CHILDREN'S AID SOCIETY

AUDIT REPORT

FOR THE

F.Y. 2016-17 (A.Y. 2017-18)

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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. 2017-18
F.Y. 2016-17

PAN: AAATC0267B
Status: Resident

Particulars	Rs.	Rs.	Rs.
Direct Incomes			
Donation Under Csr Project	29,42,500		
Donation Under Csr Project - Mazgaon Dock	8,85,000		
Earmakred Donation	10,53,192		
Earmarked Donation -Mdch	73,622		
Gia From Govt. Of Maha - Salary	6,88,15,772		
Gia From Social Welfare Dept- Maint	9,85,000		
Gia From Social Welfare Deptt - Salary	1,56,25,730		
H.M.C. Recovery	38,570		
Workshop Income- Mdch	400	**9,04,19,786**	
Indirect Incomes			
Compensation For Film Shooting	41,01,000		
Compensation For Use Of Power House - Cch	1,200		
Comp.From Indian Power Laundry	3,99,000		
Donation In Kind - Bkn	3,56,913		
Donation In Kind - Cch	27,48,947		
Donation In Kind - Dsis	16,79,749		
Donation In Kind - Mdch	26,05,919		
Donation In Kind - Noh	21,65,743		
Donation In Kind - Ohu	13,52,036		
Gia From Govt Of Mah For Bkn	1,55,448		
Gia From Govt Of Mah - Maint	52,77,720		
Hair Cutting Saloon - Cch	11,237		
Interest On Fd	17,876		
Interest On Investment	2,81,426		
Intersest On S/B A/C	5,87,469		
Liabilities W/Back	12,38,580		
Maintenance Charges Of Adopted Children	18,000		
Residential Hostel Monthly Fees	6,000		
Right To Information Act	468		
Sale Of Tender Forms	1,23,900		
Sundry Income	20,890		
Tution Fees Towrads Itc	5,55,400		
Workshop Income	1,150	**2,37,06,071**	
			11,41,25,857

Less:	**Income Applied u/s 11(1) for charitable purpose**			
	Expenditure as per Income & Expenditure A/c			
	AOH	33,83,645		
	BKN	26,64,319		
	CCH	1,62,63,359		
	CO	46,15,484		
	DSIS	1,92,55,753		
	ITC	21,71,119		
	MDCH	2,04,35,956		
	NOH	73,31,874		
	OHU	3,06,00,360		
	Audit Fees Co	78,494		
	Depreciation -BKN	34,431		
	Depreciation -CO	2,69,732	**10,71,04,526**	
	Total Income applied for charitable purpose			**10,71,04,526**
	Surplus/(Deficit)			**70,21,331**

Institutionwise Expenditure
For the F.Y. 2016-17

Name of Institute : Addittional Observation Home, Mankhurd

Particulars	Amount
Audit Fees - Aoh	8,970.00
Charges For Transferring Children - Aoh	300.00
Conv.Charges - Aoh	7,260.00
D.A. - Aoh	13,66,296.00
Dietary - Aoh	1,81,174.00
Electricity Charges - Aoh	3,17,164.00
H.R.A. - Aoh	2,41,174.00
Medicine - Aoh	545.00
Misc. Exp - Aoh	125.00
Other Allow - Aoh	195.00
Pay Of Staff - Aoh	11,98,847.00
Stationery - Aoh	2,153.00
Telephone Charges-Aoh	13,278.00
Transport Allow - Aoh	23,600.00
Water Charges - Aoh	22,564.00
Total	**33,83,645.00**

Name of Institute : Bal Kalyan Nagari, Mankhurd

Particulars	Amount
Audit Fees - Bkn	8,970.00
Clothing & Bedding - Bkn	41,160.00
Conv.Charges - Bkn	15,334.00
Dietary - Bkn	4,65,204.00
Educational Exp - Bkn	1,909.00
Elec. Charges - Bkn	29,534.00
Fuel- Bkn	87,715.00
Games & Recreation - Bkn	315.00
General Repairs- Bkn	250.00
Medicine - Bkn	88,733.00
Misc. Exp - Bkn	1,620.00
Pay Of Staff- Bkn	13,27,613.00
Rent & Taxes - Bkn	84,425.00
Sanitation - Bkn	21,100.00
Stationery - Bkn	25,068.00
Tel. Charges - Bkn	26,999.00
Water Charges - Bkn	4,38,370.00
Total	**26,64,319.00**

Name of Institute : Chembur Children's Home, Mankhurd

Particulars	Amount
Audit Fees - Cch	8,970.00
Charges For Transferring Children-Cch	1,396.00
Chrges For Trans. Children-Cch	2,012.00
Clothing & Bedding - Ch	3,20,938.00
Computer Accessories-Cch	2,500.00
Conv.Charges-Cch	11,569.00
Convy Charges For Inmates -Cch	13,048.00
D.A. - Cch	51,33,631.00
Dietary - Cch	24,11,545.00
Educational Expenses-Cch	8,850.00
Electricity Charges - Cch	16,49,389.00
Fuel - Cch	91,523.00
Games & Recreation - Cch	19,174.00
General Repairs -Cch	44,348.00
Gratuity-Cch	5,97,150.00
H.R.A. - Cch	7,53,284.00
Leave Salary - Cch	3,24,250.00
Ltc- Cch	16,408.00
Medicine-Cch	1,03,602.00
Misc. Exp- Cch	30,196.00
Other Allow - Cch	2,270.00
Pay Of Staff - Cch	40,52,978.00
Postage & Tele - Cch	293.00
Rent & Tax - Cch	2,19,027.00
Sanitation - Cch	1,39,460.00
Stationery-Cch	69,022.00
Tel.Charges-Cch	25,591.00
Transport Allow - Cch	1,19,059.00
Travelling Charges-Cch	4,390.00
Water Charges - Cch	85,429.00
Workshop (Raw Material)-Cch	2,057.00
Total	**1,62,63,359.00**

