

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, <u>DR. SHANTI AULUCK</u> on behalf of <u>MUSKAAN-PAEPID</u> Permanent Account Number <u>AAATP6940N</u> hereby bring to your notice that it has been decided by a resolution passed by the trustees/governing body, by whatever name called, on <u>30/09/2018</u> that, out of the income of the trust/institution/association for the previous year, relevant to the assessment year <u>2018-19</u> an amount of Rs <u>5723700</u> which is <u>25.72</u> 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	EXPENDITURE FOR SCHOOL ACTIVITIES CARRIED FORWARD			5723700	31/03/2023		
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 <u>MUSKAAN-PAEPID</u> 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 for application	Amount deemed to be income within meaning of sub-section (3) of section 11
1							
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 it could not be applied due to court order	Details of court order			
1							
Date	Designation	Address					
30/10/2018	PRESIDENT	B-02 , PLOT NO-03 , VASANT KUNJ , NEW DELHI - 110070 , DELHI , INDIA .					
This form has been digitally signed by <u>SHANTI AULUCK</u> having PAN <u>AEVPA7500A</u> from IP Address <u>171.79.20.43</u> on <u>30/10/2018</u> .							
Dsc SI No and issuer <u>14531212CN=e-Mudhra Sub CA for Class 2 Individual 2014,OU=Certifying Authority,O=eMudhra Consumer Services Limited,C=IN</u>							

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
BALANCE SHEET AS AT 31ST MARCH, 2018

(Amount in Rupees)

LIABILITIES	Sch.	As at	As at	ASSETS	Sch.	As at	As at
		31.03.2018	31.03.2017			31.03.2018	31.03.2017
Life Membership Fee				Fixed Assets	A	47,01,072	51,71,231
Op. Balance		3,89,226		Fixed Deposits & Bonds	B	7,83,54,424	7,67,10,920
Received for the period		8,000	3,97,226				
Capital Fund (Including Corpus)	E	5,63,19,916	5,47,86,115	Cash and Cash Equivalent			
Income & Expenditure A/C				Bank Balances	C	74,27,392	59,93,003
Op. Balance		3,38,85,276		Cash in Hand (Including Petty Cash)		20,530	36
Excess of Income Over- Expenditure for the Year		3,19,496	3,42,04,771	3,38,85,276			
Expenses Payable	F	11,10,474	11,53,419	Rent & other Receivable	D	12,36,089	15,23,197
Sundry Creditors	G	3,00,931	3,60,200	Interest Accrued on FDRs		54,52,456	54,32,285
Securities Deposits	H	56,38,700	54,46,700	Advance to Staff and other recoverables		1,25,520	1,34,720
Loan & Advances				Security Deposits with DVB (BSES)		1,27,009	1,27,009
Advance Rent from: Hay House Publication Pvt. Ltd.		-	1,10,000	Income Tax Refunds		12,25,376	10,57,938
Chandigarh Project Expenses		19,404	19,404				
Duties & Taxes		6,69,877	-				
Stale Cheques		8,568	-				
Total		9,86,69,868	9,61,50,340	Total		9,86,69,868	9,61,50,340

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: 25 OCTOBER, 2018



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

DR SHANTI AULUCK

(President)

President

SUSHI KAUL

(Secretary)

Secretary

PRAVIN PRAKASH KAPAH

(Treasurer)

Treasurer

MUSKAAN PAEPID

Plot No. 3 Sector-B, Pocket-2
 Vasant Kunj, New Delhi 110070

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2018

(Amount in rupees)

