



Thangmeiband Watham Leirak Machin,
Near Manipur Assembly,
Lamphel, Imphal West -795004

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AUDITOR'S REPORT

1. I have examined the attached balance sheet as at 31st March 2021 **WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION, SANGOLBAND MOIRANGHANUBA LEIRAK, BSNL MOBILE TOWER, IMPHAL WEST, MANIPUR** and also the attached Trading Profit and Loss Account for the period ended on that date. These financial statements are the responsibility of the management of the fund. My responsibility is to express an opinion on these financial statements based on my audit.
2. I have conducted my audit in accordance with auditing standard generally accepted in India. Those standard require that I plan and perform the audit to obtain reasonable assurance about whether the financial statement are free of materials misstatement. An audit includes examining, on a test basis of evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimate made by management, as well as evaluating the overall financial statement presentation. I belief that my audit provides a reasonable basic for my opinion.
3. In my opinion and to the best of my knowledge and belief and as per information and explanation given to me, the said a financial statement prepared on the basis of the method of accounting mentioned above a given a true and fair view:
 - a) In the case of the Balance Sheet the Assets and Liabilities arising from the cash transaction of the fund as at 31-03-2021;
 - b) In the case of Income and Expenditure account, of the deficit for the year ended on date.
 - c) In the case of Receipt and Payment the actual receipt and disbursement for the year period on that date.

For, LAIMAYUM DHANANJOY AND CO.
Chartered Accountants
FRN :329668E

Date : 04-02-2022.
Place :Imphal, Manipur



Laimayum Dhananjay
CA Laimayum Dhananjay Sharma, FCA
Membership No.: 240436
UDIN: 2240436ABOMLC3300

MA Sharma
Secretary
Wide Angle Social
Development Organisation

CA Laimayum Dhananjay Sharma, FCA
Membership No. 240436
Thangmeiband Watham Leirak Machin,
Lamphel, Imphal West -795001



WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION
SANGOLBAND MOIRANGHANUBA LEIRAK
BSNL MOBILE TOWER, IMPHAL MANIPUR

ACCOUNT: GENERAL ACCOUNT

BALANCE SHEET AS AT 31.3.2021

LIABILITIES	Schedule	Amount in rupees	
General Fund Account			
Opening balance		1,95,333.68	
Less :Deficit for the year transferred		(1,81,610.76)	
Add: Unutilised Grant in Aid for CRY utilised during the year		14,368.50	
Add: Unutilised Grant in Aid for CRY (MACR)		1,46,826.00	
Less :Unutilised Grand in Aid for CRY project		6,296.90	1,68,621
Unutilised Grand in Aid for CRY project	I		6,297
			1,74,917
ASSETS			
Fixed Assets	H		94,030
Current Assets			
Closing cash and bank balances	G		80,887
			1,74,917

The above schedule and notes to accounts form an integral part of the Balance Sheet

As per our reports of even date attached

For Laimayum Dhananjoy & Co.
Chartered Accountants
Firm Registration Number: 329668E

Laimayum Dhananjoy
CA Laimayum Dhananjoy Sharma, FCA
Proprietor (Membership Number: 240436)



Secretary

Mr. A. S. S.
Secretary
Wide Angle Social Development Organisation

Imphal
Dated - 04-02-2022
UDIN : 22240436ABOMLC3300

CA Laimayum Dhananjoy Sharma, FCA
Membership No. 240436
Thangmeiband Watham Leirak Machin,
Lamphei, Imphal West -795001

Mr. A. S. S.
Secretary
Wide Angle Social Development Organisation



WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION
SANGOLBAND MOIRANGHANUBA LEIRAK
BSNL MOBILE TOWER, IMPHAL MANIPUR

