

**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, 2018** 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, 2018**
- (ii) In the case of Income & Expenditure account for the Deficit 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 : : 20th June, 2018



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

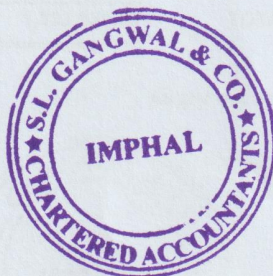
BALANCE SHEET AS AT 31ST MARCH, 2018

LIABILITIES GENERAL FUND A/C	AMOUNT	ASSETS & PROPERTIES	AMOUNT
Opening Balance	3,847,384.72 (As per schedule "E")		3,178,919.00
Less deficit as per income & expend. account	-1,470,437.74		
	2,376,946.98		
Temporary Borrowing (Vocational Training for Persons with Disability	100,000.00		
Temporary Borrowing (Constn. of Voc. Rehab. Edu.			
Research Trg. Centre)	304,737.00		
Temporary Borrowing (Disha Scheme)	475,063.00		
		A) CURRENT ASSETS	
		Closing Balance :-	
		Cash at Bank :-	
		Central Bank of India	
		(CBI A/c No. 2112393943)	11,436.00
		Central Bank of India	
		(CBI A/c No. 3527669096)	28,797.50
		Cash in Hand (FC)	
		IOB A/c No. 5326 (General)	36,318.48
		Cash in Hand (Gen)	1,276.00
TOTAL::	3,256,746.98	TOTAL::	3,256,746.98

As per our report of even date annexed

PLACE :: IMPHAL

DATED :: 20TH JUNE, 2018



For, S.L. GANGWAL & CO.
Chartered Accountants

Jyoti Kumar Jain
Partner
M No. 79090
FR No. 004649C

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Expenses :-		By Members Subscription	14,500.00
Staff Salary	578,770.00	By Members Contribution	471,000.00
Repairing	29,167.00	By Donation from Public & Sympathisers	307,000.00
Postage Charges	1,167.00	By Misc. Receipts & Other	86,250.00
Petrol & Fuel	89,990.00	By Sale of Training products	338,750.00
Communication & NewsPaper Bill	17,280.00	By Grant-in-aid Received from Foundation	
Printing & Stationery	14,810.00	Innocent Smile, Netherland (Computer	
Advertisement	2,300.00	Training Course)	28,500.00
Refreshment	10,100.00	By Income from ERAH (Himachal Consultancy Organisation	98,024.00
Travelling Allowances	18,900.00	By Income recieved from Day Care	55,525.00
Medicine	800.00	By received from National trust :-	
Misc. Expenses	5,732.74	a) Grant-in-aid received from Ministry of	
Electric Bill	12,000.00	Social Justice & Empowerment,	
Audit Fee	11,500.00	National Trust, Govt. of India Vide sanction	
To General Programme Expenses :-		letter no. 1/208/Disha Scheme/NAT/2016/6134	
(As per Schedule "A")	172,300.00	Dated 01/06/2017 (Scheme Enrolment ID	155,000.00
To Inclusive Development for the		PDSMAIM16082431539	
Children & Youngsters with Disability		By Grant-in-aid received from National Trust	
(As per Schedule "B")	839,679.40	Vide sanction letter no. 1/208/Disha Scheme/	
To Disha Scheme :-		NAT/2016 Dated 14/11/2017	31,667.00
(As per Schedule "C")	661,730.00	By Received from Social Welfare Department	30,000.00
To Outside Programme :-		By Bank Interest (GEN)	2,344.00
(As per Schedule "D")	65,120.00	By Bank Interest(FC)	15,378.00
To Therapy (Day Care Project)	36,400.00		
To ERAH	98,024.00		
To Bank Charges (FC)	349.50		
To Bank Charges (GEN)	116.10		
To Audit Fee (FC)	7,500.00		
To Printing & Stationery (FC)	4,000.00		
To Documentation (FC)	5,100.00		
To Foundation Innocent Smile	28,500.00		
To 6 Months Computer Training :-			
Instructors Salary	37,140.00		
Book	2,500.00		
Transportation	3,460.00		
Computer Repairing	12,500.00		
To Depreciation	337,440.00		
To deficit tfd.to capital account	-1,470,437.74		
TOTAL::	1,633,938.00	TOTAL::	1,633,938.00

As per our report of even date annexed

PLACE :: IMPHAL

DATED :: 20TH JUNE, 2018



For, S.L. GANGWAL & CO.
Chartered Accountants

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

HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
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RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2018

