

FORM NO. 10B

[See rule 17B]

Audit report under section 12A(b) of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions

We have examined the balance sheet of PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP [name of the trust or institution] PAN AAATP6940N as at 31/03/2016 and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said Trust or institution. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of the audit. In our opinion, proper books of account have been kept by the head office and the branches of the above named trust visited by us so far as appears from our examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by us, subject to the comments given below:

In our opinion and to the best of our information, and according to information given to us, the said accounts give a true and fair view-

- (i) in the case of the balance sheet, of the state of affairs of the above named trust as at 31/03/2016
- (ii) the case of the profit and loss account, of the profit or loss of its accounting year ending on 31/03/2016

The prescribed particulars are annexed hereto.

For K.S. GUPTA & CO.
Chartered Accountants



A handwritten signature in black ink, appearing to be "P. K. Gupta".

P. K. GUPTA
Partner
M. No. : 085506

Date : 16/10/2016
Place : NEW DELHI

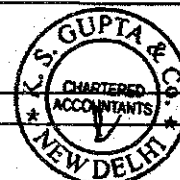
ANNEXURE
STATEMENT OF PARTICULARS
I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year	16359272
2.	Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1)? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	1987091
3.	Amount of income Accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	3237594
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
	<i>Details</i>	<i>Amount</i>
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof	Not Applicable
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
	(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
	(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No
	(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof? If so, the details thereof	No



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
	<i>Details</i>	<i>Amount</i>
		<i>Rate of Interest Charged</i>
		<i>Nature of Security, if any</i>
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
	<i>Details of Property</i>	<i>Amount of rent or compensation charged</i>
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
	<i>Details</i>	<i>Amount</i>
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
	<i>Details</i>	<i>Amount of Remuneration/ Compensation</i>
5.	Whether any share, security or other property was purchased by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
	<i>Details</i>	<i>Amount of Consideration Paid</i>
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
	<i>Details</i>	<i>Amount of Consideration Received</i>
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
	<i>Details</i>	<i>Income or value of property diverted</i>



8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No
	<i>Details</i>	<i>Amount</i>

III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of shares held	Nominal value of the investment	Income from the investment	Whether the amount in col. 4 exceeded 5 per cent of the capital of the concern during the previous year-say, Yes/No
1	2	3	4	5	6
Total			Nil	Nil	

For K.S. GUPTA & CO.
Chartered Accountants



(Signature)

P. K. GUPTA
Partner
M. No. : 085506

Date : 16/10/2016
Place : NEW DELHI

PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP
BALANCE SHEET AS AT 31ST MARCH 2016

(Amount in rupees)

LIABILITIES	SCH	As at		ASSETS	SCH	As at	
		31.03.2016	31.03.2015			31.03.2016	31.03.2015
Life Membership Fee				Fixed Assets	A	5,694,947.17	6,445,317.50
Op. Balance		368,226.00		Fixed Deposits & Bonds	B	66,063,528.46	54,158,262.05
Received for the period		7,000.00	375,226.00				
Capital Fund	E	52,841,115.16	45,098,015.16	Cash and Cash Equivalent	C	4,549,976.68	5,262,220.85
Income & Expenditure A/C				Bank Balances		163,241.00	
Op. Balance		20,451,231.08		Receivables (Bank)		27,006.90	13,115.90
Excess of Income Over-Expenditure for the Year		3,510,781.97	23,962,013.05	Cash in Hand (Including Petty Cash)			
Expenses Payable	F	1,061,731.00	819,556.00	Rent Receivable	D	398,479.00	365,198.81
Sundry Creditors	G	130,445.00	896,886.72	Interest Accrued on FDRs		5,142,650.00	3,974,747.00
Securities Deposits	H	4,606,700.00	3,496,700.00	Advance to Staff and other recoverables		104,320.00	350,820.00
Less & Advances				Security Deposits with DVB (BSES)		127,009.00	127,009.00
Advance Rent from: Hay House Publication Pvt. Ltd. Chitworth		110,000.00	110,000.00	Income Tax Refundable		842,416.00	680,013.00
		6,940.00					
Bank OD			86,874.15				
Chandigarh Project Expenses			19,404.00	49,215.00			
Total		83,113,574.21	71,376,704.11	Total		83,113,574.21	71,376,704.11

