



*M. A. Braganza & Associates*  
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT**

To the Trustees of Baale Mane Trust

***Report on the Financial Statements***

We have audited the accompanying financial statements of Baale Mane Trust ("the Trust"), which comprise the Balance Sheet as at March 31, 2018, and the Income and Expenditure Account for the year then ended which have been prepared on the cash basis of accounting, and a summary of significant accounting policies and other explanatory information.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust in accordance with the accounting principles generally adopted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Trust's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



**Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give a true and fair view in conformity with the accounting principles generally accepted in India:

- (a) in the case of the Balance Sheet, of the state of affairs of the Trust as at March 31, 2018, and
- (b) in the case of the Income and Expenditure Account, of the excess of Income over expenditure of the Trust for the year ended on that date.

For M. A. BRAGANZA & ASSOCIATES  
Chartered Accountants  
Firm Registration No. 000507S



Ravishankar Hegde  
Partner  
Membership No. 232520



Place: Bangalore  
Dated: May 14, 2018



May 14, 2018

*M. A. Braganza & Associates*  
CHARTERED ACCOUNTANTS

The Governing Board  
Baale Mane Trust  
Bangalore

Dear Sirs,

Subject: Management Report to the Board

We have completed the audit of the Trust for the year ended March 31, 2018, and would like to bring the following matters to your attention:

**A. For your Action:**

1. As per Sec 115BBC of the Income Tax Act, 1961, "Anonymous Donation means any voluntary contribution, where the person who is receiving such contribution does not maintain a record of the identity indicating the name and address of the person making such contribution and such other particulars as may be prescribed". Based on the various decided case laws, the burden of proving a donation is not an anonymous donation is on the assessee. Hence, it's the duty of the assessee to provide all the relevant information asked by the Assessing Officer, which enable him/her to decide a particular donation is anonymous or not.

Based on the above, Trust should maintain records of name, address and PAN number of the donor for every local contribution received. If any of the above information is not made available at the time of income tax assessment, it will be treated as an anonymous donation and will be taxed in accordance with Section 115BBC of the Income Tax Act, 1961.

We have observed few instances where PAN is not obtained while receiving the donations/grants. During the year, the total of donations received without PAN is Rs.2,01,470. We have listed out these transactions where donation amount is more than Rs. 20,000 in **Annexure 1**.

Further, there are few contributions where the identity of the Donor is unknown to the organization. These donations may be treated as an anonymous donation under the Income Tax Act, 1961. A complete list of these contributions with no identity has been attached in **Annexure- 2**.

As per Section 115BBC of the Income Tax Act, 1961, anonymous donations received by the trusts are taxed at 30% after giving the below exemption:



No. 13/1, 1st & 2nd Floor, Alfred Street, Richmond Town, Bangalore - 560 025.  
Phone : 22105040, 22217384 / 481, Fax : 22245189 Email : mark@mabacas.net



The exemption limit is the higher of the following –

- (1) 5% of the total donations received by the assessee; or
- (2) Rs 1 lakh.

Hence, in future, kindly obtain all the relevant records from the donors.

2. As per FCRA Act, 2010 and read with relevant rules, a person receiving foreign contribution in a quarter of the financial year shall place details of foreign contribution received on its official website or on website specified by the Central Government within 15 days following the last day of the quarter in which it has been received clearly indicating the details of donor, amount received and date of receipt.

We have observed a delay in filing the FCRA quarterly returns except quarter 4 of the financial year 2017-18. Hence, in future, BMT should take necessary steps to file these returns within the due date. A proper system of follow up and accountability will ensure the proper compliance.

Further, there are instances where foreign donations were deposited into local account initially and subsequently those amounts have been transferred to FCRA designated Bank account. Due to this, the quarterly FCRA returns filed were also does not contain all the foreign contribution received details. We suggest you, to review all the contributions on a quarterly basis (instead of reviewing at the year-end) to ensure that all the foreign donations are deposited into FCRA designated Bank account. Also, instruct all the foreign donors to deposit only into the FCRA bank account.

3. The Books of accounts/Chart of accounts of Baale Mane Trust is prepared on the basis of The United Nations Convention on the rights of the child. Hence, all the expenses are categorized under the different rights like Survival, Protection, Development and Participation. We have tried to explain briefly these concepts in the following paragraphs:

*"The four UN Rights of the Child; Survival, Protection, Development and Participation. Whilst survival and protection are fundamental aspects of the girls' care (they include adequate food; shelter; clean water; formal education; primary health care; protection from all forms of child abuse), Baale also works hard to ensure the girls are benefiting from good education, the freedom to express opinions and be heard, the right to information as well as leisure and recreation, and cultural and creative activities – addressing the girls development and participation rights.*

*Once the girls reach 1st PUC (11th grade), they participate in the Transition Plan which is managed by Emily, External Relations Manager. This aims to equip the girls with the skills to manage life outside of Baale Mane once they leave and move onto their independent phase of life. It consists of practical sessions including budgeting, grocery shopping, a tour around the local area and emergency information. In addition, there are several theoretical workshops and outsourced parts to this including careers advice, sexual health and development and identity,*



*relationships and self-defense classes which include younger teens where appropriate (they are the Pre-Transition batch).*

*Once the girls make the move after the end of 2nd PUC (12th grade) they begin the Independence Plan, which monitors their progress as they start to live in the city and builds on their learnings from the Transition Plan. The fundamentals of their Care Planning are continued, along with further life skill development sessions, English language classes and internships/placements that guide the young women in choosing their career paths”.*

For additional clarity, we have treated the above rights/heads (Survival, Protection, Development, Participation, Transition and Independence) as different groups. We have observed that, there are similar ledgers opened in the each of above groups and used while accounting the expenses. In few cases, the groups have been interchanged. Hence, in the books of accounts there are cases where one group’s expenses have been accounted in the other group.