EXPENDITURE	Sch	Year ended		INCOME	Sch	Year ended	
		31st March, 2018	31st March, 2017			31st March, 2018	31st March, 2017
Accessories		13,794	25,589	Donations		80,89,677	1,05,89,322
Awareness & Advisory		2,77,635	8,70,940	Interest Received from Banks	P	40,03,537	77,23,380
Annual Day Expenses		42,577	-	Rent Received	Q	99,43,761	88,76,872
Audit Fee		22,000	25,300	Grant Received	R	1,49,486	6,10,220
Bank Charges		860	4,602	Miscellaneous Receipts	S	62,490	30,750
Health Insurance		1,950	-			2,22,48,951	2,78,30,544
Cleaning & Maintenance		41,159	35,679				
Legal and Consultancy Expenses		3,42,843	7,09,201				
Conveyance Expenses	I	1,05,624	1,12,286				
Electricity Expenses		4,13,270	3,54,592				
Fixed assets Purchased	J	3,65,072	4,20,236				
Gardening Expenses		2,960	9,318				
Gratuity		39,40,875	-				
Honorarium		35,000	15,000				
Hospitality		63,070	52,720				
Interest on taxes		33,665	33,844				
Kitchen Expenses	K	2,23,830	3,52,488				
Medical Aid		8,266	11,026				
Membership & Subscriptions		1,500	5,500				
Office Expenses		84,286	45,786				
Postage & Courier Charges		11,265	15,629				
Grant refund		2,90,000	-				
Printing & Stationery		1,01,024	73,400				
Rates, Rent and Taxes	L	16,30,778	6,00,341				
Repairs & Maintenance	M	18,84,076	21,60,690				
Security Expenses		1,26,808	1,46,709				
Sports Material & Expenses		2,283	4,450				
Salary & Employee Benefit Expenses	N	55,16,885	57,05,849				
Telephone Expenses		71,169	65,707				
Therapy and Other Learning Expenses		13,062	60,434				
Transportation Charges		2,13,165	2,27,304				
Unit Promotion Expenses		16,190	30,141				
Vehicle Insurance		89,282	75,962				
Vocational Training Expenses (Net)	O	54,67,046	50,88,867				
Work Shop and Seminar Expenses		6,028	43,976				
Depreciation		4,70,159	5,23,716				
		2,19,29,455	1,79,07,282				
Excess of Income over Expenditure		3,19,496	99,23,263				
Total		2,22,48,951	2,78,30,544	Total		2,22,48,951	2,78,30,544

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: 25 OCTOBER, 2018



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

DR SHANTI AULUCK
 (President)

Shanti Auluck
 President

SUSHI KAUL
 (Secretary)

Sushi Kaul

Secretary

**Muskaan Parents Association for the
 Empowerment of Persons with Intellectual
 Disability (PAEPID) Site No.3, Sector-B,
 Pocket-2, Vasant Kunj, New Delhi-110070**

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH INTELLECTUAL DISABILITY
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDING 31ST, MARCH 2018

(Amount in rupees)

