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, 2021** 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 Compilation of Financial Statement is the responsibility of the Management. Our Responsibility is to express an opinion on this financial statement. We have conducted our Audit as per auditing standard generally accepted in India. Those standard require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis statements. An Audit includes examining of test basis evidence supporting the amounts disclosed in the financial statements. We have conducted the Audit on Test Check Basis and due to Curfew/Lockdown in the state of Manipur because of Covid Pandemic, the scope of Audit was curtailed to large extent and accordingly Physical Verification and third Party Confirmation were not possible to a large extent. As such we had relied on Management representation both orally and in written to a large extent.

The Temporary Borrowing & cash balances has been certified by the Management

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, 2021**

(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 DECEMBER, 2021
UDIN :- 21313107AAACEJ9590

HANDICAPPED DEVELOPMENT FOUNDATION
Date : ....
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

CA

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, 2021

LIABILITIES GENERAL FUND A/C		AMOUNT	ASSETS & PROPERTIES		AMOUNT
Opening Balance		2,470,899.62	(As per schedule"F")		2,551,198.00
Less deficit as per income & expend. account		-583,862.48			
		1,887,037.14	**A) CURRENT ASSETS**		
Temporary Borrowing :-			**Closing Balance :-** **Cash at Bank :-**		
Vocational Training for Persons with Disability		23,200.00	Central Bank of India		
Constn. of Voc. Rehab. Edu. 'Research Trg. Centre General		234,737.00	(CBI A/c No. 2112393943)		8,131.60
Temporary Borrowing (Disha Scheme)		191,850.00	Central Bank of India		
Opening Balance	3,75,063.00		(CBI A/c No. 3527669096)		2,000.50
Add:- During the year	67,500.00		(CBI A/c No. 3527669891)		2,429.28
			IOB A/c No. 5326 (General)		212,719.24
		442,563.00	Cash in Hand (FC)	NIL	
			Cash in Hand (Gen)		1,372.52
			B) LOANS AND ADVANCES		
			TDS		1,536.00
TOTAL::		2,779,387.14	TOTAL::		2,779,387.14

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 20TH DECEMBER, 2021
UDIN :- 21313107AAACEJ9590

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

Mehul Jain
Partner
M. No. 313107
FR No. 004649C

S.L. GANGWAL & CO. IMPHAL CHARTERED ACCOUNTANTS

HANDICAPPED DEVELOPMENT FOUNDATION IMPHAL MANIPUR
Date : ....

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, 2021

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Expenses :-		By Members Subscription	65,200.00
(As per schedule "A")	599,472.48	By Members Contribution	453,800.00
To General Programme Expenses :-		By Donation from Public & Sympathisers	244,800.00
(As per Schedule "B")	68,000.00	By Misc. Receipts & Other	98,100.00
To Inclusive Development for the		By Income from Day Care	180,500.00
Children & Youngsters with Disability :-		By Income from OPT	70,300.00
(As per Schedule "C")	875,000.00	By Grant-in-aid received from JVS	437,500.00
To Dry Ration Kits to Persons with Disabilities		By Bank Interest & Others	13,124.00
affected by COVID-19 :-		By Organisation Contribution (JVS)	
(As per Schedule "D")	28,000.00	By Grant-in-aid received from JVS for Dry Ration Kits	
To Disha Expenses :-		to Persons with Disabilities by COVID-19	28,000.00
(As per Schedule "E")	337,500.00		
To Audit Fee (FC)	8,500.00		
To Printing & Stationery (FC)	3,000.00		
To Documentation (FC)	4,500.00		
To Bank Charges	1.00		
To Depreciation	251,213.00		
To deficit tfd.to capital account	-583,862.48		
TOTAL::	**1,591,324.00**	TOTAL::	**1,591,324.00**

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 20TH DECEMBER, 2021
UDIN :- 21313107AAACEJ9590

HANDICAPPED DEVELOPMENT FOUNDATION
Date : ....
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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2021

