

**THE ASSOCIATION OF PEOPLE WITH DISABILITY  
(BENGALURU)**

**STATEMENT OF ACCOUNTS AS AT MARCH 31, 2022**

**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**, a Society registered under the Society's Act., having its office at 6<sup>th</sup> Cross, Hutchins Road, St. Thomas Town Post, Hennur Road (Lingarajapuram), Bangalore – 560 084 as at March 31, 2022, and the Income and Expenditure Account for the year ended on that date which is 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 Byelaws. Under the bylaws, Governing Board is the Supreme authority and is 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 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 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 the 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 the 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 of March 31, 2022, and
- b) In the case of the Income and Expenditure Account, the Excess of Income over Expenditure of its accounting year ended on March 31, 2022.

The prescribed particulars are annexed hereto.

## Emphasis of Matter

As more specifically explained in Note 1. f of the significant accounting policies, the Governing Board has made a detailed assessment of its liquidity position for the next year. Based on current indicators of future economic conditions, the Governing Board members do not expect a major change in the present operating model of the trust for the coming year. The situation is changing rapidly giving rise to the inherent uncertainty of the potential future impact of the COVID-19 pandemic which may be different from that assessed / estimated at the date of approval of the financial results. The Society/Institution will continue to closely monitor any material changes arising from future economic conditions and impact on its activities and take corrective steps as required.

Our opinion is not modified in respect of this matter.

Place: Bangalore  
Date : 29/09/2022



for V D S R & Co LLP  
Chartered Accountants

Venkatesh Kamath S V  
Partner

M.No.202626

Firm No. 001626S/S200085

(This document is certified using the UDIN facility of ICAI and can be verified at [www.udin.icai.org](http://www.udin.icai.org) with reference no. 22202626AWQARD5593).

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. 25,37,44,091/- Rs. 68,39,274 /-
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 deemed to be the 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 utilized 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 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 a 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 favor of any such person? If so, give details thereof together with the amount of income or value of the 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 shares 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: Bengaluru  
Date : 29.09.2022

for V D S R & Co LLP  
Chartered Accountants  
Firm No. 001626S/S200085



Venkatesh Kamath S V  
Partner  
M.No.202626



## THE ASSOCIATION OF PEOPLE WITH DISABILITY: BANGALORE

Notes forming part of Accounts for the year ended March 31, 2022

### 1. Significant Accounting Policies - A

#### 1.a Basis of Accounting

The Association follows a mercantile system of accounting and recognizes Income and Expenditure on an Accrual basis.

#### 1.b Fixed Assets

Fixed assets are stated at cost of acquisition including inward freight, duties, 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, Fixtures & Fittings at 10 %

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

#### 1.c Retirement Benefits

##### 1.c.1 Provision for Gratuity

The entity has a Gratuity fund with the Life Insurance Corporation of India.

##### 1.c.2 Leave encashment

Leave encashment is accounted for on an actual payment basis.





**1.d Leasehold Land**

The land in the 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 the lease were 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 is 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/Donations/ Funds are reflected as a part of unutilized Grants and carried forward.

**3. Foreign Currency Transactions**


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

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

**4. Schedules 1 to 17 are annexed to and form an integral part of the Balance Sheet as of 31.3.2022 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's figure

  
HON. PRESIDENT

  
HON. SECRETARY

  
HON. TREASURER

for V D S R & Co., LLP  
Chartered Accountants  
F.R.No. 001626S/S200085

  
Venkatesh Kamath S V  
Partner M. No. 202626



Place: Bengaluru  
Date: 29.09.2022

**THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU**  
**BALANCE SHEET**

	Sch	As at 3/31/2022 ₹	As at 3/31/2021 ₹
<b><u>SOURCES OF FUNDS</u></b>			
Capital Fund	1	5,94,83,638	4,46,05,126
General Funds	2	7,88,34,143	4,46,48,377
Endowment and Other Funds	3	6,29,71,772	6,28,21,772
Current Liabilities and Provisions	4	7,07,81,537	7,93,87,306
		<b>27,20,71,090</b>	<b>23,14,62,582</b>
<b><u>APPLICATION OF FUNDS</u></b>			
Fixed Assets	5	5,94,83,637	4,46,05,126
Investments	6	8,15,77,524	7,31,02,317
Current Assets, Loans and Advances			
Stock on Hand	7	16,38,483	15,02,110
Sundry Debtors	8	1,88,840	4,74,344
Grants Receivable	9	36,00,010	98,81,050
Loans and Advances	10	39,61,226	36,07,530
Cash and Bank Balances	11	12,16,21,371	9,82,90,106
		<b>27,20,71,090</b>	<b>23,14,62,582</b>
Significant Accounting Policies and Notes on Accounts	A		

