

FORM NO. 10B

[See rule 17B]

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

I have examined the balance sheet of **CHILD SURVIVAL INDIA**, **AAATC6256G** [name and PAN of the trust or institution] as at **31/03/2017** and the Profit and loss account for the year ended on that date which are in agreement with the books of account maintained by the said trust or institution.

I have obtained all the information and explanations which to the best of **my** knowledge and belief were necessary for the purposes of the audit. In **my** opinion, proper books of account have been kept by the head office and the branches of the abovenamed **trust** visited by **me** so far as appears from **my** examination of the books, and proper Returns adequate for the purposes of audit have been received from branches not visited by **me**, subject to the comments given below:

In **my** opinion and to the best of **my** information, and according to information given to **me**, the said accounts give a true and fair view-

(i) in the case of the balance sheet, of the state of affairs of the above named **trust** as at **31/03/2017** and

(ii) in the case of the profit and loss account, of the profit or loss of its accounting year ending on **31/03/2017**

The prescribed particulars are annexed hereto.

Place **NEW DELHI**

Date **16/10/2017**

Name

Membership Number

FRN (Firm Registration Number)

Address

SANJAY BHARIJA

091070

0012290N

301-302, THIRD FLOOR, 27 CO

MMUNITY CENTRE, MAYAP

URI PHASE-I, NEW DELHI - 1

10064

ANNEXURE

Statement of particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1.	Amount of income of the previous year applied to charitable or religious purposes in India during that year (₹)	34312309
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 0
3.	Amount of income 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 for such purposes. (₹)	Yes 5146846
4.	Amount of income eligible for exemption under section 11(1)(c) (Give details)	No
5.	Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2) (₹)	0
6.	Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b) ? If so, the details thereof.	No
7.	Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B) ? If so, the details thereof (₹)	No
8.	Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year-	
(a)	has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b)	has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(b)(iii), or	No



PREVIOUS YEAR 2015-16	LIABILITIES	SCHEDULE	CURRENT YEAR 2016-17	PREVIOUS YEAR 2015-16	ASSETS	SCHEDULE	CURRENT YEAR 2016-17
21,600.00	Capital Fund		21,600.00	858,881.15	Fixed Assets		772,580.79
4,317,979.69	Reserve & Surplus		6,527,014.14	200,000.00	Investments		200,000.00
2,171,815.00	Building Fund		2,171,815		<u>Current Assets, Loans & Advances</u>		
1,336,017.17	Grant in Advance	6	1,506,572.13	676,699.00	Loans & Advances	1	1,699.95
9,291.00	TDS Payable	7	13,399.00	23,757.00	Prepaid Expenses		16,540.00
1,744.00	Outstanding Interest		1,744.00	5,267,673.00	Grant Receivables	2	7,547,596.00
4,798,536.00	Expenses Payable	8	6,290,438.00	2,526,293.00	Fixed Deposits		2,709,281.57
293,766.00	Sundry Creditors	9	237,839.32	2,769,697.95	Balance with Banks	3	4,958,806.93
				146,174.76	TDS Recoverable	4	166,507.75
				481,573.00	Cash in Hand	5	397,408.60
12,950,748.86			16,770,421.59	12,950,748.86			16,770,421.59