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To Administrative Expenses :-		**By Opening Balance :-**	
(As per schedule "A")	599,472.48	**Cash at Bank :-**	
To General Programme Expenses :-		Central Bank of India	
(As per Schedule "B")	68,000.00	(CBI A/c No. 2112393943)	444,576.20
To Inclusive Development for the		Central Bank of India	
Children & Youngsters with Disability :-		(CBI A/c No. 3527669096)	39,708.90
(As per Schedule "C")	875,000.00	(CBI A/c No. 3527669891)	2,355.48
To Dry Ration Kits to Persons with Disabilities		IOB A/c No. 5326 (General)	3,719.04
affected by COVID-19 :-		Cash in Hand (FC)	NIL
(As per Schedule "D")	28,000.00	Cash in Hand (Gen)	1,443.00
To Disha Expenses :-			
(As per Schedule "E")	337,500.00	By Members Subscription	65,200.00
To Audit Fee (FC)	8,500.00	By Members Contribution	453,800.00
To Printing & Stationery (FC)	3,000.00	By Donation from Public & Sympathisers	244,800.00
To Documentation (FC)	4,500.00	By Misc. Receipts & Other	98,100.00
To Bank Charges	1.00	By Income from Day Care	180,500.00
		By Income from OPT	70,300.00
To Closing Balance :-		By Grant-in-aid received from JVS	437,500.00
Cash at Bank :-		By Bank Interest & Others	13,124.00
Central Bank of India		By Organisation Contribution (JVS)	
(CBI A/c No. 2112393943)	8,131.60	By Grant-in-aid received from JVS for Dry Ration Kits	
Central Bank of India		to Persons with Disabilities by COVID-19	28,000.00
(CBI A/c No. 3527669096)	2,000.50		
(CBI A/c No. 3527669891)	2,429.28		
IOB A/c No. 5326 (General)	212,719.24		
Cash in Hand (FC)	NIL	By Temporary Borrowing (DISHA Scheme)	67,500.00
Cash in Hand (Gen)	1,372.52		
TOTAL::	**2,150,626.62**	**TOTAL::**	**2,150,626.62**

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 20TH DECEMBER, 2021
UDIN :- 21313107AAACEJ9590

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

HANDICAPPED DEVELOPMENT FOUNDATION ★ IMPHAL MANIPUR ★
Date : ....

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

Mehul Jain
Partner
M. No. 313107
FR No. 004649C

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

SCHEDULE "A" OF ADMINISTRATIVE EXPENSES

PARTICULARS	AMOUNT
Staff Salary	409,721.00
Repairing	50,390.00
Postage Charges	430.48
Petrol & Fuel	13,500.00
Communication & NewsPaper BIll	15,470.00
Printing & Stationery	4,890.00
Travelling Allowances	25,400.00
Medicine	5,000.00
Electric Bill	12,100.00
Audit Fee	20,000.00
TA/DA	5,800.00
Refreshment	6,500.00
Website Development Charges	16,000.00
Misc. Expenses	14,200.00
Bank Charges & Others	71.00
TOTAL ::	**599,472.48**

SCHEDULE "B" OF PROGRAMME EXPENSES

PARTICULARS	AMOUNT
Staff Training	10,000.00
We ring the Bell	11,000.00
Relief Material Distribution	47,000.00
TOTAL: :	**68,000.00**

UDIN :- 21313107AAACEJ9590

HANDICAPPED DEVELOPMENT FOUNDATION
Date : ....
IMPHAL MANIPUR

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 "C" OF INCLUSIVE DEVELOPMENT FOR THE CHILDREN & YOUNGSTERS WITH DISABILITIES

PARTICULARS		AMOUNT
PROGRAMME COST :-		
EDUCATIONAL EXPENSES :		
Hostel Fees	10,000.00	
Primary Education	7,000.00	
Secondary Education	86,900.00	
University	97,600.00	
Teaching, Learning Materials (TLM) / Stationery	6,200.00	
Vocational Education	4,000.00	
		211,700.00
HEALTH INTERVENTION EXPENSES :-		
Medical (Medicines, consultation etc)	6,800.00	
Operation/ Surgery	17,500.00	
Physiotherapy	147,000.00	
Occupational Therapy	14,700.00	
Speech Therapy	132,300.00	
		318,300.00
SOCIAL INCLUSION EXPENSES :-		
Recreational, Sports, Awareness, Social Event, Trainings etc.		
LIVELIHOOD EXPENSES :-		
Vocational Training programs		
ENABLING ENVIRONMENT :-		
Health Enabling Environment	20,000.00	
Education Enabling Environment	10,000.00	
Livelihood Enabling Environment	18,000.00	
Social Enabling Environment	49,000.00	
		97,000.00
CAPACITY STRENGTHENING :-		
Training		7,000.00
ADMINISTRTIVE EXPENSES		
Postage	500.00	
Stationary and Photocopies	4,000.00	
Audit Fee	8,500.00	
Any other (Net bill & Staff Salary)	228,000.00	
		241,000.00
TOTAL::		875,000.00

