAYMENTS	BALANCE
Foreign Contribution					
General Reserve	2,02,15,359.77		2,02,15,359.77		2,02,15,359.77
Excess of Income over Expenditure trf to Reserve	73,72,407.60	68,10,876.38	1,41,83,283.98		1,41,83,283.98
Adjustments for:					
Depreciation		(2,05,574.06)	-2,05,574.06		-2,05,574.06
Idya Grant Closure		14,92,538.00	14,92,538.00		14,92,538.00
Opening balance differences-Central Support		(4,93,932.00)	-4,93,932.00		-4,93,932.00
Excess of Central Support Fund trf to Reserve		76,03,908.32	76,03,908.32		76,03,908.32
Total	2,75,87,767.37		3,51,91,675.69		3,51,91,675.69
Capital Contribution					
Trust Fund	4,39,037.00		4,39,037.00		4,39,037.00
Development Fund	50,00,000.00		50,00,000.00		50,00,000.00
Service Fund	1,44,15,365.08	8,19,808.42	1,52,35,173.50		1,52,35,173.50
Adjustment for other expenses		(1,83,617.50)	(1,83,617.50)		(1,83,617.50)
Service Fund	1,98,54,402.08	6,36,190.92	2,04,90,593.00		2,04,90,593.00

HEDULE 2 - PROJECT FUND - FC

ARTICULARS	OPENING BALANCE	RECEIPTS	TOTAL	PAYMENTS	CLOSING BALANCE
Central Support Fund		1,20,66,582.00	1,20,66,582.00	1,20,66,582.00	
FC Payable	10,21,942.74	2,50,23,461.80	2,60,45,404.54	2,58,80,499.45	1,64,905.09
SP Payable	87,665.00		87,665.00	7,66,563.00	-6,78,898.00
SP Spirulina Tank (Foundation Autenna)	7,64,361.00		7,64,361.00		7,64,361.00
Special Program German Funds	5,42,275.53		5,42,275.53		5,42,275.53
Subsidy Payable	14,57,82,917.93	14,54,98,447.59	29,12,81,365.52	15,90,51,500.79	13,22,29,864.73
Primary Education Program-VIDYA	-44,13,807.00	59,06,345.00	14,92,538.00	14,92,538.00	
Scholarship Program-UDAAN	5,63,814.00	17,18,088.00	22,81,902.00	22,54,864.00	27,038.00
Wild Trafficking Program (BMZ) -Germany	-11,47,255.18	38,09,765.51	26,62,510.33	36,21,966.39	-9,59,456.06
Total	14,32,01,914.02	19,40,22,689.90	33,72,24,603.92	20,51,34,513.63	13,20,90,090.29



SCHEDULE 3 - PROJECT FUND - LOCAL

SPONSORING AGENCY	Opening Balance		Received From Funders	Utilised	Closing Balance	
	To receive	To spend			To receive	To spend
Link Workers Scheme-APSACS/TSACS	-9,81,306.80	44,48,558.80	1,35,38,141.00	3,08,20,518.01	-1,28,33,818.21	-
Samajik Suvidha Sangam - Govt. of NCT, Delhi	-	17,61,908.00	1,83,400.00	-	-9,81,306.80	-
Local Sponsorship Programme	-	-	6,99,500.00	-	-	19,45,308.00
Sustainable Nutrition Education and Health-Copalamba Research Pvt Ltd	-	-	12,24,000.00	3,63,244.00	-	3,36,256.00
Reading Improvement Program - AVIS	-	-	1,57,000.00	-	-	12,24,000.00
School Program-Bajaj Eletrial	-	-	12,03,710.00	1,57,000.00	-	-
Reading Improvement Mobile Library - Axis Bank	-	-	1,16,693.00	9,41,788.00	-	2,61,922.00
Early Learning & Development Standards-Ambedkar University	-	-	1,71,22,444.00	1,33,029.00	-	-1,63,336.00
Total	-9,81,306.80	62,10,466.80	1,71,22,444.00	3,24,15,579.01	-1,38,15,125.01	37,51,150.00
Net Project Fund	52,29,160.00				-1,00,63,975.01	

