

# आई डे केअर संस्था, पेण, रायगड.

नोंदणी क्रमांक. एफ - ०८९३३ / रायगड

## AAI DAY CARE SANSTHA, PEN, RAIGAD.

REGN. NO. F - 8933 / RAIGAD

लेखा परीक्षण अहवाल - आर्थिक वर्ष २०१९ - २०.  
Audit Report for the year ended 31<sup>st</sup> March 2020.



**CA SHRIKANT D DONGRE**

**सीए श्रीकांत दिपक डोंगरे**

Chartered Accountants,

Flat No 106, Shree Darshan Bldg, ,

Beside Khopoli Post Office, Upper Khopoli,

Khopoli, Tal Khalapur, Dist Raigad, Pin 410203.

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

Registration No: **F-8933/RAIGAD**

Name of the Public Trust **AAI DAY CARE SANSTHA, PEN.**

For the Year Ending **31st March 2020**

1)	Whether accounts are maintained regularly and in accordance with the provisions of the Act and the rules:	Yes
2)	Whether receipts and disbursement are properly and correctly shown in the accounts:	Yes
3)	Whether the cash balance and vouchers in the custody of the manager or trustee on the date of audit were in agreement with the accounts:	Yes
4)	Whether all books, deeds, accounts, vouchers or others documents or records required by the auditor were produced before him:	Yes
5)	Whether a register of moveable and immovable properties is properly maintained the changes therein are communicated from time to time to the regional office, and the defects and inaccuracies mentioned in the previous audit report have been duly	Yes
6)	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:	No
7)	Whether any property or funds of the Trust were applied for any object or purpose other than the object or purposed of the trust:	No
8)	The amount of outstanding for more than one year and the amount written off, if any:	Nil
9)	Whether tenders were invited for repairs or construction involving expenditure exceeding Rs.5000/-.	NA
10)	Whether any money of the public trust has been invested contrary to the provisions of section 35:	No
11)	Alienations, if any, of the immovable property contrary to the provisions of section 36 which have come to the notice of the auditor:	No
12)	All cases of irregular, illegal or improper expenditure or failure or omission to recover moneys 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 mis-application or any other misconduct on the part of the trustee or any other person while in the management	No
13)	Whether the budget has been filed in the form provided by rule 16A:	Yes
14)	Whether the maximum and minimum number of the trustees is maintained:	Yes
15)	Whether the meeting are held regularly as provided in such instruments:	Yes
16)	Whether the minute books of the proceedings of the meeting is maintained:	Yes
17)	Whether any of the trustees has any interest in the investment of the trust:	No
18)	Whether any of the trustees is a debtor or creditor of the trust:	No
19)	Whether the irregularities pointed out by the auditors in the accounts of the previous year have been duly complied with by the trustees during the period of audit:	N. A.
20)	Any special matter, which the auditor may think fit or necessary to bring to the notice of the Deputy or Assistant Charity Commissioner.	No

Date: 01-10-2020

Place:- Pen

UDIN:- 20115468AAAAEI9512



*Syams*  
CA Shrikant B Dongre  
Chartered Accountant  
Mem No 115468



*Syams*  
अध्यक्ष कर्मिन्दार सेक्रेटरी  
आई डे केअर संस्था, पेण-रायगड.

**The Bombay Public Trusts Act, 1950**  
**SCHEDULE IXC**  
**(Vide Rule 32)**

Statement of Income liable to Contribution for the year ending **31st March 2020**

Name of the Public Trust: **AAI DAY CARE SANSTHA, PEN.**

Registration No.: **F-8933/RAIGAD**

	Particulars	Rs.	Rs.
I]	Income as shown in the Income & Expenditure Account (Schedule IX)		3326699
II]	Items not chargeable to Contribution under Section 58 & Rules 32:		1,891,558.00
	(i) Donations received from other Public Trusts & Dharmadas	145,500.00	
	(ii) Grants received from Government & Local Authorities	399,750.00	
	(iii) Interest on Sinking or Depreciation Fund	-	
	(iv) Amount spent for the purpose of secular education	1,346,308.00	
	(v) Amount spent for the purpose of medical relief	-	
	(vi) Amount spent for the purpose of veterinary treatment of animals	-	
	(vii) Expenditure incurred from donations for relief of distress caused by scarcity, drought, flood, fire or other natural calamities	-	
	(viii) Deductions out of income lands used for agricultural purposes		
	(a) Land Revenue & Local Fund Cess	-	
	(b) Rent Payable to superior landlord	-	
	(c) Cost of Production, if lands are cultivated by trust	-	
	(ix) Deductions out of income from lands used for non agricultural		
	(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 building	-	
	(e) Cost of Collection @4% of gross rent of building let out	-	
	(x) Cost of collection of income or receipts from securities, stocks etc. at 1 percent of such income	-	
	(xi) Deductions on account of repairs of building not rented and yielding no income at 10% of the estimated gross annual rent:	-	
	<b>Gross Annual Income Chargeable to Contribution Rs.</b>		14,35,141/-

Certified that while claiming deductions admissible under the above schedule the Trust has not claimed any amount twice either wholly or partly against any of the items mentioned in the schedule which has the effect of double deduction.

