



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



ਲੇਮਾਯੁਮ ਧਨਾਨਜੋਯ ਅਤੇ ਕੰਪਨੀ

LAIMAYUM DHANANJOY AND CO.

CHARTERED ACCOUNTANT

+91 7085050458

laimayumdhananjoyandco@gmail.com

cadhananjoyls@gmail.com

### AUDITOR'S REPORT

1. I have examined the attached balance sheet as at 31<sup>st</sup> March 2023 **WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION, SANGOLBAND MOIRANGHANUBA LEIRAK, BSNL MOBILE TOWER, IMPHAL WEST, MANIPUR** and also the attached Receipt and Payment 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 standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements 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 believe that my audit provides a reasonable basis 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 financial statement prepared on the basis of the method of accounting mentioned above gives 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 31-03-2023;
  - 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 : 30-10-2023

Place :Imphal, Manipur

CA Laimayum Dhananjoy Sharma, FCA

Membership No.: 240436

UDIN: 23240436BGTHIQ3375

CA Laimayum Dhananjoy Sharma, FCA

Membership No. 240436

Thangmeiband Watham Leirak Machin,  
Lamphel, Imphal West -795001

*Secretary*  
Secretary  
Wide Angle Social  
Development Organisation

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

**ACCOUNT: GENERAL ACCOUNT**

**BALANCE SHEET AS AT 31.3.2023**

LIABILITIES	Schedule	Amount in rupees	
General Fund Account			
General Fund Balance	J		1,33,952
CURRENT LIABILITIES			
Current Liabilities	K		3,575
			<b>1,37,527</b>
ASSETS			
Fixed Assets	H		60,624
Current Assets :			
Cash and bank balances	G		76,902
			<b>1,37,527</b>

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

**CA Laimayum Dhananjoy Sharma, FCA**

Proprietor (Membership Number: 240436)

Secretary

Imphal

**Dated - 30-10-2023**

**UDIN : 23240436BGTHIQ3375**

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

*Secretary*

Secretary  
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 31.03.2023**

Schedule		Amount in rupees	
<b>A INCOME</b>			
Grant - in - Aid	A		46,72,400
Bank Interest			
Bank Interest (MRB:0350)		-	
Bank Interest (PNB:2069)		3,559.00	
Bank Interest (AXIS:5417)		2,797.00	
Bank Interest (PNB:2897)		6,958.01	
Bank Interest (SBI:9769)		-	13,314
			<b>46,85,714</b>
<b>B EXPENDITURE</b>			
CRY Additional Grant Expenses	C		2,50,000
Cry Project Leishemba Expenses	D		13,99,984
TI Project Expenses (DIC)	E		21,74,364
TI Project Expenses (SUBDIC)	F		8,63,800
Bank Charges			
For UBI A/c no. 1018010102897		-	
For UBI A/c no. 1018010102069		-	
For AXIS A/c no. 919010058465417		-	
For SBI A/c no. 35871059769		649.00	
For MRB A/c no. 9001050000350		414.00	1,063
Depreciation on Fixed Assets	H		13,859
			<b>47,03,070</b>
<b>C Surplus (Excess of Expenditure over income)</b>			<b>(17,356)</b>
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 Sharma*  
**CA Laimayum Dhananjay Sharma, FCA**  
 Proprietor (Membership Number: 240436)



