

Form FC-4
[See rule 17(1)]

The Secretary to the Government of India,
Ministry of Home Affairs,
Foreigners Division (FCRA Wing)
"First Floor NDCC-II Building,"
1, JAI SINGH Road
New Delhi - 110001

Subject: Account of Foreign Contribution for the year ending on the 31st March, 2017

1. Association FCRA registration number and name

- (i). Number : 231650315
(ii). Name : Child Fund India

2. Details of receipt and utilisation of foreign contribution :

i. Foreign Contribution received in cash/kind(value):

a) Brought forward foreign contribution at the beginning of the year(Rs.)	170386815.00
b) Interest or other receipt during the year	10572744.00
c) Foreign Contribution received during the financial year	
i) Directly from a foreign source	33178549.10
ii) as transfer from a local source	142373332.90
d) Total Foreign Contribution (a+b+c) (Rs.)	356511441.00

*i.e. interest accrued on foreign contribution, or any other income derived from foreign contribution, e.g. sale proceeds from assets created from contribution, or interest thereon during the year

ii (a). Donor wise detail of foreign contribution received in excess of rupees 20,000:

Sl.No	Name of donors	Institutional/Individual	Detail of the donor: official Address; Email address; website address:	Purposes for which received	Amount (Rs.)
1	ChildFund International USA	Institutional	22 MUSEUM ROAD BANGALORE INDIA 5600001 , India, Email Id: indiaoffice@childfund.org, Website Address :	Social	141090132.90
2	ChildFund Deutschland	Institutional	CHILDFUND DEUTSCHLAND E.V LAIBLINSTEIGSTR 27 72622 NUERTINGEN , Germany , Email Id: www.childfund.de, Website Address :	Social	10754838.10
3	Fulletron India Credit Company Limited	Institutional	Supreme City Powai Mumbai 400076 , India, Email Id: www.fullertonindia.com, Website Address :	Social	1283200.00
4	Citi Foundation United Way Worldwide	Institutional	CITI FOUNDATION, UNITED WAY WORLDWIDE, 701 NORTH FAIRFAX STREET, ALEXANDRIA, VIRGINIA 22314- 2045 , United States of America, Email Id: , Website Address :	Social	22423711.00

(b). Cumulative purpose-wise amount of all foreign contribution donation received :

Sl.No	Purpose	Amount
1	Social	33178549.10

(iii). Details of Utilization of foreign contribution:

a. Total Utilization* for projects as per aims and objectives of the association (Rs.)	148724812.00
b. Total Administrative Expenses as provided in Rule 5, FCRA 2011 (Rs.)	19533499.00
c. Total invested in term deposits(Rs.)	0.00
Total Purchase of fresh assets(Rs.)	123350.00
Total utilization in the year(Rs.) (a+b+c+d)	168381661.00

* It is affirmed that the utilisation of foreign contribution is not in contravention of the provisions contained in proviso to Section 9(e) and Section 12(4)(f) of the Act which states that the acceptance of foreign contribution is not likely to affect prejudicially.

(A) the sovereignty and integrity of india; or.

(B) the security, strategic, scientific or economic interest of the state; or

(C) the public interest; or

(D) freedom or fairness of election to any legislature; or

(E) friendly relations with any foreign state; or

(F) harmony between religious, racial, social, linguistic or regional groups, castes or communities

iv. Balance of unutilized foreign contribution, in cash/bank, at the end of the year(Rs.) : 188129780.00

v. Total number of foreigner working(salaried/ in honorary capacity. : 1.00

3. (a) Details of designated Fc bank account for receipt of Foreign Contribution (As on 31st March of the year ending):

Sl.No	Name of Bank	Branch Address(With pincode)	IFSC Code	Account No
1	Axis Bank	M.G.Road Branch No9 Esquire Centre MG Road Bangalore Karnataka, Bangalore, Karnataka, Bangalore	UTIB0000009	XXXXXXXXXXXX1733

3. (b) Details of all utilization bank accounts for utilization of Foreign Contribution (As on 31st March of the year ending)

