

THE ASSOCIATION OF PEOPLE WITH DISABILITY: BANGALORE

STATEMENT OF ACCOUNTS AS AT MARCH 31, 2019



PAN : AAATT1921H

Name & Address : THE ASSOCIATION OF PEOPLE WITH DISABILITY
6th Cross, Hutchins Road,
Off Hennur Road, Lingarajpuram,
St. Thomas Town Post,
Bengaluru - 560084.

Status : Trust

Date of Formation : 20.05.1959

Accounting Year : 2018-2019

Assessment Year : 2019 - 2020

STATEMENT OF INCOME

INCOME FROM OTHER SOURCES

		₹
Income as per Income & Expenditure Account		
Other Resources	14,25,72,280	
Capital Fund as per General Fund	1,94,19,013	
	<u>98,75,225</u>	17,18,66,519
Less : Deductions		
a) Income applied wholly to Charitable purpose in India during the previous year		
- Total Revenue Expenditure	18,19,64,438	
- Capital Expenditure	<u>1,08,78,011</u>	19,28,42,449
		(2,09,75,930)
b) Amount of Income accumulated or set apart for application to charitable purpose to the extent it does not exceed 15% of the income derived from the property held under trust wholly for such purpose	<u>2,28,67,126</u>	2,28,67,126
		(4,38,43,056)
Less : Accumulated or set apart for specified purposes U/s.11(2) Income Tax Act		
TOTAL INCOME		<u>NIL</u>
TAX THEREON		NIL
Less : Tax Deducted at Source		
Tax Collected at Source		7,12,575
REFUND DUE		<u>32,000</u>
		<u>7,44,575</u>

Note : The Assessee Society requests for refund of Rs.7,44,575/- being excess tax deducted at source.

For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

M. S. Rajagopal
M S RAJAGOPAL
Partner
Membership No 020244



RAJAGOPAL & BADRI NARAYANAN
CHARTERED ACCOUNTANTS



No. 15/1, 1st Floor,
2nd Main Road,
Vyalikaval, Bangalore - 560 003.
☎ : 080-2344 0987, 2344 2409
E-mail : bangalore@rnbca.com

FORM NO. 10 B
[See Rule 17 B]

**Audit Report under Section 12A (b) of the Income-tax Act, 1961, in the case of
Charitable or religious trusts or institutions**

Report on the Financial Statements

We have examined the Balance Sheet of **THE ASSOCIATION OF PEOPLE WITH DISABILITY**, is a Society registered under Society's Act., having its office at 6th Cross, Hutchins Road, St. Thomas Town Post, Hennur Road (Lingarajapuram), Bangalore - 560 084 as at March 31, 2019 and the Income and Expenditure Account for the year ended on that date which are in agreement with the Books of Accounts maintained by the said Society / Institution.

Governing Board's Responsibility for the Financial Statements

The Association of People with Disability is a Society registered under Society's Act, governed by its Bye-laws. Under the bye law's, Governing Board is the Supreme authority and responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Trust/Institution. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making, those risk assessments, the auditor considers internal control relevant to the Trust/Institution's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management committee, as well as



evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the said accounts read with the schedules forming part of Report and notes relating to Significant Accounting Policies give a true and fair view, in conformity with the Accounting Principles generally accepted in India :

- a) In the case of the Balance Sheet, of the state of affairs of the above named Society / Institution as at March 31, 2019 and
- b) In the case of the Income and Expenditure Account, of the Excess of Expenditure over Income of its accounting year ended on March 31, 2019.

The prescribed particulars are annexed hereto.

