ꯑꯦꯁ ꯑꯦꯜ ꯒꯦꯡꯒꯋꯥꯜ ꯑꯦꯟꯗ ꯀꯝꯄꯅꯤ
S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

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, 2019** 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, 2019**

(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.

HANDICAPPED DEVELOPMENT FOUNDATION
Date : ....
IMPHAL MANIPUR

PLACE : : IMPHAL

DATED : : 25TH JUNE, 2019

S.L. GANGWAL & CO.
IMPHAL
CHARTERED ACCOUNTANTS

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

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

S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

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

BALANCE SHEET AS AT 31ST MARCH, 2019

LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
GENERAL FUND A/C			
Opening Balance	2,376,946.98	(As per schedule"E")	3,031,905.00
Add surplus as per income & expend. account	23,464.46		
	2,400,411.44		
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**	
Temporary Borrowing(General)	241,850.00	**Closing Balance :-**	
		Cash at Bank :-	
		Central Bank of India (CBI A/c No. 2112393943)	2,507.00
		Central Bank of India (CBI A/c No. 3527669096)	466,000.70
		Cash in Hand (FC)	NIL
		Cash at Bank (CBI A/c No. 3527669891)	1,659.90
		IOB A/c No. 5326 (General)	18,862.84
		Cash in Hand (Gen)	1,126.00
TOTAL::	**3,522,061.44**	**TOTAL::**	**3,522,061.44**

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 25TH JUNE, 2019

S.L. GANGWAL & CO. ★ IMPHAL ★ CHARTERED ACCOUNTANTS

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

Jyoti Kumar Jain
Partner
M No. 77090
FR No. 004619C

S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

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

INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Expenses :-		By Members Subscription	65,200.00
Staff Salary	614,375.00	By Members Constribution	556,800.00
Repairing	67,731.00	By Donation from Public & Sympathisers	520,300.00
Postage Charges	1,350.38	By Misc. Receipts & Other	98,100.00
Petrol & Fuel	78,700.00	By Income from Day Care	230,500.00
Communication & NewsPaper BIll	13,680.00	By Grant-in-aid received from JVS	1,288,576.00
Printing & Stationery	48,719.00	By Bank Interest	17,353.00
Advertisement	4,500.00	By Grant-in-aid received from Foundation Innocent	
Refreshment	13,400.00	Smile, Netherland	40,000.00
Travelling Allowances	15,400.00	By JVS Organisation Contribution	
Medicine	5,945.92	By Grant-in-aid received from Ministry of Social	
Misc. Expenses	32,478.00	Justice & Empowerment , Govt. of India vide	
Electric Bill	12,000.00	sanction letter no. 1/208/Disha Scheme/NAT/2016	
Audit Fee	11,500.00	sanction for the month of	
TA/DA	43,300.00	April to June	157,500.00
Bank Charges	1,183.44	July	52,500.00
To General Programme Expenses :-		August to September	105,000.00
(As per Schedule "A")	292,207.00	October to December	157,500.00
To Inclusive Development for the		January to March	157,500.00
Children & Youngsters with Disability :-		By Income from ERAH from Sai Prasad Green Power Pvt. L	91,434.00
(As per Schedule "B")	866,380.80	By Income from Opt	70,300.00
To Innocent Smile :-			
(As per Schedule "C")	22,000.00		
To Disha Scheme :-			
(As per Schedule "C")	840,480.00		
To ERAH Expenses	91,434.00		
To 6 Months Computer Training :-			
Instructor's Salary	120,000.00		
Book	7,500.00		
Transportation	11,540.00		
Computer Repairing	26,500.00		
To Audit Fee (FC)	7,500.00		
To Printing & Stationery (FC)	5,000.00		
To Documentation (FC)	6,500.00		
To Depreciation	323,794.00		
To surplus tfd.to capital account	23,464.46		
TOTAL::	**3,608,563.00**	**TOTAL::**	**3,608,563.00**