Name of Institute : Central Office

Particulars	Amount
Advertising Charges	3,648.00
Car Exp - Co	2,749.00
Computer Accessories-Co	33,727.00
Conv.Charges - Co	27,176.00
D.A. - Co	20,72,903.00
Dead Stock - Co	4,96,595.00
Electricity Charges - Co	870.00
General Repairs -Co	2,700.00
H.R.A. & Comp. Allow - Co	2,67,761.00
Leave Salary - Co	34,528.00
Legal & Prof. Charges - Co	300.00
Ltc -Co	3,776.00
Misc. Exp - Co	33,042.16
Pay Of Staff - Co	14,95,966.00
Postage & Telegrams - Co	716.00
Stationery - Co	50,096.00
Tel. Charges - Co	60,136.00
Transport Allow - Co	24,195.00
Treating Guest - Co	4,600.00
Total	**46,15,484.16**

Name of Institute : David Sasoon Industrial School, Mahim

Particulars	Amount
Audit Fees - Dsis	8,970.00
Charges For Transferring Child - Dsis	71,700.00
Clothing & Bedding - Dsis	2,36,560.00
Computer Accessories-Dsis	11,975.00
Conv.Charges - Dsis	10,657.00
Conveyance Charges For Staff-Dsis	6,420.00
D.A. - Dsis	67,06,249.00
Dietary - Dsis	18,51,252.90
Educational Exp - Dsis	37,970.00
Electricity Charges- Dsis	18,72,454.00
Entertainment	18,480.00
Fuel - Dsis	1,66,151.00
Game & Recreation - Dsis	5,624.00
General Repairs -Dsis	1.790.00
Gratuity-Dsis	5,26,500.00
H.R.A. - Dsis	8,48,986.00
Leave Salary - Dsis	1,74,632.00
Ltc-Dsis	13,382.00
Medicines - Dsis	11,261.00
Misc.Exp- Dsis	23,962.00
Other Allow - Dsis	2,077.00
Pay Of Staff - Dsis	50,23,130.00
Postage & Tel. - Dsis	1,115.00
Repayment of Compensation	40,000.00
Sanitation - Dsis	1,37,393.00
Stationery - Dsis	1,00,335.00
Structural Audit -Dsis	1,31,626.00
Tel. Charges - Dsis	23,396.00
Transport Allow - Dsis	1,35,638.00
Treating Guest-Dsis	515.00
Water Charges - Dsis	10,50,032.00
Workshop (Raw Material)-Dsis	5,520.00
Total	**1,92,55,752.90**

Name of Institute : Industrial Training Centre Unit, Mankhurd

Particulars	Amount
Audrs Of Pay- Itc	3,40,000.00
Chait Fees - Itc	8,970.00
Clots And Journals- Itc	80.00
Computer Accessories-Itc	500.00
Con/.Charges - Itc	7,826.00
Con - Itc	4,16,680.00
D.A.ation Exp-Itc	100.00
Dietricity Charges - Itc	1,18,434.00
Educral Repairs - Itc	5,36,449.00
Elect. - Itc	96,508.00
Enter Exp- Itc	10,488.00
Fuel of Staff-Itc	5,94,769.00
Gamge & Tel - Itc	126.00
Generation - Itc	1,048.00
Gratunery - Itc	4,065.00
H.R.Charges - Itc	8,711.00
Leaveport Allow- Itc	5,862.00
Ltc-Dng Guest - Itc	98.00
Medishop Raw Material-Itc	20,405.00
Misc.tal	**21,71,119.00**
Other	
Pay O	
Postag	
Repay	
Sanita	
Statio	
Structu	
Tel. C	
Transp	
Treatin	
Water	
Worksh	
Tota	

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

ulars	Amount
ance Car Exp - Mdch	42,547.00
ees - Mdch	8,970.00
g & Bedding - Mdch	2,49,750.00
ter Accessories-Mdch	5,650.00
harges-Mdch	58,525.00
Mdch	72,63,405.00
Mdch	24,95,512.00
ity Charges - Mdch	13,32,236.00
dch	1,92,660.00
Repairs-Mdch	3,000.00
- Mdch	10,43,750.00
alary - Mdch	7,116.00
ch	7,672.00
e- Mdch	4,17,583.00
p - Mdch	96,093.00
llow - Mdch	68.00
taff- Mazgaon Dock	8,43,187.00

Pay Of Staff - Mdch	60,73,877.00
Postage & Telegram - Mdch	114.00
Sanitation - Mdch	91,562.00
Stationery - Mdch	16,027.00
Tel.Charges-Mdch	26,229.00
Transport Allow - Mdch	1,37,639.00
Workshop Raw Material - Mdch	22,784.00
Total	**2,04,35,956.00**

Name of Institute : New Observation Home, Mankhurd

Particulars	**Amount**
Audit Fees - Noh	8,970.00
Charges For Transfering Children - Noh	15,600.00
Clothing & Bedding - Noh	8,57,443.00
Computer Accessories-Noh	750.00
Conv-Charges - Noh	13,025.00
D.A. - Noh	24,64,590.00
Dietary - Noh	10,58,711.00
Electricity Charges - Noh	2,46,632.00
Fuel - Noh	56,744.00
Games & Recreation - Noh	16,100.00
General Repairs-Noh	240.00
H.R.A. - Noh	2,21,184.00
Ltc- Noh	1,234.00
Medicines - Noh	1,08,084.00
Misc. Exp - Noh	1,002.00
Other Allow - Noh	1,997.00
Pay Of Staff - Noh	18,70,920.00
Sanitation- Noh	1,25,027.00
Stationery - Noh	1,13,242.00
Tel. Charges - Noh	23,118.00
Transport Allow - Noh	28,076.00
Water Charges - Noh	99,185.00
Total	**73,31,874.00**