ACCOUNT: GENERAL ACCOUNT

RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR 01.04.2020 TO 31.03.2021

	Schedule	Amount in Rupees	
RECEIPT			
Grant - in - Aid	A		60,79,417
Organisation Contribution			2,20,000
Temporary Borrowing from ,individual members			53,000
Recovery of Advance given for MACR Programme			
Bank Interest			
Bank Interest (MRB:0350)		-	
Bank Interest (UBI:2069)		102.00	
Bank Interest (AXIS:5417)		5,153.00	
Bank Interest (UBI:2897)		9,230.00	
Bank Interest (SBI:9769)		-	14,485
Opening Cash and Bank balances	B		1,80,974
			65,47,876
PAYMENT			
Recurring Expenses			
General Expenses	C	8,687.00	
Cry Project Leishemba Expenses	D	17,40,619.60	
FIND Project Expenses	E	11,89,000.00	
MACR Project Expenses	F	2,67,758.00	
RIAC Project Expenses	G	30,20,600.00	62,26,665
Non- Recurring expenses			2,20,000
Repayment of Temporary Borrowing			14,369
Unutilised balance Grant refunded to CRY for the period 1.4.2019 to 31.3.2020			
Bank Charges			
For UBI A/c no. 1018010102897		1,517.48	
For UBI A/c no. 1018010102069		35.90	
For AXIS A/c no. 919010058465417		-	
For SBI A/c no. 35871059769		3,746.50	
For MRB A/c no. 9001050000350		656.00	5,956
Closing Cash and Bank balances	G		80,887
			65,47,876

The above schedule and notes to accounts form an integral part of the Receipts and Payment Account

As per our reports of even date attached

For Laimayum Dhananjay & Co.

Chartered Accountants

Firm Registration Number: 329668E

Laimayum Dhananjay
CA Laimayum Dhananjay Sharma, FCA
Proprietor (Membership Number: 240436)



Imphal

Dated - 04-02-2022

UDIN : 22240436ABOMLC3300

CA Laimayum Dhananjay Sharma, FCA
Membership No. 240436
Thangmeiband Watham Leirak Machin,
Lamphel, Imphal West -795001

Secretary

MA Alee
Secretary
Wide Angle Social Development Organisation

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Wide Angle Social Development Organisation



WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION
SANGOLBAND MOIRANGHANUBA LEIRAK
BSNL MOBILE TOWER, IMPHAL MANIPUR

ACCOUNT: GENERAL ACCOUNT

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2021

	Schedule	Amount in rupees	
A INCOME			
Grant - in - Aid	A		60,79,417
Organisation Contribution			-
Bank Interest			
Bank Interest (MRB:0350)		-	
Bank Interest (UBI:2069)		102.00	
Bank Interest (AXIS:5417)		5,153.00	
Bank Interest (UBI:2897)		9,230.00	
Bank Interest (SBI:9769)		-	14,485
			60,93,902
B EXPENDITURE			
General Expenses	C		8,687
Cry Project Leishemba Expenses	D		17,40,620
FIND Project Expenses	E		11,89,000
MACR Project Expenses	F		2,67,758
RIAC Project Expenses	G		30,20,600
Unutilised balance Grant refunded to CRY			14,369
Bank Charges			
For UBI A/c no. 1018010102897		1,517.48	
For UBI A/c no. 1018010102069		35.90	
For AXIS A/c no. 919010058465417		-	
For SBI A/c no. 35871059769		3,746.50	
For MRB A/c no. 9001050000350		656.00	5,956
Depreciation on Fixed Assets	H		28,524
			62,75,513
C Surplus (Excess of Expenditure over income)			(1,81,611)
Transferred to General Fund Account			

The above schedule and notes to accounts form an integral part of the Income and Expenditure statement.

As per our reports of even date attached

For Laimayum Dhananjay & Co.

Chartered Accountants

Firm Registration Number: 329668E

Laimayum Dhananjay
CA Laimayum Dhananjay Sharma, FCA
Proprietor (Membership Number: 240436)



Secretary

MA Sharma
Secretary
Wide Angle Social Development Organisation

Imphal

Dated - 04-02-2022

UDIN : 22240436ABOMLC3300

CA Laimayum Dhananjay Sharma, FCA

Membership No. 240436

Thangmeiband Watham Leirak Machin,

Lamphei, Imphal West -795001

MA Sharma
Secretary
Wide Angle Social Development Organisation



WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION
SANGOLBAND MOIRANGHANUBA LEIRAK
BSNL MOBILE TOWER, IMPHAL MANIPUR