Sl.No	Name of Bank	Branch Address(With pincode)	IFSC Code	Account No
1	State Bank of India	Govt Autonomous College Campus Bhawanipatna, Bhawanipatna, Orissa, Kalahandi, Bhawanipatna, Orissa, Kalahandi	SBIN0012120	XXXXXXXX7641
2	Axis Bank	2222/21 Saheli Marg Near uit circle, Udaipur, Udaipur, Rajasthan, Udaipur	UTIB0000097	XXXXXXXXXXXX7625
3	Axis Bank	Yuvraj Complex Ranka House Zila School Road Daltonganj, Daltonganj, Jharkhand, Palamau	UTIB0001375	XXXXXXXXXXXX9271
4	State Bank of India	18A Charak Marg Amba Mata Scheme, Udaipur, Udaipur, Rajasthan, Udaipur	SBIN0011405	XXXXXXXX8578
5	Axis Bank	No 68 Vimala Tower Opp bus stands Agra Road, Firozabad, Firozabad, Uttar Pradesh, Firozabad	UTIB0000672	XXXXXXXXXXXX8875

Sl.No	Name of Bank	Branch Address(With pincode)	IFSC Code	Account No
6	Axis Bank	MG Road Branch No9 Esquire Centre MG Road Bangalore, Bangalore, Karnataka, Bangalore	UTIB0000009	XXXXXXXXXXXX1733
7	Axis Bank	1 Power house road Maruti restaurant Jhabua (M.P), Jhabua, Madhya Pradesh, Jhabua	UTIB0001324	XXXXXXXXXXXX7094
8	Axis Bank	Main Road In front of NAC office Malkangiri, Orissa, Malkangiri, Orissa, Malkangiri	UTIB0002054	XXXXXXXXXXXX7503
9	State Bank of India	Court Road Deoghar, Deoghar, Jharkhand, Deoghar, Jharkhand, Deoghar	SBIN0000064	XXXXXXX3123
10	Axis Bank	2222/21 Saheli Marg Near uit circle Udaipur Rajasthan, Udaipur, Rajasthan, Udaipur	UTIB0000097	XXXXXXXXXXXX1634

Declaration

I hereby declare that the above particulars furnished by me are true and correct

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government.



Signature of the Chief Functionary



Declaration

I hereby declare that the above particulars furnished by me are true and correct.

I also affirm that the receipt of foreign contribution and its utilization have not been violative of any of the provisions of the Foreign Contribution (Regulation) Act, 2010, rules, notifications/ orders issued there under from time to time and the foreign contribution was utilized for the purpose(s) for which the association was granted registration/ prior permission by the Central Government

Place: Delhi

Date: 21-12-2017


Signature of the Chief Functionary
NEELAM MAKHIJANI
(Name of the Chief Functionary in block letters)
(Seal of the Association)



Walker Chandiook & Co LLP

Walker Chandiook & Co LLP
5th Floor, No. 65/2, Block "A",
Bagmane Tridib, Bagmane Tech Park
C V Raman Nagar, Bengaluru 560093
India

CERTIFICATE BY CHARTERED ACCOUNTANT

T +91 80 4243 0700
F +91 80 4126 1228

We have audited the accounts of **Child Fund India** (Child Fund) (the "Society"), 2nd Mezzanine Floor B, Section 26 Okhla Industrial Area, Phase- III, Delhi-110020, FCRA Registration No.: 231650315, Delhi for the year ended 31 March 2017 and examined all relevant books and vouchers and certify that according to the audited accounts:

- (i) The brought forward foreign contribution at the beginning of the financial year 2016-2017 was ₹ 170,386,815;
- (ii) foreign contribution of ₹ 175,551,882 was received by the Society during the financial year 2016-2017;
- (iii) interest accrued on foreign contribution of ₹ 10,572,744 was received by the Society during the financial year 2016-2017;
- (iv) the balance of unutilised foreign contribution with the Society at the end of the financial year 2016-2017 was ₹ 188,129,780.
- (v) Certified that the Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
- (vi) The information in this certificate and in the enclosed Balance Sheet and Receipts and Payments Account is correct as checked by us.
- (vii) The Society has utilized the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.

This certificate to be read in conjunction with "Auditor's certificate on Foreign Contribution Account" of even date issued by us.

