

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

AUDITORS REPORT

We have Audited the annexed Balance sheet of above mentioned society as at **31st March, 2016** 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: -

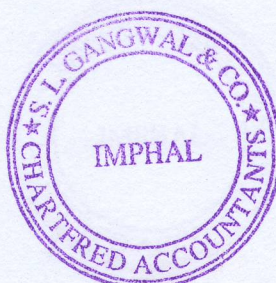
(i) In the case of Balance Sheet, the state of affairs of the society as at **31st March, 2016**

(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 :: 30TH APRIL, 2016



S.L. GANGWAL & CO
Chartered Accountants

Jyoti Kumar Jain
Partner
M No. 17090
FR No. 064649C

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

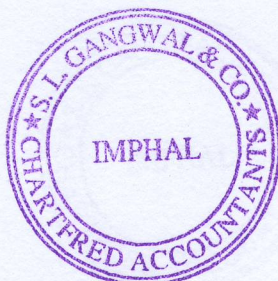
BALANCE SHEET AS AT 31ST MARCH, 2016

LIABILITIES	AMOUNT	ASSETS & PROPERTIES	AMOUNT
GENERAL FUND A/C			
Opening Balance	1,526,424.00	(As per schedule "D")	1,459,825.00
Add surplus as per income & expend. account	440,371.90		
	<u>1,966,795.90</u>		
		A) CURRENT ASSETS	
		Closing Balance :-	
		Cash at Bank :-	
		IOB A/c No. 5326 (General)	60,487.00
		Central Bank of India (FC)	438,751.90
		Cash in Hand	7,732.00
TOTAL::	<u>1,966,795.90</u>	TOTAL::	<u>1,966,795.90</u>
	=====		=====

As per our report of even date annexed

PLACE :: IMPHAL

DATED :: 30TH APRIL, 2016



S.L. GANGWAL & CO
Chartered Accountants
Jyoti Kumar Jain
Partner
M No. 77090
FR No. 004649C

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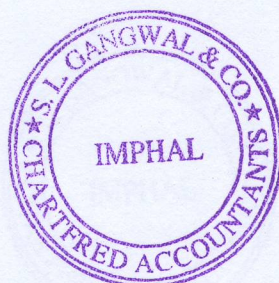
INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Administrative Expenses :-		By Members Subscription	76,500.00
Staff Salary	600,000.00	By Trustees Contribution	319,300.00
Office Rent	84,000.00	By Donation from Public & Sympathisers	937,000.00
Computer Repairing	77,510.00	By Bank Interest	16,721.00
Postage Charges	11,780.00	By Misc. Receipts	59,500.00
Repairing & Maintenance	101,480.00	By Income from ERAH	167,800.00
Petrol & Fuel	224,180.00	By Sale of Training products	115,100.00
Communication & NewsPaper Bill	73,320.00	By Grant inaid received from Jan Vikas Samiti	1,673,500.00
Printing & Stationery	96,770.00	By Grant-in-Aid received from Social	
Misc. Expenses	134,490.00	Welfare Department, Government of Manipu	
Refreshment	28,490.00	vide sanction letter no. 7/63/2012-S(SW)	
Travelling Charges	105,560.00	Dated 27/03/2016	100,000.00
Electric Bill	3,000.00	By Amount Received from Swabhiman, Odisha	20,000.00
To General Programme Expenses :-		By Income from HCRC	75,000.00
(As per Schedule "A")	375,380.00	By Income from Sales of Jounal	112,850.00
To Inclusive Development for the		By Income from Computer Training Centre	126,850.00
Children & Youngsters with Disability :-		By Grant in aid received from Foundation	
(As per Schedule "B")	1,211,912.10	Innocent Smile, Netherland	
To Vocational Training for Persons with		Dated 07/04/2015	61,762.00
Disability :-			
(As per Schedule "C")	175,000.00		
To 6 Month Computer Training	44,575.00		
To Bank Charges	550.00		
 To Depreciation	73,514.00		
 To surplus tfd. to capital account	440,371.90		
TOTAL::	3,861,883.00	TOTAL::	3,861,883.00