Name of Institute : Observation Home, Umarkhadi

Particulars	Amount
Audit Fees - Ohu	8,970.00
Charges For Transferring Children- Ohu	1,77,300.00
Clothing & Bedding - Ohu	2,62,031.00
Computer Accessories -Ohu	5,573.00
Conv.Charges For Staff-Ohu	5,486.00
Conv. Charges - Ohu	5,154.00
D.A. - Ohu	1,14,44,815.00
Dietary - Ohu	32,42,908.00
Electricity Charges - Ohu	37,22,717.00
Fuel - Ohu	3,80,173.00
Games & Recretation - Ohu	35,700.00
General Repairs - Ohu	728.00
Gratuity -Ohu	1,00,720.00
H.R.A. - Ohu	19,32,469.00
Leave Salary - Ohu	5,92,022.00
Ltc - Ohu	4,036.00
Medicine - Ohu	1,21,771.00
Misc.Exp - Ohu	6,936.00
Other Allow - Ohu	2,046.00
Pay Of Staff- Ohu	78,23,803.00
Rent & Taxes- Ohu	72,030.00
Sanitation - Ohu	3,14,486.00
Stationery - Ohu	46,597.00
Tel. Charges-Ohu	40,428.00
Transport Allow - Ohu	2,45,824.00
Treating Guest - Ohu	650.00
Workshop (Raw Material)-Ohu	4,987.00
Total	**3,06,00,360.00**

THE CHILDRENS AID SOCIETY, MUMBAI

All Institution (Excluding BKN,ITC & MDCH)

STATEMENT SHOWING THE ACTUAL EXPENDITURE ON CONTINGENIES AND PAY & ALLOWANCE

Sr no	Particulars	Amount
1	Pay of Staff	2,14,65,644.00
2	Leave Salary	11,25,432.00
3	Dearness Allowance	2,91,88,484.00
4	H.R.A & Comp. Allowance	42,64,858.00
5	Transport Allowance	5,76,392.00
6	Other Allowance	8,585.00
7	Gratuity	12,24,370.00
8	LTC	38,836.00
	Total Expenditure on Pay of Staff	**5,78,92,601.00**
1	Advertising Charges	3,648.00
2	Audit Fees	44,850.00
3	Car Exp - Co	2,749.00
4	Charges for Transfering Children	2,68,308.00
5	Clothing & Bedding	16,76,972.00
6	Computer Accessories	54,525.00
7	Convenance Charges	99,795.00
8	Dead Stock - Co	4,96,595.00
9	Dietary	87,45,590.90
10	Educational Exp	46,820.00
11	Electricity Charges	78,09,226.00
12	Entertainment	18,480.00
13	Fuel	6,94,591.00
14	Game & Recreation	76,598.00
15	General Repairs	49,806.00
16	Legal & Prof. Charges - Co	300.00
17	Medicine	3,45,263.00
18	Miscelleneous Exp	95,263.16
19	Postage & Telegram	2,124.00
20	Rent & Tax	2,91,057.00
21	Repayment of Compensation	40,000.00
22	Sanitation	7,16,366.00
23	Stationery	3,81,445.00
24	Structural Audit -DSIS	1,31,626.00
25	Telephone Charges	1,85,947.00
26	Travelling Charges-CCH	4,390.00
27	Treating Guest	5,765.00
28	Water Charges	12,57,210.00
29	Workshop (Raw Material)	12,564.00
	Total Expenditure on contingencies	**2,35,57,874.06**

CHIEF OFFICER,
CHILDRENS AID SOCIETY,MUMBAI

SUPRITENDENT
ACCOUNTS & AUDIT

THE CHILDRENS AID SOCIETY, MUMBAI

Balkalyan Nagari

STATEMENT SHOWING THE ACTUAL EXPENDITURE ON CONTINGENIES AND PAY & ALLOWANCE

Sr no	Particulars	Amount
1	Pay Of Staff- Bkn	13,27,613.00
	Total Expenditure on Pay to Staff	**13,27,613.00**
2	Audit Fees - Bkn	
3	Clothing & Bedding - Bkn	8,970.00
4	Conv.Charges - Bkn	41,160.00
5	Dietary - Bkn	15,334.00
6	Educational Exp - Bkn	4,65,204.00
7	Elec. Charges - Bkn	1,909.00
8	Fuel- Bkn	29,534.00
9	Games & Recreation - Bkn	87,715.00
10	General Repairs- Bkn	315.00
11	Medicine - Bkn	250.00
12	Misc. Exp - Bkn	88,733.00
13	Rent & Taxes - Bkn	1,620.00
14	Sanitation - Bkn	84,425.00
15	Stationery - Bkn	21,100.00
16	Tel. Charges - Bkn	25,068.00
17	Water Charges - Bkn	26,999.00
		4,38,370.00
	Total Expenditure on Contengencies	**13,36,706.00**

CHIEF OFFICER,
CHILDRENS AID SOCIETY,MUMBAI

SUPRITENDENT
ACCOUNTS & AUDIT

THE CHILDRENS AID SOCIETY, MUMBAI

Mentally Deficient Children's Home

STATEMENT SHOWING THE ACTUAL EXPENDITURE ON CONTINGENIES AND PAY & ALLOWANCE

Sr no	Particulars	Amount
2	Pay Of Staff - Mdch	60,73,877.00
	Leave Salary - Mdch	7,116.00
	D.A. - Mdch	72,63,405.00
	H.R.A. - Mdch	10,43,750.00
	Transport Allow - Mdch	1,37,639.00
	Other Allow - Mdch	68.00
	Ltc- Mdch	7,672.00
	Total Expenditure on Pay to Staff	**1,45,33,527.00**
	Ambulance Car Exp - Mdch	42,547.00
	Audit Fees - Mdch	8,970.00
	Clothing & Bedding - Mdch	2,49,750.00
	Computer Accessories-Mdch	5,650.00
	Conv.Charges-Mdch	58,525.00
	Dietary- Mdch	24,95,512.00
	Electricity Charges - Mdch	13,32,236.00
	Fuel- Mdch	1,92,660.00
	General Repairs-Mdch	3,000.00
	Medicine- Mdch	4,17,583.00
	Misc.Exp - Mdch	96,093.00
	Postage & Telegram - Mdch	114.00
	Sanitation - Mdch	91,562.00
	Stationery - Mdch	16,027.00
	Tel.Charges-Mdch	26,229.00
	Workshop Raw Material - Mdch	22,784.00
	Total Expenditure on contingencies	**50,59,242.00**