Walker Chandiook & Co LLP

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No. 001076N/N500013

Vijay V Singh

per Vijay Vikram Singh
Partner

Membership No. 059139

Bengaluru

20 December 2017

Chartered Accountants



Walker Chandiook & Co LLP

Walker Chandiook & Co LLP
5th Floor, No. 65/2, Block "A",
Bagmane Tridib, Bagmane Tech Park
C V Raman Nagar, Bengaluru 560093
India

T +91 80 4243 0700
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To

The Board of Society
Child Fund India
2nd Mezzanine Floor B, Section 26
Okhla Industrial Area, Phase- III
Delhi-110020

Auditor's certificate on Foreign Contribution Account

1. This Certificate is issued to the Board of Society of Child Fund India (the "Society") in accordance with the terms of our engagement letter dated 25 April 2017 in connection with section 19 of the Foreign Contribution (Regulation) Act, 2010 ("Act") which requires the Society to maintain the accounts of foreign contribution and records relating thereto in the manner specified read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011 ("rules").

Management's Responsibility for the Certificate

2. The preparation of report in Form FC-4 and accompanying Balance Sheet, Income and Expenditure Account and Receipts and Payments Account on Foreign Contribution Account (the "statement") in accordance with the Act read with the rules is the responsibility of the Management of the Society including the preparation and maintenance of relevant books of account detailing any foreign contribution received by the Society and record as to manner in which such contribution has been utilised by the Society. 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. The management is responsible for application of accounting policies and practices in preparation of this Statement which are consistent with the accounting policies and practices adopted for preparation of financial statements of the Society for the financial year ended 31 March 2017. The management is also responsible for utilisation of the foreign contribution received for the purpose it is registered under the Act
3. The Management is also responsible for ensuring that the Society complies with the regulations mentioned in Act.



Auditor's Responsibility

4. We audited financial statements of the Society which comprised the Balance Sheet, Income and Expenditure Account and Receipts and Payments Account for the financial year ended 31 March 2017 and issued our report dated 11 September 2017. We conducted our audit in accordance with the Standards on Auditing issued by Institute of Chartered Accountants of India ("ICAI"). 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.
5. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Trust's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Trust has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Trust's management, as well as evaluating the overall presentation of the financial statements.
6. Pursuant to the requirements of rule 17(5) of Foreign Contribution (Regulation) Rules, 2011, it is our responsibility to provide reasonable assurance on the statement submitted by the Society under sub-rules (2) to (4) of rule 17 of the Foreign Contribution (Regulation) Rules, 2011 which, inter alia, also includes certifying:
 - (i) The brought forward foreign contribution at the beginning of the financial year 2016-2017.
 - (ii) Foreign contribution received by the Society during the financial year 2016-17.
 - (iii) Interest accrued on foreign contribution received by the Society during the financial year 2016-2017.
 - (iv) The balance of unutilised foreign contribution with the Society at the end of the financial year 2016-2017.
 - (v) Maintenance of accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
 - (vi) The information in the Foreign Contribution Balance Sheet and Receipts and Payments Account is correct.
 - (vii) The utilisation of the foreign contribution received by the Society for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.
7. We have conducted an 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.
8. 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.



Walker Chandiok & Co LLP

Opinion

9. Based on our examination of the statement and information and explanations provided to us and subject to our reliance on the representations provided by the Society, we certify that:
- (i) The brought forward foreign contribution at the beginning of the financial year 2016-2017 was ₹ 170,386,815.
 - (ii) Foreign contribution of ₹ 175,551,882 was received by the Society during the financial year 2016-2017.
 - (iii) Interest accrued on foreign contribution of ₹ 10,572,744 was received by the Society during the financial year 2016-2017.
 - (iv) The balance of unutilised foreign contribution with the Society at the end of the financial year 2016-2017 was ₹ 188,129,780.
 - (v) The Society has maintained the accounts of foreign contribution and records relating thereto in the manner specified in section 19 of the Foreign Contribution (Regulation) Act, 2010 (42 of 2010) read with rule 17 of the Foreign Contribution (Regulation) Rules, 2011.
 - (vi) The information in this certificate and in the enclosed Balance Sheet and Receipts and Payments Account is correct as checked by us.
 - (vii) The Society has utilized the foreign contribution received for the purposes it is registered under Foreign Contribution (Regulation) Act, 2010.

Restriction on Use

10. The certificate is addressed to and provided to the Board of Society solely for the purpose to enable comply with requirement of the Act read with the rules as stated in paragraph 1 above 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.

