ꯑꯦꯁ ꯑꯦꯜ ꯒꯪꯒꯋꯥꯜ ꯑꯦꯟꯗ ꯀꯝꯄꯦꯅꯤ
S.L. Gangwạl & 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, 2023** 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 Compilation of the 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 standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining of test basis evidence supporting the amounts disclosed in the financial statements.

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, 2023**

(ii) In the case of Income and 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 : : 16TH SEPTEMBER, 2023
UDIN : : 23313107BGUHSO7803

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

For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
M. No. 313107
FR No. 0046[illegible]

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, 2023

LIABILITIES GENERAL FUND A/C		AMOUNT	ASSETS & PROPERTIES	AMOUNT
Opening Balance		1,690,287.58	(As per schedule"G")	2,630,792.00
Less deficit as per income & expend. account		-360,930.49		
		1,329,357.09	A) CURRENT ASSETS	
Temporary Borrowing :-			**Closing Balance :-** **Cash at Bank :-**	
Vocational Training for Persons with Disability		23,200.00	Cash at Bank :-	
Constn. of Voc. Rehab. Edu. 'Research Trg. Centre		234,737.00	SBI A/c No. 40158178699 FCRA New Delhi	899.00
General		191,850.00	Central Bank of India (CBI A/c No. 2112393943)	27,668.59
Temporary Borrowing (Disha Scheme)			Central Bank of India :	
Opening Balance	4,38,063.00		(CBI A/c No. 3527669096)	3,472.74
Add:- During the year	68,500.00		(CBI A/c No. 3527669891)	2,342.00
Less:- Repayment	63,000.00		IOB A/c No. 5326 (General)	2,894.86
		443,563.00	Cash in Hand (FC)	2,187.80
			Cash in Hand (Gen)	68,414.10
Cross Disability Therapy and Counselling :-			B) LOANS AND ADVANCES	
(As per Schedule "F")		517,500.00	TDS	1,536.00
TOTAL::		**2,740,207.09**	**TOTAL::**	**2,740,207.09**

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 16TH SEPTEMEBR, 2023
UDIN :- 23313107BGUHSO7803

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

For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
M. No. 313107
FR No. 004549C

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, 2023

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Expenses :-		By Members Subscription	50,200.00
(As per schedule "A")	810,295.49	By Members Contribution	337,500.00
To General Programme Expenses :-		By Contribution from Public & Sympathisers	68,800.00
(As per Schedule "B")	130,960.00	By Day Care Admission Fee	57,400.00
To Inclusive Development for the		By Day Care Monthly Fee	28,500.00
Children & Youngsters with Disability :-		By Received from Out Patient Therapy	464,450.00
(As per Schedule "C")	800,000.00	By Bank Interest & Others	13,406.00
To Disha Expenses :-		By received from NCEDEP	10,000.00
(As per Schedule "D")	915,500.00	By Grant-in-aid received :-	
To Audit Fee (FC)	8,500.00	**(As per Schedule "E")**	2,128,000.00
To Printing & Stationery (FC)	2,500.00		
To Documentation (FC)	1,500.00		
To Cross Disability Therapy and Counselling :-			
(As per Schedule "F")	574,250.00		
To Depreciation	275,681.00		
To deficit tfd.to capital account	-360,930.49		
TOTAL::	3,158,256.00	TOTAL::	3,158,256.00

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 16TH SEPTEMEBR, 2023
UDIN :- 23313107BGUHSO7803

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

For, S.L. GANGWAL & CO
Chartered Accountants

Mehul Jain
Partner
M. No. 313107
*FR No. 00461**9C***

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, 2023

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To Administrative Expenses :-		**By Opening Balance :-**	
(As per schedule "A")	810,295.49	**Cash at Bank :-**	
To General Programme Expenses :-		Central Bank of India	
(As per Schedule "B")	130,960.00	(CBI A/c No. 2112393943)	16,657.30
To Inclusive Development for the		SBI A/c No. 40158178699 FCRA New Delhi	315.00
Children & Youngsters with Disability :-		Central Bank of India	
(As per Schedule "C")	800,000.00	(CBI A/c No. 3527669096)	3,678.54
To Disha Expenses :-		(CBI A/c No. 3527669891)	2,429.28
(As per Schedule "D")	915,500.00	IOB A/c No. 5326 (General)	75,318.66
To Audit Fee (FC)	8,500.00	Cash in Hand (Gen)	1,041.00
To Printing & Stationery (FC)	2,500.00	Cash in hand & at Bank (Disha Scheme)	63,000.00
To Documentation (FC)	1,500.00	Cash in Hand (FC)	2,188.80
To Cross Disability Therapy and Counselling :-		By Members Subscription	50,200.00
(As per Schedule "F")	56,750.00	By Members Contribution	337,500.00
		By Contribution from Public & Sympathisers	68,800.00
To Repayment of Temporary Borrowing (Disha Scheme)	63,000.00	By Day Care Admission Fee	57,400.00
		By Day Care Monthly Fee	28,500.00
		By Received from Out Patient Therapy	464,450.00
To Fixed Assets :-		By Bank Interest & Others	13,406.00
(As per Schedule "G")		By received from NCEDEP	10,000.00
	494,500.00	**By Grant-in-aid received :-**	
		(As per Schedule "E")	2,128,000.00
		By Temporary Borrowing (Hydra Solar power plant)	68,500.00
To Closing Balance :-			
Cash at Bank :-			
SBI A/c No. 40158178699 FCRA New Delhi	899.00		
Central Bank of India (CBI A/c No. 2112393943)	27,668.59		
Central Bank of India :			
(CBI A/c No. 3527669096)	3,472.74		
(CBI A/c No. 3527669891)	2,342.00		
IOB A/c No. 5326 (General)	2,894.86		
Cash in Hand (FC)	2,187.80		
Cash in Hand (Gen)	68,414.10		
TOTAL::	**3,391,384.58**	**TOTAL::**	**3,391,384.58**