Trustees have explained to us that correcting these errors will be the tedious task and may take several days’ time. Hence, in future, we suggest you to strictly follow the correct chart of accounts.

Following are some instances where the chart of accounts has been violated;

- a) PUC fees included in Development Plan.  
E.g. St. Theresa PU College fees of Rs. 1,27,050 paid in the month of June, 2017.
- b) The absence of Independence group in the Foreign Accounts. All the Independence expenses have been taken under the Transition group. (E.g. BCom, BA etc.)
- c) BA fees included in Development Plan.  
E.g. BA fees of Rs. 7,582 paid in the month of December, 2017.

**B. Areas of Improvement:**

4. Fixed Asset Register has been maintained, but the basis and fixing up the unique identification number need to be understood and all the assets have to be verified physically at least once in a year. During the audit, we have not received any such report on the physical verification.
5. Few supporting which is attached to the payment vouchers are not in a condition to identify the dates, purpose, and value. Many bills do not have sufficient supporting documents or no supporting documents. Examples are given in **Annexure – 3**.
6. Currently, all the expense Voucher numbers are generated from Tally, but in many instances, Voucher numbers are repeated, dates are not in chronological orders, written in Pencil etc. Some of the instances are given in **Annexure – 4 (a) and 4 (b)**. Hence, in future, kindly follow the sequential number and reduce the manual corrections in the voucher numbers.



7. We have observed that there are Identical ledgers/duplicate ledgers are created in Tally. Kindly avoid these in future. The related instances are mentioned below:

List of Identical & Duplicate ledgers	
Printing & Stationery	Office Stationery
Dollu material	Dollu programme expense
Garland Purchase	Flower Purchase
General Expenses	
Professional Charges & Professional Fees	
Children Stationery	

**C. For your information:**

8. We have observed that Salary Bonus paid to Roopa amounting to Rs. 13,500 paid in the month of September is not reflecting in the bank statement provided. We also have got a confirmation from Roopa about the encashment of the cheque paid i.e. Cheque No. 964043 has been encashed on 27/10/2018. Kindly confirm the above with the bank and make the necessary changes in the bank balance.
9. We have completed the audit before the due date of filing e-TDS return of quarter 4 of FY 2017-18 and hence, we could not cross check the fixed deposit interest with the Form 26AS. The interest figures are taken from the interest certificates given by the Bankers.
10. We have observed that the Panchayat Tax of Rs.15,120 has been paid on 7<sup>th</sup> June 2017 for the current year but no such expenses have been booked during the previous years. In addition, there are expenses present in the previous year in the Register of Baale Mane Trust for which no Tally entries have been found.

**Annexure – 1**

**No PAN List**

Name	Amount	Mode	Date
NO NAME	20000	TRANSFER	08/08/2017
EY PAS TAX	50000	CASH	12/01/2018



**Annexure 2: Anonymous Donations**

Name	Amount	Mode	Date
NO NAME	10,000.00	TRANSFER	05/06/2017
NO NAME	10,000.00	TRANSFER	11/07/2017
NO NAME	1,200.00	TRANSFER	04/03/2018
NO NAME	15,000.00	CHEQUE	16/06/2017

**Annexure – 3: Insufficient or no supporting documents**

Date	Vch No.	Narration	Amount	Remarks
12/06/2017	SCSS140	Pocket Money	750	Supporting not visible
18/09/2017	CS1140	Being amount paid to Radha M for bus charges	170	Supporting documents only for Rs55
25/09/2017	CS1160	Being amount paid to Radha M for bus charges	420	Supporting Documents only for Rs70
27/12/2017	CS1319	Transport Transition	850	No supporting for RS.200
24/11/2017	CS3486	Being amount paid to Paramesh for water filter service and labor charge	425	No supporting documents
17/10/2017	KFCS017	Being amount paid to Vanaja for new dress stitching charge	380	No supporting documents
23/10/2017	CS3375	Being amount paid to Meena HM for metro bus charge	490	No supporting documents





**Annexure – 4 (a): Duplicate voucher numbers**

Date	Particulars	Vch No.	Amount in Rs.
31/10/2017	Labour charges Other	CS3429	350
02/11/2017	Repair & Maintenance	CS3429	270
31/10/2017	Labour charges Other	CS3430	350
02/11/2017	Ration	CS3430	90