For Child Survival India

Date:-
Place:-

16th Oct. 2017
New Delhi

CA. Sanjay Bharija
Prop.
M.No.- 091070

CHILD SURVIVAL INDIA
33-C, Z-1, DILSHAD GARDEN, DELHI-110095
INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2017

Previous Year 2015-16	Expenditure	Current Year 2016-17	Previous Year 2015-16	Income	Current Year 2016-17
1,544,383.00	To Salaries, Stipend & Honorarium Admn. Staff	434,151.00	1,979,560.00	By Donation	2,060,256.00
354,203.80	To Telephone & Postage	295,929.25	25,152,304.78	By Grant	31,638,094.93
19,894.00	To Tour & Trvelling		95,000.00	By Clinic & Library	50,000.00
44,500.00	To Audit Fees	60,500.00	115,408.00	By Bank Interest	223,109.00
111,308.00	To General Expenses & NGO Admin Cost	519,951.33	438,037.00	By Other Grant Receipts	39,528.00
882,944.00	To Travelling & Conveyance Expenses	884,714.00			
484,520.00	To Printing & Stationery Expenses	390,212.00	209,914.00	By Interest on FD	203,321.00
33,221.00	To Documentation Charges	155,347.00	20,500.00	By Membership fee	18,000.00
28,779.00	To Staff Welfare	18,875.00	120,000.00	By Vocational Training	80,000.00
22,334,787.98	To Programme Expenses	27,466,521.00			
	To Vehicle Running & Maintenance				
324,918.00	To Publicity & Adveritiesment	144,430.00			
	To Repair & Maintenance				
25,109.00	To Insurance Premium	39,350.00			
108,391.00	To Water & Electricity	150,847.00			
1,350,396.00	To Rent	1,397,613.00			
69,912.35	To Amount Written off	523.00			
109,342.00	To Depriciation a/c	86,300.61			
8,059.80	To Bank Charges	15,712.00			
851.00	To Interest retrune to HLPpt				
434.00	To Interest on TDS	800.00			
245,811.00	To Other Projects org exp.	41,498.80			
48,908.85	To Excess of Income Over Expenditure	2,209,033.94			
28,130,723.78		34,312,308.93	28,130,723.78		34,312,308.93

For Child Survival India

Deepa Bajaj
President

Date:-
Place:-



16th Oct. 2017
New Delhi



As per Our report of even date
For Sanjay Bharija & Associates
Chartered Accountants
FRNo. 012290N

CA. Sanjay Bharija
Prop.
M.No.- 091070

CHILD SURVIVAL INDIA
33-C, Z-1, DILSHAD GARDEN, DELHI-110095
RECEIPTS & PAYMENT ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2017

Previous Year 2015-16	Receipts	Current Year 2016-17	Previous Year 2015-16	Payments	Current Year 2016-17
2,674,210	By Opening Balances (Cash)	481602.60	1228408.00	To Salaries, Stipend & Honorarium Admn. Staff(Org)	742,661.00
	By Bank	2745227.89	231116.80	To Telephone & Postage	280,877.25
1,979,560.00	By Donations	2060256.00	159352.00	To Vehicle Running & Maintance	40,912.00
26,225,161.15	By Grants	29549946.89	48000.00	To Audit Expenses .	69,235.00
95,000.00	By Clinic & Library	50000.00	598882.48	To General Expenses & NGO Admin cost	480,289.33
20,500.00	BY Membership Fee	18000.00	781093.00	To Travelling & Convey. Exp.	888,163.00
150,713.00	By Bank Interest	231731.00	167798.00	To Printing & Stationery Exp.	372,827.00
120,000.00	By Vocational Training Fee	80000.00	8024.65	To Bank Charges	15,712.00
263,051.00	By Other Receipts	10268.00	33221.00	To Documentation	599,127.00
	By Staff advance	675000.00	8749.00	To Staff Welfare	15,908.00
			484.00	To Interest on TDS	800.00
			22411876.13	To Programme Expenses	25,199,368.92
			57920.00	To Office Repair & Maint	
			29468.00	To Insurance Premium	24,805.00
			110477.00	To Water & Electricity	129,250.00
			317205.00	To Advertisement & Web	143,500.00
			1277896.00	To Rent	1,406,863.00
				To other project Org exp.	104,165.35
			130531.00	To T.D.S Paid	13,708.00
			0.00	To Pepaid Expenses	16,540.00
			851.00	To Excess Grant Return	1,105.00
			654671.00	To Loans & Advances	
			20900.00	To Computer & Laptop	
				To Balance C/D	
			481573.00	Cash	397,408.60
			2769697.95	Bank	4,958,806.93
<u>31,528,195.01</u>		<u>35902032.38</u>	<u>31528195.01</u>		<u>35,902,032.38</u>

For Child Survival India

Deepa Bajaj
President

Date:-
Place:-

16th Oct. 2017
New Delhi



As per Our report of even date
For Sanjay Bharija & Associates
Chartered Accountants
FRNo.012290N



CA. Sanjay Bharija
Prop.

Child Survival India
Schedules to the accounts for the FY 2016-17
Schedules

Amount in Rs.

