

**CHILDREN'S AID SOCIETY**

**AUDIT REPORT**

**FOR THE**

**F.Y. 2015-16 (A.Y. 2016-17)**

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**Children's Aid Society, Mumbai**  
**T.H. Kataria Marg, Opp Matunga Road Railway Station, Mahim, Mumbai -400016**

**Computation of Total Income**

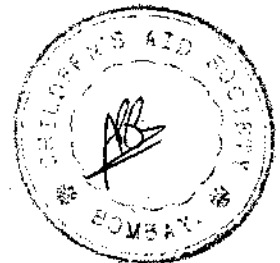
A.Y. 2016-17  
 F.Y. 2015-16

PAN: AAATC0267B  
 Status: Resident

Particulars	Rs.	Rs.	Rs.
<b>Direct Incomes (Income (Direct))</b>			
Donation Under CSR Project	890,558		
Earmarked Donation	654,427		
Gia From Govt. Of Maha	52,642,772		
Gia From Social Welfare Deptt - Maint	3,000,000		
Gia From Social Welfare Deptt- salary	5,805,863		
Workshop Income- Ohu	6,340		
Workshop Income- Mdch	14,974	63,014,934	
<b>Indirect Incomes (Income (Indirect))</b>			
Agricultural Income - DSIS	-		
Compensation for Film Shooting	1,485,000		
Comp. for Using DSIS HALL FOR Function	-		
Donation in Kind - AOH	46,371		
Donation in Kind - BKN	1,427,938		
Donation in Kind - Cch	1,378,497		
Donation in Kind - DSIS	286,933		
Donation in Kind - MDCH	3,520,616		
Donation in Kind - NOH	258,931		
Donation in Kind - OHU	2,710,620		
Donation Recd From Mdch	15,100		
GIA From Govt Mah for CGC Umarchadi	(19,100)		
GIA From Govt Mah for BKN	1,571,250		
GIA FROM GOVT OF MAH - MAINT	11,292,000		
GIA IN AID FROM SWD	-		
Hair Cutting Saloon - Cch	16,479		
Income & Exp. for Filling of 79 Vacant Post	(3,000)		
Interest on FD	24,628		
Interest on Investment	228,519		
Intersest on S/b A/c	770,154		
Maintenance Charges of Adopted Children	31,200		
Right to Information Act	1,120		
Sale of Scrap	-		
Sale of Tender Forms	-		
Sundry Income	3,210		
Compensation for use of Power House-CCH	1,200		
Compensation for using Grount at Mkd'	10,000		
Compensation for CCH Hall	80,000		
Compensation for using Classroom of BKN	5,000		
Compensation for using Classroom of DSIS	1,000		
Workshop Income-Dsis	-	25,143,666	
		88,158,600	
Less: Agriculture income being exempt income	-		88,158,600



Less:	<b>Income Applied u/s 11(1) for charitable purpose</b>			
	<b>Expenditure as per Income &amp; Expenditure A/c</b>			
	AOH	4,606,777		
	BKN-	4,501,897		
	CCH	17,593,515		
	CO	3,435,579		
	DSIS	16,312,647		
	ITC	2,157,635		
	MDCH	16,210,268		
	NOH	5,870,093		
	OHU	29,225,110		
	Exp. for Balmahostav	1,200		
	Gratuity	1,053,635	100,968,356	
Less:	Depreciation -BKN	38,146		
	Depreciation -CO	262,739	300,885	
	<b>Total Income applied for charitable purpose</b>			<b>101,269,241</b>
	Surplus/(Deficit)			<b>(13,110,641)</b>
	Tax on Surplus			-
	Add: Surcharge @ 10%			-
	Add: Cess @ 3%			-
	Total Tax			-
	Less: Tax Deducted at Source			-
	<b>Tax Payable</b>			<b>-</b>



**Institutionwise Expenditure**

**For the F.Y. 2015-16**

**Name of Institute : Addittional Observation Home, Mankhurd**

<b>Particulars</b>	<b>Amount</b>
Audit Fees- Aoh	6,031.00
Clothing & Bedding - Aoh	43,371.00
Conv.Charges - Aoh	7,721.00
D.A. - Aoh	1,685,757.00
Dietary - Aoh	8,700.00
Electricity Charges - Aoh	993,807.00
Games & Grecreation - Aoh	100.00
H.R.A. - Aoh	315,920.00
Leave Salary - Aoh	14,259.00
Medicine - Aoh	1,038.00
Misc. Exp - Aoh	2,975.00
Pay of Staff - Aoh	1,481,328.00
Postage & Tel. - Aoh	45.00
Sanitation - Aoh	3,251.00
Telephone charges-Aoh	2,993.00
Transport Allow - Aoh	39,481.00
Water Charges - Aoh	-
<b>Total</b>	<b>4,606,777.00</b>



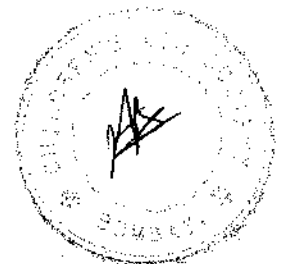
**Name of Institute : Bal Kalyan Nagari, Mankhurd**

<b>Particulars</b>	<b>Amount</b>
Agricultural Exp - Bkn	42,920.00
Audit Fees - Bkn	6,031.00
Clothing & Bedding - Bkn	44,684.00
Conv.Charges - Bkn	7,645.00
Dietary - Bkn	1,519,437.00
Educational Exp - Bkn	595.00
Elec. Charges - Bkn	867,857.00
Fuel-Bkn	133,242.00
Games & Recreation - Bkn	20,640.00
General Repairs- Bkn	1,283.00
Medicine - Bkn	36,757.00
Misc Exp- Bkn	1,150.00
Computer Accessories-Bkn	540.00
Pay of Staff- Bkn	970,091.00
Postage & Tel. - Bkn	530.00
Rent & Taxes - Bkn	84,425.00
Sanitation - Bkn	84,574.00
Stationery - Bkn	73,142.00
Tel. Charges - Bkn	19,082.00
Water Charges - Bkn	587,272.00
<b>Total</b>	<b>4,501,897.00</b>



**Name of Institute : Chembur Children's Home, Mankhurd**

<b>Particulars</b>	<b>Amount</b>
Audit Fees - Cch	6,031.00
Charges for Transfer Children-Cch	2,807.00
Clothing & Bedding - Cch	164,015.00
Conv.Charges-Cch	36,306.00
Computer Accessories-Cch	7,649.00
D.A. - Cch	6,220,555.00
Dietary - Cch	994,268.00
Educational Expenses-Cch	63,756.00
Electricity Charges - Cch	2,690,683.00
Exp. For Employees Training -Cch	6,016.00
Fuel -Cch	167,560.00
General Repairs -Cch	306.00
Games & Recreation - Cch	39,659.00
H.R.A. - Cch	1,088,224.00
Leave Salary - Cch	363,930.00
Ltc- Cch	15,438.00
Medicine-Cch	53,196.00
Misc exp- Cch	5,220.00
Other Allow - Cch	3,665.00
Pay of Staff - Cch	5,050,739.00
Postage & Tele - Cch	3,344.00
Rent & Tax - Cch	121,176.00
Sanitation - Cch	130,079.00
Stationery-Cch	42,964.00
Tel.Charges-Cch	17,388.00
Transport Allow - Cch	150,643.00
Workshop (Raw Material )-Cch	1,322.00
Treating Guests - Cch	335.00
Water Charges - Cch	146,241.00
<b>Total</b>	<b>17,593,515.00</b>