		Amount in Rs
Schedule A: Gand-In-Aid		
i) Rapid intervention and care project [RIAC]		
Grant in received from Manipur state AIDS control society vide:		
Current Year :		
1st Instalment vide sanctioned dt. 05/08/2020		
Vide Santioned letter No.T-37066/10/2017/TI/MACS dt.05/08/2020	15,11,200	
2nd Instalment vide santioned dt. 22/02/2021		
Vide Santioned letter No. T-37066/10/2017/TI/MACS dt.22/02/2021	<u>15,11,200</u>	30,22,400
ii) Grant in- Aid received from CRY, Kolkata for MACR		
Instalment dt. 16/06/2020	1,22,525	
Instalment dt. 06/03/2021	4,000	1,26,525
iii) Grant in- Aid received from CRY, Kolkata		
1st Instalment dt. 06/05/2019 by RTGS (April 20 to June 20)	2,68,297	
2nd Instalment dt. 26/07/2019 by RTGS (Covid Disaster Response)	4,20,904	
3rd Instalment dt. 23/10/2019 by RTGS (July 20 to Mach 21)	10,51,841	
(iv) Grant in- Aid received from FIND Organisation dt. 12/02/2020 by RTGS	<u>11,89,450</u>	29,30,492
Total (i+ii+iii+iv)		60,79,417
Schedule B : Opening cash and bank balances		
i) Cash at Bank with:		
General		
MRB A/c no. 9001050000350		53,242
Bank Account for FCRA with UBI A/c no. 1018010102897		
General	155	
FCRA	-	
Treat Asia	263	
CRY, Prpject Leishemba	<u>10,375</u>	10,792
Bank Account for Local Fund		
SBI A/C no. 35871059769		
General	3,112	
MACR	<u>91,998</u>	95,110
AXIS A/c no. 919010058465417		
General	-	
RIAC A/C	<u>1,707</u>	1,707
UBI A/c no. 1018010102069		
General(2069)	-	
RIAC A/C	<u>3,183</u>	3,183
		1,64,034
ii) Cash in hand		
General	-	
FCRA(General)	8,687	
FCRA	-	
Treat Asia	2,431	
CRY, Prpject Leishemba	3,994	
RIAC A/C	-	
MACR	<u>1,828</u>	16,940
Total (i+ii)		1,80,974

MA Alim
Secretary
Wide Angle Social Development Organisation





Schedule C : General Expenses
Misc

Amount in Rs

8,687

8,687

Schedule: D- CRY PROGRAMME (Project Leisemba)
April 2020 to June 2020 for CRY Project

Programme Salary

Salary & Statuary Benefit - Programme Manager	36,000
Salary & Statuary Benefits to MIS Coordinator	27,000
Salary & Statuary Benefits to Protection Officer	54,000
Salary & Statuary Benefits to Community worker	27,000

Administrative Expenditure

Travel outstation	3,100
Travel to Project Holder	3,900
Salary & Statuary Benefits to Project Holder (Part Salary)	42,000
Salary & Statuary Benefits to Accountant (Part Salary)	30,000
Admin Cost : Field Office rent	22,500
Admin Cost : Newspaper and periodicals	850
Admin Cost : Stationery photocopy, postage	1,800
Admin Cost : Office Maintenance	9,000
Admin Cost : Bank Charges	13
Admin Cost : Audit fees	8,000
Admin Cost : Office Telephone	1,002
Admin Cost : Data card rental	1,110
Admin Cost : Monthly Staff meeting	600

2,67,875

COVID-19 Disaster Relief Response OTG for the grant period July, 2020 to September, 2020

Health Items	2,78,820
Audit fees	3,000
Transportation, Storage & Logistics Cost	14,454

2,96,274

COVID-19 Disaster Relief Response OTG-II for the grant period July, 2020 to September, 2020