SCHEDULE "D" OF Dry Ration Kits to Persons with Disabilities affected by COVID-19

PARTICULARS		AMOUNT
Rations kits :-		
Rice	6,650.00	
Atta	5,950.00	
Chana Dal	3,975.00	
Potato	1,820.00	
Onion	875.00	
Biscuit	700.00	
Soap	700.00	
Mustard Oil	2,170.00	
Salt	525.00	
Masks	1,750.00	
		25,115.00
Local Travelling Expenses :-		
Fuel	1,800.00	
Refreshment	600.00	
		2,400.00
Administrative Expenses :-		
Leafllet printing	335.00	
Sanitizer	150.00	
		485.00
TOTAL::		28,000.00

UDIN :- 21313107AAACEJ9590

SCHEDULE "E" OF DISHA EXPENSES

PARTICULARS	AMOUNT
Salary	112,800.00
Administrative	45,800.00
Diet/Ration Kit	43,900.00
Home Based Therapy	135,000.00
TOTAL::	337,500.00

UDIN :- 21313107AAACEJ9590

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

HANDICAPPED DEVELOPMENT FOUNDATION * IMPHAL * Date : ....

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, 2021 AND RECEIPTS & PAYMENT ACCOUNT AND
INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON THAT DATE

SCHEDULE "F" OF FIXED ASSETS AS AT 31ST MARCH, 2021

PARTICUALRS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN.	W.D.V. AS ON 31.03.2021
GENERAL :-					
Furniture &Fixture	41,384.00	NIL	41,384.00	4,138.00	37,246.00
Tools & equipments	23,610.00	NIL	23,610.00	3,542.00	20,068.00
Computer Laptop	1,100.00	NIL	1,100.00	440.00	660.00
Computer Desktop	16,268.00	NIL	16,268.00	6,507.00	9,761.00
Printer & Scanner	281.00	NIL	281.00	112.00	169.00
Digital Camera	28,045.00	NIL	28,045.00	4,207.00	23,838.00
Sewing Machine	6,554.00	NIL	6,554.00	983.00	5,571.00
Scanner 3 in 1	65.00	NIL	65.00	26.00	39.00
Solar Power & Accessories	14,459.00	NIL	14,459.00	5,784.00	8,675.00
Building (As per last a/c)	738,955.00	NIL	738,955.00	36,948.00	702,007.00
Speaker	8,585.00	NIL	8,585.00	1,288.00	7,297.00
Sony LED TV	34,160.00	NIL	34,160.00	5,124.00	29,036.00
Tally ERP-9Silver	14,811.00	NIL	14,811.00	2,222.00	12,589.00
JAN VIKAS SAMITI PROJECT :-					
Day Care Equipments	202,696.00	NIL	202,696.00	30,404.00	172,292.00
Light Motor Vehicle (Mahindra &	419,680.00	NIL	419,680.00	62,952.00	356,728.00
Projector	8,400.00	NIL	8,400.00	3,360.00	5,040.00
VOCATIONAL TRAINING FOR PERSONS WITH DISABILITIES :-					
Tools & Equipments for Computer Training	9,211.00	NIL	9,211.00	1,382.00	7,829.00
Other Accessories	5,103.00	NIL	5,103.00	510.00	4,593.00
Magazine & Newspapers	625.00	NIL	625.00	313.00	312.00
Power supply, Furniture & Fixture	9,477.00	NIL	9,477.00	948.00	8,529.00
Construction of Vocational Rehabilitation Educational research Training Centre	1,083,005.00	NIL	1,083,005.00	54,150.00	1,028,855.00
1 Month Candle & paper Bag Training	22,500.00	NIL	22,500.00	2,250.00	20,250.00
DISHA SCHEME :-					
Laptop	6,264.00	NIL	6,264.00	2,506.00	3,758.00
Water Filter	7,584.00	NIL	7,584.00	1,138.00	6,446.00
Therapy Equipment	44,517.00	NIL	44,517.00	6,678.00	37,839.00
CP Chair	29,092.00	NIL	29,092.00	2,909.00	26,183.00
INNOCENT SMILE :-					
Laptop	25,980.00	NIL	25,980.00	10,392.00	15,588.00
TOTAL	**2,802,411.00**		**2,802,411.00**	**251,213.00**	**2,551,198.00**

UDIN :- 21313107AAACEJ9590

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

HANDICAPPED DEVELOPMENT FOUNDATION * IMPHAL MANIPUR *
Date : ....