**Annexure – 4 (b): Dates are not in chronological order**

Date	Particulars	Vch No.	Amount (Rs.)
24/11/2017	Being amount paid to Paramesh for water filter service and labor charge	CS3486	425
17/10/2017	Being amount paid to Vanaja for new dress stitching charge	KFCS017	380
23/10/2017	Being amount paid to Meena HM for metro bus charge	CS3375	490





**BAALE MANE TRUST**  
**BALANCE SHEET AS AT 31 MARCH 2018**  
**CONSOLIDATED**

Amount(Rs.)		Amount(Rs.)		Amount(Rs.)		Amount(Rs.)	
31-03-2017		31-03-2018		31-03-2017		31-03-2018	
<b>LIABILITIES</b>				<b>ASSETS</b>			
2,516,758	3,710,051	3,710,051	8,860,623	895,552	1	3,495,151	
1,191,293	Capital Fund	5,150,972					
	Opening Balance						
	Add: Excess of Income over Expenditure						
210,795	Capital Reserve Fund	237,969	295,300		2	93,800	
70,173	Opening Balance	68,740	300			800	
(42,999)	Add: Assets received in kind during the year	1,923	1,707,958		3	4,837,547	
	Less: Assets written off/Loss on sale of Assets	17,948	12,528		15	26,926	
	Less: Sale of Assets received in kind	45,870	-		14	13,975	
	Less: Depreciation for the year		241,067			115,000	
						13,477	
						10,860	
26,454	Sundry Creditors	21,010	19,468			405,930	
-	Duties & Taxes	8,600	451,567			131,809	
-	TDS Payable	13,975	651,801	3,138,922			
3,974,474		9,145,275		3,974,474		5,650,124	

Notes to Accounts-Schedule No: 16

The schedules referred to above form an integral part of the accounts

As per our report of even date attached

For Baale Mane Trust

Rajan Karayman  
Treasurer

Date : May 14, 2018  
Place : Bangalore

Manoj C  
Managing Trustee



For M.A. BRAGANZA & ASSOCIATES

Chartered Accountants  
Firm Registration No. 0005075

Ravishanker Hegde  
Partner  
ICAI Membership No. 232520

**BAALE MANE TRUST**  
**INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2018**  
**CONSOLIDATED**

Amount(Rs.)	EXPENDITURE	SCH	Amount(Rs.)	Amount(Rs.)	INCOME	SCH	Amount(Rs.)
31.03.2017			31.03.2018	31.03.2017			31.03.2018
1,048,595	To Direct Expenses	5	1,377,425	8,282,804	By Donations	13	13,816,760
-	To Development	6	111,770	70,173	By Donations in kind	1	68,740
235,349	To Independence	7	297,116	66,101	By Savings Bank Interest		120,706
1,473,215	To Participation	8	1,748,269	125,200	By Fixed deposit Interest	3	143,987
1,571,249	To Protection	9	1,624,406	8,500	By Sale of Fixed assets		1,600
1,297,726	To Staff Cost	10	1,271,469	8,005	By Sale of Scrap		-
1,034,448	To Survival	11	1,317,900	590	By Interest on Income Tax Refund		-
468,850	To Transition Cost	12	941,590	-	By Transfer to capital reserve		-
-	To Management Salary		-	-	(Sale of assets received in kind)		-
153,581	To Depreciation	1	224,537	-	By Profit on Sale of Fixed Asset		2,691
6,894	To Loss on sale of fixed asset	1	7,755	-			
-	To Assets written off	1	12,935	-			
-	To excess on Income over Expenditure		-	-			
1,191,293	Transfer to Capital		5,150,572				
70,173	Transfer to Capital Reserve	1	68,740				
	(assets received in kind)						
<b>8,561,373</b>			<b>14,154,484</b>	<b>8,561,373</b>			<b>14,154,484</b>

The schedules referred to above form an integral part of the accounts

As per our report of even date attached

For Baale Mane Trust

For M.A.BRAGANZA & ASSOCIATES

Rajan Narayanan  
Treasurer

Mary C  
Managing Trustee

Date : May 14, 2018  
Place : Bangalore

Kaishankar Hegde  
Chartered Accountants  
Firm Registration No. 0005025  
90th Membership No. 232520  
BANGALORE  
990, 025  
M.A.BRAGANZA & ASSOCIATES  
MEMBERSHIP NO. 232520