Chief officer
Children's Aid society

Superintendant
Accounts & Audit

THE CHILDRENS AID SOCIETY, MUMBAI

All Institution (Excluding BKN,ITC & MDCH)

STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE OF CHILDREN

Sr no	Particulars	Amount
1	Charges for Transfering Children	2,68,308.00
2	Clothing & Bedding	16,76,972.00
3	Dietary	87,45,590.90
4	Educational Exp	46,820.00
5	Medicine	3,45,263.00
6	Sanitation	7,16,366.00
7	Fuel	6,94,591.00
8	Game & Recreation	76,598.00
9	General Repairs	49,806.00
10	Water Charges	12,57,210.00
11	Workshop (Raw Material)	12,564.00
	Total	**1,38,90,088.90**

CHIEF OFFICER,
CHILDRENS AID SOCIETY,MUMBAI

SUPRITENDENT
ACCOUNTS & AUDIT

THE CHILDRENS AID SOCIETY, MUMBAI

Balkalyan Nagari

STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE OF CHILDREN

Sr no	Particulars	Amount
1	Clothing & Bedding - BKN	41,160.00
2	Dietary - BKN	4,65,204.00
3	Educational Exp - Bkn	1,909.00
4	Fuel- BKN	87,715.00
5	Games & Recreation - BKN	315.00
6	General Repairs- BKN	250.00
7	Medicine - BKN	88,733.00
8	Sanitation - Bkn	21,100.00
	Total	**7,06,386.00**

CHIEF OFFICER,
CHILDRENS AID SOCIETY,MUMBAI

SUPRITENDENT
ACCOUNTS & AUDIT

THE CHILDRENS AID SOCIETY, MUMBAI

Industrial Training Centre

STATEMENT SHOWING THE ACTUAL EXPENDITURE ON MAINTAINANCE OF CHILDREN

Sr no	Particulars	Amount
1	Education Exp-Itc	100.00
2	General Repairs - Itc	5,36,449.00
3	Sanitation - Itc	1,048.00
	Total	5,37,597.00

CHIEF OFFICER,
CHILDRENS AID SOCIETY,MUMBAI

SUPRITENDENT
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, 2017 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 31stMarch 2017,
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 2017

The prescribed particulars are annexed hereto.

Place: Mumbai

Date :

For Vaishampayan & Associates
Chartered Accountants

VAISHAMPAYAN & ASSOCIATES
Chartered Accountants

Vaishampayan

Amit A. Vaishampayan
Partner
M. No. 100629
F. 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	10,71,04,526/-
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. **Note**: 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.

VAISHAMPAYAN & ASSOCIATES

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

VAISHAMPAYAN & ASSOCIATES

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

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, 2017

(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 inconsequence 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 from 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:

For Vaishampayan & Associates
Chartered Accountants

VAISHAMPAYAN & ASSOCIATES CHARTERED ACCOUNTANTS

Vaishampayan

CA Vaishampayan
Partner
Membership No. 100629
Firm No - 111226W

SCHEDULE VIII
[Vide rule 17(1)]

Name of the Public Trust :- **The Children's Aid Society, Mumbai.**
Balance Sheet for the year ending **31st March,2017**

FUNDS AND LIABILITIES	Note	RS	RS
Trusts Funds or Corpus			
Balance as per last balance sheets			2,01,558
adjustment during the year (give details)			
Other Earmarked funds			
(Created under the provisions of the trust deed or scheme or out of the income)			-
Depreciation Fund		-	
Sinking Fund		-	
Reserve Fund.		-	
Any other fund.			
i) Special & Earmarked fund	1	1,46,96,064	1,90,58,725
ii) General fund (As per last Balance sheet)		43,62,662	
Loans (Secured or unsecured)			
From trustee			-
From others.			-
Liabilities			
For expenses	2	3,55,32,297	3,76,90,309
For advances		-	
For rent and other deposits	3	16,50,436	
For sundry credit balances	4	5,07,576	

PROPERTY AND ASSETS	Note	RS	RS
Immovable Properties (Suitably classified giving mode of calculation)	5		62,89,008
Adittions or deductions (including those for depreciation) If any during the year			
Investments (Suitably classified,giving mode of valuation).	6		25,64,413
Furniture and Deadstock	7		25,27,911
Balance as per last balance sheet.		24,61,421	
Add:- Addition during the year		3,47,369	
Less:- Depreciation during the year		2,80,879	
Other Assets			
Opening Balance	8	1,55,226	1,31,942
Add:- Addition during the year		-	
Less:- Depreciation during the year		23,284	
Loans (Secured or unsecured)			
Good/doubtful		-	
Loans scholarships		-	
Other loans.		-	-
Advances			
To trustees		-	16,11,940
To employees	9	6,97,050	
To contractor		-	

VASHAMPAYAN & ASSOCIATES

Income and Expenditure Account			(2,43,83,561)	To lawyers		-	
Balance as per last balance		(3,14,04,892)		To others	10	9,14,890	
Less appropriation, if any		-					
Add/Less : Surplus or deficit as per Income and Expenditure account		70,21,331					
				Income outstanding			
				Rent		-	-
				Interest		-	
				Other income		-	
				Cash & bank balances			
				(a) In current account or fixed deposit account with (give names of banks and state in whose name the account stands).	11	1,94,41,817	1,94,41,817
				(b) With the trustee.	-	-	
				(c) With the manager		-	
Total			3,25,67,031	**Total**			3,25,67,031

