

FORM NO.10

[See rule 17(2)]

Statement to be furnished to the Assessing Officer/Prescribed Authority under sub-section (2) of section 11 of the Income-tax Act, 1961

To,

The Assessing Officer

WARD EXEMP 2(4), DELHI

I, **DR. SHANTI AULUCK** on behalf of **MUSKAAN-PAEPID** Permanent Account Number **AAATP6940N** hereby bring to your notice that it has been decided by a resolution passed by the trustees/governing body, by whatever name called, on **24/09/2019** that, out of the income of the trust/institution/association for the previous year, relevant to the assessment year **2019-20** an amount of Rs **5094082** which is **23** per cent of the income of the trust/institution/association for the said previous year, shall be accumulated or set apart for carrying out the purposes of the trust/association/institution. The details of the amount, the purpose and period of the proposed accumulation or setting apart is as under:-

Sl.No	Purpose for which amount is being accumulated or set apart	Amount	Period of accumulation/ setting apart ending on
1	TO MEET THE EXPENDITURE FOR CARRYING SCHOOL AND RELATED ACTIVITIES	5094082	31/03/2024

2. The amount so accumulated or set apart has been invested or deposited in any one or more of the forms or modes specified in sub-section(5) of section 11 of the Income-tax Act, 1961.

3. It is further brought to your notice that the said **MUSKAAN-PAEPID** had in respect of an assessment year preceding the relevant assessment year given the statement regarding accumulation or setting apart of an amount as required under sub-section (2) of section 11 of the Income-tax Act, 1961 as detailed below:

S.No.	Year of accumulation	Date of filing Form 10	Amount accumulated	Period for which accumulated/ set apart	Amount applied up to the end of the previous year	Amount remaining in application	Amount deemed to be income within meaning of sub-section (3) of section 11
1	2018	30/10/2018	5723700	2022	5723700	0	0

4. It is also brought to your notice that, out of incomes detailed in 3 above, due to the order/ injunction of the court the income as detailed below could not be applied for the purpose for which it was accumulated or set apart:-

S.No.	Amount of income	Previous year in which accumulated or set apart	Period during which results not be applied due to court order	Details of court order
1				

Date	Designation	Address
30/09/2019	PRINCIPAL OFFICER	B-02, PLOT NO-03, VASANT KUNJ, NEW DELHI - 110070, DELHI, INDIA.

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
BALANCE SHEET AS AT 31ST MARCH, 2019

(Amount in Rupees)

LIABILITIES		Sch.	As at	As at	ASSETS	Sch.	As at	As at
			31.03.2019	31.03.2018			31.03.2019	31.03.2018
Life Membership Fee					Fixed Assets	A	4,253,767	4,701,072
Op. Balance	397,226				Fixed Deposits & Bonds	B	85,692,550	78,354,424
Received for the period	7,000		404,226	397,226	Cash and Cash Equivalent			
Capital Fund (Including Corpus)		F	59,110,116	56,319,916	Bank Balances	C	2,322,875	7,427,392
Income & Expenditure A/C					Cash in Hand (Including Petty Cash)		6,658	20,530
Op. Balance	34,204,771				Current Assets & Advances recoverable			
Excess of Income Over- Expenditure for the Year	2,335,947		36,540,718	34,204,771	Rent & other Receivable	D	2,108,432	1,236,089
Current liabilities					Interest Accrued on FDRs		7,021,112	5,452,456
Expenses Payable		G	1,641,583	929,724	Advance to Staff and other recoverables		34,560	125,520
Duties & Taxes		H	211,632	823,916	Security Deposits with DVB (BSES)		127,009	127,009
Sundry Creditors		I	150,462	327,642	Income Tax Refunds	E	2,605,273	1,225,376
Securities Deposits		J	6,113,500	5,638,700				
Chandigarh Project Expenses			-	19,404				
Stale Cheques			-	8,568				
Total			104,172,237	98,669,868	Total		104,172,237	98,669,868

Notes to Accounts in Schedule -R and other schedules form an integral part of the Financial Statements

Subject to our Audit Report of Even Date
For **K.S. GUPTA & CO.,**
CHARTERED ACCOUNTANTS,

P.K. GUPTA
Partner
M. NO. 085506
FIRM REGN. NO. 001180N



PLACE : NEW DELHI
DATED: 24.09.2019
UDIN : 19085506AAAA BW 7133

MUSKAAN- PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY

DR SHANTI AULUCK
(President)

PRAVIN PRAKASH KAPAH
(Treasurer)
Treasurer.