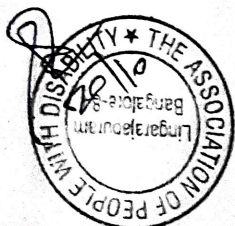
for RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

Place : Bangalore
Date : 20.08.2019

M.S. Rajagopal

M.S.RAJAGOPAL
Partner
M.No.020244
Firm No.03024S

UDIN - 19020244AAAAGO5286



ANNEXURE

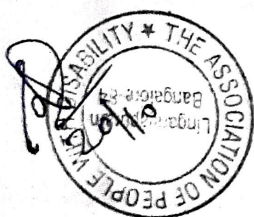
Statement of Particulars

I. APPLICATION OF INCOME FOR CHARITABLE OR RELIGIOUS PURPOSES

1. Amount of Income of the previous year applied to charitable or religious purposes in India during that year - Revenue expenditure - Capital expenditure	Rs. 18,19,64,438 /- Rs. 1,08,78,011/-
2. Whether the trust has exercised the option under clause (2) of the Explanation to section 11(1) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year	No
3. Amount of income accumulated or set apart for application to charitable or religious purposes, to the extent it does not exceed 15 per cent of the income derived from property held under trust wholly for such purposes.	-
4. Amount of income eligible for exemption under section 11(1)(c) (Give details)	Nil
5. Amount of income, in addition to the amount referred to in item 3 above, accumulated or set apart for specified purposes under section 11(2)	Nil
6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2)(b)? If so, the details thereof	Not Applicable

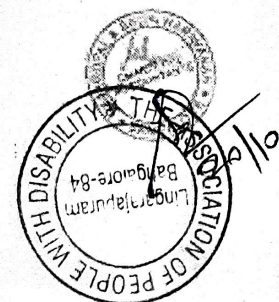


7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so, the details thereof	Not Applicable
8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in any earlier year	
(a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or	No
(b) has ceased to remain invested in any security referred to in section 11(2)(b)(i) or deposited in any account referred to in section 11(2)(b)(ii) or section 11(2)(iii), or	No
(c) has not been utilised for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry year immediately following the expiry thereof? If so, the details thereof	No



II. APPLICATION OR USE OF INCOME OR PROPERTY FOR THE BENEFIT OF PERSONS REFERRED TO IN SECTION 13(3)

1.	Whether any part of the income or property of the trust was lent, or continued to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? If so, give details of the amount, rate of interest charged and the nature of security, if any	No
2.	Whether any land, building or other property of the trust was made, or continued to be made, available for the use of any such person during the previous year? If so, give details of the property and the amount of rent or compensation charged, if any	No
3.	Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details	No
4.	Whether the services of the trust were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any	No
5.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year from any such person? If so, give details thereof together with the consideration paid	No
6.	Whether any share, security or other property was sold by or on behalf of the trust during the previous year to any such person? If so, give details thereof together with the consideration received	No
7.	Whether any income or property of the trust was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted	No
8.	Whether the income or property of the trust was used or applied during the previous year for the benefit of any such person in any other manner? If so, give details	No



III. INVESTMENTS HELD AT ANY TIME DURING THE PREVIOUS YEAR(S) IN CONCERNS IN WHICH PERSONS REFERRED TO IN SECTION 13(3) HAVE A SUBSTANTIAL INTEREST

Sl. No.	Name and address of the concern	Where the concern is a company, number and class of share held	Nominal Value of the investment	Income from the investment	Whether the amount in col.4 exceeded 5% of the concern during the previous year - say Yes/No
1	2	3	4	5	6
			Nil		
TOTAL			Nil		

PLACE : Bangalore
DATE : 20.08.2019

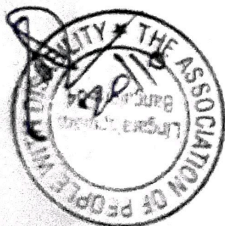
UDIN - 19020244AAAAGO5286

for RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

M.S. Rajagopal

M.S. RAJAGOPAL
Partner

M.No.020244
Firm No.03024S




THE ASSOCIATION OF PEOPLE WITH DISABILITY : BANGALORE

INCOME AND EXPENDITURE ACCOUNT


	Sche dule	For the year ended	
		31.03.2019	31.03.2018
		₹	₹
INCOME			
Grants and Donations	11	13,37,48,445	12,55,48,387
Other Resources	12	1,94,19,013	1,62,36,829
Interest Received	13	88,23,836	87,44,637
Depreciation - withdrawn from Capital Fund	5	40,89,105	32,08,633
		16,60,80,399	15,37,38,486
EXPENDITURE			
Salaries and Benefits	14	9,33,49,026	7,88,92,261
Program Expenses	15	7,57,15,545	5,85,35,445
Administrative and General Expenses	16	1,28,99,867	1,25,55,826
Depreciation	5	40,89,105	32,08,633
		18,60,53,543	15,31,92,165
Excess of Expenditure over Income transferred to General Fund		(1,99,73,144)	5,46,321
		(1,99,73,144)	5,46,321