Walker Chandiok & Co LLP

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No.: 001076N/N500013

Vijay V Singh

per Vijay Vikram Singh

Partner

Membership No.: 059139

Bengaluru

20 December 2017



Child Fund India
Foreign Contribution Account
Balance Sheet as at 31 March 2017
(All amounts in ₹, unless other wise stated)

	Note	As at 31 March 2017	As at 31 March 2016
Sources of funds			
Unrestricted funds			
Corpus fund	1	-	-
General fund	2	48,806,131	35,191,676
Restricted funds			
Project fund	3	142,965,580	132,090,090
Interunit transfer		-	10,997,463
Development fund	4	5,000,000	-
Current liabilities and provisions			
Current liabilities	5	3,892,240	1,720,541
Provisions	6	649,311	-
Total		201,313,262	179,999,770
Applications of funds			
Fixed assets	7	6,617,903	8,306,991
		6,617,903	8,306,991
Current assets			
Cash and bank balances	8	188,129,780	170,386,815
Loans, advances and deposit	9	6,565,579	1,305,964
		194,695,359	171,692,779
Total		201,313,262	179,999,770

Summary of significant accounting policies and other explanatory information 1-14

The accompanying notes are an integral part of the financial statements.

This is the foreign currency accounts referred to our report of even date.

Walker Chandio & Co LLP
For Walker Chandio & Co LLP

Chartered Accountants

Vijay V Singh

per Vijay Vikram Singh
Partner

Bengaluru
20 December 2017

For and on behalf of ChildFund India

Neelam Makhijani
Dr. Philip Lewis

Neelam Makhijani
CEO

Dr. Philip Lewis
President

New Delhi
19 December 2017

Bengaluru
19 December 2017



Child Fund India

Foreign Contribution Account

Income and Expenditure Account for the year ended 31 March 2017

(All amounts in ₹, unless other wise stated)

	Note	Year ended 31 March 2017	Year ended 31 March 2016
Income			
Grants and donations		161,920,552	190,399,736
Other income	10	10,572,744	8,613,649
Total		172,493,296	199,013,385
Expenditure			
Grant expenses	14	24,286,324	5,467,736
Other grant expenses			
Relief of the poor- children	14	102,256,510	142,647,229
Relief of the poor- designated fund for children	14	18,109,539	25,880,499
Employee benefit expenses	11	13,133,911	10,662,987
Administrative expenses	12	6,399,588	5,235,177
		164,185,872	189,893,627
Depreciation during the year	7	1,812,439	2,308,882
Total		165,998,311	192,202,509
Excess of income over expenses before prior period expenses		6,494,985	6,810,876
Prior period income (net)	13	1,402,319	-
Excess of income over expenses transferred to general fund		7,897,304	6,810,876
Summary of significant accounting policies and other explanatory information	1-14		
The accompanying notes are an integral part of the financial statements.			

This is the foreign currency accounts referred to our report of even date.

Walker Chandiook & Co LLP

For Walker Chandiook & Co LLP

Chartered Accountants

Vijay V Singh

per Vijay Vikram Singh

Partner

Bengaluru

20 December 2017

For and on behalf of ChildFund India

Neelam Makhijani *Dr. Philip Lewis*

Neelam Makhijani
CEO

Dr. Philip Lewis
President

New Delhi

19 December 2017

Bengaluru

19 December 2017



Child Fund India
Foreign Contribution Account
Receipts and Payment Account as at 31 March 2017
(All amounts in ₹, unless otherwise stated)

	Year ended 31 March 2017	Year ended 31 March 2016
Opening balance		
Cash in hand	40,842	-
Balance in current / savings account	170,345,973	177,359,208
	<u>170,386,815</u>	<u>177,359,208</u>
Receipts during the year		
Grants received for the year	175,551,882	182,182,134
Other income	10,572,744	8,613,649
Loans, advances and deposit	-	-
	<u>186,124,626</u>	<u>190,795,783</u>
Payments during the year		
Child trafficking program (BMZ)	4,090,796	3,621,966
Brickfield (Mukti)-Germany	980,157	-
Reading Improvement -Fullerton India Pvt. Ltd	978,328	-
Gift of love and hope (GOLAH)	3,793,919	-
Drought relief response	1,975,483	-
Library initiatives	259,252	-
Scholarship Program-UDAAN	724,757	2,254,864
Youth Livelihood Empowerment Program	3,144,942	-
Community based learning center	641,003	-
Women entrepreneurs program-Citi Foundation	7,697,687	-
Colloquim workshop expenses	45,800	438,060
Relief of the poor- children	106,283,149	144,673,685
Administrative expenses	6,399,588	5,235,177
Employee expenses	13,133,911	10,662,987
Designated fund for children	18,109,539	25,880,499
Current liabilities	-	3,241,017
Fixed Assets	123,350	1,691,691
	<u>168,381,661</u>	<u>197,699,946</u>
Other receipts during the year		
Investment	-	68,230
	<u>-</u>	<u>68,230</u>
Closing balance		
Cash in hand	20,974	40,842
Balance in current / savings account	188,108,806	170,345,973
	<u>188,129,780</u>	<u>170,386,815</u>

The accompanying notes are an integral part of the financial statements.

