ꯑꯦꯁ ꯑꯦꯜ ꯒꯦꯡꯋꯥꯜ 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, 2022** 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, 2022**

(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 : : 26TH JULY, 2022
UDIN :- 22313107ANROGG4365

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

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, 2022

LIABILITIES		AMOUNT	ASSETS & PROPERTIES	AMOUNT
GENERAL FUND A/C				
Opening Balance		1,887,037.14	(As per schedule"F")	2,411,973.00
Less deficit as per income & expend. account		-196,749.56		
			A) CURRENT ASSETS	
		1,690,287.58		
			Closing Balance :-	
Temporary Borrowing :-			**Cash at Bank :-**	
Vocational Training for Persons with Disability		23,200.00	Central Bank of India	
Constn. of Voc. Rehab. Edu. 'Research Trg. Centre		234,737.00	(CBI A/c No. 2112393943)	16,657.30
General		191,850.00	Central Bank of India	315.00
Temporary Borrowing (Disha Scheme)			(CBI A/c No. 3527669096)	3,678.54
Opening Balance	4,42,563.00		(CBI A/c No. 3527669891)	2,429.28
Add:- During the year	63,000.00		IOB A/c No. 5326 (General)	75,318.66
Less:- Repayment	67,500.00		Cash in hand & at Bank (Disha Scheme)	63,000.00
		438,063.00	Cash in Hand (FC)	2,188.80
			Cash in Hand (Gen)	1,041.00
			B) LOANS AND ADVANCES	
			TDS	1,536.00
TOTAL::		2,578,137.58	TOTAL::	2,578,137.58

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 26TH JULY, 2022
UDIN :- 22313107ANROGG4365

S.L. GANGWAL & CO. CHARTERED ACCOUNTANTS IMPHAL

For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
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FR No 004649C

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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, 2022

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Expenses :-		By Members Subscription	65,200.00
(As per schedule "A")	826,753.56	By Members Contribution	494,400.00
To General Programme Expenses :-		By Contribution from Public & Sympathisers	101,500.00
(As per Schedule "B")	584,205.00	By Misc,. Receipts & Other	85,800.00
To Inclusive Development for the		By Income frm Day Care	15,000.00
Children & Youngsters with Disability :-		By Income from OPT	26,500.00
(As per Schedule "C")	881,927.95	By Grant-in-aid received :-	
To Disha Expenses :-		(As per Schedule "F")	2,320,948.95
(As per Schedule "D")	899,690.00	By Own Contribution (Disha Scheme)	130,190.00
To Audit Fee (FC)	8,500.00	By Bank Interest & Others	12,029.00
To Printing & Stationery (FC)	3,600.00		
To Documentation (FC)	2,600.00		
To Depreciation	241,041.00		
To deficit tfd.to capital account	-196,749.56		
TOTAL::	3,251,567.95	TOTAL::	3,251,567.95

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 26TH JULY, 2022
UDIN :- 22313107ANROGG4365

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

For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
M. No. 313107
FR No. 004049C

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

RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2022

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To Administrative Expenses :-		**By Opening Balance :-**	
(As per schedule "A")	826,753.56	**Cash at Bank :-**	
To General Programme Expenses :-		Central Bank of India	
(As per Schedule "B")	584,205.00	(CBI A/c No. 2112393943)	8,131.60
To Inclusive Development for the		Central Bank of India	
Children & Youngsters with Disability :-		(CBI A/c No. 3527669096)	2,000.50
(As per Schedule "C")	881,927.95	(CBI A/c No. 3527669891)	2,429.28
To Disha Expenses :-		IOB A/c No. 5326 (General)	212,719.24
(As per Schedule "D")	899,690.00	Cash in Hand (FC)	NIL
To MIVA Project :-		Cash in Hand (Gen)	1,372.52
(As per Schedule "E")	101,816.00	By Members Subscription	65,200.00
		By Members Contribution	494,400.00
To Audit Fee (FC)	8,500.00	By Contribution from Public & Sympathisers	101,500.00
To Printing & Stationery (FC)	3,600.00	By Misc,. Receipts & Other	85,800.00
To Documentation (FC)	2,600.00	By Income frm Day Care	15,000.00
		By Income from OPT	26,500.00
		By Grant-in-aid received :-	
To Repayment of Temporary Borrowing	67,500.00	(As per Schedule "F")	2,320,948.95
		By Own Contribution (Disha Scheme)	130,190.00
To Closing Balance :-		By Bank Interest & Others	12,029.00
Cash at Bank :-			
Central Bank of India			
(CBI A/c No. 2112393943)	16,657.30		
Central Bank of India	315.00		
(CBI A/c No. 3527669096)	3,678.54		
(CBI A/c No. 3527669891)	2,429.28		
IOB A/c No. 5326 (General)	75,318.66		
Cash in hand & at Bank (Disha Scheme)	63,000.00		
Cash in Hand (FC)	2,188.80	By Temporary Borrowing (DISHA Scheme)	63,000.00
Cash in Hand (Gen)	1,041.00		
TOTAL::	3,541,221.09	TOTAL::	3,541,221.09