**Name of Institute : Central Office**

<b>Particulars</b>	<b>Amount</b>
Audit Fees - Co	6,031.00
Car Exp - Co	19,470.00
Computer Accessories-Co	18,765.00
Conv.Charges - Co	15,390.00
D.A. - Co	1,619,841.00
Electricity Charges - Co	299.00
Expenses for E.C. Meeting - Co	7,650.00
H.R.A. & Comp. Allow - Co	201,174.00
Leave Salary - Co	114,397.00
Legao & Prof. Charges - Co	200.00
General Repairs - Co	800.00
Misc. Exp - Co	14,373.98
Other Allow- Co	16.00
Pay of Staff - Co	1,264,514.00
Postage & Telegrams - Co	4,771.00
Stationery - Co	70,191.34
Tel. Charges - Co	53,170.00
Transport Allow - Co	19,624.00
Treating Guest- Co	4,902.00
<b>Total</b>	<b>3,435,579.32</b>





**Name of Institute : David Sasoon Industrial School, Mahim**

<b>Particulars</b>	<b>Amount</b>
Expenses for Employees Training -Dsis	6,016.00
Audit Fees - Dsis	6,031.00
General Repairs - Dsis	200.00
Computer Accessories - Dsis	1,130.00
Charges for Transferring Children - Dsis	88,800.00
Clothing & Bedding - Dsis	70,000.00
Conv charges - Dsis	10,368.00
D.A - Dsis	6,735,851.00
Dietary - Dsis	1,130,822.00
Educational Exp - Dsis	25,316.00
Electricity Charges- Dsis	1,216,379.00
Fuel - Dsis	162,057.00
Game & Recreation - Dsis	8,878.00
Gen. Repairs - Dsis	545.00
H.R.A. - Dsis	867,557.00
Leave Salary - Dsis	361,312.00
Ltc-Dsis	8,782.00
Medicines - Dsis	3,937.00
Misc Exp- Dsis	2,331.00
Other Allow - Dsis	2,774.00
Pay of Staff - Dsis	5,360,418.00
Postage & Tel. - Dsis	932.00
Sanitation - Dsis	23,265.00
Stationery - Dsis	30,925.00
Tel. Charges - Dsis	19,363.00
Transport Allow - Dsis	166,547.00
Rent & Taxes - Dsis	471.00
Treating Guest - Dsis	180.00
Workshop (Raw Material)-Dsis	1,460.00
<b>Total</b>	<b>16,312,647.00</b>

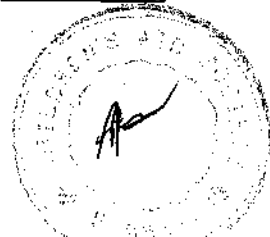


**Name of Institute : Industrial Training Centre Unit, Mankhurd**

<b>Particulars</b>	<b>Amount</b>
Audit Fees - Itc	6,031.00
Arears of Pay - Itc	568,453.00
Conv.Charges - Itc	938.00
D.A. - Itc	389,841.00
Electricity Charges - Itc	226,269.00
Games & Recreation - Itc	185.00
H.R.A. - Itc	106,477.00
Misc. Exp- Itc	6,642.00
Pay of Staff-Itc	841,652.00
Postage & Telegram - Itc	22.00
Sanitation - Itc	960.00
Stationery - Itc	1,507.00
Tel. Charges - Itc	1,651.00
Treating Guest - Itc	346.00
Transport Allow- Itc	6,661.00
<b>Total</b>	<b>2,157,635.00</b>

**Name of Institute : Mentally Deficient Children's Home, Mankhurd**

<b>Particulars</b>	<b>Amount</b>
Ambulance Car Exp - Mdch	33,787.00
Audit Fees - Mdch	6,031.00
Clothing & Bedding - Mdch	285,150.00
Computer Accessories - Mdch	1,900.00
Conv.Charges-Mdch	31,771.00
D.A. - Mdch	5,217,063.00
Dietary- Mdch	2,794,001.00
Educational Exp.- Mdch	4,000.00
Electricity Charges - Mdch	153,240.00
Expenses for Employees Training - Mdch	6,016.00
Fuel- Mdch	261,580.00
Games & Recreation - Mdch	23,800.00
General Repairs - Mdch	2,584.00
H.R.A. - Mdch	900,833.00
Leave Salary - Mdch	129,176.00
Ltc- Mdch	4,070.00
Medicine- Mdch	608,213.00
Misc Exp - Mdch	18,524.00
Other Allow - Mdch	2,470.00
Pay of Staff- Mazgaon Dock	644,717.00
Pay of Staff - Mdch	4,782,947.00



Postage & Telegram - Mdch	215.00
Rent & Taxes - Mdch	10,634.00
Sanitation - Mdch	67,003.00
Stationery - Mdch	26,542.00
Tel.Charges-Mdch	25,034.00
Transport Allow - Mdch	114,080.00
Water Charges - Mdch	51,281.00
Workshop Raw Material - Mdch	3,606.00
<b>Total</b>	<b>16,210,268.00</b>

**Name of Institute : New Observation Home, Mankhurd**

<b>Particulars</b>	<b>Amount</b>
Audit Fees - Noh	6,031.00
Charges for Transferring Children - Noh	10,200.00
Conv.Charges-Noh	4,483.00
D.A. - Noh	2,480,839.00
Dietary - Noh	351,978.00
Education Exp - Noh	1,000.00
Electricity Charges - Noh	396,751.00
Expenses for Employees Training - Noh	6,017.00
Fuel - Noh	100,399.50
H.R.A. - Noh	223,263.00
Leave Salary - Noh	36,947.00
Lic - Noh	1,070.00
Medicines - Noh	22,156.00
Misc. Exp - Noh	3,250.00
Other Allow - Noh	2,125.00
Pay of Staff - Noh	2,120,154.00
Sanitation- Noh	27,889.00
Stationery - Noh	20,143.00
Tel. Charges - Noh	14,263.00
Transport Allow - Noh	29,737.00
Water Chaeges - Noh	11,397.00
<b>Total</b>	<b>5,870,092.50</b>



**Name of Institute : Observation Home, Umarghadi**

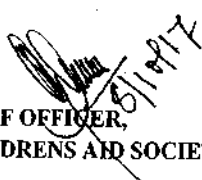
<b>Particulars</b>	<b>Amount</b>
Audit Fees - Ohu	6,032.00
Books & Journals - Ohu	1,000.00
Charges for Transferring Children- Ohu	109,905.00
Clothing & Bedding - Ohu	375,775.00
Conv. Charges - Ohu	9,238.00
Computer Accessories - Ohu	7,665.00
D.A. - Ohu	10,507,220.00
Dietary - Ohu	5,560,875.00
Electricity Charges - Ohu	730,930.00
Expenses for Employees Training - Ohu	6,016.00
Fuel - Ohu	371,008.00
Games & Recretation - Ohu	5,850.00
H.R.A. - Ohu	1,851,934.00
Leave Salary - Ohu	381,933.00
LTC - Ohu	21,952.00
Medicine - Ohu	63,595.00
Misc Exp - Ohu	12,431.00
Other Allow - Ohu	2,781.00
Pay of Staff- Ohu	8,534,462.00
Postage & Tel - Ohu	355.00
Rent & Taxes- Ohu	24,010.00
Sanitation - Ohu	284,387.00
Stationery - Ohu	35,699.00
TEL. Charges-Ohu	25,189.00
Transport Allow - Ohu	294,227.00
Workshop (Raw Material)-Ohu	641.00
<b>Total</b>	<b>29,225,110.00</b>



