



CERTIFICATE

We have audited the accounts of **NATIONAL INSTITUTE OF URBAN AFFAIRS (FOREIGN CONTRIBUTION ACCOUNT)**, I & II Floor, Core 4B, India Habitat Centre, Lodhi Road, New Delhi – 110003, a Society registered under the Societies Registration Act XXI of 1860 having registration No. S/7932 of 1976 registered at Delhi, for the year ended March 31, 2015 and the Income & Expenditure Account for the year ended on that date which is in agreement with the books of account maintained by the said trust and certify that according to the examined accounts:-

- i) The brought forward foreign contribution at the beginning of the financial year was Rs 70,43,980/-
- ii) Foreign contribution of Rs. 3,52,41,859/- was received by the trust during the financial year 2014-15.
- iii) Interest accrued on foreign contribution and other income derived from foreign contribution and interest thereon of Rs. 23,68,727/- was received by the Association during the financial year 2014-15.
- iv) The balance of unutilized foreign contribution with the trust at the end of the financial year 2014-15 was Rs. 3,39,73,738/-
- v) Certified that the Association 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 Statement of Receipt and Payment is correct as checked by us.
- vii) The association has utilized the foreign contribution received for the purpose(s) it is granted prior permission under Foreign Contribution (Regulation) Act, 2010

For Oswal Sunil & Company
Chartered Accountants
(Firm Registration Number: 016520N)

Bhansali
CA Sunil Bhansali
Partner

(Membership Number: 054645)



Place: New Delhi

Date:

23 DEC 2015

NATIONAL INSTITUTE OF URBAN AFFAIRS
(A Society Registered under the Societies Registration Act XXI of 1860)
I & II Floor, Core 4 B, India Habitat Centre, Lodhi Road, New Delhi 110003
BALANCE SHEET AS AT MARCH 31, 2015
FOREIGN CONTRIBUTION ACCOUNT
(Amount in Rupees)

| Liabilities | | Amount | Assets | | Amount |
|---|-------------|--------------------|--|-------------|--------------------|
| General Fund | | | Fixed Asset (as per Contra) - Refer Annexure A | | |
| Opening Balance | 2,93,29,915 | | Opening Balance | 59,438 | |
| Add: Surplus from Income & Expenditure | 53,67,536 | | Add: Purchase during the year | 12,40,899 | |
| Less: Transfer to Asset Fund* | -13,00,337 | 3,33,97,114 | Less: Depreciation during the year | (4,35,072) | 8,65,265 |
| *(includes Asset Fund of P.Y. Rs. 59,438/-) | | | Investment | | |
| Asset Fund (as per Contra) | | | Opening FDRs | 1,82,05,077 | |
| Add: Transfer from General Fund | 13,00,337 | 8,65,265 | Add: FDR introduced during the year | 63,65,408 | |
| Less: Depreciation during the year | (4,35,072) | | Add: Interest received During the Year | 17,72,254 | |
| Current Liabilities | | | Add: Interest Accrued Previous year | 5,29,842 | |
| Pay & Allowances Payable | | | Less: Interest Accrued During the year | (6,07,507) | 2,62,65,074 |
| -ABD | 1,88,877 | | Current Assets and Loan & Advances | | |
| -BVLf | 3,03,318 | | Sundry Debtors | | |
| -Mercury Corp | 69,000 | | Sage Publications India Pvt Ltd | 78,819 | |
| -TATA Sharmic | 41,000 | | Cash & Bank Balance | | |
| -City Alliance, Pearl | 3,42,700 | | State Bank of Hyderabad | 76,72,664 | |
| -Rockefeller Foundation | 1,06,000 | | Other Current Asset | | |
| | 10,50,895 | | Amount Receivable City Alliance, Pearl | 3,898 | |
| Communication Expense Payable | | | TDS Receivable (2012-13) | 2,443 | |
| - City Alliance, Pearl | 6,871 | | TDS Receivable (2013-14) | 10,791 | |
| - TATA Sharmic | 303 | | TDS Receivable (2014-15) | 9,137 | |
| - Rockefeller Foundation | 303 | | Interest Accrued on FDR | | |
| | 7,477 | | -On FDR | 6,07,507 | |
| Internship Payable (ADB) | 5,000 | | -On Security Deposit | - | |
| Book and Periodical Payable (City Alliance, NUSP) | - | | | 6,33,776 | 83,85,259 |
| Printing Expenses Payable (Tata Sharmic) | 33,750 | | | | |
| Admn. Cost Payable A/c (CA/PEARL) | 87,558 | | | | |
| Travelling Expenses Payable A/c(Rockefeller) | 27,437 | | | | |
| TDS Payable | 41,102 | | | | |
| | 1,94,847 | 12,53,219 | | | |
| Total | | 3,55,15,598 | Total | | 3,55,15,598 |