Trust Address

Trustees

Dated 01-10-2020

UDIN:- 20115468AAAAEI9512



**CA Shrikant D Dongre**  
**Chartered Accountant**  
**Mem No 115468**

Date: 01-10-2020

Place:- Pen



*PPos*  
*GMB*  
अध्यक्ष सचिवद्वारा सेक्रेटरी  
आई डे केअर संस्था, पेण-रायगड.

**SCHEDULE IX**  
[vide Rule 17(1)]  
**AAI DAY CARE SANSTHA, PEN.**  
**REGISTRATION NO : F-8933/RAIGAD**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2020**

Expenditure	Amount	Amount	Income	Amount	Amount
<u>To Expenditure in respect of properties</u>		0.00	<u>By Rent</u>		0.00
Rates, Taxes & Cesses	0.00		<u>By Interest</u>		85,949.00
Repairs & Maintenance	0.00		on Saving account	13,613.00	
Salaries	0.00		on loans	0.00	
Insurance	0.00		on Securities FD's	72,336.00	
Depreciation	0.00		<u>By Dividend</u>		0.00
Other Expenses	0.00		<u>By Donations in Cash or in Kind</u>	(Sch 3)	28,14,850.00
<u>To Establishment Expenses</u>	(Sch 1)	7,68,391.40	<u>By Grants Received</u>	(Sch 4)	3,99,000.00
<u>To Remuneration to Trustees</u>		0.00	<u>By Income from Other Sources</u>	(Sch 5)	26,900.00
<u>To Legal Expenses</u>		0.00	<u>By Transfer from Reserve</u>		0.00
<u>To Audit Fees</u>		10,000.00	<u>By Deficit carried over to B/S</u>		0.00
<u>To Contribution &amp; Fees</u>		6,409.00			
<u>To Amounts Written Off</u>		0.00			
Bad Debts	0.00				
Loan Scholarships	0.00				
Irrecoverable Rents	0.00				
Other Items	0.00				
<u>To Miscellaneous Expenses</u>		0.00			
<u>To Depreciation</u>		1,91,799.00			
<u>To Amount transferred to Reserve or Specific Funds</u>		0.00			
<u>To Expenditure on the Object of the Trust</u>	(Sch 2)	16,64,960.00			
Religious	0.00				
Educational	16,64,960.00				
Medical Relief	0.00				
Relief of Poverty	0.00				
Charitable objects	0.00				
<u>To Surplus carried over to B/S</u>		6,85,139.60			
<b>TOTAL</b>		<b>33,26,699.00</b>	<b>TOTAL</b>		<b>33,26,699.00</b>

Date: 01-10-2020

Place: Pen

UDIN:- 20115468AAAAEI9512

As per our report of even date

Trustees



CA Shrikant D Dongre  
Chartered Accountant  
Mem No 115468



*Dr. A. A. A.*  
अध्यक्ष खजिनदार सेक्रेटरी  
आई डे केअर संस्था, पेण-रायगड.

**AAI DAY CARE SANSTHA, PEN**  
**Schedule to Income & Expenditure Account**  
**For the year ended 31st March 2020**



**Schedule No - 1 - Establishment Expenses**

Sr. No	Particulars	Amount
1	Bank Charges	17,923.40
2	Electricity Charges	47,730.00
3	Cleaning & Sweeping Charges	3,463.00
4	Medical Exps	59,010.00
5	Postage & Courier	2,100.00
6	Rent, Rate & Taxes	2,878.00
7	Repairs & Maintenance	54,822.00
8	Telephone Exps	800.00
9	Travelling & Conveyance	10,264.00
10	Computer & Printer Exps	39,075.00
11	Gift to Teacher	1,21,000.00
12	News Paper & Periodicals	2,825.00
13	Website Exps	17,120.00
14	Fuel Exps	2,00,456.00
15	Veohical Maintenance Exps	29,244.00
16	Transportation Charges	3,750.00
17	Membership Fees	2,065.00
18	Internet Charges	7,200.00
19	Office Exps	15,707.00
20	Society Charges	3,600.00
21	Tea & Refreshment	7,374.00
22	Veohical Insurance	64,940.00
23	Accounting Charges	18,000.00
24	Interest on TDS	75.00
25	Professional Charges	10,000.00
26	Professional Tax Paid	26,970.00
	<b>Total</b>	<b>7,68,391.40</b>