Health Items	1,20,750
Transportation, Storage & Logistics Cost	3,880

1,24,630

CRY Project Expenses July 2020 to March 2021

Programme Expenses

Awareness on Covid	3,000
Immunization campagne	3,000
Salary & Statutory Benefits to MIS Coordinator	22,000
Health Check ups of pregnant and lactating mothers	3,000
Tracking of vulnerable families with government entitlements	3,000
Salary & Statutory Benefits to Community worker	16,000
Consultant Honorarium	18,000
VCPC strengthening	9,000
Meeting with CWC/DCPU/Police	3,000
Formation of new VCPC	2,000
Life skill education session with adolescents	9,000
Salary & Statutory Benefit- Programme Manager	22,000
Salary & Statutory Benefits to Project Holder(Part Salary)	30,000
Salary & Statutory Benefits of Accountant(Part Salary)	20,000
Admin Cost:Stationary, photocopy, postage	1,000
Admin Cost:Office Maintenance	6,000
Admin Cost:Bank chagres	182
Admin Cost:Data Card rental	1,198
Admin Cost:Monthly staff meeting	1,500

SALARY

Salary & Statutory Benefits Research Data Compiler	77,000
Salary & Statutory Benefits to Trainer	77,000
Salary & statutory Benefits for Research Coordinator	1,05,000

Mt Aun
Project Manager
CRY Myanmar





ADMIN COST

Salary & Statutory Benefits of Accountant(Part Salary)	70,000	
Office Rent	46,500	
Office Telephone	4,238	
Office Maintenance	30,000	
Data Card rental	2,395	
Newspaper and periodicals	6,210	
Stationary, photocopy, postage	4,400	
Monthly staff meeting	3,000	
Audit fees	10,000	
Bank chagres	317	
Programme		
Total Number of 6-14 years children enrolled in schools	15,700	
Total Number of 15 - 18 years children enrolled in school	27,000	
Total Number of out - of - school children - 15 to 18 enrolled (never	25,500	
Total Number of Health Centres (SHCs or PHCs or CHCs) sanctioned	6,000	
Total Number of health centers upgraded (SHC to PHC to taluk/ CHC)	6,000	
Total Number of children under 1 years completely immunized	66,000	
Total Number of SAM children who have moved to MAM	3,000	
Total Number of MAM children who have moved to normal	3,000	
Total Number of child marriages averted & stopped	19,000	
Total Number of child labour rescued	12,000	
Total Number of trafficked children rescued	6,000	
Total Number of rescued children (labour or trafficked) mainstreamed in	12,000	
Total number of childrens' collectives in the operational areas	64,000	
Total children in the childrens collectives	30,000	
Total number of adolescent girls' collectives in the operational areas	63,000	
Total Number of adolescent girl children in the AGCs.	64,000	
Total Number of children attended/participated in the child center module	20,700	10,51,841
Grand Total		17,40,620

Schedule: E- FIND ORGANISATION Project Expenses(September 21 to October 21)

Human resources	3,80,000	
Preparation in house workshop	1,46,000	
Implementation of Assessment	1,44,500	
Marketing package	92,500	
Group interview	82,000	
Analysis (Transcript)	1,01,000	
Rent	30,000	
Maintenance	16,000	
Electricity & Water	5,000	
Internet	1,000	
Stationery, photocopy, postages	20,000	
Covid-19 Prevention (face mash, sanitizer, soap etc)	40,000	
Accounting and audit fee	71,000	
Admin officer	60,000	11,89,000

Schedule: F- MACR Project Expenses

i) Expenses for the period April'2020 to June'2020

RIGHT TO PROTECTION

Capacity building programme for Proper implementation and establishment of Child Friendly Police Station with DCPU and S.P. at 5 District-programme at police station	11,500	
District level consultation on VCPC under the guidance of ICPS - CSA/CT (Hill+Valley) (Ukhrul, Ccpur, Thoubal, Bishnupur)	10,000	
Coivid - 19 Campaign	49,950	
Hon. To consultant	60,000	1,31,450

Mt. Alu





ADMINISTRATIVE COST

Salary of Co-ordinator	48,000	
Salary of Asst. Co-ordinator	42,000	
Salary of Accountant (part salary)	19,500	
Rent	11,250	
Printing & Stationary	4,736	
Telephone charges for office and coordinators and internet charges	2,142	
Office Expenditure	500	
Travelling Expenses for secretarite members	2,000	
Bank Charges	1,180	
Audit Fee	5,000	1,36,308
Grand Total		2,67,758

Schedule: G- RIAC Project Expenses

i) RIAC Project Current Year Expenses

Infrastructure and Administration

Rent for office-cum-DIC (median value calculated)	1,44,000	
AMC	6,000	
Office Expenses	60,000	
Insurance for staff	3,000	
Documentation cost including cost for BCC materials	4,000	2,17,000