RECEIPTS	Year ended 31 st March, 2018	Year ended 31 st March, 2017	PAYMENTS	Year ended 31 st March, 2018	Year ended 31 st March, 2017
Opening Balances			Accessories	13,794	25,589
Cash and Cash Equivalents			Awareness & Advisory	2,77,635	8,70,940
Cash in Hand	36	27,007	Annual day	42,577	-
Balance with Banks	59,93,003	45,49,977	Audit Fee	22,000	25,300
Fixed Deposit with banks	7,67,10,920	6,60,63,528	Bank Charges	860	4,602
			Health Insurance	1,950	-
			Cleaning & Maintenance	41,159	35,679
			Legal and Consultancy Expenses	3,42,843	7,09,201
	8,27,03,960	7,06,40,512	Conveyance Expenses	1,05,624	1,12,286
			Electricity Expenses	4,13,270	3,54,592
For The Year			Fixed assets Purchased	3,65,072	4,20,236
Donations	80,89,677	1,05,89,322	Gardening Expenses	2,960	9,318
Corpus fund received	15,33,801	19,45,000	Honorarium	35,000	15,000
Interest from Banks	40,03,537	74,33,745	Hospitality	63,070	52,720
Rent Received (Net)	99,43,761	88,76,872	Interest - Service Tax/ TDS	33,665	33,844
Transport Receipt	-	-	Kitchen Expenses	2,23,830	3,52,488
Miscellaneous Receipts	62,490	22,735	Medical Aid	8,266	11,026
Life Membership Fee	8,000	14,000	Membership & Subscriptions	1,500	5,500
Grant from National Trust	1,49,486	5,93,780	Office Expenses	84,286	45,786
Grant from Ministry of Welfare	-	16,440	Postage & Courier Charges	11,265	15,629
Income From Mutual Fund	-	15	Printing & Stationery	1,01,024	73,400
Health Insurance	-	8,000	Therapy & other learnig Expenses	13,062	60,434
			Rates,Rent and Taxes	16,30,778	6,00,341
			Repairs & Maintenance	18,84,076	21,60,690
			Security Expenses	1,26,808	1,46,709
			Sports Material & Expenses	2,283	4,450
			Salary and staff welfare	55,16,885	57,05,849
			Telephone Expenses	71,169	65,707
			Transportation Charges	2,13,165	2,27,304
			Grant Refund	2,90,000	-
			Unit Promotion Expenses	16,190	30,141
			Vehicle Insurance	89,282	75,962
			Vocational Training Expenses (Net)	54,67,046	50,88,867
			Gratuity	39,40,875	-
			Work Shop and Seminar Expenses	6,028	43,976
			Sub - Total	2,14,59,296	1,73,83,566
			Less: Decrease in Loans & Advances	(9,200)	30,400
			Less: Decrease in Intrest Accrued (Loan & Adv)	20,171	-
			Less: Increase in Expenses Payables	42,945	(91,688)
			Less: Increase in security deposit(Liab.)	(1,92,000)	(8,40,000)
			Add: Increase (Decrease) in Chandigarh project	-	-
			Add: Increase in TDS Receivable	1,67,438	2,15,522
			Less: Increase in Advances from Hay House	-	-
			Publication Pvt.Ltd.	1,10,000	6,940
			Add: Increase (Decrease) in Creditors	59,269	(2,29,755)
			Increase/(Decrease) in Receivable (Bank)	-	(1,63,241)
			Less: Decrease in Rent Receivable	(2,87,108)	11,24,718
			Less: Increase in Duties & Taxes (current laib)	(6,69,877)	-
			Less: Increase in Stale cheque (current laib)	(8,568)	-
			Sub - Total	2,06,92,365	1,74,36,462
			Closing Balances		
			Cash	20,530	36
			Balance with Banks	74,27,392	59,93,003
			Fixed Deposit	7,83,54,424	7,67,10,920
Total Rs.	10,64,94,711	10,01,40,421	Total Rs.	10,64,94,711	10,01,40,421

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: 25 OCTOBER, 2018



PARENTS ASSOCIATION FOR THE WELFARE OF CHILDREN WITH MENTAL HANDICAP

Shubek
DR SHANTI AGGARWAL
 (President)

Pravinkapahi
PRAVIN PRAKASH KAPAH
 (Treasurer)
 Treasurer

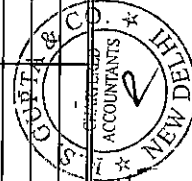
Sushil Kaul
SUSHI KAUL
 (Secretary)
 Secretary

Muskaan Parents Association for the Empowerment of Persons with Intellectual Disability (PAEPID) Site No.3, Sector-B, Pocket-2, Vasant Kunj, New Delhi-110070

