



LAIMAYUM DHANANJOY AND CO.
CHARTERED ACCOUNTANT

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 2022 **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 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 31-03-2022;
 - 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 : 27-06-2022
Place :Imphal, Manipur

Mt. Allen

Secretary
Wide Angle Social
Development Organisation



CA Laimayum Dhananjoy Sharma, FCA
Membership No.: 240436
UDIN: 22240436APSDHH6844
CA Laimayum Dhananjoy 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 31.3.2022

LIABILITIES	Schedule	Amount in rupees	
General Fund Account			
Opening balance		1,68,621	
Less :Deficit for the year transferred		(5,759)	
Add: Unutilised Grant in Aid for CRY utilised during the year		5,559	
Add: Unutilised Grant in Aid for CRY (MACR)		737	
Less :Unutilised Grant in Aid for CRY project		15,014	1,54,145
	I		15,014
			1,69,158
ASSETS			
Fixed Assets	H		74,483
Current Assets			
Closing cash and bank balances	G		94,675
			1,69,158

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)
UDIN : 22240436APSDHH6844

Imphal
Dated - 27-06-2022
CA Laimayum Dhananjoy Sharma, FCA
Membership No. 240436
Triangmeiband Watham Leirak Machin,
Lamphel, Imphal West -795001

Secretary

[Signature]
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 01.04.2021 TO 31.03.2022

	Schedule	Amount in Rupees	
RECEIPT			
Grant - in - Aid	A		67,66,650
Organisation Contribution			1,65,000
Temporary Borrowing from ,individual members			
Bank Interest			
Bank Interest (MRB:0350)			
Bank Interest (PNB:2069)		4,784	
Bank Interest (AXIS:5417)		4,424	
Bank Interest (PNB:2897)			
Bank Interest (SBI:9769)		-	9,208
Opening Cash and Bank balances	B		80,887
			70,21,745
PAYMENT			
Recurring Expenses			
General Expenses (Covid Relief Fund)	C	3,70,000	
Cry Project Leishemba Expenses	D	13,49,824	
DRY Ration Expenses	E	11,62,800	
TI Project Expenses (DIC)	F	21,93,600	
TI Project Expenses (SUBDIC)	G	8,63,800	
Treat Asia Project Expenses	H	8,15,680	67,55,704
Non- Recurring expenses			1,65,000
Repayment of Temporary Borrowing			5,559
Unutilised balance for CRY expenses			
Bank Charges			
For PNB A/c no. 1018010102897		68	
For PNB A/c no. 1018010102069			
For AXIS A/c no. 919010058465417		-	
For SBI A/c no. 35871059769		649	
For MRB A/c no. 9001050000350		90	807
Closing Cash and Bank balances	G		94,675
			70,21,745

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 Dhananjoy & Co.

Chartered Accountants

Firm Registration Number: 329668E

CA Laimayum Dhananjoy Sharma, FCA

Proprietor (Membership Number: 240436)

UDIN : 22240436APSDHH6844

Imphal

Dated - 27-06-2022

Membership No. 240436

Thangmeiband Watham Leirak Machin,

Lamohel, Imphal West -795001

Secretary

Mr. Alun

Secretary

Wide Angle Society

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 31.03.2022

	Schedule	Amount in rupees	
A INCOME			
Grant - in - Aid	A		67,66,650
Organisation Contribution			-
Bank Interest			
Bank Interest (MRB:0350)		-	
Bank Interest (PNB:2069)		4,784	
Bank Interest (AXIS:5417)		4,424	
Bank Interest (PNB:2897)		-	
Bank Interest (SBI:9769)		-	
			9,208
			67,75,858
B EXPENDITURE			
General Expenses (Covid Relief Fund)	C		3,70,000
Cry Project Leishemba Expenses	D		13,49,824
DRY Ration Expenses	E		11,62,800
TI Project Expenses (DIC)	F		21,93,600
TI Project Expenses (SUBDIC)	G		8,63,800
Treat Asia Project Expenses	H		8,15,680
Unutilised balance for CRY expenses			5,559
Bank Charges			
For UBI A/c no. 1018010102897		68	
For UBI A/c no. 1018010102069		-	
For AXIS A/c no. 919010058465417		-	
For SBI A/c no. 35871059769		649	
For MRB A/c no. 9001050000350		90	
			807
Depreciation on Fixed Assets	H		19,547
			67,81,617
C Surplus (Excess of Expenditure over income)			(5,759)
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