SCHEDULE 4 - INTER UNIT TRANSFER - FC

PARTICULARS	OPENING BALANCE		RECEIPTS		TOTAL		PAYMENTS		CLOSING BALANCE	
INTERUNIT TRANSFERS- Area										
Inter Unit Transfer - DFC	11,77,041.56	2,54,52,888.95	2,66,29,930.51	2,58,44,468.88	1,98,90,483.97	7,85,461.63				
Inter Unit Transfer - NSP	3,37,314.00	16,52,620.00	19,89,934.00	11,01,547.00	2,67,66,314.83	8,88,387.00				
Inter Unit Transfer - Subsidy	89,25,657.24	15,38,00,036.71	16,27,25,693.95	13,37,94,049.16	93,92,974.61	2,89,31,644.79				
InterUnit - BMZ project	9,59,407.52	70,02,107.78	79,61,515.30	78,86,866.51	3,87,79,975.88	74,648.79				
Vidya Grant	14,29,231.00	-	14,29,231.00	-	78,13,165.51	14,29,231.00				
Udaan project	6,71,244.00	27,77,832.00	34,49,076.00	22,54,864.00	2,24,97,147.00	11,94,212.00				
INTERUNIT TRANSFERS- N.O										
Inter Unit - Daltonganj	-28,65,735.28	1,93,85,893.84	1,65,20,158.56	1,98,90,483.97	1,65,20,158.56	-33,70,325.41				
Inter Unit - Deoghar	-15,26,325.42	2,76,93,636.99	2,61,67,311.57	2,67,66,314.83	2,61,67,311.57	-5,99,003.26				
Inter Unit - Disha Childrens' Prog.	-5,42,333.10	95,92,774.18	90,50,441.08	93,92,974.61	90,50,441.08	-3,42,533.53				
Inter Unit - Ihabua	-16,45,589.17	3,87,79,975.88	3,71,34,386.71	3,84,45,983.93	3,71,34,386.71	-13,11,597.22				
Inter Unit - Jhadow	-9,50,736.47	2,99,69,851.15	2,90,19,114.68	2,78,61,666.20	2,90,19,114.68	11,57,448.48				
Inter Unit - Kalaahandi	-9,08,696.02	1,62,16,231.20	1,53,07,535.18	1,63,77,556.90	1,53,07,535.18	-10,70,021.72				
Inter Unit - Malkangiri	-20,00,596.37	2,01,49,503.96	1,81,48,907.59	2,05,73,598.39	1,81,48,907.59	-24,24,690.80				
Inter Unit - BMZ - ATP Project	-9,46,617.52	69,94,907.16	60,48,289.64	78,13,165.51	60,48,289.64	-17,64,875.87				
Inter Unit - SSP - RIP	-	2,24,97,147.00	2,24,97,147.00	2,24,97,147.00	2,24,97,147.00	-				
Inter Unit - Udaan - Ihabua	-3,45,864.00	6,88,556.00	3,42,692.00	7,58,625.00	3,42,692.00	-4,15,933.00				
Inter Unit - Udaan - Udaipur	-3,25,380.00	28,789.00	-2,96,591.00	4,31,734.00	-2,96,591.00	-7,28,325.00				
Inter Unit - Vidya - Daltonganj	-14,29,231.00	-	-14,29,231.00	-	-14,29,231.00	-				
Intercompany-UDAAN-Daltonganj	-	8,41,212.00	8,41,212.00	4,35,493.00	8,41,212.00	4,05,719.00				
Intercompany - UDAAN Kalaahandi Area	-	12,19,315.00	12,19,315.00	6,29,012.00	12,19,315.00	5,90,303.00				
Inter Company - FC/Non-FC	-1,10,65,696.38	5,39,419.00	-1,05,26,277.38	4,71,189.00	-1,05,26,277.38	-1,09,97,466.38				
InterUnit- Jhadow	-12,790.00	16,000.00	3,210.00	8,800.00	3,210.00	-5,590.00				
Total	-1,10,65,695.41	38,52,98,697.80	37,42,33,002.39	36,32,35,539.89	37,42,33,002.39	1,09,97,462.50				



