

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
BALANCE SHEET AS AT 31ST MARCH, 2020

(Amount in Rupees)

LIABILITIES		Sch.	As at 31.03.2020	As at 31.03.2019	ASSETS	Sch.	As at 31.03.2020	As at 31.03.2019
Life Membership Fee					Fixed Assets	A	15,286,838.70	4,253,767.17
Op. Balance	404,226.00				Fixed Deposits & Bonds	B	96,796,974.47	85,692,550.36
Received for the period	5,500.00		409,726.00	404,226.00	Cash and Cash Equivalent	C	10,402,926.54	2,322,875.37
Capital Fund (Including Corpus)		F	68,945,963.81	59,110,116.16	Bank Balances		43,095.30	6,658.40
General Reserve					Cash in Hand (Including Petty Cash)			
Op. Balance	36,540,718.00				Current Assets & Advances recoverable	D	2,467,450.44	2,108,432.24
Utilised in earlier years	319,447.00				Rent & other Receivable		2,145,560.00	7,021,112.00
Excess of Income Over- Expenditure for the Year	11,328,035.46		48,188,200.46	36,540,718.00	Interest Accrued on FDRs		253,068.00	34,560.00
Current liabilities					Advance to Staff and other recoverables		127,009.00	127,009.00
Expenses Payable		G	1,316,581.00	1,641,583.00	Security Deposits with DVB (BSFS)	E	2,190,616.80	2,605,272.70
Duties & Taxes		H	276,072.04	211,632.25	Income Tax Refunds			
Sundry Creditors		I	5,276,495.94	150,462.00				
Securities Deposits		J	5,300,500.00	6,113,500.00				
Total			129,713,539.25	104,172,237.41	Total		129,713,539.25	104,172,237.41

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. 085306

FIRM REGN. NO. 001180N

PLACE : NEW DELHI

DATED: 30.12.2020

UDIN: 19085506AAAABW7133



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

DR SHANTI AULUCK
President

MADHAVI GUPTA
(Secretary)
Secretary

PRAVIN PRAKASH KAPARI
(Treasurer)
Treasurer

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
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MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST, MARCH 2020

(Amount in rupees)