**THE CHILDRENS AID SOCIETY, MUMBAI**

**All Institution (Excluding BKN,ITC & MDCH)**

<b>STATEMENT SHOWING THE ACTUAL EXPENDITURE ON CONTINGENCIES AND PAY &amp; ALLOWANCE</b>		
<b>Sr no</b>	<b>Particulars</b>	<b>Amount</b>
1	Pay & Allowance	60,238,865.00
2	Audit Fees	36,187.00
3	Books & Journals	1,000.00
4	Car Exp	19,470.00
5	Charges for Transferring Children	211,712.00
6	Computer Accessories	35,209.00
7	Clothing & Bedding	653,161.00
8	Conv. Charges	83,506.00
9	Dietary	8,046,643.00
10	Education Exp	90,072.00
11	Employment Training	24,065.00
12	Expenses for E.C.Meeting	7,650.00
13	Electricity Charges	6,028,849.00
14	Fuel	801,024.50
15	Game & Recreation	54,487.00
16	General Repairs	1,851.00
17	Legal & Prof. Charges	200.00
18	Ltc	47,242.00
19	Medicine	143,922.00
20	Misc. Exp	40,580.98
21	Postage & Telegram	9,447.00
22	Rent & Tax	145,657.00
23	Sanitation	465,620.00
24	Stationery	203,173.34
25	Tel. Charges	132,366.00
26	Treating Guest	5,417.00
27	Water Charges	157,638.00
28	Workshop (Raw Material)	3,423.00
<b>Total</b>		<b>77,688,437.82</b>
<b>Expenditure on contingencies</b>		<b>17,449,572.82</b>

  
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CHILDRENS AID SOCIETY, MUMBAI



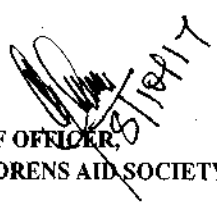
  
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ACCOUNTS & AUDIT

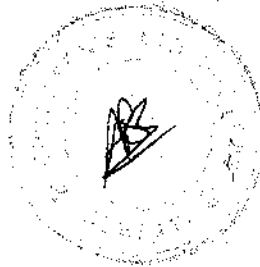
**THE CHILDRENS AID SOCIETY, MUMBAI**

**Balkalyan Nagari**

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON CONTINGENCIES  
AND PAY & ALLOWANCE**

<b>Sr no</b>	<b>Particulars</b>	<b>Amount</b>
1	Pay of Staff	970,091.00
2	Agricultural Exp	42,920.00
3	Audit Fees	6,031.00
4	Clothing & Bedding	44,684.00
5	Conv. Charges	7,645.00
6	Computer Accessories	540.00
7	Dietary	1,519,437.00
8	Educational Exp	595.00
9	Elec. Charges	867,857.00
10	Fuel	133,242.00
11	Games & Recreation	20,640.00
12	General Repairs	1,283.00
13	Medicine	36,757.00
14	Misc Exp	1,150.00
15	Postage & Tel.	530.00
16	Rent & Taxes	84,425.00
17	Sanitation	84,574.00
18	Stationery	73,142.00
19	Tel. Charges	19,082.00
20	Water Charges	587,272.00
	<b>Total</b>	<b>4,501,897.00</b>
	<b>Expenditure on contingencies</b>	<b>3,531,806.00</b>

  
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CHILDRENS AID SOCIETY, MUMBAI



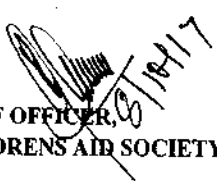
  
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ACCOUNTS & AUDIT

**THE CHILDRENS AID SOCIETY, MUMBAI**

**Mentally Deficient Children's Home**

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON CONTINGENCIES  
AND PAY & ALLOWANCE**

<b>Sr no</b>	<b>Particulars</b>	<b>Amount</b>
1	Pay & Allowance	11,795,356.00
2	Ambulance Car Exp	33,787.00
3	Audit Fees	6,031.00
4	Clothing & Bedding	285,150.00
5	Computer Accessories	1,900.00
6	Conv.Charges-Mdch	31,771.00
7	Dietary	2,794,001.00
8	Educational Exp.	4,000.00
9	Electricity Charges	153,240.00
10	Expenses for Employees Training	6,016.00
11	Fuel	261,580.00
12	Games & Recreation	23,800.00
13	General Repairs	2,584.00
14	Medicine	608,213.00
15	Misc.Exp	18,524.00
16	Postage & Telegram	215.00
17	Rent & Taxes	10,634.00
18	Sanitation	67,003.00
19	Stationery	26,542.00
20	Tel.Charges	25,034.00
21	Water Charges	51,281.00
22	Workshop Raw Material	3,606.00
<b>Total</b>		<b>16,210,268.00</b>
<b>Expenditure on contingencies</b>		<b>4,414,912.00</b>

  
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SUPERINTENDENT  
ACCOUNTS & AUDIT

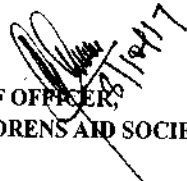


**THE CHILDRENS AID SOCIETY, MUMBAI**

**All Institution (Excluding BKN,ITC & MDCH)**

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE  
OF CHILDREN**

<b>Sr no</b>	<b>Particulars</b>	<b>Amount</b>
1	Charges for Transferring Children	211,712.00
2	Clothing & Bedding	44,684.00
3	Dietary	8,046,643.00
4	Education Exp	90,072.00
5	Fuel	801,024.50
6	Game & Recreation	54,487.00
7	Sanitation	465,620.00
8	Stationery	203,173.34
9	Travelling Exp	-
	<b>Total</b>	<b>9,917,415.84</b>

  
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SUPERINTENDENT  
ACCOUNTS & AUDIT

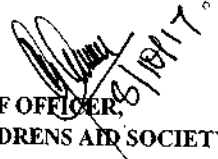


**THE CHILDRENS AID SOCIETY, MUMBAI**


**Balkalyan Nagari**

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE  
OF CHILDREN**

<b>Sr no</b>	<b>Particulars</b>	<b>Amount</b>
1	Clothing & Bedding	44,684.00
2	Dietary	1,519,437.00
3	Educational Exp	595.00
4	Fuel	133,242.00
5	Games & Recreation	20,640.00
6	Medicine	36,757.00
7	Sanitation	84,574.00
8	Stationery	73,142.00
	<b>Total</b>	<b>1,913,071.00</b>

  
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SUPERINTENDENT  
ACCOUNTS & AUDIT

**THE CHILDRENS AID SOCIETY, MUMBAI**

**Industrial Training Centre**

**STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE  
OF CHILDREN**

<b>Sr no.</b>	<b>Particulars</b>	<b>Amount</b>
1	Audit Fees	6,031.00
2	Arrears of Pay	568,453.00
3	Conv.Charges	938.00
4	D.A.	389,841.00
5	Electricity Charges	226,269.00
6	Games & Recreation	185.00
7	H.R.A.	106,477.00
8	Misc. Exp	6,642.00
9	Pay of Staff	841,652.00
10	Postage & Tel	22.00
11	Sanitation	960.00
12	Stationery	1,507.00
13	Tel. Charges	1,651.00
14	Transport Allow	6,661.00
15	Treating Guest	346.00
<b>Total</b>		<b>2,157,635.00</b>

  
CHIEF OFFICER,  
CHILDRENS AID SOCIETY, MUMBAI



  
SUPERINTENDENT  
ACCOUNTS & AUDIT

**Form no.10B**

**Audit Report under section 12A(b) [now section 12A(1)(b)] of the Income-tax Act, 1961, in the case of charitable or religious trusts or institutions**

We have examined the Balance Sheet of Children's Aid Society, Mumbai as at 31st March 2016 and the Income and Expenditure Account for the year ended on that date which are in agreement with the books of accounts 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 accounts 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:

These financial statements are the responsibility of the management of the Trust. Our responsibility is to express an opinion on these financial statements based on our audit.

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 –

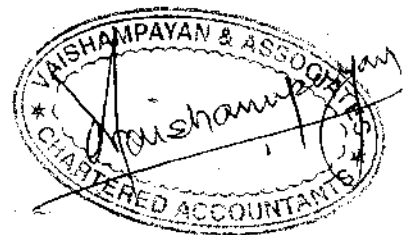
1. in the case of the Balance Sheet, of the state of affairs of the above-named trust as at 31st March 2016,  
and
2. in the case of the Income & Expenditure Account, of the Excess of Income over Expenditure of its accounting year ending on 31st March 2016

The prescribed particulars are annexed hereto.