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: 16th OCTOBER, 2016



PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP

President
 Shanti Auluck
 Parents Association for the Welfare of Children With Mental Handicap

Secretary
 Muskaan
 Parent Association for the Welfare of Children with Mental Handicap
 Pocket-2, Sector-5, Vasant Kunj

Treasurer
 Pravin Prakash Kaphi
 Parents Association for the Welfare of Children With Mental Handicap

PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2016

(Amount in rupees)

EXPENDITURE	Sch	Year ended 31st March, 2016	Year ended 31st March, 2015	INCOME	Sch	Year ended 31st March, 2016	Year ended 31st March, 2015
Accessories		87,978.00	26,788.00	Donations		8,205,777.00	6,168,786.00
Awareness & Advisory		519,834.00	53,990.00	Interest Received from Banks	P	4,589,561.00	6,138,860.00
Annual Day Expenses		197,728.00		Rent Received	Q	6,891,964.00	6,169,051.00
Audit Fee		25,352.00	24,720.00	Grant Received	R	745,090.00	116,655.00
Bank Charges		5,177.00	2,744.00	Transport Receipt			2,925.00
Brokerage		20,000.00		Miscellaneous Receipts	S	156,670.00	53,410.00
Cleaning & Maintenance		57,103.00	53,893.00	Income from Mutual Fund		683,544.41	
Legal and Consultancy Expenses		650,018.00	652,946.00	Profit on sale of Fixed Assets		311,350.25	
Conveyance Expenses	I	143,750.00	160,312.00				
Electricity Expenses		411,791.00	432,605.00			21,583,956.66	18,649,687.00
Fixed assets Purchased	J	1,873,360.00	617,623.00				
Gardening Expenses		8,330.00	28,651.00				
Honorarium		30,000.00	25,000.00				
Hospitality		37,785.00	27,676.00				
Interest - Service Tax/ TDS		27,477.00	5,082.00				
Kitchen Expenses	K	162,183.00	243,940.00				
Medical Aid		5,745.00	16,579.00				
Membership & Subscriptions		1,500.00	1,500.00				
Office Expenses		130,641.00	100,811.51				
Postage & Courier Charges		10,122.00	48,609.00				
Printing & Stationery		202,228.00	65,664.00				
Rates, Rent and Taxes	L	1,044,799.00	600,127.00				
Repairs & Maintenance	M	1,570,064.00	1,071,439.00				
Raahgiri Expenses		104,910.00	78,150.00				
Salary and Employee Benefits	N	7,703,086.00	6,363,474.00				
Scholarships to Students		290,156.00	79,785.00				
Security Expenses		147,380.00	171,375.00				
Sports Material & Expenses		8,566.00	10,692.00				
Staff Welfare		93,278.00	41,250.00				
Telephone Expenses		62,101.09	53,777.03				
Therapy and Other Learning Expenses		31,249.00	27,323.00				
Transportation Charges		211,127.00	442,298.00				
Amount written off		-	1,347.28				
Unit Promotion Expenses		25,254.00	53,157.00				
Vehicle Insurance		110,022.00	67,817.00				
Vocational Training Expenses (Net)	O	1,429,769.02	2,073,897.82				
Wages		-	291,062.00				
Work Shop and Seminar Expenses		61,591.00	18,706.00				
Depreciation		571,720.58	695,827.00				
		18,073,174.69	14,730,637.74				
Excess of Income over Expenditure		3,510,781.97	3,919,049.26				
Total Rs.		21,583,956.66	18,649,687.00	Total Rs.		21,583,956.66	18,649,687.00

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. 83506
 FIRM REGN. NO. 001180N



PLACE: NEW DELHI
 DATED: 16th OCTOBER, 2016

PARENTS ASSOCIATION FOR THE
 WELFARE OF CHILDREN WITH

Parents Association For the Welfare of Children With Mental Handicap

SUSHI KAUL
 Secretary

Parent Association For the Welfare of Children with Mental Handicap
 Pocket- 2, Sector-5, Vasant Kunj,
 New Delhi - 110070 Ph: 41751873, 41751874

