

## AUDITOR'S REPORT

I have audited the attached Balance Sheet of "The Spastic Society of Tamil Nadu" as at **31<sup>st</sup> March, 2022** and the **Income and Expenditure Account** for the year ended on that date, annexed thereto. These financial statements are the responsibility of the Society's Management. My responsibility is to express an opinion on these financial statements based on my audit.

1. I conducted the audit in accordance with auditing standards generally accepted in India. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.
2. Subject to the above, I report that:
  - a. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of my audit;
  - b. In my opinion, proper books of account have been kept by the Society so far as it appears from my examination of those books;
  - c. The balance sheet and the income and expenditure account dealt with by this report are in agreement with the books of account;
  - d. In my opinion, the Balance Sheet and Income & Expenditure Account comply with relevant Accounting Standards;
  - e. In my opinion and to the best of my information and according to the explanations given to me, the said accounts read with the schedules and notes thereon gives a true and fair view;
    - (i) In the case of the **Balance Sheet**, of the state of affairs of the Society as at **March 31<sup>st</sup> 2022**; and
    - (ii) In the case of the **Income and Expenditure Account**, of the **Excess of Expenditure Over Income**, for the year ended on that date.

Place: Chennai.

Date : 20.09.2022

UDIN: 22023330AUPEPDF7432



C. SURESH KUMAR  
CHARTERED ACCOUNTANTS  
M. No: F23330

## THE SPASTICS SOCIETY OF TAMILNADU

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

### 1. About The Spastics Society Of Tamilnadu (SPASTN)

SPASTN is a society registered under the Tamil Nadu's Societies Registration Act 1975 (in force w.e.f 22-04-1978) and the rules of 1978 framed thereunder. Per the Memorandum of Association SPASTN is committed develop and implement continuum of high-quality services and programs for persons with Cerebral Palsy, which is a group of conditions characterized by abnormal motor movements/posture, multiple disabilities etc., falling under "benchmark disabilities" as per Rights of Persons with Disabilities Act 2016.

SPASTN' mission is to -

- (i) enhance the quality of life of persons with disabilities and their families by providing person-centric programs and services to enable Persons with Disabilities to reach their fullest potential;
- (ii) Engaging and advocating community partners and public to co-create accessible environments free from physical, environment, and attitudinal barriers;
- (iii) To deliver human resources and services of the highest quality incorporating contemporary innovations in rehabilitation management.

SPASTN works through 3 centres in Chennai District namely Taramani, Villivakka and Royapuram and one Community Based Rehabilitation in Tiruvallur District.

### 2. Significant accounting policies:

(i) The Financial Statements are prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP) under the historical cost convention on accrual basis. Financial statements comprise the following statements:

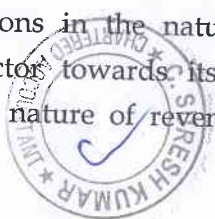
- (a) Balance sheet;
- (b) Income & Expenditure Account;
- (c) Notes on accounts; and
- (d) Receipts & Payment Account.

#### (ii) Donations received towards corpus

All donations received towards the corpus are exempted from income tax and are taken to the Corpus Fund in the balance sheet. All other donations are taken to income in the Income & Expenditure Account.

#### (iii) Donations from members and sponsors towards projects

SPASTN receives contributions in the nature of donations from members and others including the corporate sector towards its activities. The contributions received and expenditure incurred in the nature of revenue expenditure is taken to the Income and



Expenditure Account, while expenditure in the nature of capital expenditure is capitalized when the projects are completed.

In respect of projects uncompleted at the end of the year, amounts unspent are carried forward to the next year (Schedule 3) since the money received is for a specific purpose and SPASTN is in the position of a trustee.

**(iv) Fixed Assets**

Fixed assets whether acquired out of funds of the SPASTN or out of donations and contributions received are accounted at cost. Cost includes invoice price and other incidental expenses attributable to acquisition and installation. The Schedule of fixed assets and the rates of depreciation is enclosed in the financial statements. Assets acquired out of Government of India grant are not depreciated. The Government of Tamilnadu has allotted a part of land of 5 acres at no cost as per G.O. number- 'MS.No.2016/Education, dated 26.10.1979. and Govt. D.O. No. 1954/RD/82-1, Education' - to carry SPASTN activities. Fixed assets schedule does not include the value of this land.