Notes to Accounts and Accounting Policies - Refer Annexure D


In terms of our certificate of even date
For Oswal Sunil & Company
Chartered Accountants
(Firm Registration Number: 016520N)


CA Sunil Bhansali
Partner
(Membership Number: 054645)

Place: New Delhi

Date: 28 SEP 2015

For and on behalf of NATIONAL INSTITUTE OF URBAN AFFAIRS


(Jagan Shah)
Director


(Diwan Singh)
Executive Officer



NATIONAL INSTITUTE OF URBAN AFFAIRS
(A Society Registered under the Societies Registration Act XXI of 1860)
I & II Floor, Core 4 B, India Habitat Centre, Lodhi Road, New Delhi 110 003
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015
FOREIGN CONTRIBUTION ACCOUNT
(Amount in Rupees)

| Expenditure | | Amount | Income | | Amount |
|--|-------------|--------------------|-----------------------------|-------------|--------------------|
| Project Expenses (Refer Annexure - B) | | | Grants | | |
| ADB | 21,98,970 | | City Alliance, Pearl | 79,75,557 | |
| BVLF | 1,13,72,980 | | Mercy Corp | 3,23,298 | |
| CA Pearl | 1,02,91,277 | | GGGI | 11,84,666 | |
| Ca/Nusp | 1,44,120 | | ADB | 21,23,269 | |
| GGGI | 8,67,205 | | BVLF | 1,91,88,348 | |
| Mercy Corps | 5,29,486 | | Rockefeller Foundation | 40,18,713 | |
| Metropolises | 1,78,992 | | Sushi | 4,31,856 | 3,52,45,707 |
| Rockefeller Foundation | 34,40,034 | | | | |
| Sage | 1,53,412 | | | | |
| Sushi | 928 | | | | |
| Tata Sharmic | 7,17,761 | 2,98,95,165 | Other Income | | |
| | | | Interest on Saving Bank A/c | 4,26,627 | |
| Others Expenses | | | Interest on FDR | | |
| Bank Charges | 4,476 | | -Interest on Fixed Deposits | 17,72,254 | |
| Maintenance | 13,754 | | -Interest on Security | 78,478 | |
| Postage | 3 | | Royalty Income | 91,368 | |
| Pay & Allowance | 23,33,820 | 23,52,053 | Expenses Written Off | 320 | 23,69,047 |
| Surplus t/f to Fund Account | | 53,67,536 | | | |
| Total | | 3,76,14,754 | Total | | 3,76,14,754 |

Notes to Accounts and Accounting Policies - Refer Annexure D

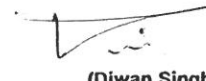
In terms of our certificate of even date
For Oswal Sunil & Company
Chartered Accountants
(Firm Registration Number: 016520N)

CA Sunil Bhansali
Partner
(Membership Number: 054645)

Place: New Delhi
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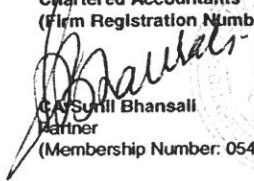

(Diwan Singh)
Executive Officer



NATIONAL INSTITUTE OF URBAN AFFAIRS
(A Society Registered under the Societies Registration Act XXI of 1860)
I & II Floor, Core 4 B, India Habitat Centre, Lodhi Road, New Delhi 110 003
RECEIPT & PAYMENT ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015
FOREIGN CONTRIBUTION ACCOUNT
(Amount in Rupees)