DR SHANTI PAULJACK
 President

PRAVIN PRAKASH KAPAH
 Treasurer

Parents Association for the Welfare of Children With Mental Handicap

**PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST MARCH 2016**

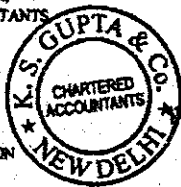
(Amount in rupees)

RECEIPTS	Year ended 31 st March, 2016	Year ended 31 st March, 2015	PAYMENTS	Year ended 31 st March, 2016	Year ended 31 st March, 2015
	AMOUNT	AMOUNT		AMOUNT	AMOUNT
Opening Balances			Accessories	87,978.00	26,788.00
Cash and Cash Equivalents			Awareness & Advisory	519,834.00	53,990.00
Cash in Hand	13,115.90	24,040.90	Annual day	197,728.00	1,347.28
Balance with Banks	5,262,220.85	6,899,294.84	Audit Fee	25,352.00	24,720.00
Fixed Deposit with banks	52,979,609.05	37,608,162.22	Bank Charges	5,377.00	2,744.00
Mutual Fund	1,178,653.00	1,178,653.00	Brokerage	20,000.00	-
			Cleaning & Maintenance	57,103.00	53,893.00
	59,433,596.80	44,920,158.96	Legal and Consultancy Expenses	630,018.00	652,946.00
For The Year			Conveyance Expenses	143,750.00	160,512.00
Donations	8,205,777.00	6,168,786.80	Electricity Expenses	411,791.00	432,605.00
Corpus fund received	7,743,100.00	11,390,180.00	Fixed assets Purchased	1,873,360.00	617,623.00
Interest from Banks	3,421,658.00	4,198,743.00	Gardening Expenses	8,320.00	28,651.00
Rent Received (Net)	6,891,964.00	6,152,951.00	Honorarium	30,000.00	25,000.00
Transport Receipt		2,925.00	Hospitality	37,785.00	27,676.00
Miscellaneous Receipts	156,670.00	53,410.00	Interest - Service Tax/ TDS	27,477.00	5,882.00
Life Membership Fee	7,000.00	5,800.00	Kitchen Expenses	162,183.00	243,940.00
Grant from National Trust	716,609.00	116,655.00	Medical Aid	5,745.00	16,579.00
Grant from Ministry of Welfare	28,481.00		Membership & Subscriptions	1,900.00	1,500.00
Loan from Bank - CD		86,874.15	Office Expenses	130,641.00	100,811.61
Income From Mutual Fund	683,544.41		Printing & Courier Charges	10,122.00	48,689.00
Sale of Fixed Assets	490,000.00		Printing & Stationery	202,228.00	65,664.00
			Therapy & other training Expenses	31,249.00	27,323.00
			Rates, Rent and Taxes	1,044,799.00	608,127.00
			Repairs & Maintenance	1,570,064.00	1,871,439.00
			Rash Gari Expenses	104,910.00	78,158.00
			Salary and Employee Benefit	7,705,086.00	6,363,474.00
			Scholarships to Students	298,156.00	79,785.00
			Security Expenses	147,380.00	171,375.00
			Sports Material & Expenses	8,564.00	16,692.00
			Staff Welfare	93,278.00	41,250.00
			Telephone Expenses	62,101.60	53,777.03
			Transportation Charges	211,127.00	442,298.00
			Unit Promotion Expenses	25,254.00	53,157.00
			Vehicle Insurance	110,022.00	67,817.00
			Vocational Training Expenses (Net)	1,429,769.02	2,873,897.82
			Wages	-	291,062.00
			Work Shop and Seminar Expenses	61,591.00	18,706.00
			Sub - Total	17,581,454.11	14,834,838.74
			Less: Decrease in Loans & Advances	(246,508.00)	213,890.00
			Less: Increase in Expenses Payable	(242,175.00)	60,465.58
			Less: Decrease in security deposit(Asset)	-	-
			Less: Increase in security deposit(Liab.)	(1,110,000.00)	-
			Add: Increase (Decrease) in Chandigarh project	29,811.00	(20,904.00)
			Add: Increase in TDS Receivable	162,403.00	123,981.00
			Less: Increase in Advances from Ray House	-	-
			Publication Pvt.Ltd.	(6,946.00)	84,000.00
			Add: Increase (Decrease) in Creditors	766,441.72	(832,839.71)
			Less: Adjustment to Fixed Assets	-	(1,347.30)
			Add: Decrease in Bank Overdraft	86,874.15	-
			Less: Receivable (Bank)	163,241.00	-
			Less: Decrease in Rent Receivable	33,280.19	-
			Sub - Total	17,137,896.17	13,661,996.31
			Closing Balances		
			Cash	27,006.90	13,115.90
			Balance with Banks	4,549,976.68	5,262,220.85
			Fixed Deposit	66063528.46	52,979,609.05
			Mutual Fund	-	1,178,653.00
Total Rs.	87,778,482.21	73,895,595.11	Total Rs.	87,778,482.21	73,895,595.11