*for and on behalf of the Association of People with Disability - Bengaluru*


  
HON. PRESIDENT

  
HON. SECRETARY

  
HON. TREASURER

*As per our Report of Even Date*

for V D S R & Co., LLP  
Chartered Accountants  
F.R.No. 001626S/S200085

  
Venkatesh Kamath S V  
Partner - M. No. 202626



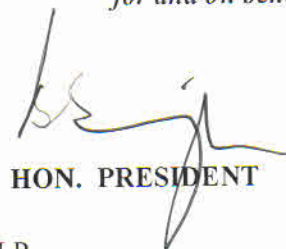
Place : Bengaluru  
Date : 29.09.2022

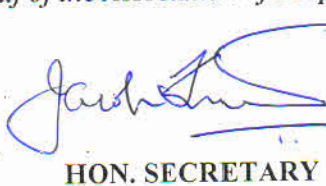
**THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU  
INCOME AND EXPENDITURE ACCOUNT**

	Sch	For the year ended 3/31/2022	For the year ended 3/31/2021
		₹	₹
<b>INCOME</b>			
Grants and Donations	12	21,72,80,855	14,73,42,164
Other Resources	13	6,08,25,836	3,64,06,303
Interest Received	14	98,72,567	53,63,516
Depreciation - Withdrawn from Capital Fund	5	68,39,274	56,28,094
		<b>29,48,18,532</b>	<b>19,47,40,077</b>
<b>EXPENDITURE</b>			
Salaries and Benefits	15	7,99,16,734	7,80,79,042
Program Expenses	16	14,94,55,017	6,91,31,509
Administrative and General Expenses	17	2,43,72,339	1,83,58,965
Depreciation	5	68,39,274	56,28,094
		<b>26,05,83,365</b>	<b>17,11,97,610</b>
Excess of Income over Expenditure Transferred to General Fund		3,42,35,167	2,35,42,467
		<b>3,42,35,167</b>	<b>2,35,42,467</b>