Place: Mumbai

Date :

For Vaishampayan & Associates  
Chartered Accountants



Amit A Vaishampayan.  
Membership No. 100629  
FRN No. 111226W

**Annexure**

**I. Application of income for charitable or religious purposes**

	Particulars	Remarks
1	Amount of income of the previous year applied to charitable or religious purposes in India during that year	88,158,600
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.	No, Trust has not exercised such option.
3	Amount of income accumulated or set apart/ finally 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/in part only for such purposes. <u>Note:</u> Section 11 has been amended to provide for 15% instead of 25%	NIL
4	Amount of income eligible for exemption under section 11(1)(c) (Give details)	N.A.
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)	NIL
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	N.A.
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	N.A.
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?	No
	If so, details thereof	N.A.



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
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
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
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
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
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
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
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?	No



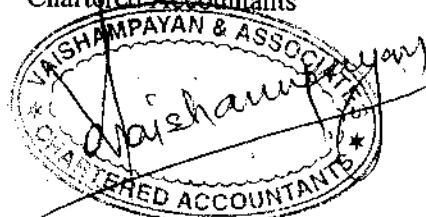
**III. Investments held at any time during the previous year(s) in concerns in which persons referred to in section 13(3) have a substantial interest**

Sr.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 of the Investment	Whether the amount in Col.4 exceeds 5 percent of the capital of the concern during the previous year-say, YES/NO
1	2	3	4	5	6
NIL	NIL	NIL	NIL	NIL	NIL
TOTAL					

PLACE: MUMBAI

DATE:

For Vaishampayan & Associates  
Chartered Accountants



Amit A Vaishampayan.  
Membership No. 100629  
FRN No. 111226W

**REPORT OF AN AUDITOR RELATING TO ACCOUNTS AUDITED  
UNDER SUB-SECTION (2) OF SECTION 33 & 34 AND RULE 19 OF  
THE BOMBAY PUBLIC TRUSTS ACT.**

Registration No.: F - 205 (B)

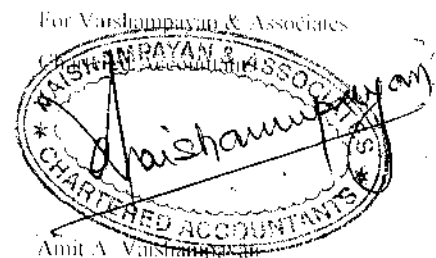
Name of the Public Trust: THE CHILDRENS AID SOCIETY, MUMBAI

For the year ended: 31st March 2016

(a)	whether accounts are maintained regularly and accordance with the provisions of the Act and the rules.	YES
(b)	Whether receipt and disbursements are properly and correctly shown in the account	YES
(c)	Whether the Cash balance & vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts	YES
(d)	Whether all books, deeds, accounts, vouchers other documents or records required by the auditor were produced before him;	YES
(e)	Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time regional office. And the defects and inaccuracies mentioned in the previous audit reports have been duly complied with.	YES
(f)	Whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him;	YES
(g)	Whether any property or funds of the Trust were applied for any object or purpose other than the object or purpose of the Trust;	NO
(h)	The amount of outstanding for more than one year and the amount of written off, if any;	Nil
(i)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5000/-	NO
(j)	Whether any money of the Public trust has be invested contrary to the invested contrary to the provisions of Section 35;	NO
(k)	Alienations, if any, of the immovable proper contrary to the provisions of Section 36, which have come to the notice of the auditor.	N.A.
(l)	All cases of irregular, illegal or improper expenditure, or failure or omission to recover monies or other property belonging to the public trust or of loss or waste of money or other property belonging to the public trust or of loss or waste of money or other property thereof and whether such expenditure, failure, omission, loss or waste was caused in consequence of breach of trust or misapplication or any other misconduct on the part of the trustees or any other person while in the management of the trust;	N.A.
(m)	Whether the budget has been filed in the form provided by rule 16 A;	YES
(n)	Whether the maximum and minimum number of the trustees is maintained;	YES
(o)	Whether the meetings are held regularly as Provided in such instrument;	YES
(p)	Whether the minutes books of the proceedings of the meeting is maintained;	YES
(q)	Whether any of the trustees has any interest in the investment of the trust.	NO
(r)	Whether any of the trustees is a debtor or creditor of the trust	NO
(s)	Whether the irregularities pointed out by the auditor in the accounts of the Previous year have been duly complied with by the trustees during the period Of the audit;	N.A.
(t)	Any special matter which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner;	NONE

Place: Mumbai

Date:

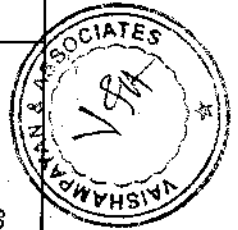


Amit A. Varshampayan  
Partner  
Membership No. 100629  
Firm No - 111226W

**SCHEDULE VIII**  
**[Wide rule 17(1)]**

Name of the Public Trust :- The Children's Aid Society, Mumbai.  
Balance Sheet as on 31st March, 2016

<u>FUNDS AND LIABILITIES</u>	<u>Note</u>	<u>RS</u>	<u>RS</u>	<u>PROPERTY AND ASSETS</u>	<u>Note</u>	<u>RS</u>	<u>RS</u>
<u>Trusts Funds or Corpus</u> Balance as per last balance sheets adjustment during the year (give details)			201,558	<u>Immovable Properties</u> (Suitably classified giving mode of calculation)	5		6,289,008
<u>Other Earmarked funds</u> (Created under the provisions of the trust deed or scheme or out of the income)			-	Additions or deductions (including those for depreciation) If any during the year	6		2,319,791
Depreciation Fund			-	<u>Investments</u> (Suitably classified giving mode of valuation).	7		2,461,421
Sinking Fund			-	<u>Furniture and Deadstock</u> Balance as per last balance sheet.		2,272,405	
Reserve Fund.			-	Add:- Addition during the year		462,508	
<u>Any other fund.</u>			14,555,351	Less:- Depreciation during the year		273,492	
i) Special & Earmarked fund	1		18,918,012	<u>Other Assets</u>	8		155,226
ii) General fund (As per last Balance sheet)			4,362,662	Opening Balance		182,619	
				Add:- Addition during the year		-	
				Less:- Depreciation during the year		27,393	
<u>Loans (Secured or unsecured)</u>				<u>Loans (Secured or unsecured)</u>			
From trustee				Good/doubtful			
From others.				Loans scholarships			
				Other loans.			
<u>Liabilities</u>				<u>Advances</u>	9		
For expenses	2	47,227,922		To trustees			
For advances	3	2,162,196		To employees		714,550	
For rent and other deposits	4	1,024,952		To contractor			
For sundry credit balances			50,415,070				1,460,813





Income and Expenditure Account	(18,348,531)	(31,459,172)	To lawyers To others	10	-	746,263	-
Balance as per last balance							40,478
Less appropriation, if any	(13,110,641)					40,478	
Add/Less : Surplus or deficit as per Income and Expenditure account			<b>Income outstanding</b> Rent Interest Other income				
			<b>Cash &amp; bank balances</b> (a) In current account or fixed deposit account with (give names of banks and state in whose name the account stands). (b) With the trustee. (c) With the manager	11		25,338,838	25,348,732
<b>Total</b>		<b>38,075,468</b>	<b>Total</b>				<b>38,075,468</b>

(0)

Market value as on the date of the balancesheet should also be given by way of a note.  
 Particulars of investment in concerns in which the trustees are interested shall be given separately by way of a note.

The above balancesheet to the best of my/our belief.  
 contains a true account of the Funds and Liabilities and of the Property and Assets of the trust

As per our report of even date.