Significant Accounting Policies and Notes on Accounts A

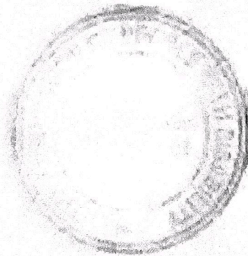
for and on behalf of the Association of People with Disability - Bangalore


HON. PRESIDENT


HON. SECRETARY


HON. TREASURER

Place : Bangalore
Date : 20.08.2019



As per our Report of Even Date
For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

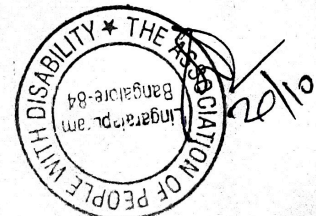


M.S. RAJAGOPAL

Partner

M.No.020244

Firm Reg. No.0030245



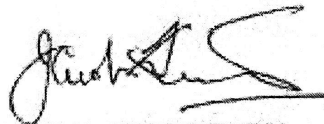
THE ASSOCIATION OF PEOPLE WITH DISABILITY : BANGALORE


BALANCE SHEET

	SCHE DULE	As at 31.03.2019 ₹	As at 31.03.2018 ₹
<u>SOURCES OF FUNDS</u>			
Capital Fund	1	3,47,36,189	2,72,31,935
General Funds	2	91,68,587	3,01,44,517
Endowment and Other Funds	3	6,27,41,772	6,28,50,460
Current Liabilities and Provisions	4	4,86,65,141	5,11,87,120
		15,53,11,690	17,14,14,033
<u>APPLICATION OF FUNDS</u>			
Fixed Assets	5	3,47,36,189	2,72,31,934
Investments	6	6,25,94,489	7,68,69,444
Current Assets, Loans and Advances			
Stock on Hand	7	13,03,396	47,20,185
Sundry Debtors	8	1,79,27,022	95,68,026
Loans and Advances	9	40,19,345	32,27,230
Cash and Bank Balances	10	3,47,31,250	4,97,97,214
		15,53,11,690	17,14,14,033
Significant Accounting Policies and Notes on Accounts	A		

for and on behalf of the Association of People with Disability - Bangalore

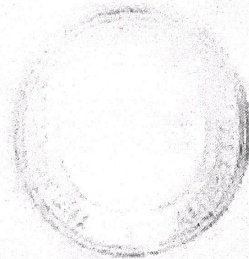

HON. PRESIDENT


HON. SECRETARY


HON. TREASURER

As per our Report of Even Date
For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

Place : Bangalore
Date : 20.08.2019



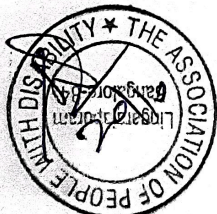


M.S. RAJAGOPAL

Partner

M.No.020244

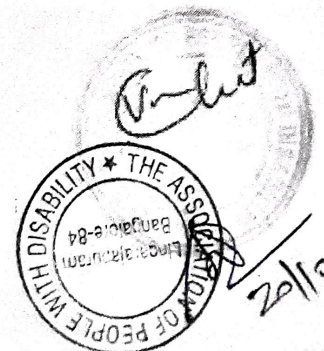
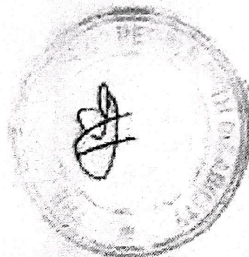
Firm Reg. No.003024S