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: 16th OCTOBER, 2016

FOR PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH
MENTAL HANDICAP

DR SHANTI LULLUCK
President
Parents Association for the Welfare of
Children With Mental Handicap

PRAVIN PRANASH KAPANT
Treasurer
Parents Association for the Welfare of
Children With Mental Handicap

SUKH RAUL
Secretary

MUSKAAN
Parent Association For the Welfare
of Children with Mental Handicap
Pocket- 2, Sector-5, Vasant Kunj,
New Delhi- 110070 Ph: 41761573, 41761874

PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP
SCHEDULE - A
Details of Fixed Assets as on 31.03.2016

(Amount in rupees)

S. No.	Name of the Assets	Rate of Depreciation	W.D.V as on 01.04.2015	Additions upto 30.09.2015	Addition after 30.09.2015	Adjustments	Total	Depreciation for the Year	Current year purchase charge to I&E A/C	W.D.V as on 31.03.2016
1	Land at Vasant Kunj	-	536,814.00	-	-	-	536,814.00	-	-	536,814.00
	SUB TOTAL		536,814.00	-	-	-	536,814.00	-	-	536,814.00
2	Building Account	10%	4,931,172.35	-	-	-	4,931,172.35	493,117.00	-	4,438,055.35
	SUB TOTAL		4,931,172.35	-	-	-	4,931,172.35	493,117.00	-	4,438,055.35
3	Air Conditioner	15%	(11,733.42)	-	-	-	(11,733.42)	(11,733.42)	-	-
4	Candle Macking Machine	15%	22,227.85	-	-	-	22,227.85	3,334.00	-	18,893.85
5	Colour Television	15%	1,952.29	-	-	-	1,952.29	293.00	-	1,659.29
6	Cordless Phone	15%	559.98	-	-	-	559.98	84.00	-	475.98
7	CCTV Camera	15%	-	-	12,056.00	-	12,056.00	-	12,056.00	-
8	Electric Fan	15%	11,316.62	16,190.00	-	-	27,506.62	1,697.00	16,190.00	9,619.62
9	Electric Equipment	15%	3,843.97	9,000.00	12,200.00	-	25,043.97	577.00	21,200.00	3,266.97
10	Fax Machine	15%	1,967.97	-	-	-	1,967.97	295.00	-	1,672.97
11	Machinery	15%	31,953.52	-	-	-	31,953.52	4,793.00	-	27,160.52
12	Music System	15%	1,991.39	-	-	-	1,991.39	299.00	-	1,692.39
13	Maruti Car	15%	48,218.81	-	-	-	48,218.81	7,233.00	-	40,985.81
14	School Bus	15%	178,649.75	-	-	(178,649.75)	0.00	-	-	-
15	Equipment Psychological Test	15%	6,109.70	-	-	-	6,109.70	916.00	-	5,193.70
16	Equipment	15%	7,464.10	-	-	-	7,464.10	1,120.00	-	6,344.10
17	Photocopier	15%	22,972.96	-	-	-	22,972.96	3,446.00	-	19,526.96
18	Bag Sealing Machine	15%	508.60	-	-	-	508.60	76.00	-	432.60
19	Refrigration	15%	2,048.12	-	-	-	2,048.12	307.00	-	1,741.12
20	Stablizer	15%	-	15,800.00	-	-	15,800.00	-	15,800.00	-
21	Sports Equipement	15%	5,474.37	-	-	-	5,474.37	821.00	-	4,653.37
22	Water Filter	15%	597.42	-	-	-	597.42	90.00	-	507.42
23	U.P.S	15%	2,875.76	9,100.00	-	-	11,975.76	431.00	9,100.00	2,444.76
24	Tube Well	15%	13,832.54	-	-	-	13,832.54	2,075.00	-	11,757.54
25	Tata Star Bus	-	-	1,375,000.00	-	-	1,375,000.00	-	1,375,000.00	-
	SUB TOTAL		352,832.30	1,425,090.00	24,256.00	(178,649.75)	1,623,528.55	16,153.58	1,449,346.00	158,028.97
26	Computer	60%	-	-	31,800.00	-	31,800.00	-	31,800.00	-
27	Computer Printer	60%	-	-	11,500.00	-	11,500.00	-	11,500.00	-
	SUB TOTAL		-	-	43,300.00	-	43,300.00	-	43,300.00	-
28	Furniture & Fixture	10%	624,498.85	210,225.00	170,489.00	-	1,005,212.85	62,450.00	380,714.00	562,048.85
	SUB TOTAL		624,498.85	210,225.00	170,489.00	-	1,005,212.85	62,450.00	380,714.00	562,048.85
	Total		6,445,317.50	1,635,315.00	238,045.00	(178,649.75)	8,140,027.75	571,720.58	1,873,360.00	5,694,947.17



PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP
SCHEDULES TO BALANCE SHEET AS AT 31.03.2016

SCHEDULE - B
FIXED DEPOSITS AND BONDS

S.NO	PARTICULARS	As At 31st March, 2016	As At 31st March, 2015
1	FDR with Oriental Bank of Commerce	66,063,528.46	52,979,609.05
2	Mutual Funds (Including Dividend Reinvested)	-	1,178,653.00
	TOTAL	66,063,528.46	54,158,262.05

SCHEDULE - C
BANK BALANCES

S.NO	PARTICULARS	As At 31st March, 2016	As At 31st March, 2015
1	IDBI 4500 (FCNR ACCOUNT)	232,332.62	632,511.03
2	IDBI 4501	76,862.00	72,426.00
3	O.B.C	780,011.24	-
4	O.B.C 2023	569,368.82	2,263,883.82
5	IDBI Flexi Account	2,891,402.00	2,293,400.00
	TOTAL	4,549,976.68	5,262,220.85

SCHEDULE - D
RENT RECEIVABLE

S.NO	PARTICULARS	As At 31st March, 2016	As At 31st March, 2015
1	Airtel	-	57,466.00
2	Hutchison Essar	-	69,978.81
3	Chilworth	-	237,754.00
4	Indus tower	398,479.00	-
	TOTAL	398,479.00	365,198.81

SCHEDULE - E
CAPITAL FUND

S.NO	PARTICULARS	As At 31st March, 2016	As At 31st March, 2015
A	CORPUS FUND Additions during the year	24,985,161.00	13,595,061.00
		7,743,100.00	11,390,100.00
		32,728,261.00	24,985,161.00
B	BUILDING FUND	19,793,407.16	19,793,407.16
C	OTHER GRANTS Machinery File Making Machine American Embassy National Trust	50,582.00	50,582.00
		15,000.00	15,000.00
		107,400.00	107,400.00
		146,465.00	146,465.00
		319,447.00	319,447.00
	TOTAL	52,841,115.16	45,098,015.16