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To Administrative Expenses :-		By Opening Balance :-	
Staff Salary	578,770.00	Cash at Bank :-	
Repairing	29,167.00	Central Bank of India	
Postage Charges	1,167.00	(CBI A/c No. 2112393943)	814,685.60
Petrol & Fuel	89,990.00	Central Bank of India	
Communication & NewsPaper Bill	17,280.00	(CBI A/c No. 3527669096)	39,890.30
Printing & Stationery	14,810.00	Cash in Hand (FC)	2,187.00
Advertisement	2,300.00	IOB A/c No. 5326 (General)	29,245.82
Refreshment	10,100.00	Cash in Hand (Gen)	3,500.00
Travelling Allowances	18,900.00	By Members Subscription	14,500.00
Medicine	800.00	By Members Contribution	471,000.00
Misc. Expenses	5,732.74	By Donation from Public & Sympathisers	307,000.00
Electric Bill	12,000.00	By Misc. Receipts & Other	86,250.00
Audit Fee	11,500.00	By Sale of Training products	338,750.00
To General Programme Expenses :-		By Grant-in-aid Received from Foundation	
(As per Schedule "A")	172,300.00	Innocent Smile, Netherland (Computer	
To Inclusive Development for the		Training Course)	28,500.00
Children & Youngsters with Disability :-		By Income from ERAH (Himachal Consultancy Organisation	98,024.00
(As per Schedule "B")	839,679.40	By Income recieved from Day Care	55,525.00
To Disha Scheme :-		By received from National trust :-	
(As per Schedule "C")	661,730.00	a) Grant-in-aid received from Ministry of	
To Outside Programme :-		Social Justice & Empowerment,	
(As per Schedule "D")	65,120.00	National Trust, Govt. of India Vide sanction	
To Therapy (Day Care Project)	36,400.00	letter no. 1/208/Disha Scheme/NAT/2016/6134	
To ERAH	98,024.00	Dated 01/06/2017(Scheme Enrolment ID	155,000.00
To Bank Charges (FC)	349.50	PDSMAIM16082431539	
To Bank Charges (GEN)	116.10	By Grant-in-aid received from National Trust	
To Audit Fee (FC)	7,500.00	Vide sanction letter no. 1/208/Disha Scheme/	
To Printing & Stationery (FC)	4,000.00	NAT/2016 Dated 14/11/2017	31,667.00
To Documentation (FC)	5,100.00	By Received from Social Welfare Department	30,000.00
To Foundation Innocent Smile	28,500.00	By Bank Interest (GEN)	2,344.00
To 6 Months Computer Training :-		By Bank Interest(FC)	15,378.00
Instructors Salary	37,140.00	By Temporary Borrowing (Disha Scheme)	475,063.00
Book	2,500.00		
Transportation	3,460.00		
Computer Repairing	12,500.00		
To Fixed Assets :-			
(As per Schedule "D")	153,746.00		
To Closing Balance :-			
Cash at Bank :-			
Central Bank of India			
(CBI A/c No. 2112393943)	11,436.00		
Central Bank of India			
(CBI A/c No. 3527669096)	28,797.50		
Cash in Hand (FC)			
IOB A/c No. 5326 (General)	36,318.48		
Cash in Hand (Gen)	1,276.00		
TOTAL::	2,998,509.72	TOTAL::	2,998,509.72

As per our report of even date annexed



For, S.L. GANGWAL & CO.
Chartered Accountants

Jyoti Kumar Jain
Partner
M No. 77090
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PLACE :: IMPHAL

DATED :: 20TH JUNE, 2018

HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
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SCHEDULE "A" OF PROGRAMME EXPENSES

PARTICULARS	AMOUNT
Annual General Assembly 2016-17 at Manipur Press Club	23,500.00
State Level Parent Convection for Persons with Disabilites	8,590.00
Children Day at Rose Garden Yurenbam	2,390.00
Observation of International Day of Person with Disabilities at Ideal Blind School, Takyel	2,900.00
The Distribution of Aids and appliance to Visual Impairment at Handicapped Development Foundation, Manipur	2,900.00
Annual picnic	17,800.00
Awareness programme of PWDs at Lainingkhul Village Sugnu	16,000.00
Three month hand embroidery training at Ningthoukhong	3,000.00
Three month bamboo craft training at Senapati	2,000.00
Awareness programme various Govt. Scheme for the Persons With Disabilities	
at S. Namthanluang, M Khunou Part 3 Kengbianpang Village, Noney Dist. Rengpang	9,930.00
Celebration of 137th Birth Anniversary of Helen Keller at Manipur Press Club	16,513.00
Annual General Assembly (of HPF) Cum Awareness programme on PWDS at Longmai Bazar	10,950.00
Inauguration function of The 10th barrier free campaign 2017 at press club	22,860.00
Awareness on barrier free environment in connection with 10th fortnight barrier free	
campaign 2017 at Children Training School Longmai part I	2,905.00
Awareness on barrier free environment in connection with 10th fortnight barrier free	
campaign 2017 at Rhema Public School Longmai part I	5,000.00
Workshop on "No Accessible , No Achievement of sustainable Development Goal 2030"	
in connection with the closing ceremony of the 10th fortnight barrier free campaign at Manipur press club	25,062.00
TOTAL : :	172,300.00