This is the foreign currency accounts referred to our report of even date.

Walker Chandiook & Co LLP
For Walker Chandiook & Co LLP
Chartered Accountants

Vijay Vikram Singh

per Vijay Vikram Singh
Partner

Bengaluru
20 December 2017



For and on behalf of ChildFund India

Neelam Makhijani *Dr. Philip Lewis*

Neelam Makhijani
CEO

Dr. Philip Lewis
President

New Delhi
19 December 2017

Bengaluru
19 December 2017

Child Fund India

Foreign Contribution Account

Summary of significant accounting policies and other explanatory information

(All amounts in ₹, unless other wise stated)

14 Project fund

Particulars	Balance as at 1 April 2016	Receipts	Total	Expenses	Balance as at 31 March 2017
Foreign fund	132,090,090	175,061,362	307,151,452	164,185,872	142,965,580
Total project fund	132,090,090	175,061,362	307,151,452	164,185,872	142,965,580

Foreign fund

Particulars	Balance as at 1 April 2016	Receipts	Total	Expenses	Balance as at 31 March 2017
Activities	132,229,865	105,692,021	237,921,886	-	116,131,877
Relief of the poor- children	-	-	-	102,256,510	-
Employee expenses	-	-	-	13,133,911	-
Administrative expenses	-	-	-	6,399,588	-
Total (a)	132,229,865	105,692,021	237,921,886	121,790,009	116,131,877

Grant expenses

Women entrepreneurs program-Citi Foundation	-	22,423,711	22,423,711	7,697,687	14,726,024
Reading Improvement -Fullerton	-	1,283,200	1,283,200	978,328	304,872
Brickfield (Mukti)-Germany	-	1,540,431	1,540,431	980,157	560,274
Child trafficking program (BMZ)	(959,456)	8,723,887	7,764,431	4,090,796	3,673,635
Gift of love and hope (GOLAH)	(678,898)	3,758,063	3,079,165	3,793,919	(714,754)
Youth livelihood empowerment programme	-	3,144,942	3,144,942	3,144,942	-
Drought relief response	-	1,975,483	1,975,483	1,975,483	-
Library initiatives	-	241,432	241,432	259,252	(17,820)
Scholarship program-UDAAN	27,038	1,203,911	1,230,949	724,757	506,192
Nutritional- Spirulina tank	764,361	-	764,361	-	764,361
Special program fund	542,275	-	542,275	-	542,275
Partner effective fund	-	6,321,010	6,321,010	-	6,321,010
Community based learning center	-	641,003	641,003	641,003	-
Total (b)	(304,680)	51,257,073	50,952,393	24,286,324	26,666,069
Relief of the poor-designated fund for children (c)	164,905	18,112,268	18,277,173	18,109,539	167,634
Total B (a+b+c)	132,090,090	175,061,362	307,151,452	164,185,872	142,965,580

Walker Chandiook & Co LLP
For Walker Chandiook & Co LLP
Chartered Accountants

Vijay V Singh
per Vijay Vikram Singh
Partner

Bengaluru
20 December 2017

For and on behalf of ChildFund India

Neelam Makhijani
Ms. Neelam Makhijani
CEO

Dr. Philip Lewis
Dr. Philip Lewis
President

New Delhi
19 December 2017

Bengaluru
19 December 2017



Child Fund India

Foreign Contribution Account

Summary of significant accounting policies and other explanatory information

(All amounts in ₹, unless other wise stated)