**(v) Investments and Income from Investments**

- (i) Investments are made in accordance with permitted avenues.
- (ii) Interest Income is recognized on accrual basis at the rates applicable.

**(vi) Staff benefits:**

**(a) Gratuity**

Liability towards Staff Retirement Gratuity in respect of eligible employees is covered by Group Gratuity Insurance Scheme with LIC. The incremental liability is charged off to the Income and Expenditure Account.

**(b) Provident Fund**

Contributions towards Provident Fund are remitted to Employees' Provident Fund Trust on a monthly basis and contribution towards ESI and Pension Fund are remitted to appropriate authorities on monthly basis. These amounts are charged off to the Income & Expenditure Account

**3. Taxation**

SPASTN is a recognized under section 12AB of The Income Tax Act, 1961 and therefore is entitled to exemption from Income tax on its income subject to complying with the conditions attached under sections 11,12AB and 13 of The Income Tax Act. SPASTN is fully compliant with all the conditions and as on date there are no demands from the Income Tax Department.



4. Previous year's figures have been regrouped wherever necessary to make them comparable to current year's figures.

Place : Chennai  
Date : 20<sup>th</sup> September, 2022

  
PRESIDENT

  
SECRETARY

  
TREASURER

  
C. SURESH KUMAR  
CHARTERED ACCOUNTANTS  
M. No: F23330

As per our report of even date

**THE SPASTICS SOCIETY OF TAMILNADU**  
CSIR ROAD, TARAMANI, CHENNAI - 600 113

Balance Sheet as on 31.03.2022



Amount in Rs.

31.03.2021		Liabilities		Sch	31.03.2022		31.03.2021		Assets		Sch	31.03.2022	
	131,032,089	Corpus Fund	1		127,916,370	63,235,934	Fixed Assets	6		58,093,120			
	2,147,801	Capital Reserve fund	2		1,912,688	61,164,103	Investments	7		65,552,326			
	2,471,309	Project fund	3		4,000,251	4,972,321	Advance & Deposits	8		4,880,090			
	80,750	Caution Deposits	4		82,250	7,798,171	Cash & Bank Balances	9		5,822,415			
	1,438,580	Sundry Creditors	5		436,391								
	<b>137,170,529</b>				<b>134,347,950</b>	<b>137,170,529</b>				<b>134,347,950</b>			

As per our report of even date

Place : Chennai  
Date : 20-09-2022

PRESIDENT

SECRETARY

TREASURER

C. SURESH KUMAR  
CHARTERED ACCOUNTANTS

M. No: F233330





**THE SPASTICS SOCIETY OF TAMILNADU**  
 CSIR ROAD, TARAMANI, CHENNAI - 600 113  
 Income & Expenditure account for the year ended 31.03.2022

31.03.2021	Expenses	31.03.2022	31.03.2021	Income	31.03.2022
8,743,172	B/F	9,371,106	11,415,832	B/F	4,677,119
1,500	Nutrition & Childwelfare expenses	17,462	7,210	Books Sales Income	11,100
71,035	Insurance	78,081	-	HRDC Accommodation	1,600
22,720	Vocational Training Centre expenses	36,604	2,700	SDC -Physiotherapy	10,250
445	Sports / Independence day expenses	16,104	-	SDC - Speech Therapy	1,050
505,444	Exhibition & Felicitation & Annual day	-	1,500	Observation Visit - Income	-
6,474,279	Teach R&D Auditorium Expenses	297,107	26,878	Vocational Training Centre Income - Taramani	162,199
277,497	Project Expenses (Schedule - 3)	8,527,104	1,770	Vocational Training Centre Income - Avanavaram	-
1,474,271	Community Based Rehabilitation	-	1,470	Vocational Training Centre Income - Royapuram	21,725
-	Deaf Blind Regional Centre (Sense International India) (Schedule - 3)	1,415,084	25,500	RCI CRE Program - Income	26,400
-	Students & Parents Welfare Expenses	525,000	6,474,279	<b>Operating Income - Projects (Schedule -3)</b>	7,440,238
-	Covid 19 - Medical & Grocery support	14,128,090	277,497	Project Fund Income	9,350,589
10,650	Administrative expenses	36,250	1,474,271	Deaf Blind Regional Centre (Sense International India)	1,415,084
50,000	Audit Fees	50,000	3,869,351	<b>Interest Received</b>	3,825,392
10,000	Audit Certification & other Fees	10,000	118,207	Interest recd - Fixed Deposits	127,649
76,220	Telephone expenses	70,633	83,837	Interest recd - Saving Banks	31,230
-	Internet Hosting charges	33,040	-	Interest recd - TDS	-
65,500	Legal Charges/consultant charges	32,500	-		
35650	Other administrative expenditure	71,402	-		
6,827,320	Depreciation	6,409,003	855,402	Excess of expenses trsf'd to Corpus Fund	3,344,722
24,645,704	<b>Total</b>	30,212,024	24,645,704	<b>Total</b>	30,212,024