MADHAVI GUPTA
(Secretary) Secretary

Muskaan Parents Association for the
Empowerment of Persons with Intellectual
Disability - PAEPID
Plot No. 3, Sector-B, Pocket-2,
Vasant Kunj, New Delhi-110070
Ph.: 41761873, 41761874, muskaan32@gmail.com
info@muskaanthengo.org

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST, MARCH 2019

(Amount in rupees)

RECEIPTS	Year ended	Year ended	PAYMENTS	Year ended	Year ended
	31st March, 2019	31st March, 2018		31st March, 2019	31st March, 2018
Opening Balances			Accessories	49,307	13,794
Cash and Cash Equivalents			Awareness & Advisory	407,029	277,635
Cash in Hand	20,530	36	Annual day	-	42,577
Balance with Banks	7,427,392	5,993,003	Audit Fee	22,000	22,000
Fixed Deposit with banks	78,354,424	76,710,920	Bank Charges	6,114	860
	85,802,346	82,703,960	Health Insurance	7,550	1,950
Donation & other receipts			Cleaning & Maintenance	27,773	41,159
Donations	6,456,233	8,089,677	Legal and Consultancy Expenses	520,334	342,843
Corpus fund received	2,790,200	1,533,801	Conveyance Expenses	105,944	105,624
Interest from Banks	4,096,378	4,003,537	Electricity Expenses	459,534	413,270
Rent Received	10,861,450	9,943,761	Fixed assets Purchased	256,800	365,072
Miscellaneous Receipts	438,525	62,490	Gardening Expenses	5,547	2,960
Life Membership Fee	7,000	8,000	Honorarium	10,000	35,000
Grant Received	391,146	149,486	Hospitality	150,143	63,070
Receipt from Assets discarded	29,612	-	Interest - Service Tax/ TDS	223,982	33,665
			Medical Aid	372,338	8,266
			Membership & Subscriptions	-	1,500
			Office Expenses	342,774	84,286
			Postage & Courier Charges	17,275	11,265
			Printing & Stationery	31,978	101,024
			Property Tax	99,430	-
			Therapy & other learning Expenses	12,580	13,062
			Rates, Rent and Taxes	1,146,217	1,630,778
			Repairs & Maintenance	1,138,273	1,884,076
			Security Expenses	192,022	126,808
			Sports Material & Expenses	-	2,283
			Salary and staff welfare	6,314,301	5,516,885
			Telephone Expenses	68,131	71,169
			Transportation Charges	204,457	213,165
			Grant Refund	-	290,000
			Unit Promotion Expenses	28,485	16,190
			Vehicle Insurance	80,004	89,282
			Vocational Training Expenses (Net)	6,572,707	5,690,876
			Gratuity	915,888	3,940,875
			Water Expenses	9,772	-
			Work Shop and Seminar Expenses	39,720	6,028
			Sub - Total	19,838,409	21,459,296
			Change in Current Assets & Advances		
			Add: Increase in current Assets	3,820,896	187,609
			Less: Decrease in current Assets	(90,960)	(296,308)
			Change in Current Liabilities and deposits		
			Add: Decrease in current liabilities and deposits	469,119	212,214
			Less: Increase in current liabilities and deposits	(1,186,659)	(870,445)
			Sub - Total	22,850,806	20,692,365
			Closing Balances		
			Cash	6,658	20,530
			Balance with Banks	2,322,875	7,427,392
			Fixed Deposit	85,692,550	78,354,424
Total Rs.	110,872,890	106,494,711	Total Rs.	110,872,890	106,494,711

Notes to Accounts in Schedule -T and other schedules form an integral part of the Financial Statements

Subject to our Audit Report of Even Date
 For K.S. GUPTA & CO.
 CHARTERED ACCOUNTANTS,

P.K. GUPTA
 Partner
 M. NO. 085506
 FIRM REGN. NO. 001180N



PLACE: NEW DELHI
 DATED: 24.09.2019
 UDIN: 19085506AAAABW7133

PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP

DR SHANTI AULUCK
 (President)

MADHAVI GUPTA
 (Secretary)

Secretary

PRAVIN PRAKASH KAPAHI
 (Treasurer)
Treasurer

Muskaan Parents Association for the
 Empowerment of Persons with Intellectual
 Disability - PAEPID
 Plot No. 3, Sector-B, Pocket-2,
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MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2019.