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
Chartered Accountants

VAISHAMPAYAN & ASSOCIATES
Chartered Accountants

Vaishampayan

Amit A. Vaishampayan
Partner
M. No. 100629
F. No. 111226W

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, 2017**

EXPENDITURE	Note	RS	INCOME	Note	RS
To Expenditure in respect of Properties			By,Rent		-
a)Rent & taxes,cesses	12	3,75,482	By,Interest		
b)Repairs & Maintainance	13	6,50,180	on securities		-
c)Pay to staff	14	7,60,50,747	on loans		-
d)Insurance		-	on bank accounts	23	8,86,771
e)Depreciation (By way of Provision or Adjustments)		-			
f)Other Expenses	16	10,61,690	By,Dividend		-
To,Establishment Expenses	17	1,18,43,345	By,Donation in cash or kind	24	1,47,36,807
To Remuneration to trustees		-	By,Grants	25	9,08,59,670
To,Remuneration (In case of Math) to the head of math, including his household expenditure,if any.		-	By,Income from other sources		
			Work shop income	26	1,550
			Agriculture income	27	-
To ,Legal expenses		-			
To, Audit fees	18	1,50,254	other income	28	76,41,059
To, contribution and fees	-	-			
To,Amount written off-					
a) Bad debts		-	By,Transfer from Reserve		-
b) Loan Scholarships		-			-
c) Irrecoverable rents		-			
d) Other Items		-			
To,Miscellenous expenses	22	2,03,464			
To,Depreciation	15	3,04,163			
To,Amounts transferred to Reserve or specific funds		-			
To,Expenditure on objects of trust					
a)Religious		-			
b)Educational	19	1,04,582			
c)Medical Relief	20	8,51,579			
d)Relief of Poverty		-			
e)Other Charitable Objects	21	1,55,09,040			
By Surplus carried over balance sheet		70,21,331			
Total		**11,41,25,857**	**Total**		**11,41,25,857**

Dated.....
Place :- Mumbai.

For Vaishampayan & Associates
Chartered Accountants

VAISHAMPAYAN & ASSOCIATES CHARTERED ACCOUNTANTS

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

Supritendant
Accounts & Audit

Chief Officer

Hon. Treasurer

The Childrens Aid Society,Mumbai

Schedule forming part of Balance sheet as on 31st March,2017

Note 1 - Specific & Earnmarked Donation & Grants

Particulars	Opening Balances as on 01.04.2016	Receipts/ Transfers during the year 2016-2017	Sub-total	Payments/ Transfers during the year 2016-17	Closing Balance as on 31.03.2017
A.D. Mahadevia	2,00,000.00	-	2,00,000	-	2,00,000
Boys Dormatries	70,968.00	-	70,968	-	70,968
Britania Community	1,10,192.85	-	1,10,193	-	1,10,193
Britania Ind Ltd.	5,524.00	-	5,524	-	5,524
Children's Aid Chairmans Fund	37,959.90	-	37,960	-	37,960
Child Welfare Committee	5,000.00	-	5,000	-	5,000
Child Welfare Fund	66,51,292.77	-	66,51,293	1,42,988.00	67,94,281
Development Fund	3,06,420.00	-	3,06,420	-	3,06,420
Donation From P.S. KAMAT	50,000.00	-	50,000	-	50,000
Donation From Trustee	87,240.25	-	87,240	-	87,240
Don Bosco	871.00	-	871	-	871
Don for Madhyamik Vidyalay Mkd	1,60,575.00	-	1,60,575	-	1,60,575
Educational Fund Mkd Inst	5,82,181.59	-	5,82,182	-	5,82,182
Foreign Contribution	8,07,115.89	-	8,07,116	-	8,07,116
Fun Fair Program	25,600.76	-	25,601	-	25,601
GIA From Dist.Sport Off for Play Ground Development	1,50,000.00	-	1,50,000	-	1,50,000
Grant From Govt. for Bal Sadan	70.00	-	70	-	70
K M Sugar Mills	2,50,000.00	-	2,50,000	-	2,50,000
K N Ticku	10,000.00	-	10,000	-	10,000
L N Renu	10,560.00	-	10,560	-	10,560
M D ECGC	12,275.00	2,275.00	10,000	-	10,000
Mohan	1,001.00	-	1,001	-	1,001

VASHAMPAYAN & ASSOCIATES

Mohd Amin Yusuf Trust	2,052.61	-	2,053	-	2,053
Motia Prakash	10,000.00	-	10,000	-	10,000
M R Kadam	1,00,000.00	-	1,00,000	-	1,00,000
National Award Fund	1,00,000.00	-	1,00,000	-	1,00,000
Perukolam Janaki	12,000.00	-	12,000	-	12,000
P N Ananthana	4,000.00	-	4,000	-	4,000
Purchase of Lockers	1,59,500.00	-	1,59,500	-	1,59,500
R J Jain	1,000.00	-	1,000	-	1,000
R M Shah	3,000.00	-	3,000	-	3,000
Roshita Gomes	66,000.00	-	66,000	-	66,000
R S Mani	15,000.00	-	15,000	-	15,000
Sarla Suresh	5,000.00	-	5,000	-	5,000
Shantaram	1,000.00	-	1,000	-	1,000
Shrinath Ramrao Ugrankar Fund	10,000.00	-	10,000	-	10,000
Sitabai	1,000.00	-	1,000	-	1,000
Solar Water Heater	85,000.00	-	85,000	-	85,000
S P Chandavarkar	10,000.00	-	10,000	-	10,000
Suresh B Lund	25,000.00	-	25,000	-	25,000
Suresh L Kumar	10,000.00	-	10,000	-	10,000
Suresh Motwani	15,000.00	-	15,000	-	15,000
Tata Trust	19,345.00	-	19,345	-	19,345
The Children's Towanship Project Fund	43,58,605.20	-	43,58,605	-	43,58,605
Vimal	2,000.00	-	2,000	-	2,000
V L Shanbag	2,500.00	-	2,500	-	2,500
V S Purandare	3,000.00	-	3,000	-	3,000
V V Nair	500.00	-	500	-	500
Grand Total	**1,45,55,351**	**2,275**	**1,45,53,076**	**1,42,988**	**1,46,96,064**

VAISHAMPAYAN & ASSOCIATES
V&A

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 2014-15	3,55,23,392
Total	**3,55,32,297**