RECEIPTS	Year ended 31st March, 2020	Year ended 31st March, 2019	PAYMENTS	Year ended 31st March, 2020	Year ended 31st March, 2019
Opening Balances			Accessories	20,285.00	49,307.00
<u>Cash and Cash Equivalents</u>			Awareness & Advisory	337,765.00	407,028.58
Cash in Hand	6,658.40	20,529.83	Annual day	28,379.66	
Balance with Banks	2,322,875.37	7,427,391.67	Audit Fee	50,000.00	22,000.00
Fixed Deposit with banks	85,692,550.36	78,354,424.46	Bank Charges	13,472.02	6,114.00
	88,022,084.13	85,802,345.96	Health Insurance	-6,400.00	7,550.00
<u>Donation & other receipts</u>			Cleaning & Maintenance	24,034.66	27,773.00
Donations	8,750,999.15	6,456,233.00	Legal and Consultancy Expenses	951,440.00	520,334.00
Corpus fund received	10,155,294.65	2,790,200.00	Conveyance Expenses	129,475.00	105,944.00
Interest from Banks	6,539,039.82	4,096,377.90	Electricity Expenses	551,888.12	459,534.00
Rent Received	10,945,588.00	10,861,450.00	Fixed assets Purchased	468,737.84	256,800.03
Miscellaneous Receipts	1,046,329.00	438,524.96	Building WIP	11,408,359.70	
Life Membership Fee	5,500.00	7,000.00	Gardening Expenses	21,650.00	5,547.00
Grant Received	5,187,700.00	391,146.00	Honorarium	90,000.00	10,000.00
Receipt from Assets discarded	-	29,612.00	Hospitality	177,979.66	150,143.00
			Interest - Service Tax/ TDS	53,464.00	223,982.00
			Medical Aid	89,893.00	372,338.00
			Membership & Subscriptions	26,500.00	
			Office Expenses	295,705.05	342,773.80
			Postage & Courier Charges	5,368.15	17,275.10
			Printing & Stationery	211,176.18	31,978.16
			Property Tax	99,430.00	99,430.00
			Therapy & other learnig Expenses	-	12,580.14
			Rates, Rent and Taxes	1,235,678.34	1,146,217.00
			Repairs & Maintenance	422,288.30	1,138,273.29
			Security Expenses	357,025.00	192,022.00
			Sports Material & Expenses	2,582.00	
			Salary and staff welfare	6,459,917.00	6,314,301.00
			Telephone Expenses	70,226.00	68,131.00
			Transportation Charges	216,126.00	204,457.00
			Unit Promotion Expenses	17,614.00	28,485.00
			Vehicle Insurance	80,402.00	80,004.00
			Vocational Training Expenses (Net)	7,135,639.19	6,572,707.07
			Gratuity	530,173.00	915,888.00
			Water Expenses	61,766.00	9,772.00
			Work Shop and Seminar Expenses	267,660.00	39,720.00
			Food expenses	260,767.00	
			Family Training	2,240.00	
			Personal grooming	5,985.00	
			Sub - Total	32,174,691.87	19,838,409.17
			<u>Change in Current Assets & Advances</u>		
			Add: Increase in current Assets	577,526.20	3,820,896.24
			Less: Decrease in current Assets	-5,290,207.90	-90,960.00
			<u>Change in Current Liabilities and deposits</u>		
			Add: Decrease in current liabilities and deposits	1,138,002.00	469,119.28
			Less: Increase in current liabilities and deposits	-5,190,473.73	-1,186,659.00
			Sub - Total	23,409,538.44	22,850,805.69
			<u>Closing Balances</u>		
			Cash	43,095.30	6,658.40
			Balance with Banks	10,402,926.54	2,322,875.37
			Fixed Deposit	96,796,974.47	85,692,550.36
Total Rs.	130,652,534.75	110,872,889.82	Total Rs.	130,652,534.75	110,872,889.82

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

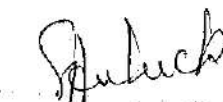
PLACE: NEW DELHI

DATED: 30.12.2020

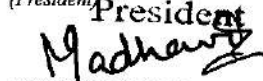
UDIN: 19085506AAAAABW7133



PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP

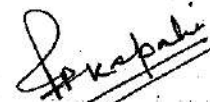

DR SHANTI AULUCK

(President)


MADHAVI GUPTA

(Secretary)

Secretary


PRAVIN PRAKASH KAPHAII

(Treasurer)

Muskaan Parents Association for the
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MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
SCHEDULE - A
Details of Fixed Assets as on 31st March, 2020

(Amount in rupees)