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

Details of Fixed Assets as on 31.03.2018

(Amount in rupees)										
S. No.	Name of the Assets	Rate	W.D.V as on 01.04.2017	Additions upto 30.09.2016	Addition after 30.09.2016	Adjustments	Total	Depreciation for the Year	Current year purchase charge to I&E A/C	W.D.V as on 31.03.2018
1	Land at Vasant Kunj	-	5,36,814	-	-	-	5,36,814	-	-	5,36,814
	Sub Total		5,36,814				5,36,814			5,36,814
2	Building Account	10%	39,94,249	-	-	-	39,94,249	3,99,425	-	35,94,824
	Sub Total		39,94,249				39,94,249	3,99,425		35,94,824
3	Candle Macking Machine	15%	16,060	-	-	-	16,060	2,409	-	13,651
4	Colour Television	15%	1,410	-	-	-	1,410	212	-	1,198
5	Cordless Phone	15%	405	-	-	-	405	61	-	344
6	CCTV Camera	15%	-	1,07,160	-	-	1,07,160	-	1,07,160	-
7	Electric Fan	15%	8,177	4,800	-	-	12,977	1,226	4,800	6,951
8	Electric Equipment	15%	2,777	-	-	-	2,777	417	-	2,360
9	Fax Machine	15%	1,422	-	-	-	1,422	213	-	1,209
10	Machinery	15%	23,087	-	-	-	23,087	3,463	-	19,624
11	Music System	15%	1,438	-	-	-	1,438	216	-	1,222
12	Maruti Car	15%	34,838	-	-	-	34,838	5,226	-	29,612
13	Equipment Psychological Test	15%	4,415	-	-	-	4,415	662	-	3,753
14	Equipment	15%	5,392	-	74,340	-	79,732	809	74,340	4,583
15	Photocopier	15%	16,598	-	-	-	16,598	2,490	-	14,108
16	Bag Sealing Machine	15%	368	-	-	-	368	55	-	313
17	Refrigration	15%	1,480	-	-	-	1,480	222	-	1,258
18	Sports Equipment	15%	3,955	-	-	-	3,955	593	-	3,362
19	Water Filter	15%	431	-	-	-	431	65	-	366
20	U.P.S	15%	2,078	-	-	-	2,078	312	-	1,766
21	Tube Well	15%	9,994	-	-	-	9,994	1,499	-	8,495
	Sub Total		1,34,324	4,800	1,81,500		3,20,624	20,150	1,86,300	1,14,174
23	Computer	40%	-	40,417	-	-	40,417	-	40,417	-
	Sub Total			40,417			40,417		40,417	
24	Furniture & Fixture	10%	5,05,844	1,38,355	-	-	6,44,199	50,584	1,38,355	4,55,260
	Sub Total		5,05,844	1,38,355			6,44,199	50,584	1,38,355	4,55,260
	Total		51,71,231	1,83,572	1,81,500		55,36,303	4,70,159	3,65,072	47,01,072



S. Anubach
President

S. Anubach
Secretary

**Muskaan Parents Association for the
Empowerment of Persons with Intellectual
Disability (PAEPID) Site No.3, Sector-B,
Pocket-2, Vasant Kunj, New Delhi-110070**

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

SCHEDULES TO BALANCE SHEET AS AT 31.03.2018

(Amount in rupees)

SCHEDULE - B

FIXED DEPOSITS AND BONDS

S. No.	Particulars	As At	As At
		31st March, 2018	31st March, 2017
1	FDR with Oriental Bank of Commerce	7,83,54,424	7,67,10,920
Total		7,83,54,424	7,67,10,920

SCHEDULE - C

BANK BALANCES

S. No.	Particulars	As At	As At
		31st March, 2018	31st March, 2017
1	IDBI 4500 (FCNR ACCOUNT)	12,523	13,272
2	IDBI 4501	83,101	79,924
3	O.B.C	(8,271)	11,38,431
4	O.B.C 2023	8,77,139	5,004
5	IDBI Flexi Account	64,62,900	47,56,372
Total		74,27,392	59,93,003

SCHEDULE - D

RENT & OTHER RECEIVABLES

S. No.	Particulars	As At	As At
		31st March, 2018	31st March, 2017
1	Equicap Asia Management Pvt Ltd	-	2,24,250
2	Chilworth	2,89,286	2,64,915
3	Indus tower	9,35,043	10,34,032
4	Other TMR receivables	11,760	-
Total		12,36,089	15,23,197

