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, 2020** 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, 2020**

(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 : : 15TH DECEMBER, 2020
UDIN :-20313107AAABUI3029

Secretary General
Handicapped Development Foundation
Imphal Manipur

S.L. GANGWAL & CO.
IMPHAL
CHARTERED ACCOUNTANTS

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

Mehul Jain
Partner
M. No. 313107
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, 2020

LIABILITIES GENERAL FUND A/C		AMOUNT	ASSETS & PROPERTIES	AMOUNT
Opening Balance		2,400,411.44	(As per schedule"E")	2,802,411.00
Add surplus as per income & expend. account		70,488.18		
		2,470,899.62		
Temporary Borrowing (Vocational Training for Persons with Disability				
Opening Balance	1,00,000.00			
Less:- Repayment	76,800.00			
		23,200.00		
Temporary Borrowing (Constn. of Voc. Rehab. Edu. Research Trg. Centre)			**A) CURRENT ASSETS**	
			Closing Balance :-	
			Cash at Bank :-	
Opening Balance	3,04,737.00		Central Bank of India	
Less:- Repayment	70,000.00		(CBI A/c No. 2112393943)	444,576.20
		234,737.00	Central Bank of India	
			(CBI A/c No. 3527669096)	39,708.90
Temporary Borrowing (Disha Scheme)			(CBI A/c No. 3527669891)	2,355.48
Opening Balance	4,75,063.00		IOB A/c No. 5326 (General)	3,719.04
Less:- Repayment	1,00,000.00		Cash in Hand (FC)	NIL
		375,063.00	Cash in Hand (Gen)	1,443.00
Temporary Borrowing (General)			**B) LOANS AND ADVANCES**	
Opening Balance	2,41,850.00		TDS	1,536.00
Less:- Repayment	50,000.00			
		191,850.00		
TOTAL::		**3,295,749.62**	**TOTAL::**	**3,295,749.62**

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 15TH DECEMBER, 2020
UDIN :- 20313107AAABUI3029

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

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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, 2020

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Expenses :-		By Members Subscription	42,000.00
(As per schedule "A")	676,136.22	By Members Contribution	478,000.00
To General Programme Expenses :-		By Donation from Public & Sympathisers	200,500.00
(As per Schedule "B")	85,000.00	By Misc. Receipts & Other	20,000.00
To Inclusive Development for the Children & Youngsters with Disability :-		By Income from Day Care	230,500.00
(As per Schedule "C")	875,000.00	By Grant-in-aid received from JVS	879,964.00
To Innocent Smile :-		By Bank Interest (JVS)	8,679.00
(As per Schedule "D")	13,099.00	By Organisation Contribution (JVS)	2,134.40
To 3 Months Computer Training :-		By Grant-in-aid received from Foundation Innocent Smile Netherland	41,099.00
Transportation	10,000.00	By Social Welfare Department, Govt of Manipur	20,000.00
Computer Repairing	5,000.00	By Income from OPT	75,000.00
To 1 Month Candle & paper Bag Training :-		By Bank Interest (Gen)	1,077.00
Salary	10,000.00	By Bank Interest (CBI A/c No. 3527669891)	64.00
Training Accessories	30,000.00	By Received from Sai Prasad Green Power Pvt. Limited	89,800.00
To Audit Fee (FC)	8,500.00		
To Printing & Stationery (FC)	3,000.00		
To Documentation (FC)	4,500.00		
To Depreciation	298,094.00		
To surplus tfd.to capital account	70,488.18		
TOTAL::	**2,088,817.40**	**TOTAL::**	**2,088,817.40**

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 15TH DECEMBER, 2020
UDIN :- 20313107AAABUI3029

S.L. GANGWAL & CO.
IMPHAL
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HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
SAPAM HERA FOUNDATION COMPLEX
SAGOLBAND, TERA PUKHRI MAPAL, MANIPUR
CONSOLIDATED ACCOUNT