S. No.	Name of the Assets	Rate	W.D.V as on 01.04.2019	Additions upto 30.09.2019	Addition after 30.09.2019	Adjustments/ Sale	Total	Depreciation for the Year	Current year purchase charge to P.F.A.C.	W.D.V as on 31.03.2020
1	Land at Vasant Kunj	-	536,814	-	-	-	536,814	-	-	536,814
	Sub Total		536,814	-	-	-	536,814	-	-	536,814
2	Building Account	10%	3,235,342	-	-	-	3,235,342	323,534	-	2,911,808
	Sub Total		3,235,342	-	-	-	3,235,342	323,534	-	2,911,808
3	Candle Macking Machine	15%	11,603	-	-	-	11,603	1,740	-	9,863
4	Colour Television	15%	1,018	-	-	-	1,018	153	-	865
5	Cordless Phone	15%	292	-	-	-	292	44	-	248
6	CCTV Camera	15%	-	-	-	-	-	-	-	-
7	Electric Fan	15%	5,908	-	-	-	5,908	886	-	5,022
8	Electric Equipment	15%	2,006	2,746	-	-	4,752	301	2,746	1,705
9	Fax Machine	15%	1,028	-	-	-	1,028	154	-	874
10	Machinery	15%	16,680	-	-	-	16,680	2,502	-	14,178
11	Music System	15%	1,039	-	-	-	1,039	156	-	883
12	Maruti Car	15%	-	-	-	-	-	-	-	-
13	Equipment Psychological	15%	3,190	-	-	-	3,190	479	-	2,711
14	Equipment	15%	3,896	-	2,746	-	6,642	584	2,746	3,312
15	Photocopier	15%	11,992	-	-	-	11,992	1,799	-	10,193
16	Bag Sealing Machine	15%	266	-	-	-	266	40	-	226
17	Refrigration	15%	1,069	-	-	-	1,069	160	-	909
18	Sports Equipement	15%	2,858	-	-	-	2,858	429	-	2,429
19	Water Filter	15%	311	-	-	-	311	47	-	264
20	U.P.S	15%	1,501	-	-	-	1,501	225	-	1,276
21	Tube Well	15%	7,221	-	-	-	7,221	1,083	-	6,138
22	Air condotioner	15%	-	-	-	-	-	-	-	-
23	Water cooler	15%	-	18,200	-	-	18,200	-	18,200	-
24	Lift	-	-	-	126,000	-	126,000	-	126,000	-
	Sub Total		71,878	20,946	128,746	-	221,570	10,782	149,692	61,096
23	Computer	40%	-	202,097	116,949	-	319,046	-	319,046	-
	Sub Total		-	202,097	116,949	-	319,046	-	319,046	-
24	Furniture & Fixture	10%	409,734	-	-	-	409,734	40,973	-	368,761
	Sub Total		409,734	-	-	-	409,734	40,973	-	368,761
	Total		4,253,768	223,043	245,695	-	4,722,506	375,289	468,738	3,878,479

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S. Subudh
President

Madhavi
Secretary

S. K. Singh
Treasurer



MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31st MARCH, 2020

(Amount in rupees)

EXPENDITURE	Sch	Year ended 31st March, 2020	Year ended 31st March, 2019	INCOME	Sch	Year ended 31st March, 2020	Year ended 31st March, 2019
Accessories		20,285.00	49,307.00	Donations		8,750,999.15	6,456,233.00
Awareness & Advisory		337,765.00	407,028.58	Interest Received from Banks	N	6,539,039.82	4,096,377.90
Annual Day Expenses		28,379.00	-	Rent Received	O	10,945,588.00	10,861,450.00
Audit Fee		50,000.00	22,000.00	Grant Received	P	5,187,700.00	391,146.00
Bank Charges		13,472.02	6,114.00	Other Receipts	Q	1,046,329.00	786,841.83
Health Insurance		-6,400.00	7,550.00			32,469,655.97	22,592,048.73
Cleaning & Maintenance		24,034.66	27,773.00				
Legal and Consultancy Expenses		951,440.00	520,334.00				
Conveyance Expenses		129,475.00	105,944.00				
Electricity Expenses		551,888.12	459,534.00				
Fixed assets Purchased	K	468,737.84	256,800.03				
Gardening Expenses		21,650.00	5,547.00				
Gratuity		530,173.00	915,888.00				
Honorarium		90,000.00	10,000.00				
Hospitality		177,979.66	150,143.00				
Interest & Penalty Payments		53,464.00	223,982.00				
Water Expenses		61,766.00	9,772.00				
Medical Aid		89,893.00	372,338.00				
Membership & Subscriptions		26,500.00	-				
Office Expenses		295,705.05	342,773.80				
Postage & Courier Charges		5,368.15	17,275.10				
Property Tax		99,430.00	99,430.00				
Printing & Stationery		211,176.18	31,978.16				
Rates, Rent and Taxes		1,235,678.34	1,146,217.00				
Repairs & Maintenance		422,288.30	1,138,273.29				
Security Expenses		357,025.00	192,022.00				
Sports Material & Expenses		2,582.00	-				
Salary & Employee Benefit Expenses	L	6,459,917.00	6,314,301.00				
Telephone Expenses		70,226.00	68,131.00				
Therapy Other Learning Expenses		-	12,580.14				
Transportation Charges		216,126.00	204,457.00				
Unit Promotion Expenses		17,614.00	28,485.00				
Vehicle Insurance		80,402.00	80,004.00				
Vocational Training Expenses (Net)	M	7,135,639.19	6,572,707.07				
Work Shop and Seminar Expenses		267,660.00	39,720.00				
Depreciation		375,289.00	417,693.00				
Food Expenses		260,767.00	-				
Family Training		2,240.00	-				
Personal Grooming		5,985.00	-				
		21,141,620.51	20,256,102.17				
Excess of Income over Expenditure		11,328,035.46	2,335,946.56				
Total		32,469,655.97	22,592,048.73	Total		32,469,655.97	22,592,048.73