As per our report of even date

Place : Chennai  
 Date : 20-09-2022 PRESIDENT

*[Signature]*  
 SECRETARY

*[Signature]*  
 TREASURER

**C. SURESH KUMAR**  
 CHARTERED ACCOUNTANTS  
 M. No: F23330

**THE SPASTICS SOCIETY OF TAMILNADU**  
**CSIR Road (Tarmani Road), Chennai 600 113**

**Schedule No. 3**      **Project Reconciliation for 2021 - 22**



Sl No.	Name of the Project	Opening Balance		Transactions		Closing Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
1	Reed Elsevier Proj	-	24,886	24,450	1,871,075	-	436
1	Tech Mahindra Project	-	18,454	1,840,432	980,580	-	49,097
2	Vidya Jothi Project - YVR	-	0	56,713	980,580	-	980,580
3	Therapy and Rental Assistance - YVR Germany	-	56,713	266,986	-	-	-
4	Vocational Skills Training - YVR Germany	-	266,986	523,135	416,000	-	-
5	Quizabled Event - Supported by Seva in Action	-	107,135	1,415,084	1,310,652	-	-
6	Deaf Blind Regional Centre (Sense International India)	-	193,546	1,799,700	1,649,758	149,942	89,114
7	LTI PROJECT	-	-	786,541	1,250,000	-	463,459
8	Mind Tree Project - Royapuram	-	0	422,953	579,460	-	156,507
9	Wipro Care	-	-	112,724	773,195	-	-
10	Readiness To Learn supported by Ascendas Gives Foundation	9,135	112,724	764,060	-	-	-
11	Giffabled Svastya EI & EE	-	-	1,700,000	1,961,000	-	1,961,000
12	Mirammed Ajuba solutions pvt ltd- spastn cerebral palsy center @ Ayanavaram	-	1,700,000	191,730	191,730	-	-
13	Athenese dx project	-	-	600,000	600,000	-	-
14	Horticulture- Social catalyst fund of Collective Good Foundation Samhita Social Ventures	-	-	379,173	379,173	-	-
15	Early Intervention for Children supported by SRTC	-	-	450,000	900,000	-	-
16	SRTC - Therapy Equipments 21-22	-	-	*11333681	12,862,623	149,942	450,000
	<b>TOTAL</b>	9,135	2,480,444	*11333681	12,862,623	149,942	4,150,193

\* Includes Rs. 823,465 taken to Fixed Assets

Unspent Money >

**4,000,251**





# THE SPASTICS SOCIETY OF TAMILNADU

Taramani Road, Chennai 600 113



## Schedule to Balance Sheet

	2021 - 22	2020-21
<b>1. Corpus Fund</b>		
CORPUS Fund	131,032,089	129,540,377
Add:	21,000	2,126,000
Trsfr from Capital Reserve fund during the year	208,003	231,114
	(3,344,722)	(865,402)
<b>Total &gt;</b>	<b>127,916,370</b>	<b>131,032,089</b>
<b>2. Capital Reserve</b>		
Child Project	1,428,763	1,587,515
Japanese Aid	77,452	86,058
Worth Project	365,808	406,453
CAPITAL ASSET AGAINST GRANT FUND - TECH MAHINDRA	40,664	67,774
<b>Total &gt;</b>	<b>1,912,688</b>	<b>2,147,801</b>
<b>4. Caution Deposits</b>		
Able Art	-	-
Care Givers	26,000	26,000
Hostels	22,000	22,000
Library	34,250	32,750
<b>Total &gt;</b>	<b>82,250</b>	<b>80,750</b>
<b>5. Sundry Creditors</b>		
C M W S S B	18,178	-
Kalpana Stationary	4,703	-
Audit Fees & Certification Fees Payable	60,000	60,000
SRTC PAYABLE	-	900,000
BSNL Chennai Telephones	5,244	4,125
Electricity Charges Payable	-	-
ESI Payable	28,504	30,316
The Professional Couriers	515	-
Texsys Structures Pvt Ltd.	-	233,348
Xcite Business Solution	1,475	1,475
Honorarium Payable to Staff	-	42,830
PF Payable	168,146	145,486
Gratuity Payable to staff	146,596	-
SRC Provisions	3,030	-
SRTC EI- Payable (Monthly)	-	1,000
Locker Rent Payable	-	20,000
<b>Total &gt;</b>	<b>436,391</b>	<b>1,438,580</b>