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 25TH JUNE, 2019

S.L. GANGWAL & CO. ★ CHARTERED ACCOUNTANTS ★ IMPHAL

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

Jyoti Kumar Jain
Partner
M No. 77090

S.L. Gangwal & Company

Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2019

PAYMENTS	AMOUNT
To Administrative Expenses :-	
Staff Salary	614,375.00
Repairing	67,731.00
Postage Charges	1,350.38
Petrol & Fuel	78,700.00
Communication & NewsPaper BIll	13,680.00
Printing & Stationery	48,719.00
Advertisement	4,500.00
Refreshment	13,400.00
Travelling Allowances	15,400.00
Medicine	5,945.92
Misc. Expenses	32,478.00
Electric Bill	12,000.00
Audit Fee	11,500.00
TA/DA	43,300.00
Bank Charges	1,183.44
To General Programme Expenses :-	
(As per Schedule "A")	292,207.00
To Inclusive Development for the Children & Youngsters with Disability :-	
(As per Schedule "B")	866,380.80
To Innocent Smile :-	
(As per Schedule "C")	22,000.00
To Disha Scheme :-	
(As per Schedule "C")	840,480.00
To ERAH Expenses	91,434.00
To 6 Months Computer Training :-	
Instructor's Salary	120,000.00
Book	7,500.00
Transportation	11,540.00
Computer Repairing	26,500.00
To Audit Fee (FC)	7,500.00
To Printing & Stationery (FC)	5,000.00
To Documentation (FC)	6,500.00
To Repayment of Temporary Borrowing (Disha Scheme)	472,500.00
To Fixed Assets :-	
(As per Schedule "E")	176,780.00
To Closing Balance :-	
Cash at Bank :-	
Central Bank of India (CBI A/c No. 2112393943)	2,507.00
Central Bank of India (CBI A/c No. 3527669096)	466,000.70
Cash in Hand (FC)	NIL
Cash at Bank (CBI A/c No. 3527669891)	1,659.90
IOB A/c No. 5326 (General)	18,862.84
Cash in Hand (Gen)	1,126.00
TOTAL::	**4,400,740.98**

RECEIPTS	AMOUNT
By Opening 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
By Members Subscription	65,200.00
By Members Constribution	556,800.00
By Donation from Public & Sympathisers	520,300.00
By Misc. Receipts & Other	98,100.00
By Income from Day Care	230,500.00
By Grant-in-aid received from JVS	1,288,576.00
By Bank Interest	17,353.00
By Grant-in-aid received from Foundation Innocent Smile, Netherland	40,000.00
By JVS Organisation Contribution	
By Grant-in-aid received from Ministry of Social Justice & Empowerment , Govt. of India vide sanction letter no. 1/208/Disha Scheme/NAT/2016 sanction for the month of	
April to June	157,500.00
July	52,500.00
August to September	105,000.00
October to December	157,500.00
January to March	157,500.00
By Income from ERAH from Sai Prasad Green Power Pvt. L	91,434.00
By Income from Opt	70,300.00
By Temporary Borrowing (Disha Scheme)	472,500.00
By Temporary Borrowing(General)	241,850.00
TOTAL::	**4,400,740.98**

As per our report of even date annexed

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

Jyoti Kumar Jain
Partner
M No. 77090
FR No. 06

S.L. GANGWAL & CO. ★ CHARTERED ACCOUNTANTS ★ IMPHAL

PLACE : : IMPHAL

DATED : : 25TH JUNE, 2019

S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

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

SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET
AS AT 31ST MARCH, 2019 AND RECEIPTS & PAYMENT ACCOUNT AND
INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON THAT DATE

SCHEDULE "E" OF FIXED ASSETS AS AT 31ST MARCH, 2019

PARTICUALRS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN.	W.D.V. AS ON 31.03.2019
GENERAL :-					
Furniture &Fixture	51,091.00	NIL	51,091.00	5,109.00	45,982.00
Tools & equipments	32,678.00	NIL	32,678.00	4,902.00	27,776.00
Computer Laptop	3,055.00	NIL	3,055.00	1,222.00	1,833.00
Computer Desktop	2,190.00	43,000.00	45,190.00	18,076.00	27,114.00
Printer & Scanner	782.00	NIL	782.00	313.00	469.00
Digital Camera	816.00	38,000.00	38,816.00	5,822.00	32,994.00
Sewing Machine	9,072.00	NIL	9,072.00	1,361.00	7,711.00
Scanner 3 in 1	182.00	NIL	182.00	73.00	109.00
Solar Power & Accessories	40,163.00	NIL	40,163.00	16,065.00	24,098.00
Building (As per last a/c)	818,786.00	NIL	818,786.00	40,939.00	777,847.00
Speaker	NIL	10,000.00	10,000.00	1,500.00	8,500.00
Sony LED TV	NIL	47,280.00	47,280.00	7,092.00	40,188.00
Tally ERP-9Silver	NIL	20,500.00	20,500.00	3,075.00	17,425.00
JAN VIKAS SAMITI PROJECT :-					
Day Care Equipments	280,548.00	NIL	280,548.00	42,082.00	238,466.00
Light Motor Vehicle (Mahindra &	580,872.00	NIL	580,872.00	87,131.00	493,741.00
VOCATIONAL TRAINING FOR PERSONS WITH DISABILITIES :-					
Tools & Equipments for Computer Training	12,750.00	NIL	12,750.00	1,913.00	10,837.00
Other Accessories	6,300.00	NIL	6,300.00	630.00	5,670.00
Magazine & Newspapers	2,500.00	NIL	2,500.00	1,250.00	1,250.00
Power supply, Furniture & Fixture	11,700.00	NIL	11,700.00	1,170.00	10,530.00
Construction of Vocational Rehabilitation Educational research Training Centre	1,200,005.00	NIL	1,200,005.00	60,000.00	1,140,005.00
DISHA SCHEME :-					
Laptop	17,400.00	NIL	17,400.00	6,960.00	10,440.00
Water Filter	10,497.00	NIL	10,497.00	1,575.00	8,922.00
Therapy Equipment	61,615.00	NIL	61,615.00	9,242.00	52,373.00
CP Chair	35,917.00	NIL	35,917.00	3,592.00	32,325.00
INNOCENT SMILE :-					
Tallly Software	NIL	18,000.00	18,000.00	2,700.00	15,300.00
TOTAL	3,178,919.00	176,780.00	3,355,699.00	323,794.00	3,031,905.00