(Amount in rupees)

EXPENDITURE	Sch	Year ended	Year ended	INCOME	Sch	Year ended	Year ended
		31st March, 2019	31st March, 2018			31st March, 2019	31st March, 2018
Accessories		49,307	13,794	Donations		6,456,233	8,089,677
Awareness & Advisory		407,029	277,635	Interest Received from Banks	N	4,096,378	4,003,537
Annual Day Expenses		0	42,577	Rent Received	O	10,861,450	9,943,761
Audit Fee		22,000	22,000	Grant Received	P	391,146	149,486
Bank Charges		6,114	860	Other Receipts	Q	786,842	62,490
Health Insurance		7,550	1,950			22,592,049	22,248,951
Cleaning & Maintenance		27,753	41,159				
Legal and Consultancy Expenses		520,334	342,843				
Conveyance Expenses		105,944	105,624				
Electricity Expenses		459,534	413,270				
Fixed assets Purchased	K	256,800	365,072				
Gardening Expenses		5,547	2,960				
Gratuity		915,888	3,940,875				
Honorarium		10,000	35,000				
Hospitality		150,143	63,070				
Interest & Penalty Payments		223,982	33,665				
Water Expenses		9,772	-				
Medical Aid		372,338	8,266				
Membership & Subscriptions		-	1,500				
Office Expenses		342,774	84,286				
Grant Refund		-	290,000				
Postage & Courier Charges		17,275	11,265				
Property Tax		99,430	-				
Printing & Stationery		31,978	101,024				
Rates, Rent and Taxes		1,146,217	1,630,778				
Repairs & Maintenance		1,138,273	1,884,076				
Security Expenses		192,022	126,808				
Sports Material & Expenses		-	2,283				
Salary & Employee Benefit Expenses	L	6,314,301	5,516,885				
Telephone Expenses		68,131	71,169				
Therapy and Other Learning Expenses		12,580	13,062				
Transportation Charges		204,457	213,165				
Unit Promotion Expenses		28,485	16,190				
Vehicle Insurance		80,004	89,282				
Vocational Training Expenses (Net)	M	6,572,707	5,690,876				
Work Shop and Seminar Expenses		39,720	6,028				
Depreciation		417,693	470,159				
		20,256,102	21,929,455				
Excess of Income over Expenditure		2,335,947	319,496				
Total		22,592,049	22,248,951	Total		22,592,049	22,248,951

Notes to Accounts in Schedule -R and other schedules form an integral part of the Financial Statements

Subject to our Audit Report of Even Date
 For **K.S. GUPTA & CO.**
 CHARTERED ACCOUNTANTS,

P.K. GUPTA
 Partner
 M. NO. 085506
 FIRM REGN. NO. 001180N



PLACE: NEW DELHI
 DATED: 24.09.2019
 UDIN: 19085506AAAA3W7133

MUSKAAN- PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY

DR SHANTI AULUCK
 (President)

PRAVIN PRAKASH KAPAH
 (Treasurer)

MADHAVI GUPTA
 (Secretary)

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MUSKAAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY

SCHEDULE - A

Details of Fixed Assets as on 31st March, 2019

(Amount in rupees)										
S. No.	Name of the Assets	Rate	W.D.V as on 01.04.2018	Additions upto 30.09.2019	Addition after 30.09.2019	Adjustments/Sale	Total	Depreciation for the Year	Current year purchase charge to I&E A/C	W.D.V as on 31.03.2019
1	Land at Vasant Kunj	-	536,814	-	-	-	536,814	-	-	536,814
	Sub Total		536,814	-	-	-	536,814	-	-	536,814
2	Building Account	10%	3,594,824	-	-	-	3,594,824	359,482	-	3,235,342
	Sub Total		3,594,824	-	-	-	3,594,824	359,482	-	3,235,342
3	Candle Macking Machine	15%	13,651	-	-	-	13,651	2,048	-	11,603
4	Colour Television	15%	1,198	-	-	-	1,198	180	-	1,018
5	Cordless Phone	15%	344	-	-	-	344	52	-	292
6	CCTV Camera	15%	-	-	-	-	-	-	-	-
7	Electric Fan	15%	6,951	-	-	-	6,951	1,043	-	5,908
8	Electric Equipment	15%	2,360	-	-	-	2,360	354	-	2,006
9	Fax Machine	15%	1,209	-	-	-	1,209	181	-	1,028
10	Machinery	15%	19,624	-	-	-	19,624	2,944	-	16,680
11	Music System	15%	1,222	-	-	-	1,222	183	-	1,039
12	Maruti Car	15%	29,612	-	-	29,612	(0)	-	-	(0)
13	Equipment Psychological Test	15%	3,753	-	-	-	3,753	563	-	3,190
14	Equipment	15%	4,583	71,606	-	-	76,189	687	71,606	3,896
15	Photocopier	15%	14,108	-	-	-	14,108	2,116	-	11,992
16	Bag Sealing Machine	15%	313	-	-	-	313	47	-	266
17	Refrigration	15%	1,258	-	-	-	1,258	189	-	1,069
18	Sports Equipment	15%	3,362	-	-	-	3,362	504	-	2,858
19	Water Filter	15%	366	-	-	-	366	55	-	311
20	U.P.S	15%	1,766	-	-	-	1,766	265	-	1,501
21	Tube Well	15%	8,495	-	-	-	8,495	1,274	-	7,221
22	Air condioner	15%	-	99,609	-	-	99,609	-	99,609	-
	Sub Total		114,174	171,215	-	29,612	255,777	12,685	171,215	71,877
23	Computer	40%	-	85,585	-	-	85,585	-	85,585	-
	Sub Total		-	85,585	-	-	85,585	-	85,585	-
24	Furniture & Fixture	10%	455,260	-	-	-	455,260	45,526	-	409,734
	Sub Total		455,260	-	-	-	455,260	45,526	-	409,734
	Total		4,701,072	256,800	-	29,612	4,928,260	417,693	256,800	4,253,767

Muskaan Parents Association for the

Empowerment of Persons with Intellectual

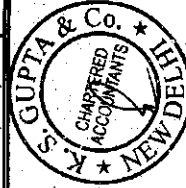
Disability - PAEPID


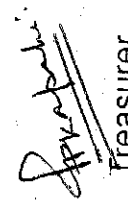
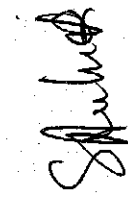
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Secretary

Treasurer

President

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY

SCHEDULES TO BALANCE SHEET AS AT 31.03.2019

SCHEDULE B - FIXED DEPOSITS AND BONDS

(Amount in rupees)

S. No.	Particulars	As At	As At
		31st March, 2019	31st March, 2018
1	FDR Balance with Bank's	85,692,550	76,710,920
	Total	85,692,550	76,710,920

SCHEDULE C - BANK BALANCES

S. No.	Particulars	As At	As At
		31st March, 2019	31st March, 2018
1	IDBI 4500 (FCRA ACCOUNT)	23,562	12,523
2	IDBI 4501	86,225	83,101
3	O.B.C	1,335,949	(8,271)
4	O.B.C 2023	877,139	877,139
5	OBC Flexi Account	-	6,462,900
	Total	2,322,875	7,427,392

SCHEDULE D - RENT & OTHER RECEIVABLES

S. No.	Particulars	As At	As At
		31st March, 2019	31st March, 2018
1	Chilworth	289,286	289,286
2	Indus tower	1,488,969	935,043
3	Other TMR receivables	330,177	11,760
	Total	2,108,432	1,236,089

SCHEDULE E - INCOME TAX REFUNDS

S. No.	Particulars	As At	As At
		31st March, 2019	31st March, 2018
1	Upto FY 201617	894,919	894,919
2	FY 2017-18	330,457	330,457
3	FY 2018-19	1,379,897	-
	Total	2,605,273	1,225,376