**BAALE MANE TRUST**  
**RECEIPTS AND PAYMENTS ACCOUNT FOR THE PERIOD ENDED MARCH 31, 2018**  
 Consolidated

Amount(rs.)	RECEIPTS	SCH	Amount(rs.)	Amount(rs.)	PAYMENTS	SCH	Amount(rs.)
31.03.2017			31.03.2018	31.03.2017			31.03.2018
53,330	To Opening Balance		19,468	141,504	By Purchase of Fixed Assets	1	1,712,186
183,757	Cash in Hand		451,567	1,048,596	By Direct Expenses	5	1,377,425
289,205	Bank Balance		651,801	235,349	Development	6	111,770
	(SBI-31477952026)		1,707,958	1,472,228	Independence	7	297,116
	(SBI-66017536497)		13,816,750	1,571,249	Participation	8	1,748,269
1,112,855	Fixed Deposits	13	120,706	1,297,726	Protection	9	1,624,406
8,282,804	To Donation		270,000	1,034,448	Staff Cost	10	1,271,469
66,101	To Bank Interest		22,575	468,850	Survival	11	1,317,900
144,500	To loan recovered	2	180	17,500	Transition Cost	12	941,590
12,550	To TDS Receivable		143,987	167,000	Management Salary		
	To Movement Sundry Creditors		7,150	By Sundry Creditors			
	balance		1,600	By Advance	2	13,600	
125,200	To Fixed deposit interest	3		By Tax Collected at Source		68,500	
8,875	To Sale of Fixed assets			By Tax deducted at source	4	13,477	
8,005	To Sale of Scrap			By Capital WIP	1	14,398	
590	To Interest on Income Tax refund			By Children Deposit	3	1,200,000	
				By Building advance paid		500	
				By Closing Balance		115,000	
				Cash in Hand		10,860	
				Bank Balance		405,930	
				(SBI-31477952026)		131,809	
				(SBI-66017536497)		4,837,547	
				Fixed Deposits			
<b>10,297,772</b>			<b>17,213,752</b>	<b>10,297,772</b>			<b>17,213,751</b>

The schedules referred to above form an integral part of the accounts.

**Auditors' Report**  
 We have examined the above account with the books & vouchers maintained by Baale Mane Trust and have found the same to be in accordance therewith and gives a true and fair view of the local contribution transactions for the year ended March 31, 2018.

As per our report of even date attached



For Baalemane Trust  
*(Signature)*  
 Rajan Narayanan  
 Treasurer

*(Signature)*  
 Mary C  
 Managing Trustee

Date : May 14, 2018  
 Place : Bangalore

For M. A. BRAGANZA & ASSOCIATES

Chartered Accountants  
 Firm Registration No. 0003075

*(Signature)*  
 Ravishankar Hegde  
 Partner  
 ICAI Membership No. 232520



## Schedule No: 16

### Notes to Accounts

1. Baalemane Trust, an NGO, is not carrying on commercial, industrial or business activity and therefore, Accounting Standards issued by The Institute of Chartered Accountants of India are not applicable.

It is the policy of Baalemane Trust to prepare its financial statements on cash receipts and disbursement basis. On this basis, revenue and related assets are recognized when received and not when earned, and expenses are recognized when paid and not when the obligation is incurred.

2. Significant Accounting Policies:
  - a. Depreciation is provided at the rates and in the manner specified in the Income Tax Rules, 1962. During the year under review, CBDT has issued a notification amending the Rule 5 of the Income-Tax Rules, 1962. According to this amendment the highest rate of depreciation that can be availed is 40%. Hence, the block of assets which were depreciated at 60% and 80% in the previous year have been depreciated at 40% only.
  - b. Donations of fixed assets received in kind are recorded at a value which approximates the market value. The capital reserve is created to the extent of such value of fixed assets to retain the value of such assets in the books. Depreciation on such assets is charged to the Capital reserve account at the rates specified in Income Tax Rules, 1962.
  - c. Capital Work in progress represents amount paid to the contractor for a new building which is being constructed.
  - d. Building Advance paid represents the amount paid to the architect for the new building which is being planned.
3. Transition cost relates to expenses incurred on children who are transiting from the home at Gopalapura to locations in Bangalore to pursue/continue higher education and training.
4. Contributions received in kind, which are having a material value and which can be easily identifiable have been capitalized in the books of accounts. Contributions received in kind such as books, clothes etc. neither have been capitalized nor treated as revenue keeping in mind the cost and relevance of these items on the Financial





Statements. However, separate register (Contribution received in-kind register) has been kept to track these items.

5. Previous year's figures have been regrouped wherever necessary.



Schedule 1A  
FIXED ASSETS (FOREIGN)

Schedules Forming Part of Balance Sheet & Income and Expenditure Account

(Amounts in INR)