Dated.....  
 Place :- Mumbai

For Vaishampayan & Associates



Partner

Membership No. 100629

Firm No - 111226W

*(Signature)*  
 Chief Officer

Hon. Treasurer



**SCHEDULE IX**  
[Vide rule 17(1)]

Register No.:- **F-205 (B)**

Name of the Public Trust :- **The Children's Aid Society, Mumbai.**  
Income & Expenditure for the year ending **31st March,2016**

EXPENDITURE	Note	RS	INCOME	Note	RS
<u>To Expenditure in respect of Properties</u>			By,Rent		-
a)Rent & taxes,cesses	12	240,716	By,Interest		-
b)Repairs & Maintainance	13	43,367	on securities		-
c)Pay to staff	14	75,373,556	on loans		-
d)Insurance		-	on bank accounts	23	1,023,301
e)Depreciation (By way of Provision or Adjustments)		-			
f)Other Expenses	16	1,402,243	By,Dividend		-
To,Establishment Expenses	17	8,688,977	By,Donation in cash or kind	24	11,189,991
To Remuneration to trustees		-	By,Grants	25	74,292,785
To,Remuneration		-	<u>By,Income from other sources</u>		
(In case of Math) to the head of math, including his household expenditure,if any.		-	Work shop income	26	21,314
To ,Legal expenses		-	Agriculture income	27	-
To, Audit fees	18	54,280	other income	28	1,631,209
To, contribution and fees		-			
<u>To,Amount written off-</u>					
a) Bad debts		-	By,Transfer from Reserve		13,110,641
b) Loan Scholarships		-			
c) Irrecoverable rents		-			
d) Other Items		-			
To,Misvellenous expenses	22	66,897			
To,Depreciation	15	300,885			
To,Amounts transferred to Reserve or specific funds		-			
<u>To,Expenditure on objects of trust</u>					
a)Religious		-			
b)Educational	19	102,696			
c)Medical Relief	20	788,892			
d)Relief of Poverty		-			
e)Other Charitable Objects	21	14,206,732			
By Surplus carried over balance sheet					
<b>Total</b>		<b>101,269,241</b>	<b>Total</b>		<b>101,269,241</b>

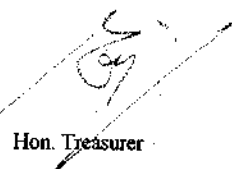
Dated.....  
Place :- Mumbai.

For Vaisampayan & Associates

  
Abhir A. Vaisampayan  
Partner

  
Supritendant  
Accounts & Audit

  
Chief Officer

  
Hon. Treasurer

Membership No. 100629  
Firm No-111226W



Schedule forming part of Balance sheet as on 31st March, 2016

Note 1 - Specific & Earmarked Donation & Grants

Particulars	Opening Balances as on 01.04.2015	Receipts/ Transfers during the year 2015-2016	Sub-total	Payments/ Transfers during the year 2015-16	Closing Balance as on 31.03.2016
A D Mahadevia	200000	-	200,000	-	200,000
Boys Dornatries	70968	-	70,968	-	70,968
Britania Community	110192.85	-	110,193	-	110,193
Britania Ind Ltd	5524	-	5,524	-	5,524
C Aid Chairmans Fund	37959.9	-	37,960	-	37,960
Child Welfare Committee	5000	-	5,000	-	5,000
Child Welfare Fund	6494742	156,551	6,651,293	-	6,651,293
Developmnt Fund	306420	-	306,420	-	306,420
Donation for Madhyamik Vidyala Mkd	160575	-	160,575	-	160,575
Donation from P. S. Kamat.	50000	-	50,000	-	50,000
Don Bosco	871	-	871	-	871
Don From Trustee	87240.25	-	87,240	-	87,240
Educational Fund Mkd Inst	582181.59	-	582,182	-	582,182
Foreign Conitbn	807115.89	-	807,116	-	807,116
Fun Fair Progrme	25600.76	-	25,601	-	25,601
GIA From Dist Sport Off for Play Ground Development	150000	-	150,000	-	150,000
Grant From Govt Balsadan	70	-	70	-	70
K M Sugar Mills	250000	-	250,000	-	250,000
K N Ticku	10000	-	10,000	-	10,000
L N Renu	10560	-	10,560	-	10,560
MD ECGC	10000	2,275	12,275	-	12,275
Mohan	1001	-	1,001	-	1,001



Mohd Amin Yusuf Trust	2052.61	2,053	2,053	2,053
Motia Prakash	10000	10,000	10,000	10,000
MR Kadam	100000	100,000	100,000	100,000
National Award Fund	100000	100,000	100,000	100,000
Perukolam Janaki	12000	12,000	12,000	12,000
P N Ananthana	4000	4,000	4,000	4,000
Purchase of Lockers	159500	159,500	159,500	159,500
R J Jain	1000	1,000	1,000	1,000
R M Shah	3000	3,000	3,000	3,000
Roshita Gomes	66000	66,000	66,000	66,000
R S Mani	15000	15,000	15,000	15,000
Sarla Suresh	5000	5,000	5,000	5,000
Shantaram	1000	1,000	1,000	1,000
Shrinath Ramrao Ugrankar Fund	10000	10,000	10,000	10,000
Sitabhai	1000	1,000	1,000	1,000
Solar Water Heater	85000	85,000	85,000	85,000
S P Chandravarkar	10000	10,000	10,000	10,000
Suresh B Lund	25000	25,000	25,000	25,000
Suresh L Kumar	10000	10,000	10,000	10,000
Suresh Modwani	15000	15,000	15,000	15,000
Tata Trust	19345	19,345	19,345	19,345
The Childrens Township Project Fund	4358605.2	4,358,605	4,358,605	4,358,605
Vimal	2000	2,000	2,000	2,000
V L Shanbhag	2500	2,500	2,500	2,500
V S Purande	3000	3,000	3,000	3,000
V V Nair	500	500	500	500
<b>Grand Total</b>	<b>14,396,525</b>	<b>14,555,351</b>	<b>158,826</b>	<b>14,555,351</b>



**Notes to Accounts**

Note -2 Liabilities for expenses	Amount
O/S.Liabilities for Exp.for the Year 2010-11	8,905
O/S. Liabilities for Sundry Creditors for 2015-16	47,179,691
O/S Liabilities for the Year 2012-2013	39,326
<b>Total</b>	<b>47,227,922</b>

Note - 3 Liabilities for Rent and other deposits	Amount
Tax Deducted at Source	1,029
Provisions	147,430
Caution Money Deposit -Itc	59,350
Deposit Against Tender	481,400
Deposits From Contractors	78,500
GIA From Govt of Mah for BKN-Liability	196,424
GIA from Mazgaon under CSR Project	1,198,063
<b>Total</b>	<b>2,162,196</b>

Note -4 Liabilities for Sundry credit balances	Amount
Earned Wages	239,312
Markmoney - CCH	7,022
Markmoney - DSIS	130
Markmoney - MDCH	502
Private Poperty - CCH	4,779
Private Property - AOH	8,779
Private Property - BKN	10,738
Private Property - DSIS	30,385
Private Property - MDCH	26,310
Private Property - OHU	22,593
Privat Property - NOH	11,606
LIC Premium	162
M S Emp Prof Tax - Co	28,985
PF Scheme	630,350
PF Subscription	3,300
<b>Total</b>	<b>1,024,952</b>

Note - 5 Immovable Property	Amount
Chembur Home Property	1,133,673
Childrens Aid Township Project	4,770,525
Lady Barbourne	28,870
Pitruvatsalya Building	355,940
<b>Total</b>	<b>6,289,008</b>

Note - 6 Investments	Amount
Inv with OT	2,090,433
Inv with Official Trustee (C Aid Chairman Fund)	44,286
Inv with Official Trustee (S Ramrao Ugrankar E Fund)	185,072
<b>Total</b>	<b>2,319,791</b>



Note - 7 Depreciation on Furniture & Fixture

Particulars	Rate	Opening Balance	Addition	Depreciation	Closing Balance
Furniture & Fixture Deadstock	10%	1,955,443	398,015	235,346	2,118,112
Furniture & Fixture Deadstock - BKN	10%	316,962	64,493	38,146	343,309
<b>Total</b>		<b>2,272,405</b>	<b>462,508</b>	<b>273,492</b>	<b>2,461,421</b>