THE ASSOCIATION OF PEOPLE WITH DISABILITY: BANGALORE

SCHEDULES FORMING PART OF BALANCE SHEET

	As at 31.03.2019 ₹	As at 31.03.2018 ₹
Schedule - 1 - Capital Fund		
Opening Balance	2,72,31,933	2,75,86,946
Add : Donor Funds	98,75,225	24,53,907
Add : Notional Value of fixed assets received in Kind	8,94,500	-
Add: Transferred from General Funds for Capital Expenditures	10,02,786	4,71,407
	<u>3,90,04,444</u>	<u>3,05,12,260</u>
Less : Sale of Assets	-	71,692
Depreciation	40,89,105	32,08,633
Depreciation on value of fixed assets received in kind	1,79,150	-
	<u><u>3,47,36,189</u></u>	<u><u>2,72,31,935</u></u>
Schedule - 2 - General Funds		
Opening Balance	3,01,44,518	3,00,69,603
Less Excess of Expenditures over Income transferred for the year	(1,99,73,144)	5,46,321
	<u>1,01,71,373</u>	<u>3,06,15,924</u>
Less: Capital Expenditure incurred during the year - transferred to Capital Fund	10,02,786	4,71,407
	<u><u>91,68,587</u></u>	<u><u>3,01,44,517</u></u>
Schedule - 3 - Endowment and Other Funds		
Sch - 3a - Endowments		
Opening Balance	6,11,39,559	5,91,39,001
Add: Received during the Year	-	20,00,558
Closing balance	<u><u>6,11,39,559</u></u>	<u><u>6,11,39,559</u></u>
Sch - 3b - N S Hema Memorial Corpus Fund		
Opening Balance	17,10,902	-
Received during the year	1,00,000	19,70,510
Interest earned	22,062	10,678
	<u>18,32,964</u>	<u>19,81,188</u>
Less: Utilised during the year	2,30,750	2,70,286
	<u><u>16,02,214</u></u>	<u><u>17,10,902</u></u>
	<u><u>6,27,41,772</u></u>	<u><u>6,28,50,460</u></u>



Sch - 4a - Donors Account - Unutilised Grant and Grants Approved for 2019-20

Opening Balance	4,23,78,539	2,68,88,416
Add : Grant and interest received during the year	12,01,69,021	12,61,83,363
	<u>16,25,47,560</u>	<u>15,30,71,779</u>
Less : Utilised during the year		
- Programme Expenditure	11,48,19,873	10,82,93,233
- Capital Expenditure	98,75,225	24,00,007
	<u>3,78,52,461</u>	<u>4,23,78,539</u>

Sch - 4b - Other Creditors and Provisions

Sundry Creditors	1,90,077	2,62,856
Audit Fee	1,75,000	2,69,500
Provision for gratuity	79,71,435	66,18,824
Statutory payables	18,57,864	-
Others	6,18,304	16,57,401
	<u>1,08,12,680</u>	<u>88,08,581</u>
Grand Total	<u>4,86,65,141</u>	<u>5,11,87,120</u>

Schedule - 5 - Fixed Assets

Fixed Assets	3,47,36,189	2,72,31,934
	<u>3,47,36,189</u>	<u>2,72,31,934</u>

Schedule - 6 - Investments

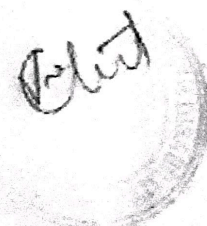
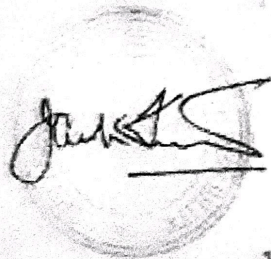
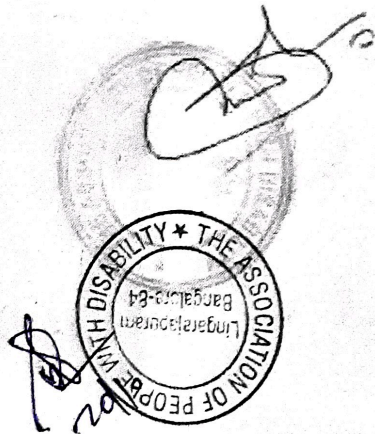
Fixed Deposits-Scheduled Banks	3,25,94,489	1,40,02,443
Fixed Deposits-Others	3,00,00,000	6,28,67,001
	<u>6,25,94,489</u>	<u>7,68,69,444</u>