S.L. GANGWAL & CO.
IMPHAL
CHARTERED ACCOUNTANTS

S.L. Gangwal & Company

Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

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

SCHEDULE "A" OF PROGRAMME EXPENSES

PARTICULARS	AMOUNT
Meeting on Financial Assistance of Persons with Disabilities	2,400.00
Celebration of 138th Birth Annibersary of Helen Keller at Manipur Press Club	28,840.00
Awareness on Financial Assistance to PWDs from NHFDC	1,500.00
Parents & Guardian Council Meeting	15,200.00
Parents Meeting for Day Care	4,200.00
4th Integrated Literary Meet in Connection with 122nd birth Anniversary of Hijam Irabot	6,933.00
11th Fornight Barrier Free Campaign at Manipur Press Club Imphal west, tamenglong, Chandel, Churachandpur, Khumbi and Ningthoukhong District	75,900.00
Children day at Makoi Park	4,000.00
World Disabled Day Observation at Noney & Tamenglong District	17,300.00
Parents Meet	4,500.00
Skill development Training programme on PWDs at Imphal West, Imphal east, Thoubal Tamenglong and Noney	91,434.00
Established Sport Association for Visual Impaired (SAVI)	10,000.00
Free Eye Camp & Cataract Surgery Camp at Heirok Part-II, Thoubal District	5,000.00
Parents Counselling and Interaction Programme for Persons with Disabilities at Tousem Khullen, Tamenglong	8,000.00
Health Awareness & Workshop training on Parents Anganwadi Workers and ASHA at Tamenglong	7,000.00
We Ring the Bell Campaign at leefaith School, LIFE School, Dynamic Foundation School, Kebol High School, TIME School and Ideal School Thanga	10,000.00
TOTAL : :	**292,207.00**

S.L. GANGWAL & CO.
IMPHAL
CHARTERED ACCOUNTANTS

S.L. Gangwal & Company
Chartered Accountants

Thangal Bazar,
Imphal (Manipur)

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

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

PARTICULARS		AMOUNT
PROGRAMME COST :-		
EDUCATIONAL EXPENSES :-		
School Fees and hostel fees	31,296.00	
Tuition/Special Coaching fees	138,000.00	
Teaching, Learning Materials	15,557.00	
		184,853.00
HEALTH INTERVENTION EXPENSES :-		
Medical (Medicines, consultation etc)	3,011.00	
Paramedical Expenses (Physiotherapy, Speech Therapy, Occupational Therapy etc.)	312,000.00	
bank Charges	416.80	
		315,427.80
SOCIAL INCLUSION EXPENSES		
Recreational, Sports, Awareness, Social Event, Trainings etc.	115,600.00	
		115,600.00
LIVELIHOOD EXPENSES :-		
Professional Courses	4,500.00	
Vocational Training programs	6,000.00	
		10,500.00
ADMINISTRATIVE EXPENSES :-		
Telephone & Postage	8,500.00	
Printing , Stationery, Photocopy etc.	3,000.00	
Audit Charges/Fees	8,500.00	
Any other (Staff salary)	220,000.00	
		240,000.00
TOTAL::		**866,380.80**

SCHEDULE "C" OF INNOCENT SMILE EXPENSES

PARTICULARS	AMOUNT
Day Care Therapy Material Purchase	22,000.00
	22,000.00
Tally Software Charges	18,000.00
	18,000.00
TOTAL::	**40,000.00**

SCHEDULE "D" OF DISHA SCHEME

PARTICULARS	AMOUNT
Salary	270,720.00
Diet/Refreshment	142,560.00
Administrative Expenses	188,800.00
Travel Allowance	216,000.00
Parents Meeting	22,400.00
TOTAL::	**840,480.00**

S.L. GANGWAL & CO. IMPHAL CHARTERED ACCOUNTANTS