PARTICULARS	GROSS BLOCK				DEPRECIATION BLOCK				NET BLOCK			
	COST AS ON 01.04.2017	ADDITIONS Before 30.09.2017	ADDITIONS After 30.09.2017	DELETIONS	COST AS ON 31.03.2018	RATE of depreciation	As on 01.04.2017	FOR THE YEAR	DELETIONS	UPTO 31.03.2018	WDV AS ON 31.03.2018	WDV AS ON 31.03.2017
<b>FURNITURE AND FITTINGS</b>												
Bajaj Fan	15,518	-	-	-	15,518	10%	1,552	1,397	-	2,948	12,570	13,966
Fan	2,800	-	-	-	2,800	10%	759	204	-	963	1,837	2,041
<b>MACHINERY AND PLANT</b>												
a) Computers	8,220	-	-	-	8,220	40%	8,161	24	-	8,185	35	59
Computers	6,858	-	-	-	6,858	40%	4,115	1,097	-	5,212	1,646	2,743
b) Motor cars	752,539	-	1,438,787	-	752,539	15%	443,675	46,329	-	490,006	262,533	308,863
Tata Whinger	122,890	-	-	-	122,890	15%	68,970	8,088	-	77,056	45,832	53,920
Auto	122,890	-	-	-	122,890	15%	68,970	107,905	-	107,905	1,390,882	-
Tempo Traveller	-	-	-	-	-	-	-	-	-	-	-	-
c) Electrical and other Equipments												
Weighting Machine	735	-	-	-	735	15%	458	42	-	499	236	277
UPS	18,900	42,092	-	-	60,992	15%	18,706	6,664	-	25,171	35,821	194
Motor Filter	15,000	-	-	-	15,000	10%	8,344	666	-	9,010	5,990	6,566
Projector and Projector Screens	30,780	-	-	-	30,780	15%	30,465	47	-	30,512	268	315
HP Printer	19,244	-	-	-	19,244	15%	5,340	2,086	-	7,426	11,818	13,904
Hard Disk	4,340	-	5,699	-	10,039	15%	741	1,057	-	1,178	8,841	4,199
Ferrous Water Filter	27,990	-	-	-	27,990	15%	2,093	3,884	-	5,983	22,007	25,891
CCTV Camera	-	-	50,700	-	50,700	15%	-	3,903	-	3,903	46,798	-
d) Books												
Library Books	8,568	-	-	-	8,568	40%	2,570	2,399	-	4,970	3,598	5,998
<b>Sub Total</b>	<b>1,034,992</b>	<b>42,092</b>	<b>1,495,186</b>	<b>-</b>	<b>2,572,260</b>		<b>595,952</b>	<b>185,491</b>	<b>-</b>	<b>781,448</b>	<b>1,790,812</b>	<b>439,025</b>
<b>Contribution Received in Kind</b>												
<b>MACHINERY AND PLANT</b>												
Vega Veat	18,034	-	-	-	18,034	15%	5,982	1,808	-	7,790	10,244	12,052
Library Books	2,256	-	-	-	2,256	40%	49,651	101	-	2,104	152	259
HP Laptop	51,980	-	-	-	51,980	40%	57,636	931	-	60,477	1,997	2,329
<b>Sub Total</b>	<b>72,270</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,270</b>		<b>11,793</b>	<b>2,840</b>	<b>-</b>	<b>11,793</b>	<b>14,634</b>	<b>-</b>
<b>Capital W/P</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>400,000</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,107,262</b>	<b>42,092</b>	<b>1,895,186</b>	<b>-</b>	<b>3,044,530</b>		<b>653,995</b>	<b>188,331</b>	<b>-</b>	<b>2,202,605</b>	<b>2,202,605</b>	<b>439,025</b>
<b>Total A/T 17-18 (P7)</b>	<b>1,043,378</b>	<b>27,316</b>	<b>36,558</b>	<b>-</b>	<b>1,107,252</b>		<b>567,741</b>	<b>85,852</b>	<b>-</b>	<b>653,593</b>	<b>453,659</b>	<b>-</b>

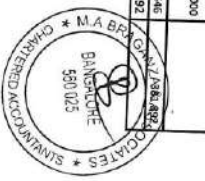



Schedule -18  
 Fixed Assets (LOCAL)  
 Schedules forming part of Balance Sheet & Income and Expenditure Account

PARTICULARS	GROSS BLOCK		DEPRECIATION		NET BLOCK							
	Cost as on 01.04.2017	ADDITIONS before 30.09.2017	ADDITIONS after 30.09.2017	Deductions/Written off	Cost as on 31.03.2018	Rate of Depreciation	As on 01.04.2017	For The Year	Deductions	Up to 31.03.2018	WDV as on 31.03.2018	WDV as on 31.03.2017
<b>Fixed Assets</b>	<b>13,500</b>											
Fans	34,200				13,500	10%	8,296	520	5,204	8,816	4,684	5,204
Music Player	11,200				13,500	15%	21,301	1,936	12,893	28,236	10,964	12,893
Grinder	4,800				11,200	15%	6,976	634	4,224	7,610	3,990	4,224
DVD Player	40,000				4,800	15%	2,980	272	1,598	3,281	1,598	1,810
Computers	8,000			40,000		40%	39,632	138	39,791			348
Furniture	5,165				8,000	10%	3,985	402	4,386	4,386	3,614	4,015
Library Books	22,155				9,165	40%	9,118	15	9,143	9,143	22	37
UPS	15,100				15,100	40%	15,646	182	8,546	15,827	273	454
Tally Software	116,500				116,500	40%	102,520	5,580	9,220	108,112	8,388	13,980
Solar Power System	40,000			40,000		10%	5,800	3,420		2,383	6,204	34,200
Coconut shed material	3,588					15%	1,704	1,448		3,152	8,206	7,259
3 stove burner	11,558				11,558	15%	3,265	2,776		6,011	15,728	9,655
Dosa plate large	21,769				21,769	15%	850	723		1,573	4,095	4,818
Grinder	5,668				5,668	15%	759	646		1,405	3,658	4,804
Sappha milk	5,063				5,063	15%	5,565	285		10,295	26,805	31,555
Cooker PK	37,100				37,100	15%	285	742		57	1,273	1,615
Godrej Refrigerator	1,900				1,900	15%	519	969		1,131	2,943	3,453
V Guard Stabiliser	4,074				4,074	15%	611	805		1,970	5,130	5,653
Hitachi Induction Cooker	2,997				2,997	15%	451	225		4,011	2,772	1,615
Panasonic grill	20,054				20,054	10%	4,644	4,011		4,644	16,043	16,043
Iron Box	92,877				92,877	15%	1,065	3,974		3,974	88,233	88,233
Solar Tile	52,980				52,980	15%	39,077	3,974		221,721	263,271	178,005
New LED TV												
<b>Sub Total</b>	<b>418,240</b>			<b>102,155</b>	<b>498,993</b>		<b>240,285</b>	<b>39,077</b>	<b>57,580</b>	<b>221,721</b>	<b>263,271</b>	<b>178,005</b>