SCHEDULE - F
EXPENSES PAYABLE

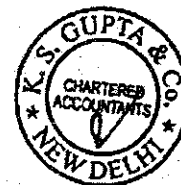
S.NO	PARTICULARS	As At 31st March, 2016	As At 31st March, 2015
1	Consultancy Charges Payable	59,700.00	46,000.00
2	Conveyance Payable	-	5,580.00
3	EPF Payable	143,391.00	129,369.00
4	ESI Payable	17,935.00	15,652.00
5	Salary Payable	684,945.00	590,685.00
6	Reimbursement Towards conveyance payable	5,706.00	1,980.00
7	TDS Payable	12,062.00	9,158.00
8	TDS(Salary) Payable	27,223.00	12,302.00
9	Telephone Expenses Payable	2,162.00	2,098.00
10	Service Tax Payable	108,607.00	6,732.00
	TOTAL	1,061,731.00	819,556.00

SCHEDULE - G
SUNDRY CREDITORS

S.NO	PARTICULARS	As At 31st March, 2016	As At 31st March, 2015
1	Ayushi Worlwide	1,021.00	-
2	Airtel Mobile	1,360.00	594.01
3	BRPL Rajdhani Power	14,320.00	31,470.00
4	6th Sense Consultants	10,820.00	11,798.00
5	KS Gupta & Co.	-	22,248.00
6	MTNL	365.00	-
7	Pyramid	5,082.00	6,349.00
8	Print Bureau	-	10,000.00
9	Pandit Plastics	-	3,290.00
10	Rajdhani provision & General Store	18,630.00	-
11	Roban Security And investigations	13,030.00	12,255.00
12	Sabros Enterprises	-	3,500.00
13	Sonar Appliances Pvt Ltd	-	82,114.00
14	Virus Design Studio Pvt Ltd.	-	27,964.00
15	Web Infocom services Pvt Ltd.	-	905.00
16	Indus Tower Ltd	-	684,399.71
17	Navdeep Kumar	65,817.00	-
	TOTAL	130,445.00	896,886.72

SCHEDULE - H
SECURITY DEPOSITS

S.NO	PARTICULARS	As At 31st March, 2016	As At 31st March, 2015
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
6	Glaucus Logistics Pvt. Ltd.	330,000.00	-
7	Indus tower	780,000.00	-
	TOTAL	4,606,700.00	3,496,700.00



**PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP
SCHEDULES TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2016**

SCHEDULE - I : CONVEYANCE EXPENSES

(Amount in rupees)

S.No	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Conveyance Expenses	87,397.00	73,204.00
2	Reimbursement toward conveyance	56,353.00	87,108.00
	Total	143,750.00	160,312.00

SCHEDULE - J : ADDITION TO FIXED ASSETS CHARGED TO INCOME & EXPENDITURE ACCOUNT

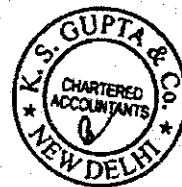
S.No	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Air Conditioner	-	92,175.00
2	CCTV Camera	12,056.00	-
3	Computer & Software	31,800.00	102,800.00
4	Printer	11,500.00	-
5	Electric Fans	16,190.00	9,650.00
6	Equipment	-	8,600.00
7	Photo Copier	-	44,975.00
8	Furniture & Fixture	380,714.00	267,969.00
9	Lamination Machine	-	9,340.00
10	Masala Grinding Machine	-	28,114.00
11	Tata Star Bus	1,375,000.00	-
12	Water Filter	-	54,000.00
13	Electric Equipment	21,200.00	-
14	Stablizer	15,800.00	-
15	U.P.S	9,100.00	-
	Total	1,873,360.00	617,623.00

SCHEDULE - K : KITCHEN EXPENSES

S.No.	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Food Expenses	152,359.00	180,028.00
2	Kitchen Expenses	9,824.00	63,912.00
	Total	162,183.00	243,940.00

SCHEDULE - L : RENT, RATES & TAXES

S.No.	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Property Tax	108,625.00	108,625.00
2	Rates, Rent and Taxes	936,174.00	491,502.00
	Total	1,044,799.00	600,127.00