Note - 3 Liabilities for Rent and other deposits	Amount
Caution Money Deposit -Itc	67,950
Deposit Against Tender	5,31,400
Deposits From Contractors	78,500
GIA From Govt of Mah for BKN	1,96,424
M.S.Prof Tax	1,32,035
PF Scheme	6,36,027
PF Subscription	8,100
Total	**16,50,436**

Note -4 Liabilities for Sundry credit balances	Amount
Earned Wages	2,39,312
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	28,376
Private Property - MDCH	26,310
Private Property - OHU	22,593
Privat Property - NOH	11,606
Provision for Audit fees	1,47,430
Total	**5,07,576**

Note - 5 Immovable Property	Amount
Chembur Home Property	11,33,673
Childrens Aid Township Project	47,70,525
Lady Barbourne	28,870
Pitruvatsalya Building	3,55,940
Total	**62,89,008**

Note - 6 Investments	Amount
Inv with OT	22,89,312
Inv with Official Trustee (C Aid Chairman Fund)	56,914
Inv with Official Trustee (S Ramrao Ugrankar E Fund)	2,18,187
Total	**25,64,413**

VAISHAMPAYAN & ASSOCIATES

Note - 7 Depreciation on Furniture & Fixture

Partculars	Rate	Opening Balance	Addittion	Depreciation	Closing Balance
Furniture & Fixture Deadstock	10%	21,18,112	3,46,369	2,46,448	22,18,033
Furniture & Fixture Deadstock - BKN	10%	3,43,309	1,000	34,431	3,09,878
Total		**24,61,421**	**3,47,369**	**2,80,879**	**25,27,911**

Note - 8 Other Assets

Partculars	Rate	Opening Balance	Addittion	Depreciation	Closing Balance
Gymnastic Articles	15%	1,28,678	-	19,302	1,09,376
Motor Vehicles	15%	26,548	-	3,982	22,566
Total		**1,55,226**	**-**	**23,284**	**1,31,942**

VAISHAMPAYAN & ASSOCIATES V&A

Note - 9 Advances to Employees	Amount
Festival Advances	6,97,050
Total	**6,97,050**

Note - 10 Advances to Others	Amount
Advances to Purchases	2,75,022
Security deposit	5,62,588
TDS	77,280
Total	**9,14,890**

Note - 11 Cash & Bank Balances	Amount
Bank of Maharashtra	4,49,745
Dena Bank	2,81,050
ICICI Bank	1,73,900
P.N. B. A/c 446210	9,26,654
P.N.B. Sb A/c 145463	38,82,364
Uco Bank Current A/c	24,50,669
Uco Bank Sb A/c 12739	50,824
Uco Bank SB A/c 12834	47,49,183
Uco Bank SB A/c 13363	2,78,540
Uco Bank Sb A/C 14047	6,06,040
Uco Bank Sb A/c 5297	44,00,325
Cash with OT	
Cash with OT-Chairman Fund	2,865
Cash with OT-Mohd.Amin Yusuf Trust	699
Cash with OT on A/c SR Urgankar Endowment Fund	3,467
	2,863
Fixed Deposits	
Total	11,82,628
	1,94,41,817

Expenses

Note -12 Rent & taxes,cesses	Amount
Rent & Tax - Cch	2,19,027
Rent & Tax - Bkn	84,425
Rent & Taxes- Ohu	72,030
Total	**3,75,482**

Note - 13 Repairs & Maintainance	Amount
Computer Accessories -Ohu	5,573
Computer Accessories-CCH	2,500
Computer Accessories-Co	33,727
Computer Accessories-DSIS	11,975
Computer Accessories-Itc	500
Computer Accessories-Mdch	5,650
Computer Accessories-NOH	750
General Repairs - Itc	5,36,449
General Repairs - OHU	728
General Repairs- BKN	250
General Repairs -CCH	44,348
General Repairs -CO	2,700
General Repairs -Dsis	1,790
General Repairs-Mdch	3,000
General Repairs-NOH	240
Total	**6,50,180**

VAISHAMPAYAN & ASSOCIATES

Note - 14 Pay to staff	Amount
Pay of Staff - Aoh	11,98,847
Pay of Staff - Cch	40,52,978
Pay of Staff - Co	14,95,966
Pay of Staff - DSIS	50,23,130
Pay of Staff - Mdch	60,73,877
Pay of Staff - Noh	18,70,920
Pay of Staff- Bkn	13,27,613
Pay of Staff- Mazgaon Dock	8,43,187
Pay of Staff- Ohu	78,23,803
Pay of Staff-ITC	5,94,769
Leave Salary - CCH	3,24,250
Leave Salary - Co	34,528
Leave Salary - DSIS	1,74,632
Leave Salary - Mdch	7,116
Leave Salary - Ohu	5,92,022
D.A. - Aoh	13,66,296
D.A. - Cch	51,33,631
D.A. - Co	20,72,903
D.A. - DSIS	67,06,249
D.A. - Itc	4,16,680
D.A. - Mdch	72,63,405
D.A. - Noh	24,64,590
D.A. - Ohu	1,14,44,815
H.R.A. - Aoh	2,41,174
H.R.A. - Cch	7,53,284
H.R.A. - DSIS	8,48,986
H.R.A. - Itc	96,508
H.R.A. - Mdch	10,43,750
H.R.A. - Noh	2,21,184
H.R.A. - Ohu	19,32,469
H.R.A. & Comp. Allow - Co	2,67,761
Transport Allow - Aoh	23,600
Transport Allow - Cch	1,19,059
Transport Allow - Co	24,195
Transport Allow - DSIS	1,35,638
Transport Allow - Mdch	1,37,639
Transport Allow - Noh	28,076
Transport Allow - Ohu	2,45,824
Transport Allow- Itc	5,862
Other Allow - Aoh	195
Other Allow - Cch	2,270
Other Allow - Dsis	2,077
Other Allow - Mdch	68
Other Allow - Noh	1,997
Other Allow - Ohu	2,046
Ltc- Cch	16,408
LTC - OHU	4,036
Ltc -Co	3,776
Ltc- Mdch	7,672
Ltc- Noh	1,234
Ltc-Dsis	13,382
Gratuity -OHU	1,00,720
Gratuity-CCH	5,97,150
Gratuity-DSIS	5,26,500
Arears of Pay- ITC	3,40,000
Total	**7,60,50,747**