**Schedule No - 2 - Expenditure on the Exp-Object of Trust**

Sr. No	Particulars	Amount
1	Art & Craft Material Exps	2,41,405.00
2	Printing & Stationery	74,822.00
3	Honararium	11,20,240.00
4	Misc Exps	2,730.00
5	Sports Exps	1,91,333.00
6	Programme Exps	34,430.00
	<b>Total</b>	<b>16,64,960.00</b>



  
  
**अध्यक्ष सजिनदार संकेतरी**  
**आइ डे केअर संस्था, पेण-रुमगड.**



**Schedule No - 3 - Donations Received**

Sr. No	Particulars	Amount
1	Donations Received	28,14,850.00
	<b>Total</b>	<b>28,14,850.00</b>

**Schedule No - 4 - Grants Received**

Sr. No	Particulars	Amount
1	Apang Anudan from Zilla Parishad	3,99,000.00
	<b>Total</b>	<b>3,99,000.00</b>

**Schedule No - 5 - Income From Other Source**

Sr. No	Particulars	Amount
1	Monthly Fees	0.00
2	Student Fees	26,900.00
3	Discount	0.00
	<b>Total</b>	<b>26,900.00</b>

**Schedule No - 6 - Reserve Fund Account**

Sr. No	Particulars	Reserve Fund	Building Fund
1	Opening Balance	15,54,404.00	31,40,611.00
Add:	Additions During the year	0.00	77,96,541.00
	<b>Total</b>	<b>15,54,404.00</b>	<b>1,09,37,152.00</b>



*[Signature]*  
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अध्यक्ष सचिवदार सेक्रेटरी  
आई डे केअर संस्था, पेज-रायगड.

**SCHEDULE VIII**  
[vide Rule 17(1)]

**Name of the Public Trust**                      **AAI DAY CARE SANSTHA, PEN.**  
**Balance Sheet as at 31st March, 2020**

**Registration No. : F - 8933 / RAIGAD**

<b>Fund &amp; Liabilities</b>	<b>Amount</b>	<b>Amount</b>	<b>Property &amp; Assets</b>	<b>Amount</b>	<b>Amount</b>
<b>Trust Funds or Corpus</b>		10,000.00	<b>Immovable Properties</b>		11,37,500.00
Balance as per Last B/S	10,000.00		Balance as per Last B/S	11,37,500.00	
Adjustments during the year	0.00		Additions during the year	0.00	
<b>Other Earmarked Funds</b>	(Sch 6)	1,24,91,556.00	Sold during the year	0.00	
Depreciation Fund	0.00		Depreciation for the year	0.00	
Sinking Fund	0.00		<b>Investments</b>		0.00
Reserve Fund (Sch 6)	15,54,404.00		<b>Other Fixed Assets</b>	(Sch 7)	12,00,281.00
Building Fund (Sch 6)	1,09,37,152.00		Balance as per Last B/S	13,63,780.00	
Education Prize Fund	0.00		Additions during the year	28,300.00	
<b>Loans (Secured or Unsecured)</b>		0.00	Sold during the year	0.00	
From Trustees	0.00		Depreciation for the year	1,91,799.00	
From Others	0.00		<b>Advances</b>		55,41,442.00
<b>Liabilities</b>		1,56,855.00	To Trustees	0.00	
For Audit Fees	10,000.00		To Employees	5,300.00	
For TDS Payable	25,000.00		To Contractors	51,20,000.00	
For Rent & Other Deposits	0.00		To Pen Nagarparishad	3,99,473.00	
For Sundry Credit Balances	1,21,855.00		To Tax Deducted at Source	16,669.00	
<b>Income &amp; Expenditure A/c</b>		19,90,326.93	<b>Income Outstanding</b>		0.00
Balance as per Last B/S	13,05,187.33		Rent	0.00	
Add: Surplus	6,85,139.60		Interest	0.00	
Less : Appropriations, if any	0.00		Other Income	0.00	
Less : Deficit	0.00		<b>Cash &amp; Bank Balances</b>		67,69,514.93
			Bank of Maharashtra	55,17,224.64	
			RDCC Bank	1,14,489.13	
			Fixed Deposits with Bank	11,28,818.00	
			With Manager	8,983.16	
			<b>Income &amp; Expenditure A/c</b>		0.00
			Balance as per Last B/S	0.00	
			Add: Deficit	0.00	
			Less : Appropriations, if any	0.00	
			Less: Surplus	0.00	
<b>Total</b>		<b>1,46,48,737.93</b>	<b>Total</b>		<b>1,46,48,737.93</b>

The above Balance Sheet to the best of my/our belief contains a true account of the Funds and Liabilities and of the Properties and Assets of the Trust

As per our report of even date

Trustees

Date: 01-10-2020

Place:- Pen

UDIN:- 20115468AAAAEI9512



CA Shrikant D Dongre

Chartered Accountant

Mem. No. 115468




*(Signature)*  
अभिजित खजिनदार  
आई डे केअर संस्था, पेण-रायगड.