SCHEDULE 5 - CURRENT LIABILITIES-FC

PARTICULARS	OPENING BALANCE	RECEIPTS	TOTAL	PAYMENTS	CLOSING BALANCE
Colloquim- Grant Receivable	-	-	-	4,38,060.00	-4,38,060.00
Grant- Fullerton India	-	-	-	-	-
Accounts payable- vendors/areas	17,500.00	1,03,621.00	1,21,121.00	99,845.00	21,276.00
Sundry Creditors	35,39,994.99	9,55,03,430.27	9,90,43,425.26	9,76,22,409.25	14,21,016.01
DFC Payable Udaipur	55,400.41	1,68,539.39	2,23,939.80	1,12,057.12	1,11,882.68
Duties & Taxes	6,46,045.00	59,27,344.40	65,73,389.40	60,74,121.40	4,99,268.00
Salary Payable	1,01,142.00	3,27,52,875.00	3,28,54,017.00	3,24,84,513.00	3,69,504.00
Other current liab	29,082.00	2,758.00	31,840.00	2,96,185.00	-2,64,345.00
Match India Contribution	5,72,395.00	-	5,72,395.00	5,72,395.00	-
Inter unit Trf - Jhadol - Malkangiri	-	-	-	-	-
Total (A)	49,61,559.40	13,44,58,568.06	13,94,20,127.46	13,76,99,585.77	17,20,541.69

CURRENT LIABILITIES-LOCAL

PARTICULARS	OPENING BALANCE	RECEIPTS	TOTAL	PAYMENTS	BALANCE
Accounts Payable	45,371.96	13,92,614.39	14,37,986.35	14,12,089.35	25,897.00
Salary Payable	5,098.00	-	5,098.00	5,100.00	-2.00
Accounts Receivable - MNGO	1,24,128.42	-	1,24,128.42	1,24,128.42	-
Accounts Receivable - AVIS	-	-	-	-	-
Staff Mediclaim Received	4,951.00	44,265.00	49,216.00	12,371.00	4,951.00
TDS on Contracted Services	481.00	-	481.00	-	32,375.00
TDS on Rent	-	-	-	-	-
TDS on Professional Fees	4,34,739.00	13,63,233.00	17,97,972.00	15,28,464.00	2,69,508.00
Professional Fee Payable	2,52,923.84	1,61,76,826.00	1,64,29,749.84	82,96,583.00	81,33,166.84
Travel Expenses payable	1,900.00	-	1,900.00	-	1,900.00
Total (B)	38,03,015.22	2,23,21,653.39	2,61,24,668.61	1,37,08,858.85	1,22,91,681.34
GRAND TOTAL (A+B)	87,64,574.62	15,67,80,221.45	16,55,44,796.07	15,14,08,444.62	1,40,12,223.03

SCHEDULE 7 - INVESTMENTS

PARTICULARS	OPENING BALANCE	RECEIPTS	TOTAL	PAYMENTS	CLOSING BALANCE
Axis Bank FD 72972	5,65,887.00	17,914.00	5,83,801.00	5,83,801.00	-
Axis Bank FD 49842	-	-	-	-	-
Axis Bank FD 79462	-	-	-	-	-
Total	5,65,887.00	17,914.00	5,83,801.00	5,83,801.00	-