SCHEDULE F - CAPITAL FUND

S. No.	Particulars	As At	As At
		31st March, 2019	31st March, 2018
A	CORPUS FUND	36,207,062	34,673,261
	Additions during the year	2,790,200	1,533,801
		38,997,262	36,207,062
B	BUILDING FUND	19,793,407	19,793,407
C	OTHER FUNDS		
	Machinery	50,582	50,582
	File Making Machine	15,000	15,000
	American Embassy	107,400	107,400
	National Trust	146,465	146,465
		319,447	319,447
	Total (A+B+C)	59,110,116	56,319,916

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[Signature]
Secretary

[Signature]
Treasurer

[Signature]
President

SCHEDULE G - EXPENSES PAYABLE

S. No.	Particulars	As At	As At
		31st March, 2019	31st March, 2018
1	Consultancy Charges Payable	46,905	10,800
2	EPF Payable	136,288	147,051
3	ESI Payable	22,978	24,685
4	Salary Payable	867,525	747,188
5	Rent rates and taxes payable	567,887	-
	Total	1,641,583	929,724

SCHEDULE H - DUTIES & TAXES PAYABLE

S. No.	Particulars	As At	As At
		31st March, 2019	31st March, 2018
1	TDS Payable	27,235	14,044
2	TDS(Salary) Payable	25,526	22,006
3	Service Tax Payable	-	117,989
4	GST payable	158,871	669,877
	Total	211,632	823,916

SCHEDULE I - SUNDRY CREDITORS

S. No.	Particulars	As At	As At
		31st March, 2019	31st March, 2018
1	6th Sense Consultants	1,208	(1,208)
2	Airtel -Telephone Expenses	3,535	1,360
3	K.S.Gupta & Co.	94,103	26,711
4	Pandit Plastic	6,768	-
5	Print Buregu	27,517	269
6	Rohan Security & Investigations	13,531	-
7	Satwant Kaur	3,800	-
8	Manish Arora	-	6,300
9	National Insurance Co. Ltd.	-	3,810
10	Navdeep Kumar	-	204,646
11	Neeraj Kapoor	-	3,600
12	Rohan Security And investigations	-	16,067
13	Shreshtha Compserve	-	60,587
14	Glaucus Logistic PVT. LTD.	-	5,500
	Total	150,462	327,642

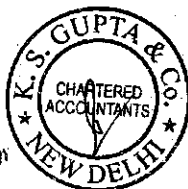
SCHEDULE J - SECURITY DEPOSITS

S. No.	Particulars	As At	As At
		31st March, 2019	31st March, 2018
1	Bharti Cellular Ltd.	1,200,000	1,200,000
2	Hutchison Essar Telecom	445,500	445,500
3	Chilworth Safety & Risk Mgnt.	791,200	791,200
4	Hay House Publication (India) Pvt. Ltd	1,000,000	1,000,000
5	Shilpikar (India)Pvt. Ltd	60,000	60,000
7	Indus tower	780,000	780,000
8	Equicap Asia Management Pvt Ltd	1,428,000	1,362,000
9	Dekra India	408,800	-
	Total	6,113,500	5,638,700

Muskaan Parents Association for the
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Madhavi

Pranab
Treasurer

Shubh
President

Secretary

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
SCHEDULES TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2019

SCHEDULE-K
ASSETS CHARGED TO INCOME & EXPENDITURE ACCOUNT

(Amount in Rupees)

S. No.	Particulars	Year ended 31st March, 2019	Year ended 31st March, 2018
1	CCTV Camera	-	107,160
2	Computer & Software	85,585	40,417
3	Electric Fans	-	4,800
4	Equipment	71,606	74,340
5	Furniture & Fixture	-	138,355
6	Air Conditioner	99,609	-
	Total	256,800	365,072

SCHEDULE -L
SALARY & EMPLOYEE BENEFITS- MUSKAAN

S. No.	Particulars	Year ended 31st March, 2019	Year ended 31st March, 2018
1	Administrative & EDLI expenses for PF	70,703	82,559
1	Insurance for PF	-	-
2	PF Contributions	792,489	861,358
3	ESI Employer's Share	221,043	224,534
4	Salaries	5,228,877	4,348,434
5	Staff Welfare	1,189	-
6	Leave Encashment	-	-
	Total	6,314,301	5,516,885