Significant Accounting Policies and Notes on Accounts A

*for and on behalf of the Association of People with Disability - Bengaluru*


  
HON. PRESIDENT

  
HON. SECRETARY

  
HON. TREASURER

for V D S R & Co., LLP

Chartered Accountants  
F.R.No. 001626S/S200085

  
Venkatesh Kamath S V  
Partner - M. No. 202626



Place : Bengaluru  
Date :29.09.2022

**THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT**

	For the year ended 3/31/2022	For the year ended 3/31/2021
	₹	₹
<b>Schedule - 12 - Grants and Donations</b>		
Government Grants	26,81,060	27,77,502
Funding Agencies	5,86,01,113	6,23,50,833
Corporate Grants	6,99,77,348	4,11,22,951
Grants Park Bhalbhavan	1,90,28,699	0
Donation - Specific	37,89,228	13,89,419
Covid Response Grants	2,98,88,229	1,14,39,459
	<b>18,39,65,677</b>	<b>11,90,80,164</b>
<b>General Donations</b>		
<b>Donations</b>		
Donations - Others	2,46,09,372	2,56,05,897
	<b>2,46,09,372</b>	<b>2,56,05,897</b>
<b>Donations - in Kind</b>		
Donations in Kind - Others	87,05,808	8,11,115
Donations in Kind - Rehabilitation	0	18,44,988
	<b>87,05,808</b>	<b>26,56,103</b>
	<b>3,33,15,180</b>	<b>2,82,62,000</b>
<b>Total</b>	<b>21,72,80,855</b>	<b>14,73,42,164</b>
<b>Schedule - 13 - Other Revenues</b>		
Resource Mobilisation	3,90,67,979	2,31,51,051
Receipts from sale of Plants	1,15,34,303	1,16,53,865
Mobility Aids & Appliances	1,02,23,554	16,01,387
	<b>6,08,25,836</b>	<b>3,64,06,303</b>
<b>Schedule - 14 - Interest Received</b>		
Fixed Deposits	60,76,686	31,97,575
Savings Bank Accounts	37,95,881	21,65,942
	<b>98,72,567</b>	<b>53,63,518</b>
<b>Schedule - 15 - Salaries and Benefits</b>		
Salaries	6,24,07,905	6,63,95,552
Benefits	1,07,18,191	74,60,929
Others	67,90,638	42,22,561
	<b>79,916,734</b>	<b>78,079,042</b>
Opening Stock of Seeds & Plants	10,50,783	10,54,053
Add: Purchases of Seeds & Plants	28,53,176	27,93,497
Add: Organic Manure and Plants Protection	0	0
	39,03,959	38,47,550
Less: Closing Stock of Seeds & Plants	11,57,858	10,50,783
	<b>27,46,101</b>	<b>27,96,767</b>
<b>Mobility Appliances and Wheel Chair</b>		
Opening Stock of Wheelchairs & Orthopaedics	4,51,327	5,90,866
Add: Pre Fabricated Aids & Appliances/Material for Appliances	1,78,47,983	1,08,43,522
Less: Closing Stock of Wheelchairs & Orthopaedics	4,80,625	4,51,327
	<b>1,78,18,685</b>	<b>1,09,83,061</b>



**THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU**  
**SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT**

	For the year ended 3/31/2022	For the year ended 3/31/2021
	₹	₹
<b>Training and Education Aids</b>		
Educational Programme	65,42,787	23,50,715
Training Expenses	25,04,878	17,04,964
Project travel expenses	17,20,352	11,06,590
Resource person cost/ training cost	15,83,177	6,27,420
<b>Awareness and Capacity Building</b>		
Awareness, Planning & Networking	13,60,546	17,91,291
Capacity Building	54,10,191	1,27,92,486
Health & training welfare	56,43,482	8,58,716
Events	23,09,440	6,95,631
<b>Nutrition, Mid Day Meal and Accommodation Projects</b>		
Nutrition and Mid Day Meal	2,20,47,920	99,36,581
<b>Accessibility Support and Hearing Aids</b>		
Mobility, Hearing Aids, Wheelchairs, Plant Fair and Other Thir	3,33,29,271	1,06,58,081
<b>Covid Response</b>		
Covid Expenses	2,74,09,488	1,28,29,206
<b>Special Project</b>		
Park Project	1,90,28,699	0
	<b>12,88,90,231</b>	<b>5,53,51,680</b>
	<b>14,94,55,017</b>	<b>6,91,31,509</b>
<b>Schedule - 17 - Administrative Expenses</b>		
<b>Travel and Transportation</b>		
Travel and Conveyance	4,563	0
Transportation Charges	10,81,108	8,26,592
<b>Repairs &amp; Maintenance</b>		
- Repairs to Buildings	12,10,644	11,48,511
- Vehicle	3,13,672	2,40,827
- Others	13,63,607	14,83,719
<b>Admin and Other Expenditure</b>		
Rent	7,16,334	9,65,650
Postage, Fax and Telephone	6,09,942	5,39,043
Security Charges	23,71,403	22,77,400
Corporate administration cost	92,98,395	62,75,002
Strategic and social media expenses	19,77,207	4,63,148
Printing and Stationery	6,76,441	4,49,995
Power, Light and Water Charges	9,80,802	7,98,369
Rates, Taxes and Insurance	9,46,862	9,06,369
Bad Debts Written Off	7,63,157	3,58,834
<b>Audit Fees</b>		
- Statutory Audit Fees	1,05,858	1,00,000
- Internal Audit Fees	2,19,142	2,52,124
Others	17,33,202	12,73,382
<b>Total</b>	<b>2,43,72,339</b>	<b>1,83,58,965</b>



## SCHEDULES FORMING PART OF INCOME & EXPENDITURE ACCOUNT

For the year ended For the year ended

3/31/2022

3/31/2021

₹

₹

### Schedule - 18- Inter Unit Transfers

#### Income Transferred from Units(s)

RM -Inter Unit- Disability & Rehabilitation	2,13,55,050	97,56,462
RM -Inter Unit Others	25,38,973	12,90,719
RM -Inter Unit - Monitoring & Corporate Costs	93,00,377	63,76,387
<b>Total A</b>	<b>3,31,94,400</b>	<b>1,74,23,568</b>