Note - 8 Other Assets

Particulars	Rate	Opening Balance	Addition	Depreciation	Closing Balance
Gymnastic Articles	15%	151,386	-	22,708	128,678
Motor Vehicles	15%	31,233	-	4,685	26,548
<b>Total</b>		<b>182,619</b>	<b>-</b>	<b>27,393</b>	<b>155,226</b>



Note - 9 Advances to Employees	Amount
Festival Advances	714,550
<b>Total</b>	<b>714,550</b>

Note - 10 Advances to Others	Amount
Advances to Purchases	183,675
Security deposit	562,588
<b>Total</b>	<b>746,263</b>

Note - 11 Cash & Bank Balances	Amount
Bank Of Maharashtra	432,196
Dena Bank	235,391
Punjab National Bank -145463	4,118,748
Punjab National Bank - 446210	2,900,676
UcO Bank Current A/c	7,408,522
Uco Bank S/B A/c No. 12739	48,836
Uco Bank S/B A/c No. - 12834	538,303
Uco Bank S/B A/c No. - 13363	267,642
Uco Bank S/B A/c No. - 14047	582,330
Uco Bank S/B A/c No. - 5297	7,623,566
Fixed Deposits	1,182,628
<b>Total</b>	<b>25,338,838</b>

**Expenses**

Note -12 Rent & taxes,cesses	Amount
Rent & Tax - Cch	121,176
Rent & Tax - Bkn	84,425
Rent & Tax - Mdch	10,634
Rent & Tax - Dsis	471
Rent & Taxes- Ohu	24,010
<b>Total</b>	<b>240,716</b>

Note - 13 Repairs & Maintainance	Amount
Computer Accessories	37,649
General Repairs - Cch	306
General Repairs - Co	800
General Repairs - Mdch	2,584
General Repairs- BKN	1,283
General Repairs - Dsis	745
<b>Total</b>	<b>43,367</b>



Note - 14 Pay to staff	Amount
Dearness Allowance. - Aoh	1,685,757
Dearness Allowance - Cch	6,220,555
Dearness Allowance - Co	1,619,841
Dearness Allowance - DSIS	6,735,851
Dearness Allowance - Itc	389,841
Dearness Allowance - Mdch	5,217,063
Dearness Allowance - Noh	2,480,839
Dearness Allowance - Ohu	10,507,220
Gratuity	1,053,635
H.R.A. - Aoh	315,920
H.R.A. - Cch	1,088,224
H.R.A. - DSIS	867,557
H.R.A. - Itc	106,477
H.R.A. - Mdch	900,833
H.R.A. - Noh	223,263
H.R.A. - Ohu	1,851,934
H.R.A. & Comp. Allow - Co	201,174
Leave Salary - Aoh	14,259
Leave Salary - CCH	363,930
Leave Salary - Co	114,397
Leave Salary - DSIS	361,312
Leave Salary - Mdch	129,176
Leave Salary - Noh	36,947
Leave Salary - Ohu	381,933
Ltc- Cch	15,438
Ltc - Ohu	21,952
Ltc -Noh	1,070
Ltc- Mdch	4,070
Ltc-Dsis	8,782
Other Allow - Cch	3,665
Other Allow - Dsis	2,774
Other Allow - Mdch	2,470
Other Allow - Noh	2,125
Other Allow - Ohu	2,781
Other Allow- Co	16
Pay of Staff - Aoh	1,481,328
Pay of Staff - Cch	5,050,739
Pay to Staff - (Arrears Pay - Scale)	568,453
Pay of Staff - Co	1,264,514
Pay of Staff - DSIS	5,360,418
Pay of Staff - Mdch	4,782,947
Pay of Staff - Noh	2,120,154
Pay of Staff- Bkn	970,091
Pay of Staff- Mazgaon Dock	644,717
Pay of Staff- Ohu	8,534,462
Pay of Staff-ITC	841,652
Transport Allow - Aoh	39,481
Transport Allow - Cch	150,643
Transport Allow - Co	19,624
Transport Allow - DSIS	166,547
Transport Allow - Mdch	114,080
Transport Allow - Noh	29,737
Transport Allow - Ohu	294,227
Transport Allow- Itc	6,661
<b>Total</b>	<b>75,373,556</b>





Note - 15 Depreciation	Amount
Depreciation -BKN	38,146
Depreciation -CO	262,739
<b>Total</b>	<b>300,885</b>

Note -16 Other Expenses	Amount
Agricultural Exp-BKN	42,920
Expenses for Balmahostav	1,200
Car Exp - Co	19,470
Expenses For Employees Training -Cch	6,016
Expenses For Employees Training -Noh	6,017
Expenses For Employees Training -Dsis	6,016
Expenses For Employees Training -Mdch	6,016
Expenses For Employees Training -Ohu	6,016
Expenses For E.C Meeting	7,650
Fuel - CCH	167,560
Fuel - DSIS	162,057
Fuel - NOH	100,400
Fuel - OHU	371,008
Fuel- BKN	133,242
Fuel- Mdch	261,580
Game & Recreation - Dsis	8,878
Games & Grecreation - AOH	100
Games & Recreation - BKN	20,640
Games & Recreation - CCH	39,659
Games & Recreation - ITC	185
Games & Recreation - MDCH	23,800
Games & Retretation - Ohu	5,850
Legal & Prof. Charges - Co	200
Treating Guest - Cch	335
Treating Guest - Dsis	180
Treating Guest - Itc	346
Treating Guest - Co	4,902
<b>Total</b>	<b>1,402,243</b>



Note -17 Establishment Expenses	Amount
Electricity Charges - Bkn	867,857
Electricity Charges - Aoh	993,807
Electricity Charges - Cch	2,690,683
Electricity Charges - Co	299
Electricity Charges - ITC	226,269
Electricity Charges - Mdch	153,240
Electricity Charges - Noh	396,751
Electricity Charges - Ohu	730,930
Electricity Charges- DSIS	1,216,379
Postage & Tel - Ohu	355
Postage & Tel - Aoh	45
Postage & Tel - Bkn	530
Postage & Tel - Itc	22
Postage & Tel - Dsis	932
Postage & Tele - Cch	3,344
Postage & Telegram - Mdch	215
Postage & Telegrams - Co	4,771
Conv. Charges - Ohu	9,238
Conv.Charges - Aoh	7,721
Conv.Charges - BKN	7,645
Conv.Charges - Co	15,390
Conv.Charges - Dsis	10,368
Conv.Charges - Itc	938
Conv.Charges-Cch	36,306
Conv.Charges-Mdch	31,771
Conv-Charges - Noh	4,483
Water Charges - Bkn	587,272
Water Charges - Mdch	51,281
Water Charges - Cch	146,241
Water Charges - Noh	11,397
Stationery - AOH	3,251
Stationery - BKN	73,142
Stationery - Co	70,191
Stationery - DSIS	30,925
Stationery - ITC	1,507
Stationery - MDCH	26,542
Stationery - NOH	20,143
Stationery - Ohu	35,699
Stationery-CCH	42,964
Tel. Charges - BKN	19,082
Tel. Charges - CO	53,170
Tel. Charges - DSIS	19,363
Tel. Charges - Itc	1,651
Tel. Charges - Noh	14,263
Tel. Charges-OHU	25,189
Tel.Charges-CCH	17,388
Tel.Charges-Mdch	25,034
Tel.Charges-Aoh	2,993
<b>Total</b>	<b>8,688,977</b>



Note -18 Audit fees	Amount
Audit Fees - Aoh	6,031
Audit Fees - Bkn	6,031
Audit Fees - Cch	6,031
Audit Fees - Co	6,031
Audit Fees - Dsis	6,031
Audit Fees - Itc	6,031
Audit Fees - Mdch	6,031
Audit Fees - Noh	6,031
Audit Fees - Ohu	6,032
<b>Total</b>	<b>54,280</b>