| Receipts | | Amount | Payments | | Amount |
|-------------------------|--|--------------------|--|--|--------------------|
| Opening Balance | | | Project Payments (Refer Annexure - C) | | |
| Cash-at-Bank | | | ADB | | 20,43,861 |
| State Bank of Hyderabad | | | BVLf | | 84,41,239 |
| A/c No 52142908468 | | 70,43,980 | CA PEARL | | 1,00,14,248 |
| | | | CA/NSUP | | 1,61,112 |
| | | | GGGI | | 11,67,393 |
| Grants Received | | | Mercy Corp | | 2,43,313 |
| ADB | | 21,21,341 | Metropolis | | 1,78,992 |
| BVLf | | 1,91,88,347 | Rockefeller Foundation | | 30,03,111 |
| CA PEARL | | 79,74,828 | SAGE | | 1,35,000 |
| GGGI | | 11,84,666 | Tata Sharmic | | 4,88,120 |
| Mercy Corp | | 3,23,036 | | | |
| Rockefeller Foundation | | 40,18,713 | | | |
| SUSHI | | 4,30,928 | | | |
| | | 3,52,41,859 | | | 2,58,76,389 |
| Others Receipts | | | Other Payments | | |
| Interest on Saving Bank | | 4,26,627 | Fixed Asset Purchased | | 10,17,500 |
| Security Deposit | | 13,65,408 | Maintenance | | 22,796 |
| Advances | | | Bank Charges | | 4,476 |
| - ADB | | 41,543 | Advances | | 25,65,868 |
| - CA Pearl | | 5,086 | TDS | | 8,46,675 |
| - Child Friendly Cities | | 1,64,804 | Niua/Pearl | | 9,710 |
| Royalty | | 48,455 | FDR Introduced | | 63,65,408 |
| Miscellaneous Receipts | | 43,724 | | | |
| | | 20,95,647 | Closing Balance | | |
| | | | Cash-at-Bank | | |
| | | | State Bank of Hyderabad | | |
| | | | A/c No 52142908468 | | 76,72,664 |
| | | | | | 76,72,664 |
| Total | | 4,43,81,486 | Total | | 4,43,81,486 |

Notes to Accounts and Accounting Policies - Refer Annexure D

In terms of our certificate of even date
For Oswal Sunil & Company
Chartered Accountants
(Firm Registration Number: 016520N)

CA Sunil Bhansali
Partner
(Membership Number: 054645)

For and on behalf of NATIONAL INSTITUTE OF URBAN AFFAIRS


(Jagan Shah)
Director


(Diwan Singh)
Executive Officer

Place: New Delhi
Date: 28 SEP 2015



NATIONAL INSTITUTE OF URBAN AFFAIRS
(A Society Registered under the Societies Registration Act XXI of 1860)
I & II Floor, Core 4 B, India Habitat Centre, Lodhi Road, New Delhi 110003
Fixed Asset Schedule For The Year Ended March, 2015
FOREIGN CONTRIBUTION ACCOUNT
Annexure - A

| S. No. | Description | Rate | WDV As on 01.04.2014 | Additions | Total Depreciation for the year | WDV As on 31.03.2015 |
|--------------|--------------------------------------|------|-------------------------|------------------|------------------------------------|-------------------------|
| A | <u>Computer Equipment</u> | | | | | |
| 1 | City Alliance, Pearl | 60% | 56,708 | 2,84,306 | 1,80,172 | 1,60,842 |
| 2 | Tata Sharmic | 60% | 2,730 | - | 2,730 | - |
| 3 | BVLF | 60% | - | 60,906 | 21,426 | 39,480 |
| 4 | Mercy Corp | 60% | - | 60,907 | 21,426 | 39,481 |
| 5 | ADB | 60% | - | 8,25,150 | 2,08,887 | 6,16,263 |
| B | <u>Furniture and Fixtures</u> | | | | | |
| 1 | ADB | 15% | - | 9,630 | 431 | 9,199 |
| Total | | | 59,438 | 12,40,899 | 4,35,072 | 8,65,265 |



NATIONAL INSTITUTE OF URBAN AFFAIRS

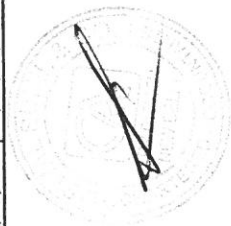
(A Society Registered under the Societies Registration Act XXI of 1860)