Human Resource Cost

Salary

Programme Manager	1,80,000	
M&E Assistant cum Accountant	1,44,000	
ANM	1,08,000	
ORW	2,70,000	7,02,000

Honorarium

Honorarium to Project Director	40,000	
Honorarium to PEs	3,24,000	3,64,000

Travel expenses

Travel cost for admin purposes	8,400	
Travel for Programme Manager	12,600	
Travel for MEA officer	5,400	
Travel for ANM	10,800	
Travel for ORW	40,500	
Travel for PE	48,600	
Travel Cost for Navigator(PE's or ORW's) to link PLHIV to ART	14,400	1,40,700

Programme Delivery

Community based Activities

DIC level meetings	4,800	
Demand generation activities	10,400	
Review Meetings	6,000	
Advocacy Activities	8,000	
Community Events	15,000	
Crisis response	12,000	
Health camps	5,000	
Strengthen outreach activities beyond the TI catchment area and CBS	36,000	
Consumable for community based screening and BMW management	6,000	
Population size Estimation / Mapping	5,000	1,08,200

Clinic Services : STI

Start-up cost for clinic	10,000	
Abcess Management	40,000	
Recurring cost for STI	5,000	
Syphillis testing for 60% of HRGs rest	12,600	
Doctor-visiting physician	1,80,000	2,47,600

Commodities

Needles and syringe	3,67,500	
Bio-medical waste management	10,000	3,77,500

21,57,000

Schedule: H-RIAC Project Expenses

ii) SUB-DIC (Keithelmanbi) Current Year Project Expenses

Infrastructure and Administration

Rent for office-cum-DIC (median value calculated)	96,000
AMC	6,000
Office Expenses	60,000

M. A. Ali
 Public Health Officer
 Sub-DIC, Keithelmanbi





Insurance for staff	1,500	
Documentation cost including cost for BCC materials	2,000	1,65,500
Human Resource Cost		
Salary & Honorarium		
ANM	1,08,000	
ORW	90,000	
Honorarium to PEs	1,08,000	3,06,000
Travel expenses		
Travel for ANM	10,800	
Travel for ORW	13,500	
Travel for PE	16,200	
Travel Cost for Navigator(PE's or ORW's) to link PLHIV to ART	10,800	51,300
Programme Delivery		
Community based Activities		
DIC level meetings	4,800	
Demand generation activities	10,300	
Review Meetings	6,000	
Advocacy Activities	6,000	
Community Events	10,000	
Crisis response	12,000	
Health camps	5,000	
Strengthen outreach activities beyond the TI catchment area and CBS	19,500	
Consumable for community based screening and BMW management	6,000	79,600
Clinic Services : STI		
Abcess Management	35,000	
Recurring cost for STI	5,000	
Syphillis testing for 60% of HRGs rest	7,200	47,200
Commodities		
Needles and syringe	1,05,000	
Bio-medical waste management	5,000	1,10,000
Assistant OST (Feb to March 2020)		
Salary for OST Assistant	90,000	
Insurance for staff	500	
Travel for OST Assistant	13,500	1,04,000
		8,63,600
Total (i+ ii)		30,20,600

Schedule: G- Closing Cash and Bank balances

i) Cash at Bank with:

General		
MRB A/c no. 9001050000350		37,586
Bank Account for FCRA with UBI A/c no. 1018010102897		
General	2,730	
FCRA		
FIND Organisation	450	
Treat Asia	263	
CRY, Prpject Leishemba	3,768	7,212
Bank Account for Local Fund		
UBI A/c no. 1018010102069		
General	66	-
RIAC A/C	-	66
AXIS A/c no. 919010058465417		
General	-	-
RIAC A/C	11,843	11,843
SBI A/c no.35871059769		
General	19,221	
MACR	738	19,959
		76,665

M. A. A. A.
Public Health Officer
Development Organisation





ii) Cash in hand

GENERAL

FCRA(General)

FCRA

Find Org.