Contribution Received in Kind												
Furniture & Fittings:												
Sub Item												
Dining Table	10,000											
Wood Cupboard	15,000											
Iron Cot	6,750											
Children's Cot	5,000											
Computers	6,000											
Laptops	30,000											
Nano Car	35,488											
Library Books	1,490											
Television	1,490											
Water Filter	14,990											
Wooden Show Case	8,000											
Dinner-MSV	2,500											
Wood Mantle-MSV	10,000											
Double bed-MSV	6,000											
Bed-MSV	4,000											
Iron Mantle MSV	2,000											
Soft-MSV	14,000											
Soft Chair-MSV	9,000											
Sofa Wheelchair-MSV	20,000											
Chairs-SP	10,000											
Common Camera-RL	2,292											
Common Board	9,388											
DVD and Speaker	3,391											
Common Board	5,289											
Phillips DVD Player	6,438											
Pioneer DVD Player	40,064											
Desktop Computer	3,189											
HP Deskjet Printer	500											
Small Tablet (from Table)	500											
Soft Set	500											
Micro Wave Oven	5,500											
Water Filter	3,500											
CPU Monitor, Keyboard & Mouse	4,000											
Refrigerator	30,000											
Computer Speaker	6,000											
Ovens	500											
Grinder	500											
Swans M20W (Speaker Set)	3,000											
Sub total	370,385	5,500	63,240	30,000	403,125	186,458	43,030	29,577	179,530	229,275	203,887	
Capital W/P			800,000		800,000							
Total	786,625	5,500	1,082,145	132,155	1,694,118	406,328	82,977	87,237	406,572	1,293,546	1,788,882	
Pr - Total	626,710	102,620	707,172	10,877	788,625	289,615	120,726	3,608	406,722	381,892		





Schedules to Local Contribution Financial Statement

Schedule 2				
Staff Advances and Loans				
Sl no	Name	Opening balance (As on 31/03/2017)	Recovered during the Year	Advance Paid during the Year
1	Bhaskar Salary advance	10,000	37,000	30,000
2	Salary Advance Mary C	32,000	32,000	18,000
3	Salary Advance Radha Nayak	10,000	12,000	2,000
4	Salary Advance Saraswathamma	8,000	8,000	-
5	Vanaja Kolagi Salary	13,000	13,000	-
6	Lawrence	-	3,000	3,000
7	John Joseph Raju	-	1,000	2,000
	<b>Sub-Total</b>	<b>73,000</b>	<b>106,000</b>	<b>55,000</b>
<b>Other Advances</b>				
1	Hostel Advances	5,500		5,500
2	House advance	50,000		-
3	Shree Swayam Constructions			8,000
	<b>Sub-Total</b>	<b>55,500</b>		<b>13,500</b>
<b>Staff Loans</b>				
1	Mary C	91,800	89,000	
2	Kavita	75,000	75,000	
	<b>Sub-Total</b>	<b>166,800</b>	<b>164,000</b>	<b>-</b>
	<b>Total</b>	<b>295,300</b>	<b>270,000</b>	<b>68,500</b>



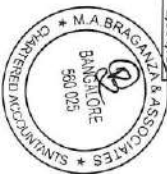
Schedule-3: Fixed Deposits(Local)

FD & Interest on FD Schedule - Local Contribution as on 31.03.2018

Sl No.	FDR Number	Balance as on 01.04.2017	Deposit during the year	Date of Maturity	Interest		Balance as on 31.03.2018
					Gross	Net	
1	34328632142	237,367		21-Oct-18	16,796	1,680	252,484
2	34328635563	237,367		21-Oct-18	16,796	1,680	252,484
3	34328636293	237,367		21-Oct-18	16,796	1,680	252,484
4	34328639330	237,367		21-Oct-18	16,796	1,680	252,484
5	34328642311	237,367		21-Oct-18	16,796	1,680	252,484
6	37544198850		500,000	16-Aug-18	3,827	383	503,444
7	37544199570		1,000,000	16-Aug-18	7,655	766	1,006,890
<b>TOTAL</b>		<b>1,186,835</b>	<b>1,500,000</b>		<b>95,462</b>	<b>9,546</b>	<b>2,772,756</b>