**Schedule to Balance Sheet**

**2021 - 22**

**2020-21**

**7. Investments**

**FD WITH HDFC**

H.R.AY/226821 HDFC FD 18.02.21 TO 18.11.23 5.8% 33	1,510,349	1,510,349
H.R. AY/226838 - 01.01.19 TO 01.06.22 33 M 7.97%	1,142,968	1,142,968
H.R. AY/226845 HDFC FD 20.03.21 TO 20.12.23 5.8% 33	1,000,000	1,000,000
H.R.No.Ay/190591-23.08.19-33m-23.5.22-7.97%	1,000,000	1,000,000
H.R No.Ay/258271-22.2.22-33m-6.2%-22.11.24	1,549,200	1,549,200
H R No.Ay/258288-22.02.22 33m-6.2%-22.11.24	3,520,905	3,520,905
H R.No AY/260359- 22.3.22-To 22.12.24 33m 6.3%	1,500,000	1,500,000
H.R.No.AY/236914(190625)-18.07.21<>18.04.24--6.05%-33m	2,500,000	2,500,000
H.R.NO MA/1727471 23.10.20 TO 23.4.26 @ 6.2%	2,000,000	2,000,000
H.R.NO MA/1727495 23.10.20 TO 23.4.26 @ 6.2%	100,000	100,000

**FD WITH IOB**

IRDP NO 501301630 FROM 20.11.19 TO 19.11.22	269,875	269,875
IRDP NO 501500249 22.02.21 TO 22.02.23 5.2% 24 M	912,464	912,464

**FD WITH SBI**

S R NO.32644748593-3Y-1.11.21-5.3% 1.11.24	1,301,328	1,082,327
S.R.No.32649549127-6.11.18-3y-6.11.21 @ 6.8%	472,967	472,967
S.R.No.32658704717-15.11.21-3y-5.3%-15.11.24	3,645,696	3,032,050
S R.No.33089598581-2Y-26.6.21 - 26.6.23-5.10%	1,738,114	1,537,766
S R No.33334403122-5.10%-27.09.21 to 27.09.23 5.1%	857,221	765,308
S R.No.33369603449-2y-09.10.21 INT.5.1%-09.10.2023	1,251,355	1,117,196
S R.No.33598626135-6.1%-20.1.20 to 20.1.2023-3yrs - CLTD	1,276,304	1,276,304
S R No.33693066241-3y-29.02.20- to 28.02.2023 6%	8,284,105	8,284,105
S R No.33693070927-3y-29.2.20- to 28.02.2023 6%-CLTD	8,284,105	8,284,105
S R No.34307672076-11.10.20- TO 11.10.23 5.3% 3YEAR	112,250	112,250
S R NO.34307680065-11.10.20 - 11.10.23 5.3% INT	112,250	112,250
S.R.No.34371691457-5.3%-31.10.20 -31.10.23	769,474	769,474
S R NO.35435002380-5Y-31.20.15-31.12.25 - 5.4%	141,434	141,434
S.R.NO. 40860428132- 1M-18.03.22- 18.4.22 2.9%	2,500,000	-