Treat Asia

CRY, Prpject Leishemba

RIAC A/C

MACR

2,431

1,791

-

-

4,222

Total (i + ii)

80,887

Schedule: I- Unutilised Grand-in-Aid

i) Unutilised Grant-in-Aid for CRY Project

Opening Unspent Balance

14,369

Add: Received during the year

i) Grant in Aid From Cry-Child rights and you

17,41,042

ii) Isterest earned

5,137

Less: Utilised during the year

17,40,620

Less: Utilised Grand-in-Aid Refund to CRY

14,369

5,559

ii) Unutilised Grant-in-Aid for CRY- MACR Project

Opening unspent balance

1,45,971

Add: Received during the year

i) Grand in Aid from MACR

1,22,525

ii) Interest earned

-

Less: Utilised during the year

2,67,758

Less: Utilised Grand-in-Aid Refund to CRY

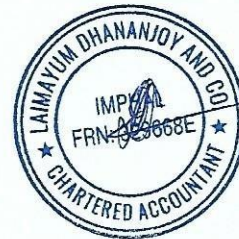
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738

Total (i+ii)

6,297

Mr. Aung
Mr. Aung
Chartered Accountant



WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION
SANGOLBAND MORANGHANUBA LERAK
BSNL MOBILE TOWER, IMPHAL MANIPUR



Schedule: H - Fixed Assets

Sl. No.	PARTICULARS	Balance as at 1.4.2020	Addition during the year	Sold/ discarded during the year	S- Total	Depreciation		Balance as on 31.3.2021
						Rate	For the Year	
1	General account							
	Furniture & fixture	7,413.93	-	-	7,413.93	10%	741.39	6,672.54
	Projector	10,857.73	-	-	10,857.73	15%	1,628.66	9,229.07
	S - total (i)	18,271.66	-	-	18,271.66		2,370.05	15,901.61
2	Rapid Intervention and Care Project							
	Furniture & Fixture	4,082.40	-	-	4,082.40	10%	408.24	3,674.16
	Computr & Accessories	633.60	-	-	633.60	40%	253.44	380.16
	S - total (ii)	4,716.00	-	-	4,716.00		661.68	4,054.32
3	CRY Project							
	Furniture & Fixture	1,902.69	-	-	1,902.69	10%	190.27	1,712.42
	Computer & Accessories	3,942.86	-	-	3,942.86	40%	1,577.14	2,365.72
	Two wheeler	3,654.05	-	-	3,654.05	15%	548.11	3,105.94
	Camera	2,296.83	-	-	2,296.83	15%	344.52	1,952.31
	Lenovo TB-8504X (Computer Tablet)	39,072.60	-	-	39,072.60	40%	15,629.04	23,443.56
	S - total (iii)	50,869.03	-	-	50,869.03		18,289.09	32,579.95
4	European Union							
	UPS Elnova	332.64	-	-	332.64	40%	133.06	199.58
	Tally Software	216.00	-	-	216.00	40%	86.40	129.60
	Furniture & Fixture	15,746.40	-	-	15,746.40	10%	1,574.64	14,171.76
	Inverter Battery	4,071.65	-	-	4,071.65	15%	610.75	3,460.90
	Computer, Laptop & Printer	2,419.20	-	-	2,419.20	40%	967.68	1,451.52
	Digital Camera	2,505.63	-	-	2,505.63	15%	375.84	2,129.79
	Internet Device	3,810.64	-	-	3,810.64	15%	571.60	3,239.04
	S - total (iv)	29,102.16	-	-	29,102.16		4,319.96	24,782.20
5	MISCR (CRY Kolkata)							
	Furniture	5,758.00	-	-	5,758.00	10%	576.00	5,182.00
	Chair	2,219.00	-	-	2,219.00	10%	222.00	1,997.00
	Table	5,720.00	-	-	5,720.00	10%	572.00	5,148.00
	Camera	3,383.00	-	-	3,383.00	15%	507.00	2,876.00
	Computer & Accessories	2,515.00	-	-	2,515.00	40%	1,006.00	1,509.00
	S - total (v)	19,595.00	-	-	19,595.00		2,883.00	16,712.00
	Total (i + ii + iii + iv + v)	1,22,553.84	-	-	1,22,553.85	-	28,523.78	94,030.06

Mt. Kuma

Sanjay Kumar