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

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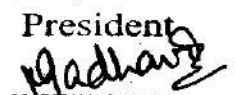


MUSKAAN- PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY



DR SHANTI AULUCK

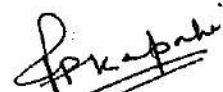
(President)



MADHAVI GUPTA

(Secretary)

Secretary



PRAVIN PRAKASH KAPAH

(Treasurer)

Treasurer

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 info@muskaanthengo.org

SCHEDULE G - EXPENSES PAYABLE

S. N	Particulars	As At 31st March, 2020	As At 31st March, 2019
1	Consultancy Charges Payable	116,430.00	46,905.00
2	EPF Payable	149,098.00	136,288.00
3	ESI Payable	17,320.00	22,978.00
4	Salary Payable	958,399.00	867,525.00
5	Rent rates and taxes payable	-	567,887.00
6	Scholarship payable	73,000.00	-
	Total	1,314,247.00	1,641,583.00

SCHEDULE H - DUTIES & TAXES PAYABLE

S. N	Particulars	As At 31st March, 2020	As At 31st March, 2019
1	TDS Payable	215,099.72	27,235.00
2	TDS(Salary) Payable	17,909.00	25,526.00
3	GST payable	43,063.32	158,871.25
	Total	276,072.04	211,632.25


SCHEDULE I - SUNDRY CREDITORS

S. N	Particulars	As At 31st March, 2020	As At 31st March, 2019
1	6th Sense Consultants	12,960.00	1,208.00
2	Airtel	-	3,535.00
3	K.S.Gupta & Co.	59,000.00	94,103.00
4	Pandit Plastic	6,768.00	6,768.00
5	Print Buregu	1,543.00	27,517.00
6	Satwant Kaur	9.00	3,800.00
7	Rohan Security And investigations	20,433.00	13,531.00
8	Ahluwalia Const.India Ltd.	4,144,026.80	-
9	Airtel Mobile No. 9871766995	471.00	-
10	Airtel No. 7037228992	1,179.00	-
11	Airtel Relationship No 7036175684	1,179.00	-
12	B.R.P.L. Rajdhani Power	55,682.12	-
13	DDA Comission	295,340.00	-
14	Delhi Jal Board	6,160.00	-
15	Kavita Tomar	40,185.00	-
16	LIC Of India	500,000.00	-
17	Neer Ujjwal Security Services	10,780.00	-
18	Raghubir Singh & Sons	13,743.00	-
19	R S Automobile	1,457.99	-
20	Satyam Grafix	85.00	-
21	Shail International	0.43	-
22	Sonar Appliances Pvt Ltd	1,475.00	-
23	Virus Design Studio Pvt Ltd.	4,725.00	-
24	Eurofinds Analytical Services India P Ltd	98,695.20	-
25	Web Infocom Services Pvt. Ltd.	598.40	-
	Total	5,276,495.94	150,462.00

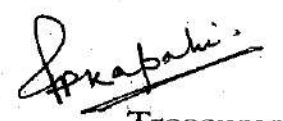
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Gurgaon, Haryana, New Delhi-110070
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SCHEDULE J - SECURITY DEPOSITS