**FD WITH UCO**

U.R.No.037171-208903101087-15.03.22 to 14.06.22 - 91 DAYS 3.7%	2,630,853	2,545,173
U.R. 20890310060322 30.8.21 TO 30.08.22 4.9%	3,600,000	3,600,000
U.R.NO 037559 -(20890310104071) - 07.12.21 TO 07.12.2023 2 YEARS	2,543,486	2,500,000
U.R.No.243780-24/03/22 5.1%-12M-24/03/23(49235)	2,160,538	2,067,781
U.R.No.46777-19.5.21 TO 19.05.22 4.9%	1,369,618	1,299,380
U.R.NO48092-04.03.21 TO 22.05.22-444D - 5.00%	600,000	600,000
U.R.NO. 48702- 19.03.21 TO 06.06.22 -444 DAY -5.0%	1,100,000	1,100,000
U.R.No.52693-5.3-19 to 5.3.22- 36m6.5%	2,096,467	1,758,472
U.R.No.65808- 27.11.20TO 14.02.23.444days--5.0%	1,699,000	1,699,000

**KVP (GOVT BONDS)**

KVP - 21AB 997551 From 08.05.09 - 7y

**Total >**

**65,552,326**

**61,164,103**





**Schedule to Balance Sheet**

**8. Advance & Deposits**

	2021 - 22	2020-21
TDS 2009-10	36,644	36,644
TDS 2010-11	148,503	148,503
TDS 2012-13	294,368	294,368
TDS 2019-20	-	390,304
TDS 2020-21	289,813	289,813
TDS 2021-22	382,417	
Aavin Milk Deposit	38,628	38,628
Deposit - Electricity - Teach R&D	27,930	27,930
Locker Deposit	10,000	10,000
LPG Cylinder Deposit	4,900	4,900
TNEB Deposit	179,963	179,963
Net Connection Royapuram - Deposit	3,599	3,599
Prepaid Expenses	154,272	169,305
Rental Advance - Villivakkam	350,000	330,000
Rental Advance - Royapuram	105,000	285,000
Interest Receivable from Banks	2,854,053	2,655,393
SENSE REGIONAL TRAINING PROGRAMME 20-21	-	107,971
<b>Total &gt;</b>	<b>4,880,090</b>	<b>4,972,321</b>

**9. Cash & Bank Balances**

Cash	24,328	50,067
IOB A/C 20477 (FR)	824,705	409,846
IOB A/C 22867 (GRATUITY A/C)	160,379	13,388
IOB A/C 25317 (ABLEART)	2,631	2,631
IOB A/C 27729 (IGNOU)	111,106	111,106
IOB C A/C 1294 (HONORORIUM)	161,808	124,288
SBI DELHI- 00000040065547675(FCRA)- Primary Account	1,331,850	
SBI A/C 10013241675 (FCRA)- Utilisation Account	601,704	2,516,071
SBI A/C 10792463698 (Main A/c)	2,396,539	4,076,898
SBI A/C 10792464091 (Dr)	13,958	231,179
SBI C A/c 32589340596 (DEP CLTD)	44,649	44,649
SBI A/C NO 37485596200 ( Grant -In -Aid - Distribution	25,000	25,000
Bank Book (Chques on hand)	-	-
Canara Bank A/C 22292 CH-6 - Locker	25,026	21,210
Union Bank of India A/C 297 - NIOS	98,732	171,838
<b>Total &gt;</b>	<b>5,822,415</b>	<b>7,798,171</b>