SCHEDULE 8 - CURRENT ASSETS - FC

PARTICULARS	OPENING BALANCE	RECEIPTS	TOTAL	PAYMENTS	CLOSING BALANCE
Accounts receivable-areas	-22,256.54	1,81,60,181.18	1,81,37,924.64	1,81,37,924.29	0.35
Loans & Advances	-6,16,468.84	2,10,38,333.34	2,04,21,864.50	2,04,59,760.98	-37,896.48
Security Deposits	81,000.00	10,97,918.00	11,78,918.00	9,27,918.00	2,51,000.00
Staff Advance	-5,000.00	16,52,402.75	16,47,402.75	16,74,236.75	-26,834.00
TDS Receivable	8,841.00	-	8,841.00	-	8,841.00
TDS Receivable 13-14	5,21,543.00	-	5,21,543.00	3,190.00	5,18,353.00
TDS Receivable 15-16	-	1,990.00	1,990.00	-	1,990.00
TDS Receivable FD (Flexi)	-	5,90,509.00	5,90,509.00	-	5,90,509.00
Total (A)	-32,341.38	4,25,41,334.27	4,25,08,992.89	4,12,03,030.02	13,05,962.87

CURRENT ASSETS - LOCAL

PARTICULARS	OPENING BALANCE	RECEIPTS	TOTAL	PAYMENTS	CLOSING BALANCE
Loans and Advances	29,359.30	60,97,522.00	61,26,881.30	67,49,184.00	-6,22,302.70
Accounts Receivables	-	-	-	24,000.00	-24,000.00
Total (B)	29,359.30	60,97,522.00	61,26,881.30	67,73,184.00	-6,46,302.70
GRAND TOTAL (A + B)	-2,982.08	4,86,38,856.27	4,86,35,874.19	4,79,76,214.02	6,59,660.17

SCHEDULE 9 - INTER UNIT TRANSFER - LOCAL

PARTICULARS	OPENING	RECEIPTS	TOTAL	PAYMENTS	CLOSING
INTERUNIT TRANSFERS (NO)					
Inter Unit-FC/Non FC	1,10,65,694.44	7,16,975.00	1,17,82,669.44	7,85,205.00	1,09,97,464.44
Inter Unit LWS	2,08,198.00	73,65,281.77	75,73,479.77	13,48,008.39	62,25,471.38
Inter Unit Transfer -Non FC Disha (NO local)	-3,39,152.34	-	-3,39,152.34	62,300.00	-4,01,452.34
Inter Unit Transfer -BMZ	-	-	-	59,301.00	-59,301.00
Inter Unit Transfer -Jhabua	1,09,34,740.10	2,27,374.00	2,27,374.00	3,63,244.00	-1,35,870.00
INTERUNIT TRANSFERS (AREA)		83,09,630.77	1,92,44,370.87	26,18,058.39	1,66,26,312.48
Inter Unit Transfer-Non FC Disha (NO local)	3,39,152.34	62,300.00	4,01,452.34	-	4,01,452.34
Inter Unit Transfer - LWS	-2,08,198.00	-	-2,08,198.00	60,17,272.61	-62,25,470.61
Inter Unit Transfer - Disha FC	8,01,416.66	3,63,244.00	11,64,660.66	2,27,374.00	9,37,286.66
Total	1,18,67,111.10	87,35,174.77	2,06,02,285.87	88,62,705.00	1,17,39,580.87