CA Laimayum Dhananjay Sharma, FCA

Proprietor (Membership Number: 240436)

UDIN : 22240436APSDHH6844

Imphal

Dated - 27-06-2022

CA Laimayum Dhananjay Sharma, FCA

Membership No. 240436

Thangmeiband Watham Leirak Machin,

Lamphel, Imphal West -795001

Secretary

Mt. Allen

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) Targeted Intervention Project [TI]		
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	10,07,467.00	
2nd Instalment vide sanctioned dt. 22/02/2021		
Vide Santioned letter No. T-37066/10/2017/TI/MACS dt.22/02/2021	10,27,467.00	
3rd Instalment vide sanctioned dt. 22/02/2021		
Vide Santioned letter No. T-37066/10/2017/TI/MACS dt.22/02/2021	10,04,166.00	
Sanction for Mapping	15,000.00	30,54,100.00
Vide Santioned letter No. T-37072/02/2020/TI/MACS	8,15,650.00	8,15,650.00
ii) Grant in- Aid received from Treat Asia		
iii) Grant in- Aid received from CRY, Kolkata		
Covid Relief Fund 1st Instalment dt. 06/05/2019 by RTGS (April 20 to June 20)	3,70,000.00	
Dry Ration Fund 2nd Instalment dt. 26/07/2019 by RTGS (Covid Disaster Response)	11,62,800.00	
Project Leishemba Grant in Aid	13,64,100.00	28,96,900.00
Total (i+ii+iii+iv)		67,66,650.00

Schedule B : Opening cash and bank balances

i) Cash at Bank with:		
General		
MRB A/c no. 9001050000350		37,586.00
Bank Account for FCRA with UBI A/c no. 1018010102897		
General	2,730.00	
FCRA	-	
Find Organisation.	450.00	
Treat Asia	263.00	
CRY, Prpject Leishemba	3,768.00	7,211.00
Bank Account for Local Fund		
SBI A/C no. 35871059769		
General	19,221.00	
MACR	738.00	19,959.00
AXIS A/c no. 919010058465417		
General		
RIAC A/C	11,843.00	11,843.00
UBI A/c no. 1018010102069		
General(2069)	66.00	66.00
		76,665.00
ii) Cash in hand		
General		
FCRA(General)		
FCRA	-	
Treat Asia	2,431.00	
CRY, Prpject Leishemba	1,791.00	
RIAC A/C	-	
MACR		4,222.00
Total (i+ii)		80,887.00

Schedule C : General Expenses

COVID RELIEF FUND EXPENSES

HEALTH ITEMS	
Amulspray 500gm	24,000.00
Fortune Chana Dal (500gm)	19,500.00
Nutrela	15,000.00
Fortune Half Litre)	31,500.00
Horlicks	57,000.00
Sugar	18,000.00
Poha (Half Kg.)	16,500.00
Salt (1 Kg.)	5,400.00
Vitamin - B (200ml)	41,100.00



Mr Allen
Secretary
Wide Angle Social
Development Organisation

Maggi (1 packet Big size)	13,800.00	
Atta (1 Kg packet)	14,100.00	
Polithin Bag	3,750.00	
Egg	66,000.00	
Suji	15,000.00	
Transportation, Storage & Logistics Cost	29,350.00	
Grand Total		3,70,000.00

Schedule: D- CRY PROGRAMME (Project Leisemba)

April 2021 to March 22 for CRY Project

Community Mobilization

N-Joint meeting of mothers, parents, monitoring committees and AWW	12,600.00	
PR-Recreational Activities for Children	30,000.00	
PR-Game and Sports Materials for Children groups	20,000.00	
P-Meetings with Village chiefs on formation of Village level Child protection committee	9,000.00	
G-Community sensitization programme	16,000.00	87,600.00