Imphal

**Dated - 30-10-2023**

**UDIN : 23240436BGTHIQ3375**

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

Secretary

*Secretary*

**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 01.04.2022 TO 31.03.2023**

	Schedule	Amount in Rupees	
<b>RECEIPT</b>			
Grant - in - Aid	A		46,72,400
Organisation Contribution			
Temporary Borrowing from ,individual members			2,70,000
Bank Interest			
Bank Interest (MRB:0350)		3,559.00	
Bank Interest (PNB:2069)		2,797.00	
Bank Interest (AXIS:5417)		6,958.01	
Bank Interest (PNB:2897)		-	13,314
Bank Interest (SBI:9769)			
Opening Cash and Bank balances	B		94,675
			<b>50,50,389</b>
<b>PAYMENT</b>			
Recurring Expenses			
CRY Additional Grant Expenses	C	2,50,000.00	
Cry Project Leishemba Expenses	D	13,99,984.00	
TI Project Expenses (DIC)	F	21,74,364.00	
TI Project Expenses (SUBDIC)	G	8,63,800.00	46,88,148
Non- Recurring expenses			
Repayment of Temporary Borrowing			2,70,000
Unspent balance for CRY refund			14,276
Bank Charges			
For PNB A/c no. 1018010102897			
For PNB A/c no. 1018010102069			
For AXIS A/c no. 919010058465417		-	
For SBI A/c no. 35871059769		649.00	
For MRB A/c no. 9001050000350		414.00	1,063
Closing Cash and Bank balances	G		76,902
			<b>50,50,389</b>

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

Secretary

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

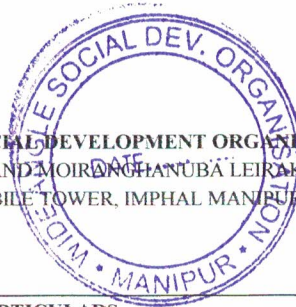


Imphal  
Dated - 30-10-2023  
UDIN : 23240436BGTHIQ3375

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

*Secretary*  
**Secretary**  
Wide Angle Social  
Development Organisation

**WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION**  
SANGOLBAND MOIRANGHAT NUBA LEIRAK  
BSNL MOBILE TOWER, IMPHAL MANIPUR



PARTICULARS	Amount in Rs
<b>Schedule A: Gand-In-Aid</b>	
<b>i) Targeted Intervention Project [TI]</b>	
Grant in received from Manipur state AIDS control society vide:	
Current Year :	
<b>1st Instalment vide sanctioned dt. 29/07/2022</b>	<b>10,07,467.00</b>
Vide Santioned letter No. T-27068/1/2022-e-MACS dt. 29th July 2022	
<b>2nd Instalment vide santioned dt. 20/10/2022</b>	<b>10,07,467.00</b>
Vide Santioned letter No. T-27068/1/2022-e-MACS dt. 20th Oct. 2022	
<b>3rd Instalment vide sanctioned dt. 28/02/2023</b>	<b>10,07,466.00</b>
Vide Santioned letter No. T-37066/10/2017/TI/MACS Pt	
	<b>30,22,400.00</b>
<b>ii) Grant in- Aid received from CRY, Kolkata</b>	
Project Leishemba CRY Project	14,00,000.00
CRY Additional Grant	2,50,000.00
	<b>16,50,000.00</b>
<b>Total (i+ii)</b>	<b>46,72,400.00</b>

**Schedule B : Opening cash and bank balances**

**i) Cash at Bank with:**

General		
MRB A/c no. 9001050000350		37,496.25
Bank Account for FCRA with UBI A/c no. 1018010102897		
General	2,660.50	
FCRA	-	
Find Organisation	450.00	
Treat Asia	913.00	
CRY, Prpjct Leishemba	-	4,023.50
Bank Account for Local Fund		
SBI A/C no. 35871059769		
General	19,309.50	
MACR	-	19,309.50
AXIS A/c no. 919010058465417		
General	-	
RIAC A/C	12,967.00	12,967.00
UBI A/c no. 1018010102069		
General(2069)	18,604.10	18,604.10
		<b>92,400.35</b>

**ii) Cash in hand**

General	-	
FCRA(General)	1.60	
FCRA	-	
Treat Asia	1,751.00	
CRY, Prpjct Leishemba	522.00	
RIAC A/C	-	
MACR	-	2,274.60
<b>Total (i+ii)</b>		<b>94,674.95</b>

*[Signature]*  
**Secretary**  
**Wide Angle Social**  
**Development Organisation**