# The Spastics Society of Tamilnadu

CSIR ROAD, TARAMANI, CHENNAI - 600113

Schedule No. 6 Depreciation Statement as on 31.03.22



SI No	Name of the Assets	WDV as on 01.04.2021	Addition	Deletion	Total	Dep Rate	Dep Amount	WDV as on 31.03.2022
1	Computer	1,056,805	-	-	1,056,805	-	-	1,056,805
2	Equipments	992,795	-	-	992,795	-	-	992,795
3	Furniture & Fittings	1,212,034	-	-	1,212,034	-	-	1,212,034
4	Machinery	30,808	-	-	30,808	-	-	30,808
5	Office Equipment	143,000	-	-	143,000	-	-	143,000
6	Other Assets	485,455	-	-	485,455	-	-	485,455
	<b>Buildings</b>							
7	Canteen Building - Chettinadu	992,890	-	-	992,890	10%	99,289	893,601
8	Child Building	1,214,834	-	-	1,214,834	10%	121,483	1,093,351
9	Family cottage Building	256,369	-	-	256,369	10%	25,637	230,732
10	General Building	1,560,588	-	-	1,560,588	10%	156,059	1,404,529
11	Spasfood Building	221,981	-	-	221,981	10%	22,197	199,784
12	Worth Building	311,035	-	-	311,035	10%	31,104	279,932
13	Air Condition	32,001	-	-	32,001	40%	12,800	19,200
14	Computers	64,189	1,275	-	65,464	40%	26,186	39,278
15	Equipments	85,343	499	-	85,842	15%	12,876	72,966
	Equipments - 2nd Half Year	-	-	-	-	8%	-	-
15	Furniture & Fixtures - General	805,322	11,410	-	816,732	10%	81,673	735,059
16	Generator	46,232	-	-	46,232	15%	6,935	39,297
17	GYM Equipments	34,436	-	-	34,436	15%	5,165	29,271
18	Machinery	91,627	-	-	91,627	15%	13,744	77,883
19	Office Equipment - Spasfood	270,641	-	-	270,641	10%	27,064	243,577
20	Vehicle (Bolero)	257,291	-	-	257,291	15%	38,594	218,697
21	Printer	1,838	-	-	1,838	40%	735	1,103
22	Canon Colour Printer	9,475	-	-	9,475	40%	3,790	5,685
23	Canon Laser printer	12,803	12,803	-	25,606	40%	10,245	15,361
24	Digital Audio Meter	32,409	-	-	32,409	5%	1,620	30,788
25	Ashford Linkle Loom Waring	15,542	-	-	15,542	15%	2,331	13,211
26	Handloom-Two shaft floor Loom	122,825	-	-	122,825	15%	18,424	104,401
27	Saori Loom	183,600	183,600	-	367,200	15%	54,840	312,360
28	Foot Mat - Warp - VTC- CAF	33,510	-	-	33,510	15%	5,026	28,483
29	CCTV- Camera	21,869	-	-	21,869	40%	8,748	13,122
30	Sewing Machine	6,264	922	-	7,186	15%	1,078	6,108
31	Computer - Tech Mahindra	67,774	-	-	67,774	40%	27,110	40,664





# The Spastics Society of Tamilnadu

CSIR ROAD, TARAMANI, CHENNAI - 600113

Schedule No. 6 Depreciation Statement as on 31.03.22



Sl No	Name of the Assets	WDV as on 01.04.2021	Addition	Deletion	Total	Dep Rate	Dep Amount	WDV as on 31.03.2022
32	<b>TEACH R&amp;D AUDITORIUM - Fixed Assets</b>							
	Land & Building - Teach R&D	42,905,061			42,905,061	10%	4,290,506	38,614,555
	Air - Condition - Teach R&D	2,051,279			2,051,279	10%	205,128	1,846,151
	Audio System - Teach R&D	492,651			492,651	10%	49,265	443,386
	CCTV - Teach R&D	67,939			67,939	40%	27,176	40,763
	Electricals & Fittings - Teach R&D	2,892,665			2,892,665	10%	289,266	2,603,398
	Fans & Electrical appliances- Teach R&D	82,446			82,446	10%	8,245	74,202
	Fire Fighting Extinguisher - Teach R&D	34,121			34,121	10%	3,412	30,709
	Furniture and Fixtures - Teach R&D	367,197			367,197	10%	36,720	330,478
	Generator - Teach R&D	861,878			861,878	15%	129,282	732,596
	Lift Unit - Teach R&D	828,751			828,751	15%	124,313	704,438
	Sewage Water treatment plant - Teac	2,174,765			2,174,765	10%	217,476	1,957,288
33	<b>SOCIAL CATALYST - LTI</b>							
	Computers & Accessories		379,900		379,900	40%	151,960	227,940
	Furniture and Fixtures		40,238		40,238	10%	4,024	36,214
	Sewing Machine		36,000		36,000	15%	5,400	30,600
34	<b>MIND TREE PROJECT</b>							
	Redmi9A- smart phone & cover - 25 nos		172,575		172,575	40%	69,030	103,545
	Special Chair 9 nos		20,672		20,672	10%	2,067	18,605
35	<b>LTI - PROJECT</b>							
	Sewing Machine		10,000		10,000	15%	1,500	8,500
	Lap top 2nos		60,000		60,000	40%	24,000	36,000
	Murphy Richards 60 OTG		15,000		15,000	15%	2,250	12,750
	Bureau		12,000		12,000	10%	1,200	10,800
	Block printing Table		77,100		77,100	15%	11,565	65,535
36	<b>INTANGIBLE ASSET</b>							
	Website Development in progress		259,305		259,305			259,305
	<b>Total</b>	<b>63,235,934</b>	<b>1,293,299</b>	<b>-</b>	<b>64,269,928</b>		<b>6,436,114</b>	<b>58,093,120</b>