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

PARTICULARS	AMOUNT
PROGRAMME COST :-	
EDUCATIONAL EXPENSES :-	
School Fees and hostel fees	5,800.00
Tuition/Special coaching fees	87,300.00
Teaching, Learning Materials	29,495.00
Travel and transportation of Children	12,795.00
	135,390.00
HEALTH INTERVENTION EXPENSES :-	
Medical (Medicines, consultation etc)	3,151.00
Paramedical Expenses (Physiotherapy, Speech Therapy, Occupational Therapy etc.)	288,000.00
Any other (transportation for health)	31,680.00
	322,831.00
SOCIAL INCLUSION EXPENSES :-	
Recreational, Sports, Awareness, Social Event, Trainings etc.	101,000.00
Any other (home visit to child and parent counselling)	26,615.00
	127,615.00
LIVELIHOOD EXPENSES :-	
Vocational Training programs	30,000.00
Any other (aid and appliance for vocational)	20,000.00
	50,000.00
ADMINISTRATIVE EXPENSES :-	
Telephone& Postage	300.00
Printing , Stationery, Photocopy etc.	3,802.00
Audit Charges/Fees	7,500.00
Bank Charges	1.40
Any other (Staff salary)	192,240.00
	203,843.40
TOTAL ::	839,679.40

SCHEDULE "C" OF DISHA SCHEME

PARTICULARS	AMOUNT
Administrative Expenses :-	
Staff Salary	255,600.00
Diet/Refreshment	93,270.00
Travel Allowances	130,000.00
Parents Meeting	22,400.00
Electricity Bill	4,500.00
Water Bill	6,400.00
Printing & Stationery	33,310.00
Toiletries, Soap, Detergent,	
Hand Wash etc.	14,000.00
Hughies	40,050.00
Mobile Recharges	1,800.00
Net Bill	5,000.00
Newspaper Bill	1,400.00
Therapy Kits	11,500.00
Printer Cartridge	18,000.00
Miscellaneous	16,500.00
Water Filter Repairing	4,500.00
CP Chair Repairing	3,500.00
TOTAL ::	661,730.00



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SCHEDULE "D" OF OUTSIDE PROGRAMME

PARTICULARS

DPO file management visit at Tupul
Saksham comba workshop at Guhawati
Inclusive India submit and annual general meeting of the National trust
Saksham Bangalore
Regional training on deafblindness for vocational rehabilitation professional at Kolkata
2nd north east blind football tournament at Mont Fort ,Tura
Mr. Javed Abidies condolence meeting at New Delhi

AMOUNT

600.00
6,000.00
16,700.00
5,000.00
5,000.00
8,720.00
23,100.00

65,120.00



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SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET
 AS AT 31ST MARCH, 2018 AND RECEIPTS & PAYMENT ACCOUNT AND
 INCOME & EXPENDITURE ACCOUNT FOR
 THE YEAR ENDED ON THAT DATE

SCHEDULE "E" OF FIXED ASSETS AS AT 31ST MARCH, 2018

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN.	W.D.V. AS ON 31.03.2018
GENERAL :-					
Furniture & Fixture	56,768.00	NIL	56,768.00	5,677.00	51,091.00
Tools & equipments	38,445.00	NIL	38,445.00	5,767.00	32,678.00
Computer Laptop	5,091.00	NIL	5,091.00	2,036.00	3,055.00
Computer Desktop	3,650.00	NIL	3,650.00	1,460.00	2,190.00
Printer & Scanner	1,304.00	NIL	1,304.00	522.00	782.00
Digital Camera	960.00	NIL	960.00	144.00	816.00
Sewing Machine	10,673.00	NIL	10,673.00	1,601.00	9,072.00
Scanner 3 in 1	304.00	NIL	304.00	122.00	182.00
Solar Power & Accessories	66,939.00	NIL	66,939.00	26,776.00	40,163.00
Building (As per last a/c)	861,880.00	NIL	861,880.00	43,094.00	818,786.00
JAN VIKAS SAMITI PROJECT :-					
Day Care Equipments	330,057.00	NIL	330,057.00	49,509.00	280,548.00
Light Motor Vehicle (Mahindra & VOCATIONAL TRAINING FOR PERSONS WITH DISABILITIES :-	683,379.00	NIL	683,379.00	102,507.00	580,872.00
Tools & Equipments for Computer Training	15,000.00	NIL	15,000.00	2,250.00	12,750.00
Other Accessories	7,000.00	NIL	7,000.00	700.00	6,300.00
Magazine & Newspapers	5,000.00	NIL	5,000.00	2,500.00	2,500.00
Power supply, Furniture & Fixture	13,000.00	NIL	13,000.00	1,300.00	11,700.00
Construction of Vocational Rehabilitation Educational research Training Centre	1,263,163.00	NIL	1,263,163.00	63,158.00	1,200,005.00
DISHA SCHEME :-					
Laptop	NIL	29,000.00	29,000.00	11,600.00	17,400.00
Water Filter	NIL	12,350.00	12,350.00	1,853.00	10,497.00
Therapy Equipment	NIL	72,488.00	72,488.00	10,873.00	61,615.00
CP Chair	NIL	39,908.00	39,908.00	3,991.00	35,917.00
TOTAL	3,362,613.00	153,746.00	3,516,359.00	337,440.00	3,178,919.00