**Schedule C : CRY Additional Grant Expenses**

**October 22 to March 23**

**Community Mobilisation**

E-Coordination meeting with SMC, PTA, MTA for tracking the attendance of the children in school	9,000.00	
P-Meetings with Village chiefs on formation of Village level Child protection committee	9,000.00	
E-Ashramshala Parent -teacher interface meetings on children's Issue	9,000.00	27,000.00

**Capacity Building**

G-Quarterly Review Meeting	8,000.00	
G-Annual Review Meeting	12,000.00	
E-Workshop of CWC & Other Stakeholders on roles and responsibilities	10,000.00	30,000.00

**Advocacy And Networking**

P-Interface meeting with children home and social welfare department.	15,000.00	
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P-Networking and alliance meetings with CBOs/CWC/DCPU/Police	18,000.00	33,000.00
Interim Services		
E-Remedial support for Students	1,00,000.00	1,00,000.00
<b>Administrative Expenditure</b>		
Salary & Statutory Benefits to Project Holder(Part Salary)	60,000.00	60,000.00
<b>Total</b>		<b>2,50,000.00</b>



**Schedule: D- CRY PROGRAMME ( Project Leisemba)**

April 2022 to March 23 for CRY Project

**Community Mobilization**

G-Community organizing meeting

**Capacity Building**

E-Conduct Creative learning workshop / demonstration class

E-Capacity building of SMC and Panchayat ( Role and Responsibilities/ closure of schools data/ adv

**Interim Service**

E-Establishing Child Activity centre

**Programme & Research Salary**

Salary & Statutory Benefits to MIS Coordinator

Salary & statutory Benefits for Project Coordinator

Salary & Statutory Benefit of Facilitators of Children Activity Centre (Part Salary)

Salary & Statutory Benefits to Teacher(Part Salary)

Salary & Statutory Benefits to Trainer

Salary & Statutory Benefits to Community worker(Part Salary)

**Travel to Project Holder**

**Administrative Costs:**

Salary & Statutory Benefits to Project Holder(Part Salary)

Salary & Statutory Benefits of Accountant(Part Salary)

Admin Cost:Office Rent

Admin Cost:Newspaper and periodicals

Admin Cost:Stationary, photocopy, postage

Admin Cost:Office Maintenance

Admin Cost:Bank chagres

Admin Cost:Audit fees

Admin Cost:Office Telephone

Admin Cost:Data Card rental

Admin Cost:Monthly staff meeting

	18,000.00	18,000.00
	10,000.00	
	5,000.00	15,000.00
		39,750.00
	1,44,000.00	
	1,44,000.00	
	36,000.00	
	4,86,000.00	
	96,000.00	
	36,000.00	9,42,000.00
		5,909.00
	1,32,000.00	
	1,32,000.00	
	36,000.00	
	3,240.00	
	6,420.00	
	42,020.00	
	972.00	
	10,000.00	
	5,877.00	
	4,796.00	
	6,000.00	3,79,325.00
<b>Total</b>		<b>13,99,984.00</b>

**Schedule: F- TI Project Expenses**

**i) DIC Current Year Expenses**

**Infrastructure and Administration**

Rent for office-cum-DIC (median value calculated)

AMC

Office Expenses

Insurance for staff

Documentation cost including cost for BCC materials

	1,44,000.00	
	6,000.00	
	75,764.00	
	3,000.00	
	4,000.00	2,32,764.00

**Human Resource Cost**

**Salary**

Programme Manager

M&E Assistant cum Accountant

ANM

ORW

	1,80,000.00	
	1,44,000.00	
	1,08,000.00	
	2,70,000.00	7,02,000.00

**Honorarium**

Honorarium to Project Director

Honorarium to PEs

	40,000.00	
	3,24,000.00	3,64,000.00

**Travel expenses**

Travel cost for admin purposes

Travel for Programme Manager

Travel for MEA officer

Travel for ANM

Travel for ORW

Travel for PE

Travel Cost for Navigator( PE's or ORW's) to link PLHIV to ART

	8,400.00	
	12,600.00	
	5,400.00	
	10,800.00	
	40,500.00	
	48,600.00	
	14,400.00	1,40,700.00