**The Spastics Society of Tamilnadu**  
**CSIR Road (Taramani Road), Chennai 600 113**

**Schedule 2 Capital Reserve Fund Statement as on 31.03.2022**



SI No	Name of the Assets	WDV As on 01.04.21	Additional	Total	Dep Rate	Dep Amount	WDV As on 01.04.22
1	Child Project	1,587,515	-	1,587,515	0	158,752	1,428,763
2	Japanese Aid	86,058	-	86,058	0	8,606	77,452
3	Worth Project	406,453	-	406,453	0	40,645	365,808
	<b>TOTAL</b>	<b>2,080,027</b>	<b>-</b>	<b>2,080,027</b>		<b>208,003</b>	<b>1,872,024</b>





**THE SPASTICS SOCIETY OF TAMILNADU**

**Receipts and Payments**

1-Apr-2021 to 31-Mar-2022

Receipts	AMOUNT		Payments	AMOUNT	
	RS.			RS.	
Opening Balance		7798171.00			19434804.53
Bank Accounts	7748104.00		ESI PAYABLE	344357.00	
Cash-in-hand	50067.00		HONORARIUM - AYANAVARAM (CONTRACT)	21583.00	
Capital Account		21000.00	HONORARIUM - AYANAVARAM (STAFF)	943102.00	
CORPUS FUND	21000.00		HONORARIUM - CBR (STAFF)	868201.00	
Current Liabilities		358982.00	HONORARIUM - HRDC (STAFF)	448347.00	
GRATUITY PAYABLE TO STAFF	146596.00		HONORARIUM - ROYAPURAM (CONTRACT)	211032.00	
HONORARIUM - HRDC (STAFF)	14330.00		HONORARIUM - ROYAPURAM (STAFF)	1429777.00	
HONORARIUM - TARAMANI (STAFF)	16194.00		HONORARIUM - TARAMANI (CONTRACT)	1069518.00	
RENT - AYANAVARAM CENTRE	32670.00		HONORARIUM - TARAMANI (STAFF)	5000845.00	
TDS ON PROFESSIONAL	11500.00		HONORARIUM TO PROFESSIONAL - PAYABLE	1324563.00	
Sundry Creditors	125192.00		HONORARIUM - VOC STAFF	576688.00	
CAUTION DEPOSITS	12500.00		Honorarium - Director	354469.00	
Fixed Assets		5000.00	HONORORIUM PAYABLE CONTRANCT EMPLOYEE	1225436.00	
FIXED ASSET - MINDTREE PROJECT	5000.00		PF PAYABLE	1873902.00	
Investments		1000.00	PROFESSIONAL TAX	134860.00	
KVP (GOVT BONDS)	1000.00		RENT - AYANAVARAM CENTRE	326700.00	
Current Assets		1987391.00	RENT - ROYAPURAM CENTRE	241200.00	
ADVANCES - FOR EXPENSES	5000.00		SRTC EI- PAYABLE (MONTHLY)	1000.00	
Deposits (Asset)	611400.00		SVASTYA EI & EE HONORORIUM PAYABLE	387300.00	
Loans & Advances (Asset)	29000.00		TDS ON EMPLOYEES	6000.00	
INTEREST RECEIVABLES - BANK	1337939.00		TDS ON PROFESSIONAL	161673.00	
RECEIVABLES & GOVT AID	4052.00		Duties & Taxes	125514.00	
Direct Incomes		23864743.15	Sundry Creditors	2317628.53	
DONATION - CHENNAI MISSION TRUST - CC FOODS	3525000.00		CAUTION DEPOSITS	9140.00	
DONATION - FEES- TARAMANI	94508.50		PROJECT FUNDS (PAYABLE)	31969.00	
DONATION (FOREIGN)	857196.50		Fixed Assets		842591.00
DONATION - HRDC ACCOMADATION	1600.00		COMPUTERS & ASSESSORIES -SOCL.CATALYST -LTI	379900.00	
FEES FROM AYANAVARAM	8000.00		COMPUTERS (SPASTN)	1275.00	
FEES FROM ROYAPURAM	52200.00		EQUIPMENTS (SPASTN)	499.00	