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020

PAYMENTS	AMOUNT
To Administrative Expenses :-	
(As per schedule "A")	676,136.22
To General Programme Expenses :-	
(As per Schedule "B")	85,000.00
To Inclusive Development for the Children & Youngsters with Disability :-	
(As per Schedule "C")	875,000.00
To Innocent Smile :-	
(As per Schedule "D")	13,099.00
To 3 Months Computer Training :-	
Transportation	10,000.00
Computer Repairing	5,000.00
To 1 Month Candle & paper Bag Training :-	
Salary	10,000.00
Training Accessories	30,000.00
To Audit Fee (FC)	8,500.00
To Printing & Stationery (FC)	3,000.00
To Documentation (FC)	4,500.00
To TDS (Sai Prasad Green Power Pvt. Limited)	1,536.00
To Fixed Assets :-	
(As per Schedule "A")	68,600.00
To Repayment of Temporary Borrowing (Vocational trg. for Persons with Disability)	76,800.00
To Repayment of Temporary Borrowing (Constn. of Voc. Rehab. Edu Research Trg. centre)	70,000.00
To Repayment of Temporary Borrowing (Disha Scheme)	100,000.00
To Repayment of Temporary Borrowing (General)	50,000.00
To Closing Balance :-	
Cash at Bank :-	
Central Bank of India (CBI A/c No. 2112393943)	444,576.20
Central Bank of India (CBI A/c No. 3527669096)	39,708.90
(CBI A/c No. 3527669891)	2,355.48
IOB A/c No. 5326 (General)	3,719.04
Cash in Hand (FC)	NIL
Cash in Hand (Gen)	1,443.00
TOTAL::	**2,578,973.84**

RECEIPTS	AMOUNT
By Opening 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
By Members Subscription	42,000.00
By Members Contribution	478,000.00
By Donation from Public & Sympathisers	200,500.00
By Misc. Receipts & Other	20,000.00
By Income from Day Care	230,500.00
By Grant-in-aid received from JVS	879,964.00
By Bank Interest (JVS)	8,679.00
By Organisation Contribution (JVS)	2,134.40
By Grant-in-aid received from Foundation Innocent Smile, Netherland	41,099.00
By Social Welfare Department, Govt of Manipur	20,000.00
By Income from OPT	75,000.00
By Bank Interest (Gen)	1,077.00
By Bank Interest (CBI A/c No. 3527669891)	64.00
By Received from Sai Prasad Green Power Pvt. Limited	89,800.00
TOTAL::	**2,578,973.84**

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 15TH DECEMBER, 2020
UDIN :- 20313107AAABUI3029

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

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HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
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CONSOLIDATED ACCOUNT

SCHEDULE "A" OF ADMINISTRATIVE EXPENSES

PARTICULARS	AMOUNT
Staff Salary	418,278.00
Repairing	29,070.00
Postage Charges	585.00
Petrol & Fuel	48,800.00
Communication & NewsPaper BIll	12,830.00
Printing & Stationery	4,920.00
Advertisement	5,000.00
Refreshment	4,925.00
Travelling Allowances	60,100.00
Medicine	3,000.00
Misc. Expenses	37,590.00
Electric Bill	12,000.00
Audit Fee	11,500.00
TA/DA	27,000.00
Bank Charges & Others	538.22
TOTAL ::	**676,136.22**

SCHEDULE "B" OF PROGRAMME EXPENSES

PARTICULARS	AMOUNT
Advance Integrated Entrepreneurship Development programme (AIEPD) on Candle making at HDF Office expenses	18,000.00
Awareness Programme on Paper Bag making Training for Persons with Disability at HDF office premises & Noney	15,000.00
Observation 139th helen Keller on 27th June 2019 at Andro	10,000.00
World Disable day on 3rd December 2019 at Imphal	7,000.00
National Fortnight Eye Donation Campaign on 25th August to 8th September, 2019	15,000.00
Annual Picnic 2019-20	15,000.00
Parents & Guardian Council Meeting	5,000.00
TOTAL::	**85,000.00**

UDIN :- 20313107AAABUI3029

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SCHEDULE "C" OF INCLUSIVE DEVELOPMENT FOR THE CHILDREN & YOUNGSTERS WITH DISABILITIE