**AAI DAY CARE SANSTHA, PEN.**  
**FOR THE YEAR ENDED 31ST MARCH 2020**  
**Schedule No - 7 - Other Fixed Assets**

Sr No	Description of Assets	Opening WDV	Additions	Deletion	Total	Dep Rate	Depreciation	Closing WDV
1	CCTV System	5,369.00	-	-	5,369.00	15%	805.00	4,564.00
2	Dead Stock	190,978.00	2,900.00	-	193,878.00	10%	19,298.00	174,580.00
3	Furniture	135,185.00	9,400.00	-	144,585.00	10%	14,459.00	130,126.00
4	LED TV		16,000.00		16,000.00	15%	2,400.00	13,600.00
5	Machinery	53,410.00	-	-	53,410.00	15%	8,011.00	45,399.00
6	School Bus	576,506.00	-	-	576,506.00	15%	86,476.00	490,030.00
7	School Van	402,332.00	-	-	402,332.00	15%	60,350.00	341,982.00
	<b>Total</b>	<b>1,363,780.00</b>	<b>28,300.00</b>	<b>-</b>	<b>1,392,080.00</b>		<b>191,799.00</b>	<b>1,200,281.00</b>




  
 अध्यक्ष खजिनदार सेक्रेटरी  
 आई डे केअर संस्था, पेण-रायगड.



**AAI DAY CARE SANSTHA, PEN.  
RECEIPTS & PAYMENTS FOR THE YEAR ENDED 31ST MARCH 2020**

Receipt	Amount	Payment	Amount
<b>To Opening Balances</b>		<b>By Establishment Exps</b>	
Bank of Maharashtra	1,56,649.44	Bank Charges	1,982.40
RDCC Bank	12,378.73	Electricity Charges	47,730.00
Cash in Hand	19,349.16	Medical Exps	59,010.00
To Fees Collection	26,900.00	Postage & Courier	2,100.00
To Donation Received	28,14,850.00	Rent, Rate & Taxes	2,878.00
To Anamat Received	68,300.00	Repairs & Maintainance	54,822.00
To Apang Anudan from ZP	3,99,000.00	Telephone Exps	800.00
To Building Fund	77,96,541.00	Travelling & Conveyance	10,264.00
To Int on Bank	13,613.00	Computer & Printer Exps	39,075.00
To Anamat Refund	8,000.00	Cleaning & Sweeping Cha	3,463.00
To I Tax Refund	17,630.00	News Paper & Periodicals	2,825.00
		Gift to Teachers	1,21,000.00
		Fuel Exps	1,67,951.00
		Vehecal Repairs & Mainta	29,244.00
		Internet Charges	7,200.00
		Membership Fees	2,065.00
		Office Exps	15,707.00
		Society Charges	3,600.00
		Tea & Refreshment	7,374.00
		Transportation Charges	3,750.00
		Vehecal Insurance	64,940.00
		Website Exps	11,220.00
		Professional Tax Paid	26,970.00
		Accounting Charges	18,000.00
		Professioanl Fees Paid	10,000.00
		Interest on TDS	75.00
		<b>By Exp-Object of Trust</b>	
		Honararium	11,20,240.00
		Printing & Stationery	15,022.00
		Programme Exps	34,430.00
		Art & Craft Material Exps	2,41,405.00
		Sports Exps	1,70,683.00
		Misc Exps	2,730.00
		By Anamat paid	68,300.00
		By Anamat to Employee	9,500.00
		By Audit Fees	10,000.00
		<b>By Capital Expenditure</b>	
		Rameshwar Construction	29,45,500.00
		TDS For Contractor	25,950.00
		Dead Stock	2,900.00
		Furniture & Fixtures	9,400.00
		LED TV	16,000.00
		By FD with BOM	3,00,000.00
		By Income Tax	6,409.00
		<b>By Closing Balances</b>	
		Bank of Maharashtra	55,17,224.64
		RDCC Bank	1,14,489.13
		Cash in Hand	8,983.16
<b>TOTAL</b>	<b>1,13,33,211.33</b>	<b>TOTAL</b>	<b>1,13,33,211.33</b>



  
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