Note -19 Educational Exp	Amount
Educational Exp - Bkn	595
Educational Exp - Dsis	25,316
Educational Exp - Noh	1,000
Educational Exp.- Mdch	4,000
Educational Exp.- Ohu	1,000
Educational Expenses-Cch	63,756
Workshop (Raw Material)-DSIS	1,460
Workshop (Raw Material)-Cch	1,322
Workshop (Raw Material)-Ohu	641
Workshop (Raw Material) - Mdch	3,606
<b>Total</b>	<b>102,696</b>

Note -20 Medical Relief Expenses	Amount
Medicine - Aoh	1,038
Medicine - BKN	36,757
Medicine - Ohu	63,595
Medicine- Mdch	608,213
Medicine-CCH	53,196
Medicines - DSIS	3,937
Medicines - NOH	22,156
<b>Total</b>	<b>788,892</b>



Note - 21 Other Charitable Objects	Amount
Ambulance Car Exp - MDCH.	33,787
Charges for Transferring Children- Ohu	109,905
Charges for Transferring Children- Dsis	88,800
Charges for Transferring Children- Cch	2,807
Charges for Transferring Children- Noh	10,200
Clothing & Bedding - AOH	43,371
Clothing & Bedding - BKN	44,684
Clothing & Bedding - CCH	164,015
Clothing & Bedding - DSIS	70,000
Clothing & Bedding - MDCH.	285,150
Clothing & Bedding - OHU	375,775
Dietary - AOH	8,700
Dietary - BKN	1,519,437
Dietary - Cch	994,268
Dietary - Dsis	1,130,822
Dietary - Noh	351,978
Dietary - Ohu	5,560,875
Dietary- Mdch	2,794,001
Sanitation - AOH	-
Sanitation - Bkn	84,574
Sanitation - Cch	130,079
Sanitation - DSIS	23,265
Sanitation - Itc	960
Sanitation - Mdch	67,003
Sanitation - Ohu	284,387
Sanitation- Noh	27,889
<b>Total</b>	<b>14,206,732</b>

Note - 22 Miscellaneous Expenses	Amount
Miscellaneous Expenses - Aoh	2,975
Miscellaneous Expenses - Bkn	1,150
Miscellaneous Expenses - Co	14,374
Miscellaneous Expenses - Noh	3,250
Miscellaneous Expenses- Cch	5,220
Miscellaneous Expenses- Itc	6,642
Miscellaneous Expenses - Mdch	18,524
Miscellaneous Expenses - Ohu	12,431
Miscellaneous Expenses- Dsis	2,331
<b>Total</b>	<b>66,897</b>

Note - 23 Interest Income On Bank A/c	Amount
Interest on Saving Bank Account	770,154
Interest on Investment	228,519
Interest on Fixed Deposit	24,628
<b>Total</b>	<b>1,023,301</b>



Note - 24 Donation in cash or kind	Amount
Donation Under CSR Project	890,558
Earmakred Donation	654,427
Donation in Kind - AOH	46,371
Donation in Kind - BKN	1,427,938
Donation in Kind - Cch	1,378,497
Donation in Kind - DSIS	286,933
Donation in Kind - MDCH	3,520,616
Donation in Kind - NOH	258,931
Donation in Kind - OHU	2,710,620
Donation Recd From Mdch	15,100
<b>Total</b>	<b>11,189,991</b>

Note - 25 Grants	Amount
GIA FROM GOVT. OF MAHA -Salary	52,642,772
GIA FROM GOVT. OF MAH FOR BKN	1,571,250
GIA FROM GOVT. OF MAHA - MAINT	11,292,000
GIA From Social Welfare Deptt- Salary	5,805,863
GIA From Social Welfare Deptt- Maint	3,000,000
GIA From Govt of Mah for CGC Umarkhadi	(19,100)
<b>Total</b>	<b>74,292,785</b>

Note - 26 Workshop Income	Amount
Workshop Income- Mdch	14,974
Workshop Income- Ohu	6,340
Workshop Income-Dsis	-
<b>Total</b>	<b>21,314</b>

Note - 27 Agriculture Income	Amount
Agriculture Income- Dsis	-
<b>Total</b>	<b>-</b>

Note - 28 Other Income	Amount
Compensation for Film Shooting	1,485,000
Compensation for using Graount at Mkd	10,000
Compensation for using Classroom of Bkn	5,000
Compensation for using Classroom of Dsis	1,000
Compensation for Cch Hall	80,000
Compensation use for Power House -Cch	1,200
Hair Cutting Saloon - Cch	16,479
Income & Exp. for Filling of 79 Vacant Post	(3,000)
Maintenance Charges of Adopted Children	31,200
Right to Information Act	1,120
Sale of Scrap	-
Sale of Tender Forms	-
Sundry Income	3,210
<b>Total</b>	<b>1,631,209</b>



**The Children's Aid Society, Mumbai.**

**SIGNIFICANT ACCOUNTING POLICIES**

**for the Year ended 31<sup>st</sup> March 2016**

**1. Basis of preparation of financial statements:**

The accompanying financial statements have been prepared under the historical cost convention, on accrual basis, in accordance with generally accepted accounting principles in India and the Accounting Standards issued by the Institute of Chartered Accountants of India and the relevant provisions of The Bombay Public Trusts Act, 1950.

**2. Use of Estimates:**

The preparation of the financial statements in conformity with the generally accepted accounting principles requires estimates and assumptions to be made that affect the reported amounts of assets and liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Differences between actual results and estimates are recognized in the period in which the results are known/materialize.

**3. Investments:**

Investments, which are readily realizable and intended to be held for not more than one year, are classified as Current Investments. All other Investments are recognized as Long Term Investments and are carried at Cost of Acquisition.

**4. Fixed Assets:**

Fixed Assets are carried at cost of acquisition or construction and they are stated at historical cost. Liability in respect of the assets acquired/construction completed during the year has been accrued in the books.

**5. Depreciation:**

Depreciation on fixed assets is provided using the straight-line method, based on the useful life of the fixed assets as estimated by the Medical Director at the following rates:

Furniture and Fixture	10.00 %
Gymnastic Articles	15.00 %
Motor Vehicle	15.00 %



**SCHEDULE IX-A**  
[Vide rule 17]

**Statement of Income for the year ending 31st March, 2016**

Name and registered number of the Public Trust :- The Children's Aid Society, Mumbai.  
Income and Expenditure Account for the year ending 31st March 2016

Particulars of Property	Income from immovable property			Income from other property securities (if any)				Total realisation & outstanding.				
	Income of the arrears at the end of previous year	Demand of income at end of the previous year	Amount realised during the year	Arrears outstanding with details of the year of which they belong.	Description of property.	Income of the arrears at the end of previous year	Amount to be recovered during the year.	Amount realised during the year.	Arrears of outstanding.	Total amount recovered during the year.	Total arrears outstanding	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL	NIL



**SCHEDULE IX-B**  
[Vide rule 17]

Statement of Expenditure for the year ending 31st March, 2016

Name and registered number of Public Trust:- The Children's Aid Society, Mumbai.

Assessment cesses & other government taxes & dues	Municipal & other taxes	Charges incurred for maintenance & necessary improvement of property including repairs	Remuneration to managers and/or trustees	Pay & allowance of servants	On objects (i.e. Educational, Medical)	On charitable objects	Miscellaneous expenses & other Exp(including contribution)	Total Expenditure	Total Income	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
-	240,716	43,367	-	75,373,556	891,588	14,206,732	10,513,282	101,269,241	88,158,600	(13,110,641)	Deficit



*[Signature]*  
Supritendant 8/10/15  
Account & Audit

*[Signature]*  
Chief Officer



Hon. Treasurer



**SCHEDULE IX-C**  
[Vide rule 32]

Statement of income of the public trust liable to contribution for the year ending 31st March, 2016

Name and Registered No. of Public Trust:- The Children's Aid Society, Mumbai.