VAISHAMPAYAN & ASSOCIATES

Note - 15 Depreciation	Amount
Depreciation -BKN	34,431
Depreciation -CO	2,69,732
Total	**3,04,163**

Note -16 Other Expenses	Amount
Advertising Charges	3,648
Fuel - Cch	91,523
Fuel - Dsis	1,66,151
Fuel - Noh	56,744
Fuel - Ohu	3,80,173
Fuel- Bkn	87,715
Fuel- Mdch	1,92,660
Game & Recreation - Dsis	5,624
Games & Recreation - Bkn	315
Games & Recreation - Cch	19,174
Games & Recreation - Noh	16,100
Games & Recretation - Ohu	35,700
Legal & Prof. Charges - Co	300
Treating Guest - Co	4,600
Treating Guest - Itc	98
Treating Guest - Ohu	650
Treating Guest-Dsis	515
Total	**10,61,690**

VAISHAMPAYAN & ASSOCIATES V&A

Note -17 Establishment Expenses	Amount
Conv. Charges - Ohu	5,154
Conv.Charges - Aoh	7,260
Conv.Charges - Bkn	15,334
Conv.Charges - Co	27,176
Conv.Charges - Dsis	10,657
Conv.Charges - Itc	7,826
Conv.Charges For Staff-Ohu	5,486
Conv.Charges-Cch	11,569
Conv.Charges-Mdch	58,525
Conv-Charges - Noh	13,025
Conveyance Charges For Staff-Dsis	6,420
Convy Charges For Inmates -Cch	13,048
Elec. Charges - Bkn	29,534
Electricity Charges - Aoh	3,17,164
Electricity Charges - Cch	16,49,389
Electricity Charges - Co	870
Electricity Charges - Itc	1,18,434
Electricity Charges - Mdch	13,32,236
Electricity Charges - Noh	2,46,632
Electricity Charges - Ohu	37,22,717
Electricity Charges- Dsis	18,72,454
Postage & Tel - Itc	126
Postage & Tel. - Dsis	1,115
Postage & Tele - Cch	293
Postage & Telegram - Mdch	114
Postage & Telegrams - Co	716
Water Charges - Aoh	22,564
Water Charges - Bkn	4,38,370
Water Charges - Cch	85,429
Water Charges - Dsis	10,50,032
Water Charges - Noh	99,185
Stationery - Aoh	2,153
Stationery - Bkn	25,068
Stationery - Co	50,096
Stationery - Dsis	1,00,335
Stationery - Itc	4,065
Stationery - Mdch	16,027
Stationery - Noh	1,13,242
Stationery - Ohu	46,597
Stationery-Cch	69,022
Tel. Charges - Bkn	26,999
Tel. Charges - Co	60,136
Tel. Charges - Dsis	23,396
Tel. Charges - Itc	8,711
Tel. Charges - Noh	23,118
Tel. Charges-Ohu	40,428
Tel.Charges-Cch	25,591
Tel.Charges-Mdch	26,229
Telephone Charges-Aoh	13,278
Total	**1,18,43,345**

VAISHAMPAYAN & ASSOCIATES

Note -18 Audit fees	Amount
Audit Fees - Aoh	8,970
Audit Fees - Bkn	8,970
Audit Fees - Cch	8,970
Audit Fees Co	78,494
Audit Fees - Dsis	8,970
Audit Fees - ITC	8,970
Audit Fees - Mdch	8,970
Audit Fees - Noh	8,970
Audit Fees - Ohu	8,970
Total	**1,50,254**

Note -19 Educational Exp	Amount
Education Exp-Itc	100
Educational Exp - Bkn	1,909
Educational Exp - Dsis	37,970
Educational Expenses-Cch	8,850
Workshop (Raw Material)-Cch	2,057
Workshop (Raw Material)-Dsis	5,520
Workshop (Raw Material)-Ohu	4,987
Workshop Raw Material - Mdch	22,784
Workshop Raw Material-Itc	20,405
Total	**1,04,582**

Note -20 Medical Relief Expenses	Amount
Medicine - Aoh	545
Medicine - Bkn	88,733
Medicine - Ohu	1,21,771
Medicine- Mdch	4,17,583
Medicine-Cch	1,03,602
Medicines - Dsis	11,261
Medicines - Noh	1,08,084
Total	**8,51,579**

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Note - 21 Other Charitable Objects	Amount
Ambulance Car Exp - Mdch	42,547
Books And Journals- Itc	80
Car Exp - Co	2,749
Charges For Transfering Children - Noh	15,600
Charges For Transferring Child - Dsis	71,700
Charges For Transferring Children - Aoh	300
Charges For Transferring Children- Ohu	1,77,300
Charges For Transferring Children-Cch	1,396
Chrges For Trans. Children-Cch	2,012
Clothing & Bedding - Bkn	41,160
Clothing & Bedding - Ch	3,20,938
Clothing & Bedding - Dsis	2,36,560
Clothing & Bedding - Mdch	2,49,750
Clothing & Bedding - Noh	8,57,443
Clothing & Bedding - Ohu	2,62,031
Dead Stock - Co	4,96,595
Dietary - Aoh	1,81,174
Dietary - Bkn	4,65,204
Dietary - Cch	24,11,545
Dietary - Dsis	18,51,253
Dietary - Noh	10,58,711
Dietary - Ohu	32,42,908
Dietary- Mdch	24,95,512
Entertainment	18,480
Sanitation - Bkn	21,100
Sanitation - Cch	1,39,460
Sanitation - Dsis	1,37,393
Sanitation - Itc	1,048
Sanitation - Mdch	91,562
Sanitation - Ohu	3,14,486
Sanitation- Noh	1,25,027
Structural Audit -Dsis	1,31,626
Repayment of Compensation	40,000
Travelling Charges-Cch	4,390
Total	**1,55,09,040**