PARTICULARS		AMOUNT
PROGRAMME COST :-		
EDUCATIONAL EXPENSES :		
School Fees and hostel fees	211,600.00	
Teaching, Learning Materials	8,900.00	
Uniforms and Clothing	6,000.00	
	-----------------------	226,500.00
HEALTH INTERVENTION EXPENSES :-		
Medical (Medicines, consultation etc)	3,000.00	
Paramedical Expenses (Physiotherapy, Speech Therapy, Occupational Therapy etc.	277,500.00	
	-----------------------	280,500.00
SOCIAL INCLUSION EXPENSES :-		
Recreational, Sports, Awareness, Social Event, Trainings etc.		109,000.00
LIVELIHOOD EXPENSES :-		
Vocational Training programs		19,000.00
ADMINISTRTIVE 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

	T O T A L : :	**875,000.00**
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SCHEDULE "D" OF INNOCENT SMILE EXPENSES

PARTICULARS		AMOUNT
Laptop	28,000.00	
	-----------------------	28,000.00
TMT Training Expenses	13,099.00	
	-----------------------	13,099.00

	T O T A L : :	**41,099.00**
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UDIN :- 20313107AAABUI3029

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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, 2020 AND RECEIPTS & PAYMENT ACCOUNT AND INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED ON THAT DATE

SCHEDULE "E" OF FIXED ASSETS AS AT 31ST MARCH, 2020

PARTICUALRS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN.	W.D.V. AS ON 31.03.2020
GENERAL :-					
Furniture &Fixture	45,982.00	NIL	45,982.00	4,598.00	41,384.00
Tools & equipments	27,776.00	NIL	27,776.00	4,166.00	23,610.00
Computer Laptop	1,833.00	NIL	1,833.00	733.00	1,100.00
Computer Desktop	27,114.00	NIL	27,114.00	10,846.00	16,268.00
Printer & Scanner	469.00	NIL	469.00	188.00	281.00
Digital Camera	32,994.00	NIL	32,994.00	4,949.00	28,045.00
Sewing Machine	7,711.00	NIL	7,711.00	1,157.00	6,554.00
Scanner 3 in 1	109.00	NIL	109.00	44.00	65.00
Solar Power & Accessories	24,098.00	NIL	24,098.00	9,639.00	14,459.00
Building (As per last a/c)	777,847.00	NIL	777,847.00	38,892.00	738,955.00
Speaker	8,500.00	1,600.00	10,100.00	1,515.00	8,585.00
Sony LED TV	40,188.00	NIL	40,188.00	6,028.00	34,160.00
Tally ERP-9Silver	17,425.00	NIL	17,425.00	2,614.00	14,811.00
JAN VIKAS SAMITI PROJECT :-					
Day Care Equipments	238,466.00	NIL	238,466.00	35,770.00	202,696.00
Light Motor Vehicle (Mahindra &	493,741.00	NIL	493,741.00	74,061.00	419,680.00
Projector	NIL	14,000.00	14,000.00	5,600.00	8,400.00
VOCATIONAL TRAINING FOR PERSONS WITH DISABILITIES :-					
Tools & Equipments for Computer Training	10,837.00	NIL	10,837.00	1,626.00	9,211.00
Other Accessories	5,670.00	NIL	5,670.00	567.00	5,103.00
Magazine & Newspapers	1,250.00	NIL	1,250.00	625.00	625.00
Power supply, Furniture & Fixture	10,530.00	NIL	10,530.00	1,053.00	9,477.00
Construction of Vocational Rehabilitation Educational research Training Centre	1,140,005.00	NIL	1,140,005.00	57,000.00	1,083,005.00
1 Month Candle & paper Bag Training	NIL	25,000.00	25,000.00	2,500.00	22,500.00
DISHA SCHEME :-					
Laptop	10,440.00	NIL	10,440.00	4,176.00	6,264.00
Water Filter	8,922.00	NIL	8,922.00	1,338.00	7,584.00
Therapy Equipment	52,373.00	NIL	52,373.00	7,856.00	44,517.00
CP Chair	32,325.00	NIL	32,325.00	3,233.00	29,092.00
INNOCENT SMILE :-					
Tallly Software	15,300.00	28,000.00	43,300.00	17,320.00	25,980.00
TOTAL	**3,031,905.00**	**68,600.00**	**3,100,505.00**	**298,094.00**	**2,802,411.00**

UDIN :- 20313107AAABUI3029

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