#### Expenditure Charged to Unit(s)

Disability & Rehabilitation	2,13,55,050	97,56,462
APD Monitoring & Corporate Costs	93,00,377	63,76,387
Services Rendered to Other Departments	25,38,973	12,90,719
<b>Total B</b>	<b>3,31,94,400</b>	<b>1,74,23,568</b>



**THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU**  
**SCHEDULES FORMING PART OF BALANCE SHEET**

	As at 3/31/2022 ₹	As at 3/31/2021 ₹
<b>Schedule - 1 - Capital Fund</b>		
Opening Balance	4,46,05,126	4,33,86,824
Add: Donor Funds	2,13,03,510	60,25,467
Add : Notional Value of Fixed Assets received in Kind	3,64,874	4,02,491
Add: Transferred from General Funds for Capital Expenditures	49,401	4,18,437
	6,63,22,911	5,02,33,218
Less : Depreciation	61,17,440	51,18,125
Depreciation on value of Fixed Assets received in kind	7,21,834	5,09,968
	<b>5,94,83,638</b>	<b>4,46,05,126</b>
<b>Schedule - 2 - General Funds</b>		
Opening Balance	4,46,48,377	2,15,24,346
Add Excess of Income over Expenditures	3,42,35,167	2,35,42,467
-Transferred from the I & E Account for the year		
	7,88,83,544	4,50,66,813
Less: Capital Expenditure incurred during the year	49,401	4,18,437
-Transferred to Capital Fund		
	<b>7,88,34,143</b>	<b>4,46,48,377</b>
<b>Schedule - 3 - Endowment and Other Funds</b>		
<b>Sch - 3a - Endowments</b>		
Opening Balance	6,12,19,559	6,12,19,559
Add: Received during the Year	1,50,000	0
Closing balance	<b>6,13,69,559</b>	<b>6,12,19,559</b>
<b>Sch - 3b - N S Hema Memorial Corpus Fund</b>		
Opening Balance	16,02,214	16,02,214
Received During the Year	0	0
Interest Earned*		1,32,593
	16,02,214	17,34,807
Less: Utilised During the Year	0	1,32,593
	<b>16,02,214</b>	<b>16,02,214</b>
	<b>6,29,71,772</b>	<b>6,28,21,772</b>
<b>Schedule - 4 - Current Liabilities and Provisions</b>		
<b>Sch - 4a - Unutilised Grants</b>		
Opening Balance	5,89,80,569	3,90,55,975
Less: Grants Receivable as at the end of last year	98,81,050	86,94,716
Add : Grants Received during the year	23,41,96,523	14,45,52,659
Add: Grants Receivable as at the end of the year	36,00,010	98,81,050
Add Interest Accrued on the Grants	0	2,08,844
Add: Bad debts on last years grants receivable written off during the year	4,79,787	3,58,834
	28,73,75,839	18,53,62,645
Less : Utilised during the year		
- Programme Expenditure	24,22,05,787	12,06,12,932
- Capital Expenditure	0	57,69,141
	<b>4,51,70,052</b>	<b>5,89,80,569</b>