As per our report of even date annexed

PLACE : : IMPHAL

DATED : : 16TH SEPTEMEBR, 2023
UDIN :- 23313107BGUHSO7803

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
Audit Fee	32,000.00
Electric Bill	1,000.00
Handloom & handicraft materials	52,100.00
Medicine	3,620.00
Misc. Expense	34,650.00
Newspaper Bill	1,200.00
Petrol & Fuel	31,411.00
Postal Charges	342.20
Refreshment	5,960.00
Registration Fee	5,000.00
Rent Fee	175,000.00
Repairing	105,997.00
Sanitary Items	660.00
Servicing Charges	11,050.00
Staff Salary	326,500.00
Stationery	17,580.00
TA/DA	4,500.00
Bank Charges & Others	1,725.29
TOTAL ::	810,295.49

SCHEDULE "B" OF PROGRAMME EXPENSES

PARTICULARS	AMOUNT
Annual General Assembly	42,010.00
Azadi ka Amrit Mahotsav	6,500.00
Khadi Training Skill Program Handicraft (Cotton Rolling and Reeling)	23,950.00
Cultural programme & Public Function for Mass Awareness	43,000.00
World Downsyndrome Day	5,500.00
Student Guidance	10,000.00
TOTAL: :	130,960.00

UDIN :- 23313107BGUHSO7803

S.L. GANGWAL & CO.
IMPHAL
CHARTERED ACCOUNTANTS

[illegible]
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
HEALTH INTERVENTION EXPENSES		
Medication	3,200.00	
Physiotherapy	133,000.00	
Occupational Therapy	26,600.00	
Speech Therapy	98,800.00	
ADL		261,600.00
EDUCATIONAL EXPENSES		
Preschool / Early Education	8,000.00	
Primary Education	15,500.00	
Secondary Education	77,500.00	
University	106,900.00	
Vocational Education		
		207,900.00
ENABLING ENVIRONMENT		
Health Enabling Environment	18,500.00	
Education Enabling Environment	23,000.00	
Livelihood Enabling Environment	10,000.00	
Social Enabling Environment	40,000.00	
CAPACITY STRENGTHENING		91,500.00
Training		
Equipment	8,000.00	
Any other (Bank charges)		
		8,000.00
PERSONNEL COST (PROGRAM IMPLEMENTATION)		
Personnel Cost (Program Implementation)		205,000.00
ADMINISTRATIVE EXPENSES		
Postage	500.00	
Stationary and Photocopies	6,000.00	
Audit Fee	8,500.00	
Any other (Net bill & Electric bill)	11,000.00	
		26,000.00
TOTAL : :		**800,000.00**

UDIN :- 23313107BGUHSO7803

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	411,680.00
Diet/Refreshment	189,620.00
Administrative Expenses	87,670.00
Home Based Therapathy	22,500.00
Parents Meeting	36,500.00
Travel Allowance	155,000.00
Programme Expenses	12,530.00
TOTAL::	**915,500.00**

SCHEDULE "E" OF GRANT-IN-AID

PARTICULARS	AMOUNT
JVS :-	
Grant Received From Liliane foundation, The Netherlands Dated 26.04.2022	800,000.00
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	
April,2022 to May,2022, PMFS Dated 24.06.22	145,500.00
June, 2022 PFMS Dated 19.07.2022	82,500.00
July, 2022 to August, 2022 PFMS Dated 12.09.2022	170,500.00
September, 2022 Dated 19.10.2022	82,500.00
October,2022 Dated 23.12.2022	82,500.00
November, 2022 Dated 29.12.2022	88,000.00
December, 2022 Dated 16.01.2023	88,000.00
January, 2023 to February, 2023 Dated 15.03.2023	176,000.00
MIVA PROJECT :-	
Grant-in-aid received from Liliane Foundation, Havensingel 26, 5211 TX's Hertogenbosch Netherlands for means of Hybrid Solar Power Plant (MIVA Project)	412,500.00
	2,128,000.00