SCHEDULE- M
VOCATIONAL TRAINING EXPENSES

S. No.	Particulars	Year ended 31st March, 2019	Year ended 31st March, 2018
1	Scholarship paid to students	1,113,674	771,445
2	Training Material Purchases	1,606,538	1,787,269
3	Salary to Staff	-	6,230,051
4	Printing Expenses	90,822	-
5	Leave Encashment	-	15,750
6	Salaries	7,052,925	-
7	Kitchen Expenses	207,639	223,830
		10,071,598	9,028,345
	Less:- Training Material Realisation	3,498,891	3,337,470
	Total	6,572,707	5,690,876

SCHEDULE -N
INTEREST FROM BANKS

S. No.	Particulars	Year ended 31st March, 2019	Year ended 31st March, 2018
1	Savings Bank Interest	5,507	35,391
2	Interest on FDR	3,919,378	7,569,351
3	Interest on Flexi Account	171,493	118,638
	Total	4,096,378	7,723,380

Muskaan Parents Association for the
Empowerment of Persons with Intellectual
Disability - PAEPID
Plot No. 3, Sector-B, Pocket-2,
Vasant Kunj, New Delhi-110070
Ph.: 41761873, 41761874, muskaan32@gmail.com
info@muskaanthengo.org



Jayapali
Treasurer
Madhavi
SA Anil

Secretary

SCHEDULE - Q
RENT RECEIVED

S. No.	Particulars	Year ended 31st March, 2019	Year ended 31st March, 2018
1	Indus Tower Limited	3,190,488	2,764,080
2	Chilworth Risk & Mgnt.	484,520	2,732,792
3	Hay House Publication	1,518,000	1,320,000
4	Equicap Asia	2,834,000	1,950,000
5	Dekra India	2,834,442	110,000
	Total	10,861,450	8,876,872

SCHEDULE - P
GRANT RECEIVED

S. No.	Particulars	Year ended 31st March, 2019	Year ended 31st March, 2018
1	Grant Received	391,146	610,220
	Total	391,146	610,220

SCHEDULE - Q
OTHER RECEIPTS

S. No.	Particulars	Year ended 31st March, 2019	Year ended 31st March, 2018
1	Professional Receipts	139,830	-
2	Miscellaneous Income	63,182	8,255
3	Workshop & Training fee	230,124	8,500
4	Interest on I. Tax Refund	-	11,995
5	Prior Period Adjustments	348,317	-
6	Profit on sale of assets	5,389	-
	Total	786,842	28,750



[Signature]
Treasurer

[Signature]
Secretary

[Signature]
President

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MUSKAAN- PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH
INTELLECTUAL DISABILITY, NEW DELHI

SCHEDULE – 'R'

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2019

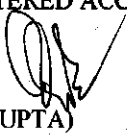
A. ACCOUNTING POLICIES

1. All donations and grants are accounted for on receipt consistently followed from previous accounting years.
2. Life Membership fee is treated as capital receipt and membership from ordinary member is treated as revenue income.
3. Purchases of raw materials for vocational training of the students are treated as expenditure in the year of purchase.
4. Depreciation on earlier years fixed assets is charged at the rates prescribed under the Income-tax Rules, 1962.
5. Lease Hold Assets: - All leasehold assets are capitalized at cost of acquisition and no provision is made for diminishing Lease period.

B. NOTES TO ACCOUNTS

1. Interest on fixed deposit receipts with banks has been accounted for on pro-rate basis at the rates mentioned on the fixed deposit receipts.
2. Dividends on Mutual Funds are accounted for on the basis of dividend received and reinvested up to the date of reporting.
3. No value has been ascribed to assets received as donations in kind. However the quantitative records for these assets are being maintained.
4. All assets purchased during the year are charged of to Income & Expenditure Account as an application of funds and no depreciation is charged on such assets. Depreciation has been claimed for all previous

For **K.S. GUPTA & CO.**
CHARTERED ACCOUNTANTS


(P.K. GUPTA)
Partner
(M. NO. 085506)
Firm Regn. No. 001180N



PLACE : New Delhi
DATED: 24.09.2019
UDIN : 19085506AAAA BW 7133