SCHEDULE 10 CASH AND BANK - FC

PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	PAYMENT	CLOSING BALANCE
Cash In Hand					
National Office - Bangalore office	5,375.00	50,231.00	55,606.00	51,647.00	3,959.00
-Daltanganj books	1,847.00	2,15,221.00	2,17,068.00	2,16,239.00	829.00
-Deoghar books	5,739.00	2,84,153.00	2,89,892.00	2,85,525.00	4,367.00
-Disha books	10,000.00	1,04,900.00	1,14,900.00	1,04,900.00	10,000.00
-Jhabua books	502.00	1,93,659.00	1,94,161.00	1,92,948.00	1,213.00
-Jhadol books	6,538.00	2,48,687.00	2,55,225.00	2,47,194.00	8,031.00
-Kalahandi books	5,181.00	2,36,303.00	2,41,484.00	2,36,079.00	5,405.00
-Malkangiri books	2,031.00	3,42,454.00	3,44,485.00	3,37,896.00	6,589.00
-BMZ books	2,799.00	-	2,799.00	2,350.00	449.00
Total Cash in Hand	40,012.00	16,75,608.00	17,15,620.00	16,74,778.00	40,842.00
Bank A/c No					
National Office - Bangalore office	17,02,51,623.14	1,24,23,44,952.89	1,41,25,96,576.03	1,24,93,34,248.39	16,32,62,327.64
-Daltanganj books	21,96,751.48	98,34,810.12	1,20,31,561.60	1,05,56,740.31	14,74,821.29
-Deoghar books	11,78,320.27	61,67,111.54	73,45,431.81	54,65,789.27	18,79,642.54
-Disha books	64,332.15	35,76,501.57	36,40,833.72	33,78,872.00	2,61,961.72
-Jhabua books	5,94,426.14	1,81,57,377.94	1,87,51,804.08	1,78,12,471.18	9,39,332.90
-Jhadol books	4,47,461.14	1,31,70,788.94	1,36,18,250.08	1,21,53,194.03	14,65,056.05
-Kalahandi books	2,49,476.96	36,42,541.93	38,92,018.89	35,04,087.62	3,87,931.27
-Malkangiri books	11,75,732.38	1,25,11,213.07	1,36,86,945.45	1,32,19,802.50	4,67,142.95
-BMZ books	11,61,072.34	93,40,194.51	1,05,01,266.85	1,02,93,509.97	2,07,756.88
Total Cash At Bank	17,73,19,196.00	1,31,87,45,492.51	1,49,60,64,688.51	1,32,57,18,715.27	17,03,45,973.24
Total Cash and Bank (A)	17,73,59,208.00	1,32,04,21,100.51	1,49,77,80,308.51	1,32,73,93,493.27	17,03,86,815.24

CASH AND BANK LOCAL

PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	PAYMENT	CLOSING BALANCE
Cash In Hand					
- Link Workers Scheme - APSACS	4,838.00	62,300.00	67,138.00	62,300.00	4,838.00
- DISHA Non FC	-	-	-	-	-
- National Office Non FC books	-	-	-	-	-
Total Cash In Hand	4,838.00	62,300.00	67,138.00	62,300.00	4,838.00
Cash At Bank					
- Link Workers Scheme - APSACS	54,78,396.34	2,73,47,343.00	3,28,25,739.34	2,91,71,871.89	36,53,867.45
- DISHA Non FC	1,15,06,866.56	63,56,705.39	1,78,63,571.95	1,01,56,724.23	77,06,847.72
- National Office Non FC books	1,69,85,262.90	3,37,04,048.39	5,06,89,311.29	3,93,28,596.12	1,13,60,715.17
Total Cash at Bank	1,69,90,100.90	3,37,66,348.39	5,07,56,449.29	3,93,90,896.12	1,13,65,553.17
Total Cash & Bank Balance (B)	19,43,49,308.90	1,35,41,87,448.90	1,54,85,36,757.80	1,36,67,84,389.39	18,17,52,368.41
GRAND TOTAL CASH & BANK					



SCHEDULE 11- INVESTMENTS

PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	PAYMENT	CLOSING BALANCE
FIXED DEPOSIT		2,59,461.00	2,59,461.00		2,59,461.00
Total	-	2,59,461.00	2,59,461.00	-	2,59,461.00