Schedule 1

Loans & Advances

Telephone Security	1099.00
TDS paid in advance Sarve saman Manch(Tr. Jalandhar)	600.00
Staff Advance	1699.00

Schedule 2

Grant Receivable

Additional expenses (SCF)	55630.00
MHL Project	303190.00
Punjabi Bagh	526306.00
Gender Resource Center	926784.00
Awaj Uthao (DSW)	85116.00
SGTN	1117693.00
MSM Panipat (HSACS)	1187162.00
Mahila Panchyat (DCW)Narela & Bawana	93301.00
Gramin Foundations	384077.00
M.Mitra	1397420.00
IKEA- Sirsa	1470917.00
	7547596.00

Schedule-3

Balance With Bank

Canara Bank A/c No.0341101072003	2381843.42
Canara Bank A/c No.0341101070645	21006.00
Canara Bank A/c No.0341101069795	638986.80
Canara Bank A/c No.0341101053678	1297826.63
Canara Bank A/c No.104289	1000.00
P.N.B A/c No.4607000100015981	3140.10
P.N.B A/c No.4607000100015990	21808.54
P.N.B A/c No.4914000100022702	8069.39
P.N.B A/c No.4914000100025082	46940.00
P.N.B A/c No.4914000100017642	5748.13
P.N.B A/c No.4914000100035815	62247.24
S.B.I A/c No.10190255966	150845.70
S.B.I A/c No.31444618228	17217.54
S.B.I A/c No.31444650668	140812.00
Central Bank of India A/c No.3060680051	99176.00
Central Bank of India A/c No.3061777756	30468.60
S.B. Patiala A/c No. 65117873095	3285.00
P.N.B A/C NO.4607000100029629	42.84
Canara Bank A/c No.0341101103093	28343.00
	4958806.93

Schedule-4

TDS Recoverable PSI	43272.75
TDS Recoverable	43482.00
TDS Recoverable A.Y- 14-15	18382.00
TDS Recoverable A.Y- 15-16	20048.00
TDS Recoverable A.Y- 16-17	20991.00
TDS Recoverable A.Y- 17-18	20332.00

166507.75



Schedule-5

Cash In Hand

GRC	669.00
AWAZ UTHAO	5895.00
Panipat	1901.00
SGTN-TRUCKERS	2608.00
CCC- LDH Vihaan	18.00
CCC-Pzr vihaan	1558.00
Ikea	181.60
Delhi watsan	2991.00
MHL	12261.00
Truckers-Punjabi Bagh	758.00
TRUCKERS-JAL	6334.00
Safar-Chennai	3757.00
MP-DELHI	6616.00
MP- Bawana	4784.00
Cycle Tel	12940.00
Dots	500.00
Gramin Foundation	4964.00
M.Mitra	19795.00
Give FCRA	2202.00
Give NFC	366.00
IMMUNISATION	843.00
ORG	275860.00
Rohtak - Trukers	29607.00
	397408.60

Schedule-6

Grant In Advance

SCF- MHU A139	15322.00
G0042 (Delhi wash)	76313.00
Firoz pur CCC	58179.59
Truckers Jalandhar	6591.54
Truckers Jalandhar	81661.00
Rohtak Truckers	222952.00
Asian Paints Table & chair	116028.00
Truckers -Chennai	726853.00
Cycle Tel	202672.00
	1506572.13



Schedule-7**Tds Payable**

TDS(audit fee Grc)	500.00
TDS payable (Ikea)	3.00
Audit tds Payable (Main)	12896.00
	13399.00

Schedule-8**Expenses Payable**

Audit Fee (GRC)	4500.00
Conveyance payable (GRC)	53270.00
Conveyance payable (AU)	21000.00
Salary payable (GRC)	643299.00
Other Expenses payable	71750.00
Rent Payable (GRC)	31600.00
E-Monthly Review meeting Payble (Ikea)	4430.00
Honararium of DA,s salary Payable	850451.00
MIS cumDEO Salary Payble	20000.00
Rent Payable(Ikea)	7150.00
Staff Salary Payable(Ikea)	316803.00
Telephone expenses payable (Ikea)	6400.00
Staff travel Payable (Ikea)	18980.00
Water & Electricity Payable(Ikea)	351.00
Salary & Honorarium Payable a/c (Panipat)	836273.00
Travels Exp. Payable (Panipat)	139510.00
Travels Expenses payable (SGTN)	48470.00
Salary & Honorarium a/c (SGTN)	970303.00
STC Payble (DW) G0042	45332.00
Staff Insurance payable(PSI)	2966.00
Salary payable (MHL)	309774.00
Honorarium Payable (PB)	162505.00
Salary Payable (PB)	328322.00
Travelling expense Payable (PB)	7100.00
Rent Payable (PB)	20000.00
Audit Expenses payable (Gramin Foundation)	9000.00
Audit Expenses payable (Cycle Tel)	9000.00
Audit Expenses payable (M.Mitra)	7200.00
Audit Expenses payable (Rohtak truckers)	13500.00
Honor. Director (rohtak Truckes)	1500.00
Salary Payable (Rohtak Treckers)	9100.00
Honorm. Payble (M.Mitra)	468025.00
NGO Admin data Operators(M.Mitra)	239931.00
NGO Admin Supervisor(M.Mitra)	202000.00
Room Rent Payable (Bawana)	12000.00
Room Rent Payable (Narela)	18000.00
Salary payable (MP Bawana)	17419.00
Salary payable (MP Narela)	13500.00
Salary payable (org)	108327.00
Salary Payable (MKP)	20500.00
Salary Payable (Gramin Foundation)	149897.00
Salary Payable (Channai- Sripe)	21000.00
Salary Payable (Cycle Tel)	50000.00
	6290438.00