Capacity Building

G-Quarterly Review Meeting	-	
G-Annual Review Meeting	-	
G-Life skill building programme	32,400.00	
N-Capacity building of Stakeholders such as GKS members, ASHA, ANM and Anganwadi Workers	36,000.00	
P-CB of VCPC members on roles and responsibilities	24,000.00	
PR-Workshop on RCH with Adolescent girls of Kishori Samooch	36,000.00	
PR-Strengthening Children' collective through children life skill training programme	36,000.00	1,64,400.00

Advocacy & Networking

P-Interface meeting with children home and social welfare department.	5,000.00	
P-Networking and alliance meetings with CBOs/CWC/DCPU/Police	9,000.00	14,000.00

Interim Service

E-Remedial support for Students*	27,000.00	
G-Immediate services to children	36,000.00	63,000.00

Programme & Research Salary

Salary & Statutory Benefits to MIS Coordinator	1,32,000.00	
Salary & statutory Benefits for Project Coordinator	1,32,000.00	
Salary & Statutory Benefits to Teacher(Part Salary)	90,000.00	
Salary & Statutory Benefits to Trainer	1,08,000.00	
Salary & Statutory Benefits to Community worker(Part Salary)	96,000.00	5,58,000.00

Travel and Mobile

Travel - Outstation	10,000.00	
Travel to Project Holder	7,000.00	17,000.00

Administrative Costs:

Salary & Statutory Benefits to Project Holder(Part Salary)	1,68,000.00	
Salary & Statutory Benefits of Accountant(Part Salary)	1,20,000.00	
Admin Cost:Office Rent	60,000.00	
Admin Cost:Newspaper and periodicals	3,600.00	
Admin Cost:Stationary, photocopy, postage	7,200.00	
Admin Cost:Office Maintenance	60,000.00	
Admin Cost:Bank chagres	236.00	
Admin Cost:Audit fees	10,000.00	
Admin Cost:Office Telephone	6,000.00	
Admin Cost:Data Card rental	4,788.00	
Admin Cost-Monthly staff meeting	6,000.00	4,45,824.00

Grand - Total 13,49,824.00

Schedule: E- DRY Ration Expenses

Cereal (rice/wheat)	6,80,000.00	
Dal	1,22,400.00	
Oil	1,15,600.00	
Sugar	40,800.00	
Nutrela (200gm packet)	37,400.00	
Peanuts	88,400.00	
Vehicle Hiring Cost (partner)	36,850.00	
Carry Bag	10,350.00	
Volunteers Honorarium	20,000.00	
Refreshment Cost	3,000.00	
Audit Fee	8,000.00	

Grand - Total 11,62,800.00



Handwritten signature
Secretary
Wide Angle Social
Development Organisation

Schedule: F- TI Project Expenses

i) DIC Current Year Expenses

Infrastructure and Administration

Rent for office-cum-DIC (median value calculated)	1,44,000.00	
AMC	6,000.00	
Office Expenses	60,000.00	
Insurance for staff	3,000.00	
Documentation cost including cost for BCC materials	4,000.00	2,17,000.00

Human Resource Cost

Salary

Programme Manager	1,80,000.00	
M&E Assistant cum Accountant	1,44,000.00	
ANM	1,08,000.00	
ORW	2,70,000.00	7,02,000.00

Honorarium

Honorarium to Project Director	40,000.00	
Honorarium to PEs	3,24,000.00	3,64,000.00

Travel expenses

Travel cost for admin purposes	8,400.00	
Travel for Programme Manager	12,600.00	
Travel for MEA officer	5,400.00	
Travel for ANM	10,800.00	
Travel for ORW	40,500.00	
Travel for PE	48,600.00	
Travel Cost for Navigator(PE's or ORW's) to link PLHIV to ART	14,400.00	1,40,700.00

Programme Delivery

Community based Activities		
DIC level meetings	4,800.00	
Demand generation activities	12,000.00	
Review Meetings	6,000.00	
Advocacy Activities	8,000.00	
Community Events	15,000.00	
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	40,000.00	1,44,800.00

Clinic Services : STI

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

Commodities

Needles and syringe	3,67,500.00	
Bio-medical waste management	10,000.00	3,77,500.00
		21,93,600.00

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



Mt Allen

Secretary

Wido Angle Social

Bancomend Organisation

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	
Comsum	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
		8,63,800.00