SCHEDULE - E

CAPITAL FUND

S. No.	Particulars	As At	As At
		31st March, 2018	31st March, 2017
A	CORPUS FUND	3,46,73,261	3,27,28,261
	Additions during the year	15,33,801	19,45,000
		3,62,07,062	3,46,73,261
B	BUILDING FUND	1,97,93,407	1,97,93,407
C	OTHER GRANTS		
	Machinery	50,582	50,582
	File Making Machine	15,000	15,000
	American Embassy	1,07,400	1,07,400
	National Trust	1,46,465	1,46,465
		3,19,447	3,19,447
Total		5,63,19,916	5,47,86,115

S. Subudhakar
President

Muskaan Parents Association for the Empowerment of Persons with Intellectual Disability (PAEPID) Site No.3, Sector-B, Pocket-2, Vasant Kuni, New Delhi-110070

S. Subudhakar
Secretary



SCHEDULE - F
EXPENSES PAYABLE

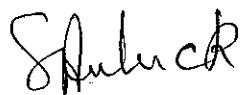
S. No.	Particulars	As At 31st March, 2018	As At 31st March, 2017
1	Consultancy Charges Payable	10,800	95,640
3	EPF Payable	1,47,051	1,54,981
4	ESI Payable	24,685	25,747
5	Salary Payable	7,47,188	7,36,397
6	TDS Payable	14,044	44,621
7	TDS(Salary) Payable	22,006	37,271
8	Telephone Expenses Payable	-	2,184
9	Service Tax Payable	1,17,989	12,566
10	K.S Gupta & co.	26,711	20,657
11	Scholarship Payable	-	23,355
Total		11,10,474	11,53,419

SCHEDULE - G
SUNDRY CREDITORS

S. No.	Particulars	As At 31st March, 2018	As At 31st March, 2017
1	6th Sense Consultants	(1,208)	10,867
2	Airtel Mobile	1,360	1,360
3	Advanced Electronic System	-	68,993
4	Manish Arora	6,300	-
5	National Insurance Co. Ltd.	3,810	-
6	Navdeep Kumar	2,04,646	2,02,646
7	Neeraj Kapoor	3,600	-
8	Print Buregu	269	-
9	Rohan Security And investigations	16,067	13,359
10	Shreshtha Compserve	60,587	-
11	Glaucus Logistic PVT. LTD.	5,500	62,975
Total		3,00,931	3,60,200

SCHEDULE - H
SECURITY DEPOSITS

S. No.	Particulars	As At 31st March, 2018	As At 31st March, 2017
1	Bharti Cellular Ltd.	12,00,000	12,00,000
2	Hutchison Essar Telecom	4,45,500	4,45,500
3	Chilworth Safety & Risk Mgmt.	7,91,200	7,91,200
4	Hay House Publication (India) Pvt. Ltd	10,00,000	10,00,000
5	Shilpikar (India)Pvt. Ltd	60,000	60,000
7	Indus tower	7,80,000	7,80,000
8	Equicap Asia Management Pvt Ltd	13,62,000	11,70,000
Total		56,38,700	54,46,700


President


Secretary



**Muskaan Parents Association for the
Empowerment of Persons with Intellectual
Disability (PAEPID) Site No.3, Sector-B,
Pocket-2, Vasant Kunj, New Delhi-110070**

MUSKAAN-PARENTS ASSOCIATION FOR THE EMPOWERMENT OF PERSONS WITH
INTELLECTUAL DISABILITY
SCHEDULES TO INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.03.2018
(Amount in rupees)

SCHEDULE - I
CONVEYANCE EXPENSES

Sno.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Conveyance Expenses	59,062	70,410
2	Reimbursement toward conveyance	46,562	41,876
	Total	1,05,624	1,12,286