**THE ASSOCIATION OF PEOPLE WITH DISABILITY: BENGALURU**  
**SCHEDULES FORMING PART OF BALANCE SHEET**

	As at 3/31/2022 ₹	As at 31/03/2021 ₹
<b>Sch - 4b - Endowment Fund Interest Earned &amp; Unutilised Endowment Interest</b>		
Opening Balance	36,09,233	16,75,546
Add: Interest Received during the year	20,86,751	40,42,075
	<b>56,95,985</b>	<b>57,17,621</b>
Less: Interest Utilised during the year	36,89,860	21,08,388
Less: Interest Capitalised during the year	0	2,56,326
	<b>20,06,125</b>	<b>36,09,233</b>
<b>Sch - 4c - Other Creditors and Provisions</b>		
Sundry Creditors	22,72,777	47,380
Audit Fees Payable	2,25,000	2,30,125
Provision for Gratuity	1,92,08,631	1,50,40,903
Statutory Payable	13,74,150	12,13,978
Others Payable	5,24,802	2,65,118
	<b>2,36,05,360</b>	<b>1,67,97,504</b>
<b>Grand Total</b>	<b>7,07,81,537</b>	<b>7,93,87,306</b>
<b>Schedule - 5 - Fixed Assets</b>		
Fixed Assets	5,94,83,637	4,46,05,126
	<b>5,94,83,637</b>	<b>4,46,05,126</b>
<b>Schedule - 6 - Investments</b>		
Fixed Deposits - Scheduled Banks	5,15,77,524	4,31,02,317
Fixed Deposits - Others	3,00,00,000	3,00,00,000
	<b>8,15,77,524</b>	<b>7,31,02,317</b>
<b>Current Assets, Loans and Advances</b>		
<b>Schedule - 7 - Stock on Hand</b>		
Plants	11,57,858	10,50,783
Orthopaedics & Prosthetics	3,73,876	3,81,117
Wheelchairs	1,06,749	70,210
	<b>16,38,483</b>	<b>15,02,110</b>
<b>Schedule - 8 - Sundry Debtors</b>		
Horticulture	1,68,846	3,42,800
Debtors - Others	10,030	67,292
Advance to Strategic Partners	9,963	64,253
	<b>1,88,840</b>	<b>4,74,344</b>
<b>Schedule - 9 - Grants Receivables</b>		
Approved Grants Receivable for Previous and Current Year(s)	36,00,010	98,81,050
	<b>36,00,010</b>	<b>98,81,050</b>
<b>Schedule - 10 - Prepaid Expenses, Loans and Advances</b>		
Tax Deducted at Source	19,65,446	16,77,359
Other Advances and Receivables	12,01,780	12,34,570
Deposits	4,08,399	4,69,449
Interest Accrued	3,85,602	2,26,150
	<b>39,61,226</b>	<b>36,07,530</b>
<b>Schedule - 11 - Cash and Bank Balances</b>		
Cash on Hand	54,223	49,575
Bank Balance	12,15,67,147	9,82,40,531
	<b>12,16,21,371</b>	<b>9,82,90,106</b>



**THE ASSOCIATION OF PEOPLE WITH DISABILITY : BENGALURU**

**Schedule - 5 - Fixed Assets**  
**A. Fixed Assets**

Particulars	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK				
	Cost as on	Additions	Additions	Total as on	Up to	For the	On	Deletions	Total as on	Deletions	WDV as at	Total as on	Deletions	WDV as at	Rate
	01.04.2021	up to 30.09.21	from 01.10.21	31.03.2022	31.03.2021	Year on O/B	31.03.2022	from 01.10.18	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2021
Land	4,79,354	0	0	4,79,354	0	0	0	0	4,79,354	0	4,79,354	0	0	4,79,354	0.00
Building	5,32,75,353	18,25,704	52,92,522	6,03,93,579	3,04,27,643	22,84,771	0	0	3,31,59,610	0	3,31,59,610	0	0	2,28,47,710	0.10
Boiler	2,42,680	0	0	2,42,680	1,35,869	10,681	0	0	1,46,550	0	1,46,550	0	0	1,06,811	0.10
Solar Lights	18,80,000	0	6,80,000	25,60,000	0	7,52,000	0	0	8,88,000	0	16,72,000	0	0	18,80,000	0.40
Bore Well & Motor pump	9,52,151	0	0	9,52,151	5,95,389	35,676	0	0	6,31,065	0	3,21,086	0	0	3,56,762	0.10
Green House	9,99,733	0	0	9,99,733	7,81,531	21,820	0	0	8,03,351	0	1,96,382	0	0	2,18,202	0.10
Machinery	23,591	58,000	0	83,591	25,297	29	0	0	31,126	0	52,465	0	0	294	0.10
Electrical Installation	35,63,141	20,700	39,039	36,22,880	18,41,657	1,72,148	0	0	20,17,827	0	16,05,053	0	0	17,21,485	0.10
Equipment's & Accessories	86,23,614	0	0	86,23,614	39,03,467	4,72,015	0	0	43,75,482	0	42,48,132	0	0	47,20,147	0.10
Furniture, Fixtures & Fittings	72,17,529	0	3,04,944	75,22,473	45,29,361	2,68,817	0	0	48,13,425	0	27,09,048	0	0	26,88,167	0.10
Computers, Printers & Accessories	1,25,54,399	2,94,072	10,84,021	1,39,32,492	1,12,32,527	5,28,749	0	0	1,20,95,709	0	18,36,783	0	0	13,21,872	0.40
Mist Chamber	17,520	0	0	17,520	16,735	76	0	0	16,832	0	688	0	0	765	0.10
Physio therapy unit	24,07,629	0	19,80,622	43,88,251	5,71,969	1,83,566	0	0	8,54,566	0	35,33,685	0	0	18,35,660	0.10
Planetarium	23,000	0	0	23,000	24,767	23	0	0	24,790	0	210	0	0	233	0.10
Cycle	18,614	0	0	18,614	17,753	129	0	0	17,882	0	733	0	0	862	0.15
Teaching Aids	94,512	0	0	94,512	71,211	2,330	0	0	73,541	0	20,971	0	0	23,301	0.10
Vehicles	99,50,406	0	0	99,50,406	43,46,743	8,40,549	0	0	51,87,293	0	47,63,113	0	0	56,03,663	0.15
Wheel chair & Prosthesis	3,30,155	0	0	3,30,155	2,07,191	12,296	0	0	2,19,487	0	1,10,668	0	0	1,22,964	0.10
Capital Work in Progress	0	0	97,73,287	97,73,287	0	0	0	0	0	0	97,73,287	0	0	0	0
<b>Total A</b>	<b>10,26,57,379</b>	<b>21,98,476</b>	<b>1,91,54,435</b>	<b>12,40,10,290</b>	<b>5,87,29,129</b>	<b>55,85,678</b>	<b>0</b>	<b>0</b>	<b>6,53,56,536</b>	<b>0</b>	<b>5,86,53,756</b>	<b>0</b>	<b>0</b>	<b>4,39,28,252</b>	<b>0</b>