Schedule - 7 - Current Assets, Loans and Advances

Stock-in-Hand		
Plants	9,15,402	10,39,227
Wheel Chair & Ortho	3,87,994	36,80,957
	<u>13,03,396</u>	<u>47,20,185</u>

Schedule - 8 - Sundry Debtors

Advance to Strategic Partners and Debtors of Horticulture	42,21,690	27,95,501
Approved Grants Receivable for Previous and Current Years	93,45,050	67,72,524
Approved grants receivable for Coming Year	43,60,283	-
	<u>1,79,27,023</u>	<u>95,68,025</u>

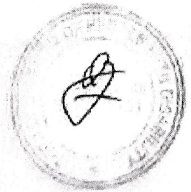
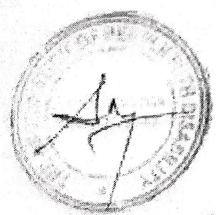


Schedule - 5 - Fixed Assets
A. Fixed Assets



Particulars	GROSS BLOCK						DEPRECIATION BLOCK					NET BLOCK			Rate
	Cost as on 01.04.2018	Additions upto 30.09.18	Additions from 01.10.18	Deletions	Deletions from 01.10.18	Total as on 31.03.2019	Up to 31.03.2018	For the year on O/B	On Additions	Deletions	Total as on 31.03.2019	WDV as at 31.03.2019	WDV as at 31.03.2018		
Land	4,79,354	-	-	-	-	4,79,354	-	-	-	-	-	4,79,354	4,79,354	0%	
Building	4,11,38,882	13,97,376	11,23,430	-	-	4,36,59,688	2,38,35,371	17,31,331	1,95,909	-	2,57,52,651	1,39,07,663	1,71,13,511	99%	
Boiler	2,06,380	-	-	-	-	2,06,380	1,04,537	10,186	-	-	1,14,703	91,677	1,09,861	99%	
Bore Well & Meterpump	9,21,433	47,300	-	-	-	9,68,733	4,64,232	45,722	1,150	-	5,11,704	4,12,243	4,57,214	100%	
Green House	9,99,733	-	-	-	-	9,99,733	7,00,416	29,932	-	-	7,50,343	2,69,385	1,99,311	99%	
Machinery	15,591	-	-	-	-	15,591	25,187	80	-	-	25,228	163	403	99%	
Electrical Installation	27,52,141	-	-	-	-	27,52,141	13,41,881	1,41,026	-	-	14,82,907	12,69,234	14,10,280	100%	
Equipments & Accessories	54,13,542	68,249	10,47,743	-	-	65,29,534	26,35,338	2,77,820	59,213	-	29,72,370	31,51,164	27,38,204	100%	
Furniture, Fixtures & Fittings	62,18,936	24,340	2,23,962	-	-	64,67,238	36,74,708	2,34,425	13,632	-	99,42,785	23,24,493	25,44,244	100%	
Computers, Printers & Accessories	1,02,49,215	3,61,858	3,50,224	-	-	1,08,61,297	93,82,953	3,46,503	1,74,788	-	99,04,248	4,57,049	8,66,238	99%	
Motor Cycle	17,320	-	-	-	-	17,320	16,473	105	-	-	16,576	944	1,649	100%	
Physio Therapy unit	-	4,56,592	19,39,687	-	-	23,96,279	-	-	1,43,614	-	1,42,644	23,81,635	-	100%	
Plantation	25,000	-	-	-	-	25,000	24,689	72	-	-	24,712	288	330	100%	
Cycle	18,614	-	-	-	-	18,614	17,212	210	-	-	17,423	1,491	1,401	100%	
Traveling Aids	94,512	-	-	-	-	94,512	62,549	3,196	-	-	65,745	28,767	34,963	100%	
Vehicles	28,78,712	72,00,000	9,00,478	-	-	99,85,190	22,40,239	93,708	5,47,986	-	28,84,911	41,01,171	6,38,453	100%	
Wheel chair & Prosthetic	3,30,155	-	-	-	-	3,30,155	1,61,480	16,468	-	-	1,78,347	1,51,808	1,68,675	100%	
Capital Work in Progress	1,29,425	15,74,407	8,00,972	25,20,811	-	25,20,811	-	-	-	-	-	-	1,29,425	100%	
Total A	7,19,09,191	70,00,322	63,98,502	25,20,811	-	8,27,87,202	4,46,77,258	29,53,184	11,35,921	-	4,87,66,361	3,40,20,439	2,72,31,924		

