

**HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
SAPAM HERA FOUNDATION COMPLEX
SAGOLBAND, TERA PUKHRI MAPAL, MANIPUR
CONSOLIDATED ACCOUNT**

AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned society as at **31ST MARCH, 2017** and also attached Income & Expenditure account and Receipts & Payments account for the year ended on that date and report that:-

We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of our examination.

The statement of account deal with this report are in agreement with the books of account. The Accounts of the society have been prepared on Cash basis. On this basis revenue and related assets are recognised when actually received rather than when earned similarly expenses are recognised when paid rather than when obligation is incurred.

The statement of account deal with this report are compiled from the Books of Account maintained by the above mentioned society :-

- (i) In the case of Balance Sheet, the state of affairs of the society as at **31ST MARCH, 2017**
- (ii) In the case of Income & Expenditure account for the Surplus for the year ended on that date.
- (iii) In the case of Receipts and Payments account of the actual receipts and payments during the year ended on that date.

PLACE : : IMPHAL

DATED : : 24TH MAY, 2017

Secretary General
Handicapped Development Foundation
Imphal, Manipur



For S L GANGWAL & CO.
Chartered Accountants

Jyoti Kumar Jain
Partner

M No. 77090
FR No. 004649C

HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
 SAPAM HERA FOUNDATION COMPLEX
 SAGOLBAND, TERA PUKHRI MAPAL, MANIPUR
 CONSOLIDATED ACCOUNT

BALANCE SHEET AS AT 31ST MARCH, 2017

LIABILITIES GENERAL FUND A/C	A M O U N T	ASSETS & PROPERTIES	A M O U N T
Opening Balance	1,871,887.00 (As per schedule 'D')		3,322,113.00
Adv. surplus as per income & expend. account	1,575,497.72		
	3,847,384.72		
Temporary Borrowing (vocational Training for Persons with Disability)	100,000.00		
Temporary Borrowing (Constn. of Voc. Rehab. Bldg. Research Trng. Centre)	334,737.00		
		A) CURRENT ASSETS	
		Closing Balance :-	
		Cash at Bank :-	
		Central Bank of India	
		(CBI A/c No. 2112333843)	814,085.60
		Central Bank of India	
		(CBI A/c No. 3527365096)	39,850.30
		Cash in Hand (FC)	2,187.00
		ICB A/c No. 5326 (General)	28,245.82
		Cash in Hand (Ger)	3,500.00
TOTAL:	4,262,121.72	TOTAL:	4,262,121.72

As per our report of even date annexed

PLACE : IMPHAL

DATED : 24TH MAY, 2017



Secretary General
 Handicapped Development Foundation
 Imphal, Manipur



For S.L. GANGWAL & CO.
 Chartered Accountants

Jyoti Kumar Jain
 Partner
 M No. 77090
 FR No. 004649C

**HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
 SAPAM HERA FOUNDATION COMPLEX
 SAGOL BANG, TERA PUKHRI MAPAL, MANIPUR
 CONSOLIDATED ACCOUNT**

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Expenses :-		By Members Subscription	75,500.00
Staff Salary	600,000.00	By Trustees Contribution	500,900.00
Computer Repairing	63,250.00	By Donation from Public & Sympathisers	773,700.00
Postage Charges	12,647.10	By Bank Interest (FC)	13,880.00
Phone & Post	265,700.00	By Misc. Receipts & Other	76,550.00
Communication & Newspaper Bill	21,820.00	By Sale of Training products	184,400.00
Printing & Stationery	123,480.00	By Grant-in-aid received from Jan Vikas Samiti	1,234,572.00
Misc. Expenses & Other	152,420.00	By Grant-in-aid received from	
Refreshment	52,300.00	Jan Vikas Samiti (Vehicle Project)	683,370.00
Travelling Charges	135,400.00	By Income from HCRG	120,119.00
Electric Bill	48,000.00	By Income from Computer Training Centre	128,400.00
To General Programme Expenses :-		By Grant-in-aid Received from Foundation	
(As per Schedule 'A')	575,200.00	Innocent Smile, Netherland (Consln. of Vocational	
To Inclusive Development for the		Rehabilitation Education, Research Training Centre	958,120.00
Children & Youngsters with Disability		By Bank Interest (GEN)	3,874.00
(As per Schedule 'B')	532,435.00	By Grant-in-aid Received from Foundation	
To 6 Month Computer Training :-		Innocent Smile, Netherland (Computer	
Instructor's Salary	37,140.00	Training Course)	50,845.00
Host	2,500.00	By Income from BRAH	189,100.00
Transportation for student	2,205.00		
Consultancy retaining	5,000.00		
To Bank Charges (FC)	3.00		
To Bank Charges (GEN)	53.18		
To Audit Fee (FC)	7,500.00		
To Printing & Stationery (FC)	3,200.00		
To Documentation (FC)	4,300.00		
To Electrification	43,754.00		
To surplus (B) to capital account	1,975,487.72		
TOTAL::	5,007,815.00	TOTAL::	5,007,815.00