**B. Notional Value of Fixed assets received in kind**

Particulars	GROSS BLOCK					DEPRECIATION BLOCK					NET BLOCK				
	Cost as on	Additions	Additions	Total as on	Up to	For the	On	Deletions	Total as on	Deletions	WDV as at	Total as on	Deletions	WDV as at	Rate
	01.04.2021	up to 30.09.21	from 01.10.21	31.03.2022	31.03.2021	Year on O/B	31.03.2022	from 01.10.18	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2022	31.03.2021
Computers	8,01,990	0	1,44,874	9,46,864	4,85,476	1,26,606	0	0	28,975	0	6,41,056	0	0	3,16,514	0.40
Furniture	3,36,801	1,85,000	10,000	5,31,801	18,061	31,874	0	0	19,000	0	4,62,866	0	0	3,18,740	0.10
Equipment's & Accessories	48,050	-	25,000	73,050	6,431	4,162	0	0	11,842	0	61,208	0	0	41,620	0.10
<b>Total B</b>	<b>11,86,841</b>	<b>1,85,000</b>	<b>1,79,874</b>	<b>15,51,715</b>	<b>5,09,968</b>	<b>1,62,642</b>	<b>0</b>	<b>0</b>	<b>49,225</b>	<b>0</b>	<b>8,29,881</b>	<b>0</b>	<b>0</b>	<b>6,76,873</b>	<b>0</b>
<b>Previous Year</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>0</b>
<b>Total A+B</b>	<b>10,38,44,220</b>	<b>23,83,476</b>	<b>1,93,34,309</b>	<b>12,55,62,005</b>	<b>5,92,39,096</b>	<b>57,48,319</b>	<b>0</b>	<b>0</b>	<b>10,90,955</b>	<b>0</b>	<b>5,94,83,637</b>	<b>0</b>	<b>0</b>	<b>4,46,05,126</b>	<b>0</b>
<b>Previous Year</b>	<b>9,69,97,826</b>	<b>75,22,498</b>	<b>32,24,612</b>	<b>10,38,44,220</b>	<b>5,36,11,002</b>	<b>45,66,035</b>	<b>0</b>	<b>0</b>	<b>10,62,059</b>	<b>0</b>	<b>4,46,05,126</b>	<b>0</b>	<b>0</b>	<b>4,46,05,126</b>	<b>0</b>