Particulars	GROSS BLOCK						DEPRECIATION BLOCK					NET BLOCK			Rate
	Cost as on 01.04.2018	Additions upto 30.09.18	Additions from 01.10.18	Deletions	Deletions from 01.10.18	Total as on 31.03.2019	Up to 31.03.2018	For the year on O/B	On Additions	Deletions	Total as on 31.03.2019	WDV as at 31.03.2019	WDV as at 31.03.2018		
Computers	-	10,000	8,70,000	-	-	8,80,000	-	-	1,78,000	-	1,78,000	7,02,000	-	40%	
Furniture	-	8,500	6,000	-	-	14,500	-	-	850	-	850	1,650	-	10%	
Equipments & Accessories	-	-	6,000	-	-	6,000	-	-	300	-	300	5,700	-	10%	
Total B	-	18,500	8,76,000	-	-	8,94,500	-	-	1,79,150	-	1,79,150	7,18,350	-		
Total A+B	7,19,09,191	70,18,822	72,74,502	25,20,811	-	8,36,81,702	4,46,77,258	29,53,184	13,15,071	-	4,89,45,513	3,47,36,189	2,72,31,924		
Previous Year	6,90,55,569	4,08,451	30,29,348	5,84,178	-	7,19,09,191	4,14,68,625	29,39,985	2,88,648	5,272	4,16,71,980	2,72,37,208	2,78,86,944		



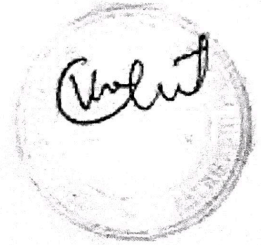
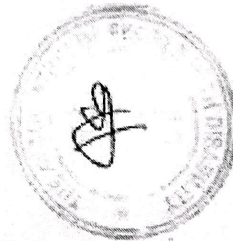
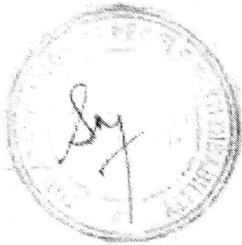
	As at 31.03.2019 ₹	As at 31.03.2018 ₹
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Schedule - 9 - Pre-paid Expenses and Advances

Tax deducted at Source	16,85,524	9,43,825
Other Advances and Receivables	14,47,954	16,57,657
Deposits	7,09,124	3,79,404
Interest accrued	1,76,743	2,46,344
	40,19,345	32,27,230

Schedule - 10 - Cash and Bank Balances

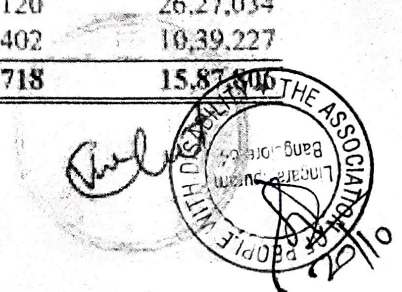
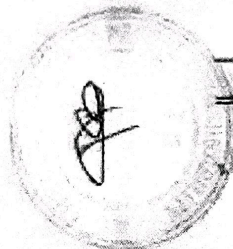
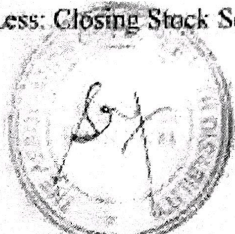
Cash on Hand	11,452	31,511
Bank Balance	3,47,19,798	4,97,65,703
	3,47,31,250	4,97,97,214