S. N	Particulars	As At 31st March, 2020	As At 31st March, 2019
1	Bharti Cellular Ltd.	1,200,000.00	1,200,000.00
2	Hutchison Essar Telecom	445,500.00	445,500.00
3	Chilworth Safety & Risk Mgmt.	791,200.00	791,200.00
4	Hay House Publication (India) Pvt. Ltd	1,000,000.00	1,000,000.00
5	Shilpikar (India) Pvt. Ltd	60,000.00	60,000.00
7	Indus tower	780,000.00	780,000.00
8	Equicap Asia Management Pvt Ltd	615,000.00	1,428,000.00
9	Dekra India	408,800.00	408,800.00
	Total	5,300,500.00	6,113,500.00


President


Secretary


Treasurer

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

SCHEDULES TO BALANCE SHEET AS AT 31.03.2020

SCHEDULE B - FIXED DEPOSITS AND BONDS

(Amount in rupees)

S. N	Particulars	As At 31st March, 2020	As At 31st March, 2019
1	FDR Balance with Bank's	96,796,974.47	85,692,550.36
	Total	96,796,974.47	85,692,550.36

SCHEDULE C - BANK BALANCES

S. N	Particulars	As At 31st March, 2020	As At 31st March, 2019
1	IDBI 4500 (FCRA ACCOUNT)	1,928,687.99	23,562.08
2	IDBI 4501	166,238.05	86,225.40
3	OBC	5,076,030.40	1,335,949.07
4	OBC 2023	17,929.00	877,138.82
5	OBC	3,214,041.10	-
	Total	10,402,926.54	2,322,875.37

SCHEDULE D - RENT & OTHER RECEIVABLES

S. N	Particulars	As At 31st March, 2020	As At 31st March, 2019
1	Chilworth	289,286.00	289,286.00
2	Indus tower	1,131,401.86	1,488,968.96
3	Other TMR receivables	1,046,762.80	330,177.28
	Total	2,467,450.66	2,108,432.24

SCHEDULE E - INCOME TAX REFUNDS

S. N	Particulars	As At 31st March, 2020	As At 31st March, 2019
1	Upto FY 201617	526,429.00	894,919.00
2	FY 2017-18	-	330,456.70
3	FY 2018-19	1,379,897.00	1,379,897.00
4	FY 2019-20	284,290.80	-
	Total	2,190,616.80	2,605,272.70

SCHEDULE F - CAPITAL FUND

S. N	Particulars	As At 31st March, 2020	As At 31st March, 2019
A	CORPUS FUND		
	Additions during the year	38,997,262.00	36,207,062.00
		10,155,294.65	2,790,200.00
		49,152,556.65	38,997,262.00
B	BUILDING FUND	19,793,407.16	19,793,407.16
C	OTHER FUNDS		
	Machinery	50,582.00	50,582.00
	File Making Machine	15,000.00	15,000.00
	American Embassy	107,400.00	107,400.00
	National Trust	146,465.00	146,465.00
		319,447.00	319,447.00
	Less: Written back to Income & Expenditure Account (**)	-319,447.00	-
		-	319,447.00
	Total (A+B+C)	68,945,963.81	59,110,116.16

Note: (**)

Amount received for building infrastructure utilised in purchase of assets in earlier years, now transferred to General reserve

S. P. Singh
President

Madhavi
Secretary

P. K. Singh
Treasurer

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SCHEDULES TO INCOME & EXPENDITURE ACCOUNT

SCHEDULE- K

CAPITAL EXPENDITURE CHARGED TO INCOME & EXPENDITURE ACCOUNT

(Amount in Rupees)

S. N.	Particulars	Year ended 31st March, 2020	Year ended 31st March, 2019
1	Computer	319,046.32	85,585.00
2	Electric equipment	2,745.76	
3	Equipment	2,745.76	71,606.00
4	Lift	126,000.00	
5	Water cooler	18,200.00	
	Air conditioner		99,609.00
	Total	468,737.84	256,800.00