SCHEDULE 12 - PROJECT FUND - FC

Sponsoring Agency	Opening Balance		Received From Funders	Utilised	Closing Balance	
	To receive	To spend			To receive	To spend
ChildFund International						
- Sponsorship Subsidy	-	14,57,82,917.94	14,54,98,447.59	15,90,51,500.79	-	13,22,29,864.74
- Designated Fund Certificates	-	10,21,942.74	2,50,22,687.80	2,58,80,499.45	-	1,64,131.09
Non Sponsorship Programs	-	87,665.00	-	-	-	87,665.00
Child Trafficking Program (BMZ) -Germany	-11,47,254.84	-	38,09,765.51	36,21,966.39	-9,59,455.72	-
Primary Education Program-VIDYA	-44,13,807.00	-	59,06,345.00	14,92,538.00	-	-
Scholarship Program-UDAAN	-	5,63,814.00	17,18,088.40	22,54,864.00	-	27,038.40
Foundation Antenna	-	7,64,361.00	-	-	-	7,64,361.00
Special Program German Funds	-	5,42,275.53	2,26,800.00	-	-	5,42,275.53
Reading Improvement- Fullerton India	-	-	-	-	-	2,26,800.00
CSR Workshop-Colloquium	-	-	-	4,38,060.00	-4,38,060.00	-
Total	-55,61,061.84	14,87,62,976.21	18,21,82,134.30	19,27,39,428.63	-13,97,515.72	13,40,42,135.76

PROJECT FUND - LOCAL

SPONSORING AGENCY	Opening Balance		Received From Funders	Utilised	Closing Balance	
	To receive	To spend			To receive	To spend
Link Workers Scheme-APSACS/TSACS	-	44,48,558.80	1,35,38,141.00	3,08,20,518.01	-1,28,33,818.21	-
Samajik Suvidha Sangam - Govt. of NCT, Delhi	-9,81,306.80	-	-	-	-9,81,306.80	-
Local Sponsorship Programme	-	17,61,908.00	1,83,400.00	3,63,244.00	-	19,45,308.00
Sustainable Nutrition Education and Health-Copalamba Research Pvt Ltd	-	-	6,99,500.00	-	-	3,36,256.00
Reading Improvement Program - AVIS	-	-	12,24,000.00	-	-	12,24,000.00
School Program-Bajaj Eleitrical	-	-	1,57,000.00	1,57,000.00	-	-
Early Learning & Development Standards-Ambedkar University	-	-	1,16,693.00	1,33,029.00	-	-16,336.00
Total	-9,81,306.80	62,10,466.80	1,59,18,734.00	3,14,73,791.01	-1,38,15,125.01	34,89,228.00



SCHEDULE 13 - LOCAL GRANT RECEIVED IN THE YEAR 2015-16

Particulars	AS AT 31.03.2016 Rs. Ps.
Grant Received towards :	
Link Workers Scheme-APSACS/TSACS	1,35,38,141.00
Early Learning & Development Standards-Ambedkar University	1,16,693.00
Reading Improvement Program - AVIS	12,24,000.00
Sustainable Nutrition Education and Health-Copalamba Research Pvt Ltd	6,99,500.00
School Program-Bajaj Electrical	1,57,000.00
Local Sponsorship Programme	1,83,400.00
Reading Improvement Mobile Library - Axis Bank	12,03,710.00
Total Grants Received for the year	1,71,22,444.00

SCHEDULE 14 - OTHER INCOME - FC

PARTICULARS	AS ON 31.03.2016 Rs. Ps.
Bank Interest- Area	2,12,563.00
Bank Interest- N.O	30,01,879.00
Bank Interest- BMZ	54,153.00
Bank Intrest-FD (Flexi)	53,14,798.00
Bank Intrest-FD	28,256.00
Misc. Income	2,000.00
Total	86,13,649.00

SCHEDULE 15 - OTHER INCOME - LOCAL

PARTICULARS	AS ON 31.03.2016 Rs. Ps.
Interest	6,06,419.00
Misc Income	4,800.00
Intrest on FD	9,461.00
Total	6,20,680.00

SCHEDULE 16 - DFC EXPENSES

PARTICULARS	AS ON 31.03.2016 Rs. Ps.
Total DFC Expenses	2,58,80,499.45
Total	2,58,80,499.45