THE ASSOCIATION OF PEOPLE WITH DISABILITY: BANGALORE

SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

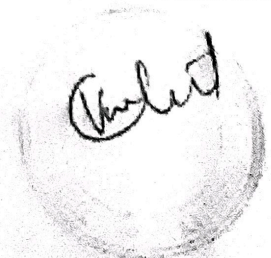
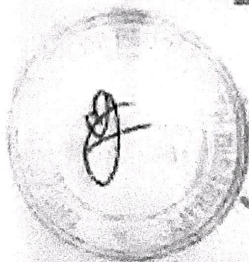
	For the year ended	
	31.03.2019	31.03.2018
	₹	₹
<u>Schedule - 11 - Grants and Donations</u>		
Govt Grants	34,02,186	31,59,328
Funding Agencies	5,48,18,365	5,31,81,683
Corporate Grants	4,94,68,525	4,24,25,497
Donation - 35 AC	-	6,98,214
	10,76,89,076	9,94,64,722
<u>General Donations</u>		
Donations	2,09,91,965	1,92,30,277
Donations - in Kind	50,67,403	68,53,388
	2,60,59,369	2,60,83,665
	13,37,48,445	12,55,48,387
<u>Schedule - 12 - Other Revenues</u>		
Resource Mobilisation	78,10,273	63,88,600
Receipts from sale of Plants	91,05,046	59,42,135
Mobility Aids & Appliances	25,03,694	38,34,402
Sale of Assets	-	71,692
	1,94,19,013	1,62,36,829
<u>Schedule - 13 - Interest Received</u>		
Fixed Deposit	70,63,635	74,16,579
Savings Bank	17,60,201	13,28,058
	88,23,836	87,44,637
<u>Schedule - 14 - Salaries and Benefits</u>		
Salaries	7,30,07,367	6,35,35,001
Benefits	1,12,43,965	1,17,43,038
Others	90,97,694	36,14,222
	9,33,49,026	7,88,92,261
<u>Schedule - 15 - Program Expenses</u>		
Seeds and Plants		
Opening Stock Seeds, Plants	10,39,227	11,82,582
Add: Purchases of Seeds & Plants	20,75,129	11,81,127
Add: Organic Manure and Plants Protection	6,22,763	2,63,325
	37,37,120	26,27,034
Less: Closing Stock Seeds, Plants	9,15,402	10,39,227
	28,21,718	15,87,807



	For the year ended	
	31.03.2019	31.03.2018
	₹	₹
Mobility Appliances and Wheel Chair		
Opening Stock Wheel Chair & Ortho	36,80,957	10,51,792
Add: Pre Fabricated Aids & Appliances/Material for Appliances	90,31,268	1,12,10,818
Less: Closing Stock Wheel Chair & Ortho	3,87,994	36,80,957
	1,23,24,232	85,81,653
Training and Education Aids		
Educational Programme	78,71,074	75,36,490
Training Expenses	35,23,762	31,13,482
Awareness and Capacity Building		
Awareness & Net Work	25,07,764	24,85,859
Capacity Building	3,35,76,009	2,60,99,112
Nutrition and Mid Day Meal		
Nutrition and Mid Day Meal	98,66,241	59,04,776
Accessibility support and Hearing Aids		
Mobility, Hearing Aids, Wheelchair, Plant fair etc.,	32,24,746	32,26,267
	7,57,15,545	5,85,35,445

Schedule - 16 - Administrative Expenses

Travel and Transportation		
Travel and Conveyance	2,75,947	3,62,126
Transportation Charges	4,92,745	6,28,275
Repairs & Maintenance		
- Building and Electricity	7,11,633	7,84,155
- Vehicle	2,71,322	2,95,641
- Others	9,24,335	10,28,995
Admin and Other Expenditure		
Rent	7,55,332	5,07,135
Postage, Fax and Telephone	7,03,200	6,86,867
Security Charges	26,51,510	20,40,354
Printing and Stationery	7,74,933	7,00,187
Power, Light and Water Charges	11,59,357	10,03,394
Rates, Taxes and Insurance	13,04,712	3,19,580
Audit Fees		
- Statutory Audit Fees	50,000	50,000
- Internal Audit Fees	4,50,270	2,00,000
Others		
	23,74,571	39,49,117
	1,28,99,867	1,25,55,826



THE ASSOCIATION OF PEOPLE WITH DISABILITY : BANGALORE

Notes forming part of Accounts for the year ended March 31, 2019

1. Significant Accounting Policies - A

1.a Basis of Accounting

The Association follows mercantile system of Accounting and recognizes Income and Expenditure on Accrual basis.