SCHEDULE -M: REPAIR & MAINTENANCE

S.No.	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Computers	31,318.00	60,048.00
2	Buildings	1,228,441.00	715,346.00
3	Vehicle	134,258.00	251,006.00
4	General	176,047.00	45,039.00
	Total	1,570,064.00	1,071,439.00

SCHEDULE -N :SALARY & EMPLOYEE BENEFITS- MUSKAAN

S.No	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Administrative expenses PF	33,885.00	24,994.00
2	EDLI For PF	57,603.00	52,432.00
3	Insurance for PF	2,400.00	652.00
4	PF Contributions	813,109.00	599,753.00
5	ESI Employer's Share	160,590.00	270,163.00
6	Salaries	4,924,918.00	5,415,480.00
	Total	5,992,505.00	6,363,474.00

SCHEDULE- O: Vocational Training Expenses (Net)

S.No	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Salary to Staff	2,916,968.00	2,715,551.00
2	Scholarship paid to students	460,347.00	488,998.00
3	Training Material Purchases	1,802,013.02	2,546,741.00
		5,179,328.02	5,751,290.00
	Less:- Training Material Realisation	3,749,559.00	3,677,392.18
	Total	1,429,769.02	2,073,897.82

SCHEDULE - P: INTEREST FROM BANKS

S.No.	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Savings Bank Interest	25,302.00	23,627.00
2	Interest on FDR	4,400,699.00	5,919,170.00
3	Interest on Flexi Account	163,560.00	196,063.00
	Total	4,589,561.00	6,138,860.00



SCHEDULE - Q : RENT RECEIVED

S.No.	Particulars	Year ended 31st March, 2016	For the Year ended 31 st March, 2015
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	Indus Tower Limited	2,764,080.00	2,225,851.00
2	Chilworth Risk & Mgmt.	2,642,884.00	2,539,200.00
3	Hay House Publication	1,320,000.00	1,404,000.00
4	Glaucus Logistics	165,000.00	-
		6,891,964.00	6,169,051.00

SCHEDULE - R : GRANT RECEIVED

S.No.	Particulars	Year ended 31st March, 2016	For the Year ended 31 st March, 2015
		AMOUNT (Rs.)	AMOUNT (Rs.)
1	Grant Received From Ministry of Welfare	28,481.00	-
2	Grant Received From National Trust	716,609.00	116,655.00
		745,090.00	116,655.00

SCHEDULE - S : MISCELLANEOUS RECEIPTS

S.No.	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Miscellaneous Income	960.00	3,220.00
2	Workshop Receipts	94,810.00	40,000.00
3	Disposal of Scrap Items	9,900.00	10,190.00
4	Receipts from Sale of Old Assets received as donation	51,000.00	-
	Total	156,670.00	53,410.00



PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH
MENTAL HANDICAP

SCHEDULE - 'T'

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2016

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.
5. All project accounts are consolidated at year end in the Financial Statements

For K.S. GUPTA & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No. 001180N




P.K. GUPTA
Partner
(M. NO. 085506)

PLACE : New Delhi
DATED: 16th October, 2016

Sub Schedules - Balance Sheet

Income Tax Refundable

S.NO	PARTICULARS	As At 31st March, 2016	As At 31st March, 2015
1	For FY 11-12	131,188.00	131,188.00
2	For FY 12-13	169,313.00	169,313.00
3	For FY 13-14	245,531.00	245,531.00
4	For FY 14-15	133,365.00	133,981.00
5	For FY 15-16	163,019.00	-
	TOTAL	842,416.00	680,013.00

Sub Schedule - Income & Expenditure

Legal and consultancy Expenses

S.No.	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Consultancy Charges	586600.00	535,400.00
2	Legal & Professional Expenses	63418.00	117,546.00
	Total	650018.00	652946.00

Therapy and Other Learning Expenses

S.No.	Particulars	Year ended 31st March, 2016	Year ended 31st March, 2015
1	Training Material other than Vocational Training	26,988.00	23,203.00
2	Teaching Learning Materials	-	1,625.00
3	Therapy Expenses	2,871.00	2,495.00
4	Personal Grooming Expense	1,390.00	-
	Total	31,249.00	27,323.00