FD & Interest on FD Schedule - Foreign Contribution as on 31.03.2018

Sl No.	FDR Number	Balance as on 01.04.2017	Deposit during the year	Date of Maturity	Interest		Balance as on 31.03.2018
					Gross	Net	
1	35999485295	521,123		11-Aug-18	37,038	3,704	554,457
2	37544197084		500,000.00	16-Aug-18	3,827	383	503,444
3	37544198317		1,000,000.00	16-Aug-18	7,655	766	1,006,890
<b>TOTAL</b>		<b>521,123</b>	<b>1,500,000</b>		<b>48,520</b>	<b>4,852</b>	<b>2,064,791</b>



Schedule 4		
Sundry Creditors	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2018	as on 31st March 2017
Eureka Forbes Limited	18,990	24,990
M.A Braganza and Associates	2,019	1,464
<b>Total</b>	<b>21,009</b>	<b>26,454</b>

Schedule 5		
Development	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2018	as on 31st March 2017
<u>School Admission &amp; Fees</u>		
- School Admission Fees	400,823	302,849
- Monthly School Fees	153,600	104,340
- PU College Fees	214,580	152,600
- Exam Fees	4,787	8,380
- Other School & College Expenses	3,650	2,010
- Children a/c expenses		100
- Spoken English Classes	428,847	344,488
- BA FEES	10,182	12,500
- Counselling Fees	21,250	
- ACER test	17,820	15,486
<u>Uniform</u>		
- Children's Uniform	30,767	24,726
- Uniform Stitching charges	9,920	16,430
- Purchase of Footwear	24,508	23,296
<u>Stationery</u>		
- Stationery, Books and Printing	16,535	12,688
- Newspapers	3,890	3,040
<u>School Outings &amp; Programmes</u>		
- Dance Costume Expenses	13,850	
- Children Travel Expenses	22,416	25,663
<b>Total</b>	<b>1,377,425</b>	<b>1,048,596</b>



Schedule 6		
Independence	Amount(Rs.)	
	as on 31st March, 2018	as on 31st March, 2017
Particulars		
<u>Bcom</u>		
Bcom Fees	500	
Bcom TC charge	100	
<u>B Ed</u>		
- Admission fees	9,925	
- Stationary	840	
<u>Other</u>		
- Hospital Expense	17,130	
- Interview expense	760	
- Lunch Expense	18,000	
- Nursing training Expense	1,610	
- Outing Lunch expense	4,342	
- Clothes	4,330	
- Transport transition	54,233	
<b>Total</b>	<b>111,770</b>	

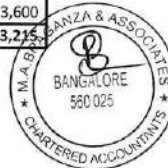
Schedule-7		
Participation	Amount(Rs.)	
	as on 31st March, 2018	as on 31st March, 2017
Particulars		
<u>Life Skill Programme</u>		
- TCS 10 K Registration	39,800	17,800
- Registration Charge	-	4,000
- Dhaan Utsav Registration	-	15,000
<u>Extra Curricular Activities</u>		
- C D Recording Charges	220	110
- Craft, Glass design and Netting needle	-	3,466
- Friendship band purchase	3,644	735
- New year celebration expense	710	-
- Sunday honorarium	1,500	-
- Women's day celebration	850	370
- Guide star	20,000	9,000
- TCS 10K T-shirt purchase	4,747	-
<u>Festival &amp; Other Expenses</u>		
- Sponsors' Get-together Expenses	57,720	10,839
- SPONSER METERIAL TRAVEL	9,690	9,856
- Festival celebrations	42,502	39,999
- Birthday Celebration	8,258	300
- Dollu programme expenses & material	4,410	14,255
- Garland purchase	8,180	5,337
- Rangoli powder&color	11,420	9,890
- Mat and Hat purchase	4,935	-
<u>Outings for Children</u>		
- Trip Expenses	29,800	50,740
- Lunch Expenses	24,153	31,152
- Film expenses	13,277	5,500
- Cab rent	2,600	-
- TT Vehicle rent	8,700	7,000
<b>Total</b>	<b>297,116</b>	<b>235,349</b>





Schedule-8		
Protection	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2018	as on 31st March 2017
<u>Healthcare &amp; Toiletries</u>		
- Hospital & Health Check up Charges	211,535	161,935
- CWC Visit Charges	-	624
- Home Visit Charges	1,302	1,420
- Health Session	24,063	-
- Clothes purchase and other expenses	28,851	33,490
<u>Transport</u>		
- Vehicle Maintenance Expenses	67,252	60,360
- Auto Gas & Maintenance Expenses	286,280	210,108
- Travelling and Conveyance	3,700	12,000
- Life Time Tax - Winger	-	84,543
- Tata Winger maintenance	172,789	106,379
<u>Maintenance &amp; Security</u>		
- Security Charges	106,651	100,388
- General Expenses	650	5,537
- Cable T V Charges	6,365	6,100
- Computer Maintenance	20,650	-
- Pest control	27,258	24,150
- Cleaning Material	35,816	37,494
- Campus Repairs and Maintenance	73,932	149,168
- Photographs of Children	15,710	1,960
- Building Labour living rent	5,754	-
- Internet Charges	5,760	11,082
- Office Maintenance Charges	71,867	105,103
- Yoga Pants purchase	13,200	-
- Cleaning expense	7,820	-
- Purchase of paints	50,000	11,095
<u>Building Utility Costs</u>		
- Electricity Charges	44,248	46,264
- Telephone Charges	28,151	29,016
- Water charges	-	2,630
<u>Administrative &amp; Office Supplies</u>		
- Audit Fee	189,571	148,975
- Rates and Taxes	15,255	34,550
- Professional Charges	179,656	29,376
- Bank Charges	5,248	2,599
- Office Stationery, Postage & Courier	36,296	45,404
- Workbook printing	1,591	7,865
- Koramangala Office expenses	6,800	-
- Tally Software Renewal	4,248	3,600
<b>Total</b>	<b>1,748,269</b>	<b>1,473,215</b>