SCHEDULE "F" OF CROSS DISABILITY THERAPHY AND COUNSELLING EXPENSES

PARTICULARS		AMOUNT
Contingencies (10%) of Honorarium	51,750.00	
Resource Room Material	5,000.00	
		56,750.00
Payable (January, 2023 to March, 2023) :		
Salary :		
Recurring :		
Clinical Psychologist cum Coordinator	86,250.00	
Rehab.& Skill Educator(Special Teacher)	61,500.00	
Occupational Therapy	61,500.00	
Physiotherapy	61,500.00	
Speech Therapy	61,500.00	
Ayahs/Attendants	18,750.00	
Doctor	61,500.00	
Prosthetic & Orthotics	43,500.00	
Additional rehab & Skill Educator for Additional	61,500.00	
		517,500.00
TOTAL ::		**574,250.00**

S.L. GANGWAL & CO. IMPHAL CHARTERED ACCOUNTANTS

UDIN :- 23313107BGUHSO7803

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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, 2023 AND RECEIPTS & PAYMENT ACCOUNT AND
INCOME & EXPENDITURE ACCOUNT FOR
THE YEAR ENDED ON THAT DATE

SCHEDULE "G" OF FIXED ASSETS AS AT 31ST MARCH, 2023

PARTICUALRS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN.	W.D.V. AS ON 31.03.2023
GENERAL :-					
Furniture &Fixture	33,521.00	NIL	33,521.00	3,352.00	30,169.00
Tools & equipments	17,058.00	NIL	17,058.00	2,559.00	14,499.00
Computer Laptop	396.00	NIL	396.00	158.00	238.00
Computer Desktop	5,857.00	NIL	5,857.00	2,343.00	3,514.00
Printer & Scanner	101.00	NIL	101.00	40.00	61.00
Digital Camera	20,262.00	NIL	20,262.00	3,039.00	17,223.00
Sewing Machine	4,735.00	NIL	4,735.00	710.00	4,025.00
Scanner 3 in 1	23.00	NIL	23.00	9.00	14.00
Solar Power & Accessories	5,205.00	NIL	5,205.00	2,082.00	3,123.00
Building (As per last a/c)	666,907.00	NIL	666,907.00	33,345.00	633,562.00
Speaker	6,202.00	NIL	6,202.00	930.00	5,272.00
Sony LED TV	24,681.00	NIL	24,681.00	3,702.00	20,979.00
Tally ERP-9Silver	10,701.00	NIL	10,701.00	1,605.00	9,096.00
Weaving Drum	NIL	32,000.00	32,000.00	3,200.00	28,800.00
Iron Bed	NIL	50,000.00	50,000.00	5,000.00	45,000.00
JAN VIKAS SAMITI PROJECT :-					
Day Care Equipments	146,448.00	NIL	146,448.00	21,967.00	124,481.00
Light Motor Vehicle (Mahindra &	303,219.00	NIL	303,219.00	45,483.00	257,736.00
Projector	3,024.00	NIL	3,024.00	1,210.00	1,814.00
VOCATIONAL TRAINING FOR PERSONS WITH DISABILITIES :-					
Tools & Equipments for Computer Training	6,655.00	NIL	6,655.00	998.00	5,657.00
Other Accessories	4,134.00	NIL	4,134.00	413.00	3,721.00
Magazine & Newspapers	156.00	NIL	156.00	78.00	78.00
Power supply, Furniture & Fixture	7,676.00	NIL	7,676.00	768.00	6,908.00
Construction of Vocational Rehabilitation Educational research Training Centre	977,412.00	NIL	977,412.00	48,871.00	928,541.00
1 Month Candle & paper Bag Training	18,225.00	NIL	18,225.00	1,823.00	16,402.00
DISHA SCHEME :-					
Laptop	2,255.00	NIL	2,255.00	902.00	1,353.00
Water Filter	5,479.00	NIL	5,479.00	822.00	4,657.00
Therapy Equipment	32,163.00	NIL	32,163.00	4,824.00	27,339.00
CP Chair	23,565.00	NIL	23,565.00	2,357.00	21,208.00
Solar Panel		412,500.00	412,500.00	61,875.00	350,625.00
INNOCENT SMILE :-					
Laptop	9,353.00	NIL	9,353.00	3,741.00	5,612.00
MIVA PROJECT :-					
Laptop	23,962.00	NIL	23,962.00	9,585.00	14,377.00
Activa	52,598.00	NIL	52,598.00	7,890.00	44,708.00
TOTAL	**2,411,973.00**	**494,500.00**	**2,906,473.00**	**275,681.00**	**2,630,792.00**

UDIN :- 23313107BGUHSO7803

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