SCHEDULE- L

SALARY & EMPLOYEE BENEFITS- MUSKAAN

S. N	Particulars	Year ended 31st March, 2020	Year ended 31st March, 2019
1	Administrative & EDLI expenses for PF	68,480.00	70,703.00
2	PF Contributions	821,582.00	792,489.00
3	ESI Employer's Share	173,055.00	221,043.00
4	Salaries	5,392,600.00	5,228,877.00
5	Staff Welfare	4,200.00	1,189.00
	Total	6,459,917.00	6,314,301.00

SCHEDULE- M

VOCATIONAL TRAINING EXPENSES

S. N	Particulars	Year ended 31st March, 2020	Year ended 31st March, 2019
1	Scholarship paid to students	1,352,331.00	1,113,674.00
2	Training Material Purchases	1,838,472.08	1,606,538.11
3	Teaching Learning Material	2,973.00	
4	Printing Expenses	-	90,822.00
5	Salaries	7,154,308.00	7,052,925.00
6	Kitchen Expenses	-	207,638.54
7	Training Charges	225,000.00	-
		10,573,084.08	10,071,597.65
	Less:-		
	Training Material Realisation	3,437,444.89	3,498,890.58
	Total	7,135,639.19	6,572,707.07

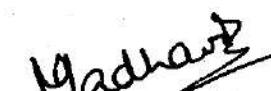
SCHEDULE -N

INTEREST FROM BANKS

S. N	Particulars	Year ended 31st March, 2020	Year ended 31st March, 2019
1	Savings Bank Interest	190,497.00	5,507.00
2	Interest on FDR	6,348,542.82	3,919,377.90
3	Interest on Flexi Account	-	171,493.00
	Total	6,539,039.82	4,096,377.90

Muskaan Parents Association for the
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Plot No. 3, Sector-B, Pocket-2,
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info@muskaanthengo.org


President


Secretary


Treasurer

SCHEDULE - Q**RENT RECEIVED**

S. N	Particulars	Year ended 31st March, 2020	Year ended 31st March, 2019
1	Indus Tower Limited	3,160,488.00	3,190,488.00
2	Chilworth Risk & Mgmt.	-	484,520.00
3	Hay House Publication	1,518,000.00	1,518,000.00
4	Equicap Asia	2,976,000.00	2,834,000.00
5	Dekra India	3,291,100.00	2,834,442.00
	Total	10,945,588.00	10,861,450.00

SCHEDULE - P**GRANT RECEIVED**

S. N	Particulars	Year ended 31st March, 2020	Year ended 31st March, 2019
1	Grant Received -APPI	5,187,700.00	391,146.00
	Total	5,187,700.00	391,146.00


SCHEDULE - Q**OTHER RECEIPTS**

S. N	Particulars	Year ended 31st March, 2020	Year ended 31st March, 2019
1	Professional Receipts	629,236.00	139,830.00
2	Miscellaneous Income	-	63,182.39
3	Workshop & Training fee	274,000.00	230,124.00
4	Interest on I.Tax Refund	57,743.00	-
5	Prior Period Adjustments	-	348,316.87
6	Sale of Scarp	2,000.00	5,388.57
	Sponsorship	69,800.00	-
7	Disposal of scrap items	13,550.00	-
	Total	1,046,329.00	786,841.83

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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, 2020

A. ACCOUNTING POLICIES

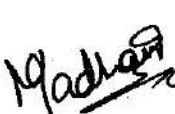
1. All donations and grants are accounted for on receipt consistently followed from previous accounting years.
2. Life Membership fee is treated as capital receipt and membership from ordinary member is treated as revenue income.
3. Purchases of raw materials for vocational training of the students are 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.

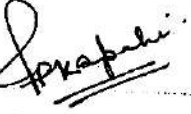
B. NOTES TO ACCOUNTS

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. No value has been ascribed to assets received as donations in kind. However the quantitative records for these assets are being maintained.
3. 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

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