HRDC - MONTESSORI TEACHER TRAINING COURSE	86500.00		FIXED ASSET - MINDTREE PROJECT	198247.00	
Sense International Project Income	1310652.00		FIXED ASSETS - LTI PROJECT	174100.00	
TEACH R&D MRT1 HALL HIRE CHARGES	75650.00		FURNITURE & FIXTURES -SOCL.CATALYST-LTI	40238.00	
ASSESSMENT CHAR. RECED	127600.00		FURNITURE & FIXTURES - SPASTN	11410.00	
DONATION 80G	6848596.00		SEWING MACHINE	922.00	
Donation Receipts	913183.00		SEWING MACHINE - SOCIAL CATALYST -LTI	36000.00	
FEES RECEIPTS	1136989.00		Investments		2500000.00
OTHER INCOME	359563.36		FD WITH SBI	2500000.00	
Project Incomes	6656004.79		Current Assets		481849.00
STUDENT TRAINING & DEVELOPMENT CHARGES (STDC)	1602950.00		ADVANCES - FOR EXPENSES	5000.00	
USER CHARGES RECEIVED	208550.00		Deposits (Asset)	443797.00	
Direct Expenses		36275.00	Loans & Advances (Asset)	29000.00	
Project Expenses	36225.00		RECEIVABLES & GOVT AID	4052.00	
Sense International - Project	50.00		Direct Incomes		64850.00
Indirect Incomes		145487.00	HRDC - MONTESSORI TEACHER TRAINING COURSE	59850.00	
FD INTEREST	1337.00		OTHER INCOME	5000.00	
INTEREST ON SAVINGS ACCOUNTS	144150.00		Direct Expenses		2071486.80
Indirect Expenses		103534.80	NIEPMD CRE PROGRAM EXPENSES	8000.00	
ASSISTIVE DEVICES & ORTHOTIC	12700.00		TEACH R&D AUDITORIUM EXPENSES	33395.00	
BASIC PAY	13754.00		Other Expenses	2500.00	
EDLI. Cont. LIC Policy (605002472)	22575.00		Project Expenses	1877958.80	
HOUSE RENT ALLOWANCE	5894.00		Sense International - Project	149633.00	
School Development Expenses	18.00		Indirect Expenses		3103587.90
HONORARIUM PAID	35800.00		ASSISTIVE DEVICES & ORTHOTIC	4890.00	
OTHER INDIRECT EXPENSES	12793.80		BROKERAGE FOR RENTAL BUILDING	25000.00	
			COVID 19 GROCERY SUPPORT & MEDICAL SUPPORT	525000.00	
			DOCUMENTATION CHARGES	5000.00	
			EDLI. Cont. LIC Policy (605002472)	270065.00	
			FEES & FINES	4600.00	
			Gratuity for the Year	66173.00	
			HOUSE KEEPING EXPENSES	171034.00	
			INCIDENTAL EXPENSES	6650.00	
			INSURANCE	5428.00	
			INTEREST ON LATE FEE ESI & DAMAGES	806249.00	
			INTERNET HOSTING CHARGES	33040.00	
			PF ADMIN CHARGES	39040.00	
			PLAY THERAPY EXPENSES	250000.00	
			RECRUITMENT EXPENSES	8000.00	
			School Development Expenses	28493.00	
			SPORTS/INDEPENDANCE DAY/OTHER PROG	16104.00	
			Staff Development & Training Charges	4600.00	
			UNIFORM & BAGS FOR STUDENTS	17462.00	
			VISITORS HOSPITALITY	844.00	
			HONORARIUM PAID	18132.00	
			OTHER INDIRECT EXPENSES	670324.90	
			TA to Staff	127459.00	
			Closing Balance		5822414.72
			Bank Accounts	5798086.72	
			Cash-in-hand	24328.00	
<b>Total</b>		<b>34321583.95</b>	<b>Total</b>		<b>34321583.95</b>