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

Sno.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	CCTV Camera	1,07,160	10,625
2	Computer & Software	40,417	-
3	Electric Fans	4,800	3,300
4	Equipment	74,340	12,740
5	Furniture & Fixture	1,38,355	-
6	Tata Star Bus	-	1,721
7	Water Cooler	-	28,000
8	Air Conditioner	-	30,500
9	DG Set	-	3,00,000
10	Water Cooler	1,86,300	28,000
11	Watre Pump	-	5,350
	Total	5,51,372	4,20,236

SCHEDULE - K
KITCHEN EXPENSES

S. No.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Food Expenses	2,01,048	1,59,283
2	Kitchen Expenses	6,604	1,013
3	Water Expenses	16,178	1,92,192
	Total	2,23,830	3,52,488

SCHEDULE - L
RENT, RATES & TAXES

S. No.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Property Tax	62,015	1,36,248
2	Rates, Rent and Taxes	15,68,763	4,64,093
	Total	16,30,778	6,00,341

SCHEDULE - M
REPAIR & MAINTENANCE

S. No.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Computers	18,860	7,793
2	Buildings	16,04,168	19,86,361
3	Vehicle	63,999	1,28,328
4	General	1,97,049	38,208
	Total	18,84,076	21,60,690

[Signature]

President Muskaan Parents Association for the
Empowerment of Persons with Intellectual
Disability (PAEPID) Site No.3, Sector-B,
Pocket-2, Vasant Kunj, New Delhi-110070

[Signature]
Secretary



SCHEDULE - N**SALARY & EMPLOYEE BENEFITS- MUSKAAN**

S. No.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Administrative expenses PF	37,728	36,157
2	EDLI For PF	44,831	61,463
3	Insurance for PF	-	2,400
4	PF Contributions	8,61,358	8,67,593
5	ESI Employer's Share	2,24,534	1,86,217
6	Salaries	43,48,434	45,52,019
	Total	55,16,885	57,05,849

SCHEDULE- O**VOCATIONAL TRAINING EXPENSES (NET)**

S. No.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Salary to Staff	62,30,051	56,54,810
2	Scholarship paid to students	7,71,445	6,96,386
3	Training Material Purchases	17,87,269	18,35,570
4	Staff Welfare	-	43,500
5	Leave Encashment	15,750	-
		88,04,515	82,30,266
	Less:-		
	Training Material Realisation	33,37,470	31,41,399
	Total	54,67,046	50,88,867

SCHEDULE - P**INTEREST FROM BANKS**

S. No.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Savings Bank Interest	3,502	35,391
2	Interest on FDR	39,05,175	75,69,351
3	Interest on Flexi Account	94,860	1,18,638
	Total	40,03,537	77,23,380

SCHEDULE - Q**RENT RECEIVED**

S. No.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Indus Tower Limited	28,75,141	27,64,080
2	Chilworth Risk & Mgnt.	29,07,120	27,32,792
3	Hay House Publication	15,01,500	13,20,000
4	Equicap Asia	26,60,000	19,50,000
5	Glaucus Logistics	-	1,10,000
	Total	99,43,761	88,76,872

SCHEDULE - R**GRANT RECEIVED**

S. No.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Grant Received	1,49,486	6,10,220
	Total	1,49,486	6,10,220

SCHEDULE - S**MISCELLANEOUS RECEIPTS**

S. No.	Particulars	Year ended 31st March, 2018	Year ended 31st March, 2017
1	Miscellaneous Income	639	8,255
2	Workshop Receipts	35,000	8,500
3	Disposal of Scrap Items	16,260	2,000
4	Interest on I.Tax Refund	10,591	11,995
	Total	62,490	30,750



S. Anil
President

S. Anil
Secretary

Muskaan Parents Association for the
Empowerment of Persons with Intellectual
Disability (PAEPID) Site No.3, Sector-B,
Pocket-2, Vasant Kuni, New Delhi-110020

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

SCHEDULE – 'I'

ACCOUNTING POLICIES AND NOTES TO ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH, 2018


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: 25th October, 2018