As per our report of even date annexed

PLACE :: IMPHAL

DATED :: 30TH APRIL, 2016



S.L. GANGWAL & CO
Chartered Accountants

Jyoti Kumar Jain
Partner

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HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
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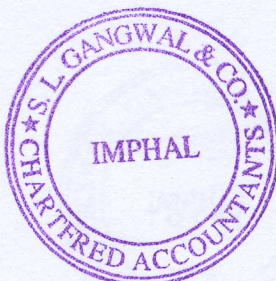
RECEIPTS & PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2016

PAYMENTS	AMOUNT	RECEIPTS	AMOUNT
To Administrative Expenses :-		By Opening Balance :-	
Staff Salary	600,000.00	Cash at Bank :-	NIL
Office Rent	84,000.00	IOB A/c No. 5326 (General)	19,013.00
Computer Repairing	77,510.00	Central Bank of India (FC)	335,547.00
Postage Charges	11,780.00	Cash in Hand	8,582.00
Repairing & Maintenance	101,480.00	By Members Subscription	76,500.00
Petrol & Fuel	224,180.00	By Trustees Contribution	319,300.00
Communication & NewsPaper Bill	73,320.00	By Donation from Public & Sympathisers	937,000.00
Printing & Stationery	96,770.00	By Bank Interest	16,721.00
Misc. Expenses	134,490.00	By Misc. Receipts	59,500.00
Refreshment	28,490.00	By Income from ERAH	167,800.00
Travelling Charges	105,560.00	By Sale of Training products	115,100.00
Electric Bill	3,000.00	By Grant inaid received from Jan Vikas Samiti	1,673,500.00
To General Programme Expenses :-		By Grant-in-Aid received from Social	
(As per Schedule "A")	375,380.00	Welfare Department, Government of Manipur,	
To Inclusive Development for the		vide sanction letter no. 7/63/2012-S(SW)	
Children & Youngsters with Disability :-		Dated 27/03/2016	100,000.00
(As per Schedule "B")	1,211,912.10	By Amount Received from Swabhiman, Odisha	20,000.00
To Vocational Training for Persons with		By Income from HCRC	75,000.00
Disability :-		By Income from Sales of Jounal	112,850.00
(As per Schedule "C")	175,000.00	By Income from Computer Training Centre	126,850.00
To 6 Month Computer Training	44,575.00	By Grant in aid received from Foundation	
To Bank Charges	550.00	Innocent Smile, Netherland	
		Dated 07/04/2015	61,762.00
To Fixed Assets :-			
(As per Schedule "D")	370,057.00		
To Closing Balance :-			
Cash at Bank :-			
IOB A/c No. 5326 (General)	60,487.00		
Central Bank of India (FC)	438,751.90		
Cash in Hand	7,732.00		
TOTAL::	4,225,025.00	TOTAL::	4,225,025.00

As per our report of even date annexed

PLACE :: IMPHAL

DATED :: 30TH APRIL, 2016



S.L. GANGWAL & CO
Chartered Accountants

Jyoti Kumar Jain

Partner

M No. 77090

FR No. 004649C

HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
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SCHEDULE "A" OF PROGRAMME EXPENSES

PARTICULARS	AMOUNT
1st State Level Extempore Speech Competition	41,250.00
Celebration of the 135th Birth Anniversary of Helen Keller	47,890.00
Celebration of Lamyamba Hijam Irawat 119th Birth Anniversary	36,260.00
8th Fortnight Barrier Free Campaign	64,570.00
Participated at 14th Anjali Children Festival	41,790.00
Celebration of International day of Persons with Disabilities	31,280.00
Annual Picnic Expenses	12,320.00
Embroidery & Tailoring Training (Vocational Training)	30,640.00
Merit Scholarship	25,200.00
Digital Library	7,850.00
Journal Publication Matamgi Shingnaba	36,330.00
TOTAL ::	375,380.00