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 26TH JULY, 2022
UDIN :- 22313107ANROGG4365

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

For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
M. No. 313107
FR No 004049C

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 ADMINISTRATIVE EXPENSES

PARTICULARS		AMOUNT
Staff Salary		610,436.00
Repairing		30,450.00
Postage Charges		1,206.00
Petrol & Fuel		21,500.00
Communication & NewsPaper BIll		13,560.00
Printing & Stationery		14,500.00
Travelling Allowances		27,500.00
Medicine		3,250.00
Electric Bill		12,000.00
Audit Fee		23,000.00
TA/DA		16,000.00
Refreshment		18,323.00
Website Development Charges		26,552.00
Misc. Expenses		7,810.00
Bank Charges & Others		666.56
	TOTAL ::	826,753.56

SCHEDULE "B" OF PROGRAMME EXPENSES

PARTICULARS		AMOUNT
Awareness programme on the rights & importance of the Participation of people with disabilities in upcoming election 2022		396,120.00
World Disabled Day		10,000.00
Implementation of the Provisions of RTE and NEP 2 prom		45,000.00
Orientation on Disability Related Government Scheme		35,000.00
Trainng on Similarities and Gaps in UNCRDP and RPwD Act 2016		30,000.00
COVID-19 Response Project		43,085.00
NCPEDP Survey Expenses		25,000.00
	TOTAL: :	584,205.00

UDIN :- 22313107ANROGG4365

S.L. GANGWAL & CO.
IMPHAL
CHARTERED ACCOUNTANTS

S.L. Gangwal & Company
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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 :-		
HEALTH INTERVENTION EXPENSES		
Medication	7,200.00	
Physiotherapy	122,360.00	
Occupational Therapy	30,400.00	
Speech Therapy	124,640.00	
Assistive Devices	25,500.00	
Nutrition	3,400.00	
		313,500.00
EDUCATIONAL EXPENSES		
Preschool / Early Education	1,000.00	
Hostel Fees	5,000.00	
Primary Education	23,177.95	
Secondary Education	97,650.00	
University	87,100.00	
Vocational Education	4,000.00	
		217,927.95
LIVELIHOOD EXPENSES :-		
Self Employment for Youngster		2,000.00
ENABLING ENVIRONMENT		
Health Enabling Environment	21,000.00	
Education Enabling Environment	10,000.00	
Livelihood Enabling Environment	18,000.00	
Social Enabling Environment	46,000.00	
		95,000.00
CAPACITY STRENGTHENING :-		
Training		4,000.00
PERSONNEL COST (PROGRAM IMPLEMENTATION) :-		
Personnel Cost (Program Implementation)		230,000.00
ADMINISTRATIVE EXPENSES :-		
Postage	500.00	
Stationary and Photocopies	5,000.00	
Audit Fee	8,500.00	
Any other (Net bill & Electric bill)	5,500.00	
		19,500.00
TOTAL::		881,927.95

UDIN :- 22313107ANROGG4365

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 "D" OF DISHA EXPENSES

PARTICULARS	AMOUNT
Salary	270,720.00
Diet/Refreshment	206,000.00
Administrative Expenses	113,970.00
Home Based Therapy	309,000.00
TOTAL::	899,690.00