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Schedule-9		
Staff Cost	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2018	as on 31st March 2017
Salary	1,217,550	878,360
Part Time Staff Salary	112,250	368,690
Overtime work	1,900	-
Bonus	70,450	118,300
Staff Insurance	72,891	66,600
Staff TA	68,623	67,653
Staff Welfare	80,742	71,646
<b>Total</b>	<b>1,624,406</b>	<b>1,571,249</b>

Schedule-10		
Survival	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2018	as on 31st March 2017
<u>Gas for Stove</u>		
- Cooking Gas	122,695	125,160
- Auto Charges for Cooking Gas	8,600	11,200
<u>Kitchen Items</u>		
- Purchase of Vessels	-	48,363
<u>Other Charges</u>		
- Other Labour	1,450	
- Borewell point	1,000	
- Tractor charges	3,700	
<u>Seeds &amp; Fertilizers for vegetable Garden</u>		
- Labour Charges	31,200	51,700
- Purchase of Seeds & Plants	6,956	6,075
<u>Food Related Expenses</u>		
- Purchase of Chicken and Eggs	117,885	101,545
- Purchase of Fish	87,350	53,335
- Purchase of Fruits	109,534	138,799
- Purchase of Milk	91,394	101,694
- Purchase of Provisions	513,587	459,178
- Purchase of Vegetables	118,973	93,111
- Purchase of Snacks	48,135	84,966
- Purchase of Sweets	-	2,100
- Purchase of Mutton	9,010	
Drinking water charges	-	20,500
<b>Total</b>	<b>1,271,469</b>	<b>1,297,726</b>



Schedule-11		
Transition Cost	Amount(Rs.)	Amount(Rs.)
	as on 31st March 2018	as on 31st March 2017
Particulars		
<u>Animation Course</u>		
- Expenses		250
<u>Tailoring Course</u>		
- Tailoring Training Expenses	500	26,230
<u>BA Course</u>		
- Course fees	8,303	
- Farewell fees	200	
<u>Teacher Training Course</u>	15,000	-
<u>B.Com course</u>		
- B.Com course fees	133,456	151,850
- B.Com tuition fees	12,500	
- B.Com stationery	24,394	9,196
- English Language Training	426,494	93,534
- Tally ERP-9 course fees	-	3,620
<u>Nursing Stationary</u>	185	
<u>Maintenance Expenses</u>		
- Hostel Fees	549,550	512,650
- Daily Allowance	45,545	25,239
<u>College</u>		
- Exam fees	5,095	10,130
- Tuition fees	-	14,000
<u>Miscellaneous expenses</u>		
- Cloth stitching charges	10,764	49,216
- Transportation	30,467	50,717
- Monthly & Other expense	-	1,050
- Footwear expense	550	400
- Hospital expense	4,874	18,568
- Outing & lunch expense	1,794	3,130
- Pocket money	47,959	56,653
- Training charges	270	3,850
- Uniform	-	2,385
- Bag	-	1,780
<b>Total</b>	<b>1,317,900</b>	<b>1,034,448</b>

Schedule 12		
Management Salary	Amount(Rs.)	Amount(Rs.)
Particulars	as on 31st March 2018	as on 31st March 2017
Mary C - Salary	495,000	323,100
Reshma G Mohan Salary	187,090	-
Roopa Bonus	13,500	-
Reshma G Mohan Bonus	40,000	-
MARY C BONUS	45,000	-
Roopa - Salary	161,000	145,750
<b>Total</b>	<b>941,590</b>	<b>468,850</b>



Schedule - 13		
Donations	Amount(Rs.)	
	as on 31st March 2018	as on 31st March 2017
<b>Particulars</b>		
<u>Foreign</u>		
-Grants	8,703,841	6,102,421
- Donations	2,000,296	868,748
<u>Local</u>		
- Donations	3,112,623	1,311,635
<b>Total</b>	<b>13,816,760</b>	<b>8,282,804</b>

Schedule 14		
Sundry Debtors	Amount(Rs.)	
	as on 31st March 2018	as on 31st March 2017
<b>Particulars</b>		
Enfold Proactive Health Trust	4,875	0
Ruchir Kumar Saraf	9,100	0
<b>Total</b>	<b>13,975</b>	<b>0</b>

Schedule 15			
TDS Receivable			Amount(Rs.)
Opening balance	Accrued	Received	Closing balance
12,528	14,398	-	26,926

For Baale Mane Trust

*N.V.R.*

Rajan Narayanan  
Treasurer

*Mary C*

Mary C  
Managing Trustee



Date : May 14, 2018  
Place : Bangalore