**Community based Activities**

DIC level meetings

Demand generation activities

Review Meetings

Advocacy Activities

Community Events

	4,800.00	
	12,000.00	
	6,000.00	
	8,000.00	
	15,000.00	

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Secretary  
Wide Angle Social  
Development Organisation





Crisis response	12,000.00	
Health camps	5,000.00	
Strengthen outreach activities beyond the TI catchment area and CBS	36,000.00	
Consumable for community based screening and BMW management	6,000.00	
Population size Estimation / Mapping	5,000.00	1,09,800.00
<b>Clinic Services : STI</b>		
Start-up cost for clinic	10,000.00	
Abcess Management	40,000.00	
Recurring cost for STI	5,000.00	
Syphilis testing for 60% of HRGs rest	12,600.00	
Doctor-visiting physician	1,80,000.00	2,47,600.00
<b>Commodities</b>		
Needles and syringe	3,67,500.00	
Bio-medical waste management	10,000.00	3,77,500.00
<b>Total</b>		<b>21,74,364.00</b>



#### Schedule: G-TI Project Expenses

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

###### Infrastructure and Administration

Rent for office-cum-DIC (median value calculated)	96,000.00	
AMC	6,000.00	
Office Expenses	60,000.00	
Insurance for staff	1,500.00	
Documentation cost including cost for BCC materials	2,000.00	1,65,500.00

###### Human Resource Cost

Salary & Honorarium		
ANM	1,08,000.00	
ORW	90,000.00	
Honorarium to PEs	1,08,000.00	3,06,000.00

###### Travel expenses

Travel for ANM	10,800.00	
Travel for ORW	13,500.00	
Travel for PE	16,200.00	
Travel Cost for Navigator( PE's or ORW's) to link PLHIV to ART	10,800.00	51,300.00

###### Programme Delivery

###### Community based Activities

DIC level meetings	4,800.00	
Demand generation activities	12,000.00	
Review Meetings	6,000.00	
Advocacy Activities	6,000.00	
Community Events	10,000.00	
Crisis response	12,000.00	
Health camps	5,000.00	
Strengthen outreach activities beyond the TI catchment area and CBS	18,000.00	
Consumable for community based screening and BMW management	6,000.00	79,800.00

###### Clinic Services : STI

Abcess Management	35,000.00	
Recurring cost for STI	5,000.00	
Syphilis testing for 60% of HRGs rest	7,200.00	47,200.00

###### Commodities

Needles and syringe	1,05,000.00	
Bio-medical waste management	5,000.00	1,10,000.00

###### Assistant OST

Salary for OST Assistant	90,000.00	
Insurance for staff	500.00	
Travel for OST Assistant	13,500.00	1,04,000.00
<b>Total</b>		<b>8,63,800.00</b>

*(Signature)*

Secretary

Wide Angle Social  
Development Organisation

#### Schedule: I- Closing Cash and Bank balances

##### i) Cash at Bank with:

###### General

MRB A/c no. 9001050000350

Bank Account for FCRA with UBI A/c no. 1018010102897

###### General

###### FCRA

FIND Organisation

Treat Asia

CRY, Project Leishemba

9,618.51

450.00

913.00

10,981.51



Bank Account for Local Fund  
PNB A/c no. 1018010102069  
CRY Project



<u>7,535.34</u>	-
	<b>7,535.34</b>

AXIS A/c no. 919010058465417

General

TI A/C

ICICI A/C

SBI A/c no.35871059769

General

-	-
-	-
-	-
<u>55,742.75</u>	<u>55,742.75</u>
	<b>74,259.60</b>

**ii) Cash in hand**

GENERAL

FCRA(General)

FCRA

Find Org.