As per our report of even date annexed

PLACE : IMPHAL

DATED : 24TH MAY, 2017

**Secretary General
 Handicapped Development Foundation
 Manipur**



For S.L. GANGWAL & CO.
 Chartered Accountants

Jyoti Kumar Jain
 Partner
 M No. 1090
 FR No. 004649C

HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
 SAPAM HERA FOUNDATION COMPLEX
 SAGOLBANDI, TERA PUKHRI MAPAL, MANIPUR
 CONSOLIDATED ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2017

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To Administrative Expenses :-		By Opening Balance :-	
Staff Salary	900,000.00	Cash at Bank :-	
Computer Repairing	83,250.00	IOB A/c No. 6325 (General)	65,963.00
Postage Charges	12,547.10	Central Bank of India (FC)	440,089.00
Fuel & Fuel	235,700.00	Cash in Hand	7,168.10
Communication & NewsPaper Bill	21,830.00	By Members Subscription	41,000.00
Printing & Stationery	125,480.00	By Trustees Contribution	503,900.00
Misc. Expenses & Other	152,420.00	By Donation from Public & Sympathisers	773,700.00
Refreshment	52,300.00	By Bank Interest (FC)	13,650.00
Travelling Charges	135,400.00	By Misc. Receipts & Other	76,550.00
Electric Bill	48,000.00	By Sale of Training products	154,400.00
To General Programme Expenses :-		By Grant-in-aid received from Jan Vikas Samiti	1,234,317.00
(As per Schedule 'A')	575,200.00	By Grant-in-aid received from	
To Inclusive Development for the		Jan Vikas Samiti (Vehicle Project)	683,373.00
Children & Youngsters with Disability :-		By Income from HRC	120,113.00
(As per Schedule 'B')	332,435.00	By Income from Computer Training Centre	129,400.00
To 6 Month Computer Training :-		By Grant-in-aid Received from Foundation	
Instructor's Salary	37,140.00	Innocent Smile, Netherlands (Constr. of Vocational	
Book	2,500.00	Rehabilitation Educational Research Training Centre	808,425.00
Transportation for student	2,200.00	By Bank Interest (GEN)	3,824.00
Computer repairing	9,000.00	By Grant-in-aid Received from Foundation	
To Construction of Vocational Rehabilitation		Innocent Smile, Netherlands (Computer	
Educational research Training Centre :-		Training Course)	50,575.00
(As per Schedule 'C')	1,263,163.00	By Income from FKAH	189,400.00
To Bank Charges (FC)	8.00	By Temporary Borrowing (Constr. of Voc. Rehabil. Edu.	
To Bank Charges (GEN)	83.18	Research Trg. Centre)	804,737.00
To Fixed Assets :-			
(As per Schedule 'D')	685,379.00		
To Audit Fee (FC)	7,500.00		
To Printing & Stationery (FC)	3,200.00		
To Documentation (FC)	4,300.00		
To Closing Balance :-			
Cash at Bank :-			
Central Bank of India			
(CB A/c No. 7112399940)	814,655.60		
Central Bank of India			
(CB A/c No. 3527665036)	39,890.00		
Cash in Hand (FC)	2,187.00		
IOB A/c No. 6325 (General)	28,745.82		
Cash in Hand (GEN)	3,500.00		
TOTAL:	5,824,514.00	TOTAL:	5,824,514.00

As per our report of even date annexed

For S.L. GANGWAL & CO.
 Chartered Accountants

PLACE : IMPHAL

DATED : 24TH MAY, 2017

Secretary General
 Handicapped Development Foundation
 Imphal, Manipur



Jyoti Kumar Jain
 Partner
 M.No. 5090
 FR No. 004639C

HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
 SAPAM HIRA FOUNDATION COMPLEX
 SAGOLBAND, TERA PUKHRI MAPAL, MANIPUR
 CONSOLIDATED ACCOUNT

SCHEDULE "A" OF PROGRAMME EXPENSES

PARTICULARS	AMOUNT
Annual General Assembly 2016	34,000.00
Parent Meeting	17,200.00
Awareness on Eye Screening and early detection for prevention of blindness	13,500.00
Awareness programme on vector borne diseases	14,000.00
Inauguration of Integrated day care unit	45,000.00
3rd integrated literary meet in connection with Lanyanbahjam Irawat	
100 Birth Anniversary Observation Cum Patriotic Recitation Competition	39,500.00
Blind Football promoting match	70,000.00
Assessment camp with hearing aids distribution	27,200.00
World sight day	21,000.00
9th fortnight barrier free campaign	65,400.00
15th Angkor International children festival at Odisha	30,200.00
Celebration of international day person with disability	44,700.00
Embroidery and Tailoring training (Vocational training)	41,300.00
1st Matric Merit Scholarship 2016-17	58,400.00
Digital Library	3,200.00
National and State Level Conference and Training attended by HDF Manipur	32,500.00
Lego Aid	2,100.00
Special Assistance for persons with disabilities	18,000.00
TOTAL :	575,200.00