Schedule-9**Sundry Creditors**

Dayanand Sound service (GRC)	4500.00
Geesu Ram clothes	4600.00
Manoj Book Depot (GRC)	54447.00
Mahak Theatre Group (A.U)	3500.00
Rakhi Printers (GRC)	5000.00
Munish Book Depot	1016.00
Sainit Tent House (A.uthao)	38300.00
Balaji Tent House (GRC)	4750.00
Ranjit singh Taxi services	29792.00
AshokaSweets & restaurant	13937.00
Hotel Kumar Continental (Ikea)	2810.00
Luxmi Sweets	5390.00
Rajat Phostar & Computer (Ikea)	2504.00
Shivdei Resorts (Ikea)	3645.00
Sarve samman Manch (SGTN)	36450.00
Sarve samman Manch (P.Bagh)	18900.00
MTNL (PB)	1270.00
Airtel (Panipat)	93.00
Guru Kripa Computer(Panipat)	2515.00
Rohila Computers-(Panipat)	800.00
Kumar Management Facility	-10839.68
Sarve samman manch (Rohtak truckers)	17000.00

237839.32



CHILD SURVIVAL INDIA

Schedule - 1

Schedule of Fixed Assets for the year ending 31.03.2017

Amount in Rs.

Particulars	W.D.V as on 01.04.16	Sale for FA	Additions during the year		Balance as on 31.03.2016	%	Depreciation For the Year	W.D.V as on 31.03.2017
			More than 180 Days	Less than 180 Days				
Computer + laptop+printer	10159.00		0.00	0.00	10159.00	60.00	6095	4063.60
Office Equipment	21468.45		0.00	0.00	21468.45	15.00	3220	18248.18
Stitching Machine	452.20		0.00	0.00	452.20	15.00	68	384.37
Furniture & Fixture	39063.00		0.00	0.00	39063.00	10.00	3906	35156.70
Cell Phone	2970.75		0.00	0.00	2970.75	15.00	446	2525.14
Land	301000.00		0.00	0.00	301000.00	-	-	301000.00
Car	452565.00		0.00	0.00	452565.00	15.00	67885	384680.25
Motor Cycle	30753.00		0.00	0.00	30753.00	15.00	4613	26140.05
Cycle	450.00		0.00	0.00	450.00	15.00	68	382.50
	858881.40	0.00	0.00	0.00	858881.40		86301	772580.79



ACCOUNTING POLICIES

(a) ACCOUNTING CONVENTIONS

The accompanying financial statements are prepared in accordance with Generally Accepted Accounting Principles in India ("GAAP"), under the historical cost convention, on an accrual basis. GAAP comprises mandatory accounting standards issued by the ICAI and the relevant provisions of the Society Registration Act.

(b) Grants, donations and interest income are recognized on accrual basis.

(c) FIXED ASSETS

Fixed assets related to society are capitalised at cost inclusive of direct expenditure incurred to put the asset into use. Depreciation is charged at the rates mentioned in Income Tax Act, 1961 on WDV basis.

(d) ESTIMATES

The preparation of financial statements is in conformity with generally accepted accounting principles require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent liabilities at the date of financial statements and results of operations during the reporting period end. Although these estimates are based upon management's best knowledge of current events and actions, actual results could differ from these estimates.

(e) FOREIGN CURRENCY TRANSACTIONS

Foreign Currency transactions are recorded at the exchange rate prevailing at the date of transaction.

(f) INVESTMENTS

Investments are recognised at Cost Price only.

(g) LEASES

Leases of assets under which the lesser effectively remains all the risks and benefits of ownership are classified as operating lease.

Payments made under operating lease are charged to Income & Expenditure Account.

(h) BORROWING COSTS

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