1.b Fixed Assets

Fixed assets are stated at cost of acquisition including inward freight, duties and taxes and incidental and direct expenses related to acquisition, installation and commissioning.

It is valued at historical cost less depreciation.

During the year, depreciation is provided as per rates prescribed under Income Tax Act on Written Down Value (WDV) at the following rates:

1. Building at 10 %
2. Vehicles at 15 %
3. Equipment at 10 %
4. Computer and accessories at 40 %
5. Furniture, Fixture & Fittings at 10 %

Assets received in kind is valued at notional price and directly credited to Capital Fund. Further the depreciation thereon is charged capital fund directly as per the applicable accounting standard.

1.c Retirement Benefits

1.c.1 Provision for Gratuity

The Gratuity is managed by Life Insurance Corporation of India.

1.c.2 Leave encashment

Leave encashment is accounted on actual payment basis.

1.d Leasehold Land

The land in Horticulture unit shown under Fixed Assets is taken on lease from Bangalore Development Authority for 30 years commencing from the year 1987. The necessary papers for renewal of lease submitted to the concerned authorities.

1.e Stocks

Stocks of stores, spare parts, consumables and other Inventory items are valued at Cost.

1.f Investments

Investments of earmarked funds and interest income accrued on such investments, are invested in approved securities, debentures and bonds or deposited for fixed terms with banks, to the extent not immediately required for expenditure.

1.g Government grants

Government grants for meeting the revenue expenditure are treated as income of the year in which they are realized, except that they will be treated as accrued income where sanctions have been issued before the last day of the year and there is reasonable certainty of collection and realization.

2. Grants / Donations / Designated Funds

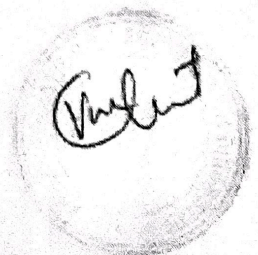
Grants/ Donations// fund received for any particular project are recognized in the Income & Expenditure Account over the period necessary to match them with related costs, which they are intended to compensate. The unutilized Grants/ Donation/ Funds are reflected as a part of unutilized Grants and carried forward.

3. Foreign Currency Transactions


Foreign Currency transaction are recorded using the exchange rates prevailing on the dates of the respective transaction and the exchange fluctuation difference accounted according to the date of receipt as per the nature of the funds.

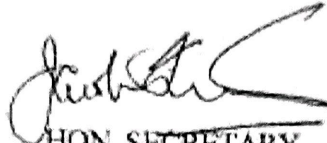
The Association of People with Disability maintains separate set of accounts for Foreign Contribution as required under the Rule 16 of foreign Contribution (Regulation) Rules, 2011.

4. Schedules 1 to 16 are annexed to and form an integral part of the Balance Sheet as at 31.3.2019 and the Income and Expenditure Account for the year ended on that date.



5. Previous year's figures have been regrouped whenever necessary, to align with the current year figure

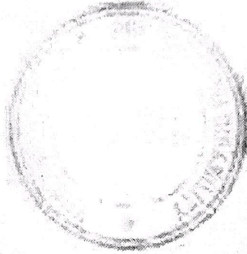

HON. PRESIDENT



HON. SECRETARY


HON. TREASURER

For RAJAGOPAL & BADRI NARAYANAN
Chartered Accountants

Place : Bangalore
Date : 20.08.2019




M.S. RAJAGOPAL
Partner
M.No.020244
Firm Reg. No.003024S