Particulars	RS	RS
<b>I. Income as shown in the Income &amp; Expenditure Account (Schedule IX)</b>		
<b>II. Items not chargeable to contribution under section 58 and rule 32</b>		
(i) Donation received from other public trust and Dharmadas.		
(ii) Grants received from Government and local authorities.		
(iii) Interest on Sinking or Depreciation Fund.		
(iv) Amount spent for the purposes of secular education.		
(v) Amount spent for the purpose of medical relief.		
(vi) Amount spent for the purpose of veterinary treatment of animals.		
(vii) Deduction out of income from lands used for agricultural purpose -		
(a) Land Revenue and Local Fund Cess		
(b) Rent payable to superior landlord		
(c) Cost of production if lands are cultivated by the trust		
(ix) Deductions out of income from lands used for non-agricultural purposes		
(a) Assessment, cesses and other Government or municipal taxes.		
(b) Ground rent payable to the superior landlord.		
(c) Insurance premia.		
(d) Repairs at 10 per cent of gross rent of buildings.		
(e) Cost of collection at 4 per cent of gross rent of buildings let out.		
(x) Cost of collection of income or receipt from securities, stocks, etc. at one per cent of such income.		
(xi) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10 per cent of the estimated gross annual rent.		
<b>Gross annual income chargeable to contribution</b>		NIL
<b>Amount of Contribution computed at the rate fixed under the subsection (1) of section 58 and payable.</b>		NIL

As per decision given by SUPREME COURT OF INDIA in State of Maharashtra & Ors Vs. The Salvation Army, Western India Territory Dated - 10th February 1975 CITATION: 1975 AIR 846 1975 SCR (3) 475 1975 SCC (1) 509, the Trust is exempt from contribution.

"Certified that while claiming deductions admissible under the above Schedule, we have not claimed any amount twice, either wholly or partly, against any of the items mentioned in the Schedule which have the effect of double deduction."

Date :-

For Vaishampayan & Associates  
Chartered Accountants  
*Vaishampayan*  
Anand Vaishampayan  
Partner  
Membership No. 100629  
Firm No-111226W

*AB*  
8/11/15  
Supritendant  
Accounts & Audit.



*AB*  
Chief Officer

**SCHEDULE X**  
[Vide rule 21(2)]

**Register of Audit Reports**

Registered No. and Name of Public Trust :- The Children's Aid Society, Mumbai.

Year under Audit	Date of receipt of audit report	Name of Auditors	Remarks
1	2	3	4
F.Y. 2014-15		Vaishampayan & Associates	Clear Report.
F.Y. 2013-14	21/07/2016	Vaishampayan & Associates	Clear Report.
F.Y. 2012-13	20/03/2015	Vaishampayan & Associates	Clear Report.
F.Y. 2011-12	31/12/2013	Mihir S. Shah.	Clear Report.
F.Y. 2010-11	25/03/2013	Mihir S. Shah.	Clear Report.
F.Y. 2009-10	2011	J.C.Bhatt.	Clear Report.
F.Y. 2008-09	01/10/2009	J.C.Bhatt.	Clear Report.
F.Y. 2007-08	01/10/2008	J.C.Bhatt.	Clear Report.
F.Y. 2006-07	04/10/2007	J.C.Bhatt.	Clear Report.
F.Y. 2005-06	05/06/2006	J.C.Bhatt.	Clear Report.
F.Y. 2004-05	15/10/2005	J.C.Bhatt.	Clear Report.
F.Y. 2003-04	11/10/2004	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 2002-03	31/07/2003	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 2001-02	16/10/2002	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 2000-01	20/10/2001	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 1999-00	30/12/2000	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 1998-99	18/10/1999	Jayantilal Thakkar & Co.	Clear Report.
F.Y. 1997-98	01/08/1998	Jayantilal Thakkar & Co.	Clear Report.



**SCHEDULE X-AAA**  
[Vide rule 24A]

Register of property belonging to the The Children's Aid Society, Mumbai Trust

**PART I – Immovable Property**

Date & year of Preparation	Agriculture land			Other Property			Remarks	
	Name of the Village, Taluka & where situated	Area	Revenue Assessment	Nature of Property	Description	Location		Approximate or book value or rateable value
1	2	3	4	5	6	7	8	9
Survey of the Immovable Property is in process.								

**Note.** This form should be filled in as follows:

- (i) Firstly, the totals at the beginning of the year
- (ii) Secondly, increase during the year, in details
- (iii) Thirdly, decrease during the year, in details
- (iv) Fourthly, total at the end of the year.

Dated :



**CHIEF OFFICER**

### Points for discussion

The following points are observed by us during the statutory audit of "The Children's Aid Society, Mumbai" for the financial year 2015-16.

Particulars	Comments from assessee
<p><b><u>1. Requirement of Computerized Accounting System.</u></b> The Children's Aid Society should give preference to use computerized accounting system/software (E.g. Tally) instead of maintaining manual accounting records. This will help to management for reduction in mistakes for maintaining financial statements/accounting records &amp; to complete financial statements in less time as compare to maintaining manual accounting records.</p>	We have started to maintain accounting system in tally but we will also try to give preference to it as early as possible because giving preference to tally is lacking behind because of employee don't have proper knowledge of handling tally.
<p><b><u>2. Requirement of training to employees for handling Accounting Software.</u></b> The Children's Aid Society should be provide training to employees for handling accounting software which will save employees working time spending on maintaining of multiple accounting records/books &amp; it will also help to employees to concentrate on other official work instead of maintaining manual book keeping.</p>	We will also make an arrangement to give training to the concerned employees for handling tally software after taking approval from GC/EC.
<p><b><u>3. Requirement of proper recording of Immovable Property.</u></b> The Children's Aid Society should be keep proper record of Immovable Property as per requirement of section 36B read with rule 24A of the Bombay Port Trust Act, 1950 which says the register should be maintain in prescribed format of schedule X-AA for Immovable property.</p>	We will make an arrangement for maintaining proper register for immovable property as required by the statue.
<p><b><u>4. Requirement of proper maintenance, security &amp; insurance of Immovable Property.</u></b> The Children's Aid Society should keep proper maintenance, security &amp; should take insurance of Immovable property which will help society to maintain property in well manner.</p>	We will try to keep proper maintainance of immovable property as well as we will take an insurance for the security of immovable property.
<p><b><u>5. Requirement of maintenance of upkeep, housekeeping &amp; movable property.</u></b> The Children's Aid Society should keep proper maintenance of upkeep, housekeeping &amp; movable property.</p>	We will try to keep proper maintainance of upkeep, house keeping & movable property.
<p><b><u>6. Requirement of proper recording of movable Property.</u></b> The Children's Aid Society should be keep proper record of movable property by mainataining proper register.</p>	We will make an arrangement for maintaining proper register for movable property as required by the statue.



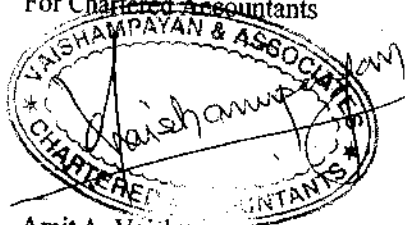
**7. Requirement of proper maintenance, security & insurance of movable Property.**

The Children's Aid Society should keep proper maintenance, security & should take insurance of movable property which will help society to maintain property in well manner.

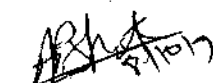
We will try to keep proper maintainance of movable property as well as we will take an insurance for the security of movable property.


The above things are observed by us during the statutory audit of "The Children's Aid Society, Mumbai" for the financial year 2015-16 which needs to be improve by the society or management of the society for the effective & efficient work in future.

Vaishampayan & Association,  
For Chartered Accountants



Amit A. Vaishampayan  
Partner  
Membership No. 100629  
FRN No. 111226W

  
Supritendant  
For Children's Aid Society

  
Chief Officer  
For Children's Aid Society