	As at 31 March 2017	As at 31 March 2016
1 Corpus fund		
Balance at beginning and end of the year	-	-
2 General fund		
Balance at the beginning of the year	35,191,676	27,587,768
Add: Surplus during the year	7,897,304	6,810,876
Received from NFC Reserve to FC	5,717,151	-
Depreciation	-	(205,574)
Vidya Grant Closure	-	1,492,538
Opening balance differences-Central Support	-	(493,932)
Balance at end of the year	<u>48,806,131</u>	<u>35,191,676</u>
3 Project fund		
Balance at the beginning of the year	132,090,090	143,201,914
Add: Funds received during the year	175,061,362	194,022,690
Less: Expenditure incurred during the year	164,185,872	205,134,514
Balance at end of the year	<u>142,965,580</u>	<u>132,090,090</u>
4 Development fund		
Transferred from local fund account	5,000,000	-
	<u>5,000,000</u>	<u>-</u>
5 Current liabilities		
Trade payables	1,687,646	1,116,114
Statutory dues	1,254,478	499,268
Employees payable	419,116	105,159
Expenses payable	531,000	-
	<u>3,892,240</u>	<u>1,720,541</u>
6 Provision		
Provision for compensated absences	649,311	-
	<u>649,311</u>	<u>-</u>
8 Cash and bank balances		
Cash on hand	20,974	40,842
Balances with banks in current/ saving accounts	188,108,806	170,345,973
	<u>188,129,780</u>	<u>170,386,815</u>
9 Loans, advances and deposit		
(Unsecured, considered good)		
TDS receivables	2,005,874	1,054,964
Security deposits	324,465	251,000
Advances and other amounts recoverable in cash or kind or for value to be received	4,235,240	-
	<u>6,565,579</u>	<u>1,305,964</u>



Child Fund India
Foreign Contribution Account
Summary of significant accounting policies and other explanatory information
(All amounts in ₹, unless other wise stated)

7 Fixed assets

	Furnitures and fixtures	Office equipment	Vehicles	Computers	Buildings	Total
Gross block						
Balance as at 1 April 2015	2,539,672	4,284,277	5,934,555	3,993,326	263,470	17,015,300
Additions	180,279	469,594	403,249	638,569	-	1,691,691
Balance as at 31 March 2016	2,719,951	4,753,871	6,337,804	4,631,895	263,470	18,706,991
Additions	-	79,257	-	44,094	-	123,351
Balance as at 31 March 2017	2,719,951	4,833,128	6,337,804	4,675,989	263,470	18,830,342
Accumulated depreciation						
Balance as at 1 April 2016	704,549	1,737,956	3,145,527	2,239,616	263,470	8,091,118
Charge for the year	299,637	602,823	632,443	773,979	-	2,308,882
Balance as at 31 March 2016	1,004,186	2,340,779	3,777,970	3,013,595	263,470	10,400,000
Charge for the year	257,365	496,869	511,967	546,238	-	1,812,439
Balance as at 31 March 2017	1,261,551	2,837,648	4,289,937	3,559,833	263,470	12,212,439
Net block						
As at 31 March 2016	1,715,765	2,413,092	2,559,834	1,618,300	-	8,306,991
As at 31 March 2017	1,458,400	1,995,480	2,047,867	1,116,156	-	6,617,903



Child Fund India

Foreign Contribution Account

Summary of significant accounting policies and other explanatory information

(All amounts in ₹, unless other wise stated)

	Year ended 31 March 2017	Year ended 31 March 2016
10 Other income		
Interest income on :		
Interest from savings bank accounts	1,729,098	3,254,334
Interest from deposit accounts	8,843,646	5,352,515
Liabilities written back	-	-
Miscellaneous income		6,800
	10,572,744	8,613,649
11 Employee benefits cost		
Salaries and allowances	12,332,885	9,926,208
Gratuity	-	691,268
Leave encashment	649,311	-
Staff welfare expenses	151,715	45,511
	13,133,911	10,662,987
12 Administrative expenses		
Travel	1,495,253	1,299,553
Board meetings and conference expenses	508,076	652,154
Rent	358,125	359,740
Audit fees	531,000	695,750
Membership and subscription	401,150	7,000
Communication expense	202,082	135,556
Website and software renewal	231,039	360,630
Insurance expense	189,789	241,146
Printing & stationery	540,608	172,197
Legal and professional services	1,631,692	1,144,909
Repairs and maintenance	25,970	3,568
Rates and taxes	6,475	17,611
Miscellaneous expenses	278,329	145,363
	6,399,588	5,235,177
13 Prior period income (net)		
Grant income	2,098,069	-
Audit expenses	(695,750)	-
	1,402,319	-