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

PARTICULARS	AMOUNT
PROGRAMME COST :-	
EDUCATIONAL EXPENSES :	
School Fees, Hostel Fee and Admission Fees	2,150.00
Tuition/Special Coaching Fees	27,500.00
Teaching, Learning Materials	26,511.00
Uniforms and Clothing	3,289.00
	59,450.00
HEALTH INTERVENTION EXPENSES :-	
Medical (Medicines, Consultation etc.)	9,994.00
Paramedical Expenses (Physiotherapy, Speech Therapy, Occupational Therapy)	246,000.00
Assistive Devices, Aids, Appliances	NIL
Nutritional Expenses	NIL
Remittance paid to Mithilesh Medico Surgical (For Hearing Aid)	315,000.00
*Any other (day care Equipment Transportation Charges)	330,057.00
	901,051.00
SOCIAL INCLUSION EXPENSES :-	
TA for Medicator	118,290.00
Any other DPO	122,940.00
Any other (Specify by name)	NIL
	241,230.00
LIVELIHOOD EXPENSES :-	
Professional Courses	NIL
Vocational Training Programmes	36,000.00
Any other (Specify)	NIL
	36,000.00
ADMINISTRATIVE EXPENSES :-	
Telephone & Postage	6,000.00
Printing, Stationery, Photocopy etc.	5,500.00
Audit Charges/Fees	9,500.00
Mediator honorarium	114,240.00
Any other (Bank Charges)	260.10
Remittance paid to JVS (Orthopaedic Camp)	168,738.00
	304,238.10
TOTAL ::	1,541,969.10



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SCHEDULE "C" OF VOCATIONAL TRAINING FOR PERSONS WITH DISABILITIES

PARTICULARS	AMOUNT
Project Coordinator	33,000.00
Vocational Instructor	30,000.00
	63,000.00
Non-Honorarium Recurring Items :-	
Study Materials	12,000.00
Rent	24,000.00
Internet	2,000.00
Computer Repairing	20,000.00
Stipend to Participants	54,000.00
	112,000.00
	175,000.00
Non-Recurring Items :-	
Tools & Equipments for Computer Training	15,000.00
Other Accessories	7,000.00
Magazine and Newspapers	5,000.00
Power Supply, Furniture & Fixture	13,000.00
	40,000.00
TOTAL ::	215,000.00



AUDITOR'S REPORT

HANDICAPPED DEVELOPMENT FOUNDATION (HDF)
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SCHEDULES ANNEXED THERETO AND FORMING PART OF BALANCE SHEET
 AS AT 31ST MARCH, 2016 AND RECEIPTS & PAYMENT ACCOUNT AND
 INCOME & EXPENDITURE ACCOUNT FOR
 THE YEAR ENDED ON THAT DATE

SCHEDULE "D" OF FIXED ASSETS AS AT 31ST MARCH, 2016

PARTICULARS	OPENING BALANCE	ADDITION DURING THE YEAR	TOTAL	DEPRN.	W.D.V. AS ON 31.03.2016
GENERAL :-					
Furniture & Fixture	70,085.00	NIL	70,085.00	7,009.00	63,076.00
Tools & equipments	53,212.00	NIL	53,212.00	7,982.00	45,230.00
Computer Laptop	31,820.00	NIL	31,820.00	19,092.00	12,728.00
Computer Desktop	22,810.00	NIL	22,810.00	13,686.00	9,124.00
Printer & Scanner	8,152.00	NIL	8,152.00	4,891.00	3,261.00
Digital Camera	5,998.00	NIL	5,998.00	3,599.00	2,399.00
Sewing Machine	14,773.00	NIL	14,773.00	2,216.00	12,557.00
Scanner 3 in 1	1,902.00	NIL	1,902.00	1,141.00	761.00
Solar Power & Accessories	92,650.00	NIL	92,650.00	13,898.00	78,752.00
Building (As per last a/c)	861,880.00	NIL	861,880.00	NIL	861,880.00
JAN VIKAS SAMITI PROJECT :-					
Day Care Equipments	NIL	330,057.00	330,057.00	NIL	330,057.00
VOCATIONAL TRAINING FOR PERSONS WITH DISABILITIES :-					
Tools & Equipments for Computer Trainir	NIL	15,000.00	15,000.00	NIL	15,000.00
Other Accessories	NIL	7,000.00	7,000.00	NIL	7,000.00
Magazine & Newspapers	NIL	5,000.00	5,000.00	NIL	5,000.00
Power supply, Furniture & Fixture	NIL	13,000.00	13,000.00	NIL	13,000.00
TOTAL	1,163,282.00	370,057.00	1,533,339.00	73,514.00	1,459,825.00