Schedule: H-Treat Asia Project Expenses**Human Resource**

COST OF	1,50,000.00	
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Programme Expenses

COST OF	2,32,500.00	
COST OF	2,25,000.00	
COST OF	33,000.00	
COST OF	5,760.00	
COST OF	5,920.00	
COST OF	6,000.00	
COST OF	1,50,000.00	
COST OF	7,500.00	

Grand Total 8,15,680.00**Schedule: I- Closing 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, Project Leishemba		4,023.50

Bank Account for Local Fund

PNB A/c no. 1018010102069		
CRY Project	18,604.10	18,604.10

AXIS A/c no. 919010058465417

General	-	-
TI A/C	12,967.00	12,967.00

SBI A/c no.35871059769

General	19,309.50	19,309.50
		92,400.35

ii) Cash in hand

GENERAL

FCRA(General)	1.60	
FCRA		
Find Org.		
Treat Asia	1,751.00	
CRY, Project Leishemba		
TI A/C	-	-
CRY Project	522.00	2,274.60

Total (i + ii) 94,674.95

Mt Allen
 Secretary
 Pda Angle Social
 Development Organisation



Schedule: I- Unutilised Grand-in-Aid

i) Unutilised Grant-in-Aid for CRY Project

Opening Unspent Balance

5,559.40

Add: Received during the year

13,64,100.00

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

ii) Interest earned

13,55,383.40

Less: Utilised during the year

14,276.00

Less: Utilised Grand-in-Aid Refund to CRY

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

Opening unspent balance

737.50

Add: Received during the year

i) Grand in Aid from MACR

ii) Interest earned

Less: Utilised during the year

737.50

Less: Utilised Grand-in-Aid Refund to CRY

Total (i+ii)

15,013.50



Mr. Alim

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 1.4.2021	Addition during the year	Sold/discarded during the year	S- Total	Depreciation		Balance as on 31.3.2022
						Rate	For the Year	
1	General account Furniture & fixture Projector	6,672.54 9,229.07 15,901.61	- - -	-	6,672.54 9,229.07 15,901.61	10% 15% -	667.25 1,384.36 2,051.61	6,005.29 7,844.71 13,850.00
2	Rapid Intervention and Care Project Furniture & Fixture Computers & Accessories	3,674.16 380.16 4,054.32	- - -	-	3,674.16 380.16 4,054.32	10% 40% -	367.42 152.06 519.48	3,306.74 228.10 3,534.84
3	CRY Project Furniture & Fixture Computer & Accessories Two wheeler Camera Lenovo TB-8504X (Computer Tablet)	1,712.42 2,365.72 3,105.94 1,952.31 23,443.56 32,579.95	- - - - - -	-	1,712.42 2,365.72 3,105.94 1,952.31 23,443.56 32,579.95	10% 40% 15% 15% 40% -	171.24 946.29 465.89 292.85 9,377.42 11,253.69	1,541.18 1,419.43 2,640.05 1,659.46 14,066.14 21,326.26
4	European Union UPS Elnova Tally Software Furniture & Fixture Inverter Battery Computer, Laptop & Printer Digital Camera Internet Device	199.58 129.60 14,171.76 3,460.90 1,451.52 2,129.79 3,239.04 24,782.19	- - - - - - - -	-	199.58 129.60 14,171.76 3,460.90 1,451.52 2,129.79 3,239.04 24,782.19	40% 40% 10% 15% 40% 15% 15% -	79.83 51.84 1,417.18 519.14 580.61 319.47 485.86 3,453.92	119.75 77.76 12,754.58 2,941.77 870.91 1,810.32 2,753.18 21,328.27
5	MSCR (CRY Kolkata) Furniture Almirah Chair Table Camera Computer & Accessories	5,182.00 1,997.00 5,148.00 2,876.00 1,509.00 16,712.00	- - - - - -	-	5,182.00 1,997.00 5,148.00 2,876.00 1,509.00 16,712.00	10% 10% 10% 15% 40% -	518.00 200.00 515.00 431.00 604.00 2,268.00	4,664.00 1,797.00 4,633.00 2,445.00 905.00 14,444.00
	Total (I + II + III + IV + V)	94,030.06	-	-	94,030.06		19,546.70	74,483.36