SCHEDULE 17 - SUBSIDY EXPENSES

PARTICULARS	AS ON 31.03.2015 Rs. Ps.
LS 1 - Healthy and Secure Infants	1,07,80,260.28
LS 2- Educated & Confident Children	2,81,97,957.19
LS 3 -Skilled & Involved Youth	1,48,58,120.62
CCP-Sponsorship Relations	85,06,244.84
Partner Sub Grant Expenses	3,22,52,039.59
PS000001 Operating Expenses	54,43,270.49
PS000002 TRAVEL	48,86,901.48
PS000003 CONTRACTED SERVICES	5,73,589.78
PS000004 PMAS-Salary Cost	1,37,36,822.37
PS000005 Benefits and Allowances	2,96,249.00
Central Support Cost	1,20,65,582.00
SSP RIP Expense	2,30,47,071.65
YUVA project Expenses	20,98,510.25
Total	15,67,42,619.54

SCHEDULE 18 - BMZ PROJECT EXPENSES

PARTICULARS	AS ON 31.03.2016 Rs. Ps.
BMZ - Operational Cost	19,69,608.52
BMZ - Human Resource Cost	10,18,263.72
BMZ - Evaluation Cost	2,25,000.00
BMZ - International Travel Cost	-
Total	32,12,872.24

SCHEDULE 19 - INDIRECT EXPENSE - FC

PARTICULARS	AS ON 31.03.2016 Rs. Ps.
National office Operating Expenses	1,34,57,080.62
Depreciation- Area	21,03,307.23
Depreciation- N.O	2,05,574.02
Fund Raising Expenses	18,02,772.62
Total	1,75,68,734.49



SCHEDULE 20 - PROJECT EXPENSES - LOCAL

PARTICULARS	AS ON 31.03.2016 Rs. Ps.
Sustainable Nutrition Education and Health-Copalamba Research Pvt Ltd	3,63,244.00
School Program-Bajaj Eleitrical	1,57,000.00
Early Learning & Development Standards-Ambedkar University	58,029.00
Other Expenses	1,83,617.50
Reading Improvement Mobile Library - Axis Bank	9,41,789.00
Link Workers Scheme-APSACS/TSACS	3,08,20,518.01
Total	3,25,24,197.51

SCHEDULE 21- Colloquium Project EXPENSES

PARTICULARS	AS ON 31.03.2016 Rs. Ps.
Collo-Accommodation & Food	3,76,713.00
Colo-Memetos	15,000.00
COLO - TRAVEL	46,347.00
Total	4,38,060.00

SCHEDULE 22- UDAAN Project EXPENSES

PARTICULARS	AS ON 31.03.2016 Rs. Ps.
Preparatory Phase	1,82,432.00
Pre-admission Phase	3,06,718.00
Program Expenses	10,37,280.00
Human Resources	3,80,980.00
Travel Expenses	3,47,454.00
Total	22,54,864.00



SCHEDULE 6 : FIXED ASSETS

Particulars	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As on 01.04.2015	Addition during the year		Rate %	Up to 31.03.2015	Total up to 31.03.2016	As on 31.03.2016	As on 31.03.2015
		<180 Days	>180 Days					
Plant & Fixture	25,39,672.00	35,654.00	1,44,625.00	15.0	7,04,546.26	10,04,182.92	17,15,764.60	18,35,125.74
Office Equipment	42,84,276.99	3,600.00	4,65,994.13	20.0	17,37,955.61	23,40,778.71	24,13,092.41	25,46,321.39
Motor Vehicle	58,64,555.00	60,126.00	3,43,123.00	20.0	31,31,526.84	37,52,769.67	25,15,034.33	27,33,028.16
Computer	39,93,326.48	1,36,035.00	5,02,533.87	33.3	22,39,616.08	30,13,595.25	16,18,300.10	17,53,710.40
Structure - Building	2,63,470.00	-	-	10.0	2,63,470.00	2,63,470.00	-	-
Cycles	70,000.00	-	-	20.0	14,000.00	25,200.00	44,800.00	56,000.00
Capital Account Assets	6.00	-	1.00		-	-	7.00	6.00
TOTAL	1,70,15,306.47	2,35,415.00	14,56,277.00		80,91,114.78	1,03,99,996.55	83,06,998.44	89,24,191.69