I & II Floor, Core 4 B, India Habitat Centre, Lodhi Road, New Delhi 110 003

FOREIGN CONTRIBUTION ACCOUNT

Annexure B

| Particulars | Projects | | | | | | | | | | | Total Expenses | |
|-----------------------------|------------------|--------------------|--------------------|-----------------|-----------------|-----------------|-----------------|------------------------|-----------------|------------|-----------------|----------------|--------------------|
| | ADB | BVLF | CA Pearl | Ca/Nusup | GGGI | Mercy Corps | Metroplises | Rockefeller Foundation | Sage | Sushi | Tata Sharmic | | |
| Admn. Cost | - | - | 87,558 | - | - | - | - | - | - | - | - | - | 87,558 |
| Bank Charge | 2,523 | - | 2,802 | - | - | 262 | 1,172 | 1,053 | - | 928 | - | - | 8,740 |
| Book and Periodical | 2,032 | - | - | - | - | - | - | - | - | - | - | - | 2,032 |
| Communication | - | 1,124 | 51,316 | - | - | - | - | 10,736 | - | - | 4,475 | - | 67,651 |
| Consultancy Expenses | - | - | 26,77,809 | - | - | - | - | 12,56,600 | 1,50,000 | - | 11,236 | - | 40,95,645 |
| Honorarium | - | - | 2,32,218 | - | - | - | - | 5,000 | - | - | - | - | 2,37,218 |
| Internship | 12,097 | - | - | - | - | - | - | - | - | - | - | - | 12,097 |
| Maintainence | 22,720 | 16,940 | 14,322 | - | 9,664 | - | - | - | - | - | 2,919 | - | 66,565 |
| Membership Subscription Fee | - | - | 54,189 | - | - | - | 1,77,820 | - | - | - | - | - | 2,32,009 |
| Pay & Allowance | 18,37,477 | 28,75,567 | 42,36,660 | - | 7,88,334 | 5,26,129 | - | 17,80,099 | - | - | 5,01,200 | - | 1,25,45,666 |
| Postage Expense | - | 1,891 | 1,06,040 | - | - | - | - | - | - | - | - | - | 1,07,931 |
| Printing and Stationary | 14,931 | 21,628 | 5,98,957 | 1,44,120 | 6 | - | - | 10,534 | 3,412 | - | 33,750 | - | 8,27,338 |
| Publicity & Advertisement | - | 7,00,000 | - | - | - | - | - | - | - | - | - | - | 7,00,000 |
| Seminar and Conference | 24,842 | 54,33,109 | 11,78,428 | - | 69,201 | 3,095 | - | 1,76,058 | - | - | 1,54,601 | - | 70,39,334 |
| Sundry Expenses | - | - | - | - | - | - | - | 418 | - | - | - | - | 418 |
| Training Expenses | 2,82,348 | 23,22,721 | 10,50,778 | - | - | - | - | 1,99,536 | - | - | 9,580 | - | 38,64,963 |
| Total | 21,98,970 | 1,13,72,980 | 1,02,91,277 | 1,44,120 | 8,67,205 | 5,29,486 | 1,78,992 | 34,40,034 | 1,53,412 | 928 | 7,17,761 | 928 | 2,98,95,165 |



NATIONAL INSTITUTE OF URBAN AFFAIRS
(A Society Registered under the Societies Registration Act XXI of 1860)
I & II Floor, Core 4 B, India Habitat Centre, Lodhi Road, New Delhi 110 003
FOREIGN CONTRIBUTION ACCOUNT
Annexure C