Treat Asia

CRY, Project Elisheba

TI PROJECT A/C

CRY Project

1.60	
1,751.00	
-	
<u>890.00</u>	<u>2,642.60</u>
<b>Total (i + ii)</b>	<b>76,902.20</b>

**Schedule: J. General fund account**

Opening Balance

Less : Deficit for the year transferred

Add : Non refundable balance transferred to General fund balance

Less: Unutilised Grant in Aid for CRY project

1,54,145	
17,356	
737	
<u>3,575.00</u>	<b>1,33,952</b>

**Schedule: K. Current Liabilities :**

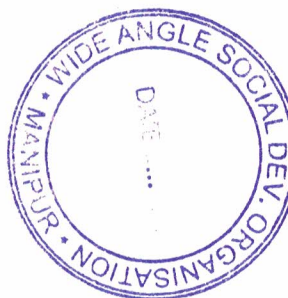
Refundable balance of CRY project

**3,575.00**



Secretary  
Wide Angle Social  
Development Organisation

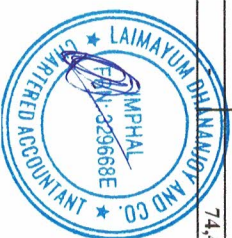




**WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION**  
SANGOLBAND MOIRANGHANUBA LEIRAK  
BSNL MOBILE TOWER, IMPHAL MANIPUR

**Schedule: H - Fixed Assets**

Sl. No.	PARTICULARS	Balance as at 1.4.2022	Addition during the year	Sold/ discarded during the year	S- Total	Depreciation		Balance as on 31.3.2023
						Rate	For the Year	
1	<b>General account</b> Furniture & fixture Projector	6,005.29 7,844.71	- -	-	6,005.29 7,844.71	10% 15%	600.53 1,176.71	5,404.76 6,668.00
	S - total (i)	13,850.00	-	-	13,850.00		1,777.24	12,072.76
2	<b>Rapid Intervention and Care Project</b> Furniture & Fixture Computr & Accessories Computr & Accessories	3,306.74 228.10	- -	-	3,306.74 228.10	10% 40%	330.67 91.24	2,976.07 136.86
	S - total (ii)	3,534.84	-	-	3,534.84	0%	421.91	3,112.93
3	<b>CRY Project</b> Furniture & Fixture Computer & Accessories Two wheeler Camera Lenovo TB-8504X (Computer Tablet)	1,541.18 1,419.43 2,640.05 1,659.46 14,066.14	- - - - -	-	1,541.18 1,419.43 2,640.05 1,659.46 14,066.14	10% 40% 15% 15% 40%	154.12 567.77 396.01 248.92 5,626.45	1,387.06 851.66 2,244.04 1,410.54 8,439.68
	S - total (iii)	21,326.26	-	-	21,326.26		6,993.27	14,332.99
4	<b>European Union</b> UPS Elinova Tally Software Furniture & Fixture Inverter Battery Computr, Laptop & Printer Digital Camera Internet Device	119.75 77.76 12,754.58 2,941.77 870.91 1,810.32 2,753.18	- - - - - - -	-	119.75 77.76 12,754.58 2,941.77 870.91 1,810.32 2,753.18	40% 40% 10% 15% 40% 15% 15%	47.90 31.10 1,275.46 441.26 348.36 271.55 412.98	71.85 46.66 11,479.13 2,500.50 522.55 1,538.77 2,340.21
	S - total (iv)	21,328.27	-	-	21,328.27		2,828.62	18,499.66
5	<b>MSCR (CRY Kolkata)</b> Furniture Almirah Chair Table Camera Computer & Accessories	4,664.00 1,797.00 4,633.00 2,445.00 905.00	- - - - -	-	4,664.00 1,797.00 4,633.00 2,445.00 905.00	10% 10% 10% 15% 40%	466.00 180.00 463.00 367.00 362.00	4,198.00 1,617.00 4,170.00 2,078.00 543.00
	S - total (v)	14,444.00	-	-	14,444.00		1,838.00	12,606.00
	<b>Total (I + ii + iii + iv + v)</b>	<b>74,483.36</b>	<b>-</b>	<b>-</b>	<b>74,483.37</b>	<b>-</b>	<b>13,859.04</b>	<b>60,624.32</b>



*Wt. Aler*

Secretary  
Wide Angle Social  
Development Organisation