Note - 22 Miscelleneous Expenses	Amount
Misc. Exp - Aoh	125
Misc. Exp - Bkn	1,620
Misc. Exp - Co	33,042
Misc. Exp - Noh	1,002
Misc. Exp- Cch	30,196
Misc. Exp- Itc	10,488
Misc.Exp - Mdch	96,093
Misc.Exp - Ohu	6,936
Misc.Exp- Dsis	23,962
Total	**2,03,464**

Note - 23 Interest Income On Bank A/c	Amount
Interest On Fd	17,876.00
Interest On Investment	2,81,425.89
Intersest On S/B A/C	5,87,469.00
Total	**8,86,771**

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Note - 24 Donation in cash or kind	Amount
Donation Under Csr Project	29,42,500.00
Donation Under Csr Project - Mazgaon Dock	8,85,000.00
Donation In Kind - Bkn	3,56,913.00
Donation In Kind - Cch	27,48,947.00
Donation In Kind - Dsis	16,79,748.90
Donation In Kind - Mdch	26,05,919.00
Donation In Kind - Noh	21,65,743.00
Donation In Kind - Ohu	13,52,036.00
Total	**1,47,36,807**

Note - 25 Grants	Amount
Gia From Govt. Of Maha - Salary	6,88,15,772.00
Gia From Social Welfare Dept- Maint	9,85,000.00
Gia From Social Welfare Deptt - Salary	1,56,25,730.00
Gia From Govt Of Mah For Bkn	1,55,448.00
Gia From Govt Of Mah - Maint	52,77,720.00
Total	**9,08,59,670**

Note - 26 Workshop Income	Amount
Workshop Income- Mdch	400.00
Workshop Income	1,150.00
Total	**1,550**

Note - 27 Agriculture Income	Amount
Agriculture Income- Dsis	-
Total	-

Note - 28 Other Income	Amount
Earmakred Donation	10,53,192.00
Earmarked Donation -Mdch	73,622.00
H.M.C. Recovery	38,570.00
Compensation For Film Shooting	41,01,000.00
Compensation For Use Of Power House - Cch	1,200.00
Comp.From Indian Power Laundry	3,99,000.00
Hair Cutting Saloon - Cch	11,237.00
Liabilities W/Back	12,38,580.00
Maintenance Charges Of Adopted Children	18,000.00
Residential Hostel Monthly Fees	6,000.00
Right To Information Act	468.00
Sale Of Tender Forms	1,23,900.00
Sundry Income	20,890.00
Tution Fees Towrads Itc	5,55,400.00
Total	**76,41,059**

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The Children's Aid Society, Mumbai.

SIGNIFICANT ACCOUNTING POLICIES

for the Year ended 31st March 2017

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 %

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SCHEDULE IX-A
[Vide rule 17]

Statement of Income for the year ending 31st March, 2017

Name and registered number of the Public Trust :- **The Children's Aid Society, Mumbai.**
Income and Expenditure Account for the year ending **31st March 2017**

Income from immovable property					Income form other property securities (if any)					Total realisation & outstanding.		
Particulars of Property	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 outsatanding	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

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SCHEDULE IX-B
[Vide rule 17]

Statement of Expenditure for the year ending **31st March,2017**

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

Assessment cesses & other government dues	Muncipal & other taxes	Charges incurred for maintainace & necessary improvement of property including repairs	Remuerat ion to managers and/or trustees	Pay & allowance of servants	On objects (i.e- Educational, Medical)	On charitable objects	Miscelleneous expenses & other Exp(including contribution)	Total Expenditure	Total Income	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
-	3,75,482	6,50,180	-	7,60,50,747	9,56,161	1,55,09,040	1,35,62,916	10,71,04,526	11,41,25,857	70,21,331	Surplus

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SCHEDULE IX-C
[Vide rule 32]

Statement of income of the public trust liable to contribution for the year ending **31st March,2017**

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

Particulars	RS	RS
I. Income as shown in the Income & Expenditure Account (Schedule IX)		
II. Items not chargeble to contribution under section 58 and rule 32		
(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.	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.	
(vi)Amount spent for the purpose of veterinary treatment of animals.		
(viii)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.		
Gross anual income chargeable to contribution		NIL
Amount of Contribution computed at the rate fixed under the subsection (1) of section 58 and payable.		NIL

"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 & ASSOCIATES CHARTERED ACCOUNTANTS

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

Supritendant
Accounts & Audit.

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. 2015-16	09-11-2017	Vaishampayan & Associates	Clear Report.
F.Y. 2014-15	07-03-2017	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	Jayantilal Thakkar & Co.	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.

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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 2016-17.

Particulars	Comments from asessee
1. Requirement of Computerized Accounting System. 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 & to complete financial statements in less time as compare to maintaining manual accounting records.	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 handeling tally.
2. Requirement of training to employees for handling Accounting Software. 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 & it will also help to employees to concentrate on other official work instead of maintaining manual book keeping.	We will also make an arrangement to give training to the concerned employees for handeling tally software after taking approval from GC/EC.
3. Requirement of proper recording of Immovable Property. 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.	We will make an arrangement for maintaining proper register for immovable property as required by the statue.
4. Requirement of proper maintenance, security & insurance of Immovable Property. The Children's Aid Society should keep proper maintenance, security & should take insurance of Immovable property which will help society to maintain property in well manner.	We will try to keep proper maintainance of immovable property as well as we will take an insurance for the security of immovable property.
5. Requirement of maintenance of upkeep, housekeeping & movable property. The Children's Aid Society should keep proper maintenance of upkeep, housekeeping & movable property.	We will try to keep proper maintainance of upkeep, house keeping & movable property.
6. Requirement of proper recording of movable Property. The Children's Aid Society should be keep proper record of movable property by mainataining proper register.	We will make an arrangement for maintaining proper register for movable property as required by the statue.

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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 2016-17 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

VAISHAMPAYAN & ASSOCIATES CHARTERED ACCOUNTANTS

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

Supritendant
For Children's Aid Society

Chief Officer
For Children's Aid Society