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 Imphal, Manipur

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SCHEDULE "B" OF INCLUSIV DEVELOPMENT FOR THE CHILDREN & YOUNGSTERS WITH DISABILITIES

PARTICULARS	AMOUNT
PROGRAMME COST :	
EDUCATIONAL EXPENSES :	
School Fees / Hostel Fee	5,700.00
Tuition/Speds. Coaching Fees	33,600.00
Teaching, Learning Materials	22,505.00
Uniforms and Clothing	3,500.00
Travel & Transportation	129,150.00
	201,555.00
HEALTH INTERVENTION EXPENSES :-	
Medical (Medicines, Consultation etc.)	2,952.00
Paramedical Expenses (Physiotherapy, Speech Therapy, Occupational Therapy)	276,070.00
Assistive Devices, Aids, Appliances	12,500.00
Nutritional Expenses	NIL
	291,452.00
SOCIAL INCLUSION EXPENSES :-	
Recreational, Sports Awareness, Social Event, Trainings etc.	41,900.00
	71,900.00
LIVELIHOOD EXPENSES :-	
Professional Courses	17,950.00
Vocational Training Programmes	24,750.00
	42,680.00
ADMINISTRATIVE EXPENSES :-	
Telephone & Postage	12,100.00
Printing, Stationery, Photocopy etc.	13,000.00
Audit Charges/Fees	7,500.00
Salary	100,240.00
	224,840.00
TOTAL :-	
	632,436.00

**SCHEDULE "C" OF CONSTRUCTION OF VOCATIONAL REHABILITATION & EDUCATIONAL RESEARCH
 TRAINING CENTRE**

PARTICULARS	AMOUNT
Iron / Cement	480,353.00
Plywood	46,800.00
Brick	126,770.00
Misc	31,060.00
Glass	10,840.00
Tiles	500.00
Tenacotta	700.00
Hardware Electrical Items	104,082.00
Aluminium Gles	77,308.00
Granite	15,550.00
Stone Chisling	2,000.00
Carpentry Works	4,760.00
Labour Charges	820.00
Mistry Charges	335,550.00
	1,263,163.00

Secretary General

Handicapped Development Foundation
 Imphal, Manipur



HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
SAPANTHERA FOUNDATION COMPLEX
SAGOLBAND, TERA PUKHRI MAPAL, MANIPUR
CONSOLIDATED ACCOUNT

SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET
AS AT 31ST MARCH, 2017 AND RECEIPTS & PAYMENT ACCOUNT AND
INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON THAT DATE

SCHEDULE "D" OF FIXED ASSETS AS AT 31ST MARCH, 2017

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN	W.D.V. AS ON 31.03.2017
GENERAL :-					
Furniture & Fixture	88,378.00	NIL	88,378.00	6,388.00	81,990.00
Tools & equipments	45,230.00	NIL	45,230.00	6,785.00	38,445.00
Computer Laptop	12,720.00	NIL	12,720.00	7,687.00	5,033.00
Computer Desktop	5,124.00	NIL	5,124.00	4,134.00	990.00
Printer & Scanner	3,201.00	NIL	3,201.00	1,587.00	1,614.00
Digital Camera	2,856.00	NIL	2,856.00	1,408.00	1,448.00
Sewing Machine	12,667.00	NIL	12,667.00	1,084.00	11,583.00
Refrigerator	781.00	NIL	781.00	457.00	324.00
Solar Power & Accessories	76,762.00	NIL	76,762.00	11,815.00	64,947.00
Building (As per list also)	951,880.00	NIL	951,880.00	NIL	951,880.00
JAN VINAS SAMITI PROJECT :-					
Day Care Equipments	330,057.00	NIL	330,057.00	NIL	330,057.00
Light Motor Vehicle (Maruti & VOCAHONAL TRAINING FOR PERSONS WITH DISABILITIES :-	NIL	683,379.00	683,379.00	NIL	683,379.00
Tools & Equipments for Computer Training	15,000.00	NIL	15,000.00	NIL	15,000.00
Other Accessories	7,000.00	NIL	7,000.00	NIL	7,000.00
Magazine & Newspapers	5,000.00	NIL	5,000.00	NIL	5,000.00
Power supply, Furniture & Fixture	13,000.00	NIL	13,000.00	NIL	13,000.00
Construction of Vocational Rehabilitation					
Educational research Training Centre	NIL	1,285,183.00	1,285,183.00	NIL	1,285,183.00
TOTAL	1,459,825.00	1,946,542.00	3,406,367.00	43,754.00	3,362,613.00

Secretary General
Handicapped Development Foundation
Imphal, Manipur