SCHEDULE "E" OF MIVA PROJECT EXPENSES

PARTICULARS	AMOUNT
Laptop	39,936.00
Activa	61,880.00
	101,816.00

SCHEDULE "F" OF GRANT-IN-AID

PARTICULARS	AMOUNT
JVS :-	
Grant Received From Liliane foundation, The Netherlands Dated 14.06.2021	785,000.00
Grant Received From Liliane Foundation, The Netherlands Dated 17.06.2021	96,927.95
Grant Received From Liliane Foundation, The Netherlands Dated 17.06.2021 for means of Communication	101,816.00
DISHA :-	
Grant-in-aid received from Ministry of Social Justice & Empowerment , Govt. of India vide sanction letter no. 1/208/Disha Scheme/NAT/2016 sanction during the month of	
May, 2021, PMFS Dated 28/05/2021	67,500.00
October, 2021, PMFS Dated 20/10/2021	337,500.00
November, 2021, PMFS Dated 18/11/2021	67,500.00
January, 2022, PMFS Dated 05/01/2022	67,500.00
February, 2022, PMFS Dated 28/02/2022	103,500.00
March, 2022, PMFS Dated 22/03/2022	63,000.00
March, 2022, PMFS Dated 30/03/2022	63,000.00
Grant-in-id received from JVS for Implementation of the provisions of RTE & NEP 2, Orientation on Disbaility Related Govt., Scheme and Trg. on Similarities & Gaps in UNCRDp & RPwD Act, 2016	103,500.00
Fund Received from Chief Election Office, Manipur for Awareness programme on Rights & Importance of the Participation of people with disabilities in upcoming election 2022	
Cheque No. 889178	277,284.00
Cheque No. 889230	118,836.00
Fund receievd from NCPEDP for Survey	25,000.00
Fund received from JVS COVID-19 Response Project	43,085.00
	2,320,948.95

UDIN :- 22313107ANROGG4365

S.L. GANGWAL & CO.
IMPHAL
CHARTERED ACCOUNTANTS

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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, 2022 AND RECEIPTS & PAYMENT ACCOUNT AND
INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON THAT DATE

SCHEDULE "G" OF FIXED ASSETS AS AT 31ST MARCH, 2022

PARTICUALRS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN.	W.D.V. AS ON 31.03.2022
GENERAL :-					
Furniture &Fixture	37,246.00	NIL	37,246.00	3,725.00	33,521.00
Tools & equipments	20,068.00	NIL	20,068.00	3,010.00	17,058.00
Computer Laptop	660.00	NIL	660.00	264.00	396.00
Computer Desktop	9,761.00	NIL	9,761.00	3,904.00	5,857.00
Printer & Scanner	169.00	NIL	169.00	68.00	101.00
Digital Camera	23,838.00	NIL	23,838.00	3,576.00	20,262.00
Sewing Machine	5,571.00	NIL	5,571.00	836.00	4,735.00
Scanner 3 in 1	39.00	NIL	39.00	16.00	23.00
Solar Power & Accessories	8,675.00	NIL	8,675.00	3,470.00	5,205.00
Building (As per last a/c)	702,007.00	NIL	702,007.00	35,100.00	666,907.00
Speaker	7,297.00	NIL	7,297.00	1,095.00	6,202.00
Sony LED TV	29,036.00	NIL	29,036.00	4,355.00	24,681.00
Tally ERP-9Silver	12,589.00	NIL	12,589.00	1,888.00	10,701.00
JAN VIKAS SAMITI PROJECT :-					
Day Care Equipments	172,292.00	NIL	172,292.00	25,844.00	146,448.00
Light Motor Vehicle (Mahindra &	356,728.00	NIL	356,728.00	53,509.00	303,219.00
Projector	5,040.00	NIL	5,040.00	2,016.00	3,024.00
VOCATIONAL TRAINING FOR PERSONS WITH DISABILITIES :-					
Tools & Equipments for Computer Training	7,829.00	NIL	7,829.00	1,174.00	6,655.00
Other Accessories	4,593.00	NIL	4,593.00	459.00	4,134.00
Magazine & Newspapers	312.00	NIL	312.00	156.00	156.00
Power supply, Furniture & Fixture	8,529.00	NIL	8,529.00	853.00	7,676.00
Construction of Vocational Rehabilitation Educational research Training Centre	1,028,855.00	NIL	1,028,855.00	51,443.00	977,412.00
1 Month Candle & paper Bag Training	20,250.00	NIL	20,250.00	2,025.00	18,225.00
DISHA SCHEME :-					
Laptop	3,758.00	NIL	3,758.00	1,503.00	2,255.00
Water Filter	6,446.00	NIL	6,446.00	967.00	5,479.00
Therapy Equipment	37,839.00	NIL	37,839.00	5,676.00	32,163.00
CP Chair	26,183.00	NIL	26,183.00	2,618.00	23,565.00
INNOCENT SMILE :-					
Laptop	15,588.00	NIL	15,588.00	6,235.00	9,353.00
MIVA PROJECT :-					
Laptop		39,936.00	39,936.00	15,974.00	23,962.00
Activa		61,880.00	61,880.00	9,282.00	52,598.00
TOTAL	**2,551,198.00**	**101,816.00**	**2,653,014.00**	**241,041.00**	**2,411,973.00**

UDIN :- 22313107ANROGG4365

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