| Particulars | Projects | | | | | | | | | | | Total |
|------------------------------|------------------|------------------|--------------------|-----------------|------------------|-----------------|-----------------|--------------------------|-----------------|-----------------|--------------------|-------|
| | ADB | BVLF | CA PEARL | CA/SUP | GGGI | Mercy Corp | Metropo lis | Rockfeller Foundation | SAGE | Tata Sharmic | Total | |
| Advance | 1,81,543 | 5,32,594 | 4,19,929 | - | 14,700 | - | - | 24,500 | - | 9,800 | 17,83,066 | |
| Bank Charge A/c | - | - | 1,006 | - | - | - | - | 1,053 | - | - | 2,059 | |
| Book and Periodical | 2,032 | - | - | 19,874 | - | - | - | - | - | - | 21,906 | |
| Communication Expenses | - | 1,124 | 45,850 | - | - | - | - | 8,925 | - | 5,680 | 61,579 | |
| Consultancy Expenses A/c | - | - | 24,60,028 | - | - | - | - | 10,98,940 | 1,35,000 | 10,112 | 37,04,080 | |
| Grant in Aid A/c | 595 | - | - | - | - | - | - | 5,000 | - | - | 595 | |
| Honorarium | - | - | 2,32,218 | - | - | - | - | - | - | - | 2,37,218 | |
| Internship | 7,097 | - | - | - | - | - | - | - | - | - | 7,097 | |
| Maintenance A/c | 46,605 | - | 11,512 | - | 5,775 | - | - | - | - | 517 | 64,409 | |
| Membership Subscription Fee | - | - | 55,256 | - | - | - | 1,78,992 | - | - | - | 2,34,248 | |
| Pay & Allowances Payable A/c | 16,28,739 | 22,91,297 | 45,02,347 | - | 11,38,285 | 2,40,218 | - | 14,91,050 | - | 3,28,259 | 1,16,20,195 | |
| Postage A/c | - | - | 75,284 | - | - | - | - | - | - | - | 75,284 | |
| Printing and Stationary A/c | 14,637 | 21,628 | 4,78,198 | 1,41,238 | 288 | - | - | 10,813 | - | - | 6,66,802 | |
| Publicity & Advertisement | - | 6,65,000 | - | - | - | - | - | - | - | - | 6,65,000 | |
| Seminar and Conference A/c | 9,261 | 27,20,698 | 7,71,349 | - | 8,345 | 3,095 | - | 1,90,731 | - | 1,24,312 | 38,27,791 | |
| Travelling Expenses A/c | 1,53,352 | 22,08,898 | 9,61,271 | - | - | - | - | 1,72,099 | - | 9,440 | 35,05,060 | |
| Total | 20,43,861 | 84,41,239 | 1,00,14,248 | 1,61,112 | 11,67,393 | 2,43,313 | 1,78,992 | 30,03,111 | 1,35,000 | 4,88,120 | 2,58,76,389 | |



NATIONAL INSTITUTE OF URBAN AFFAIRS
(A Society Registered under the Societies Registration Act XXI of 1860)
I & II Floor, Core 4 B, India Habitat Centre, Lodhi Road, New Delhi 110 003
FOREIGN CONTRIBUTION ACCOUNT
Annexure - D

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS FORMING PART OF THE FOREIGN CONTRIBUTION ACCOUNT FOR THE YEAR ENDED MARCH 31, 2015

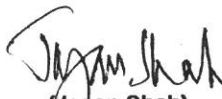
- 1) The financial statements of the Institute have been prepared on a going concern basis under the historical cost convention on accrual basis and in accordance with mandatory accounting standards issued by the ICAI.
- 2) Fixed Assets are stated at cost of acquisition (inclusive of inward freight, duties and taxes, incidental and direct expenses related to acquisition).
- 3) Assets acquired under projects are capitalised in the year of acquisition and corresponding amount is debited from General Fund to Asset Fund. Fixed Assets are stated at cost less accumulated depreciation. Depreciation is provided on a historical cost basis from the date the asset is ready to use or put to use whichever is earlier. For the purpose of disclosure, depreciation amount is charged from Asset fund.
- 4) Foreign Currency transactions are recorded by applying the exchange rate at the date of transaction.
- 5) Grants/contribution received for specific purposes are treated as a liability and adjusted as per utilization during the year.
- 6) Provisions are recognized when there is a present obligation as a result of past events for which it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provision required settling the obligation are reviewed regularly and are adjusted where necessary to reflect the current best estimate of the obligation.
- 7) A disclosure for a contingent liability is made when there is a possible obligation or a present obligation that may but probably will not require an outflow of resources. Disclosure is also made in respect of a present obligation that probably requires an outflow of resources, where it is not possible to make a reliable estimate of the related outflow.


In terms of our certificate of even date
For **Oswal Sunil & Company**
Chartered Accountants
(Firm Registration Number: 016520N)


CA Sunil Bhansali
Partner
(Membership Number: 054645)



For and on behalf of **NATIONAL INSTITUTE OF URBAN AFFAIRS**


(Jagan Shah)
Director


(Diwan Singh)
Executive Officer

Place: New Delhi
Date: 28 SEP 2015

