



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

ਚੇਅਰਟਰਡ ਅਕਾਊਂਟੈਂਟ ਆਫ ਇੰਡੀਆ

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 31st March 2025 **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 31-03-2025;
 - 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



CA Laimayum Dhananjoy Sharma, FCA

Membership No.: 240436

UDIN : 25240436BMOIEO8809

Date : 02-07-2025

Place :Imphal, Manipur

Secretary
Wide Angle Social
Development Organisation

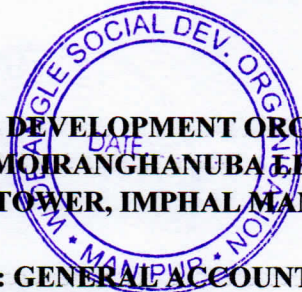
CA Laimayum Dhananjoy Sharma, FCA

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 31.3.2025

	Schedule	Amount in rupees	
LIABILITIES			
General Fund Account			
General Fund Balance	G		3,30,939
CURRENT LIABILITIES			
Current Liabilities	H		5,847
			3,36,786
ASSETS			
Fixed Assets	I		43,340
Current Assets :			
Cash and bank balances	F		2,93,445
			3,36,786

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 : 25240436BMOIEO8809

Imphal
Dated - 02/07/2025

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

Secretary

M. D. Sharma

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 01.04.2024 TO 31.03.2025

RECEIPT	Schedule	Amount in Rupees	
Grant - in - Aid	A		50,59,873
Temporary Borrowing from, individual members			1,30,000
Donation			2,10,001
Bank Interest			
Bank Interest (PNB:2069)		2,433	
Bank Interest (AXIS:5417)		165	
Bank Interest (PNB:2897)		3,112	5,710
Opening Cash and Bank balances	B		81,671
			54,87,255
PAYMENT			
Recurring Expenses			
Cry Project Leishemba Expenses	C	13,71,968	
TI Project Expenses (DIC)	D	26,75,425	
TI Project Expenses (SUBDIC)	E	9,90,000	
Village Level Awareness on HIV & STI		20,000	50,57,393
Repayment of Temporary Borrowing			1,30,000
Unspent balance for CRY refund			6,382
Bank Charges			
For PNB A/c no. 1018010102897		-	
For PNB A/c no. 1018010102069		35	
For AXIS A/c no. 919010058465417		-	35
Closing Cash and Bank balances	F		2,93,445
			54,87,255

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)
UDIN : 25240436BMOIEO8809
Imphal
Dated - 02/07/2025

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

INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2025

	Schedule	Amount in Rupees	
A INCOME			
Grant - in - Aid	A		50,59,873
Donation			2,10,001
Bank Interest			
Bank Interest (PNB:2069)		2,433	
Bank Interest (AXIS:5417)		165	
Bank Interest (PNB:2897)		3,112	
Bank Interest (SBI:9769)		-	5,710
			52,75,584
B EXPENDITURE			
Cry Project Leishemba Expenses	C		13,71,968
TI Project Expenses (DIC)	D		26,75,425
TI Project Expenses (SUBDIC)	E		9,90,000
Village Level Awareness on HIV & STI			20,000
Bank Charges			
For UBI A/c no. 1018010102897		-	
For UBI A/c no. 1018010102069		35	
For AXIS A/c no. 919010058465417		-	
For SBI A/c no. 35871059769		-	
For MRB A/c no. 9001050000350		-	35
Depreciation on Fixed Assets	I		7,452
			50,64,879
C Surplus (Excess of Income over expenditure)			2,10,705
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 Dhananjoy & Co.

Chartered Accountants

Firm Registration Number: 329668E

Secretary

Laimayum
Dhananjoy

CA Laimayum Dhananjoy Sharma, FCA
Proprietor (Membership Number: 240436)
UDIN : 25240436BMOIEO8809

Imphal

Dated - 02/07/2025

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

W. Dhananjoy

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. 16/08/2024	9,16,356
	Vide Santioned letter No. T-27068/1/2022-e-MACS	
	2nd Instalment vide sanctioned dt. 27/09/2024	9,16,356
	Vide Santioned letter No. T-27068/1/2022-e-MACS	
	3rd Instalment vide sanctioned dt. 10/12/2024	9,16,356
	Vide Santioned letter No. T-27068/1/2022-e-MACS	
	4th Instalment vide sanctioned dt. 17/03/2025	9,16,357
	Vide Santioned letter No. T-27068/1/2022-e-MACS	36,65,425
ii)	Grant in- Aid received from CRY, Kolkata	
	Project Leishemba CRY Project	<u>13,74,448</u>
		13,74,448
iii)	Grant in - Aid received from MSAC for Advocacy IEC materials	<u>20,000</u>
		20,000
	Total (i+ii+iii)	<u>50,59,873</u>

Schedule B : Opening cash and bank balances

i)	Cash at Bank with:		
	Bank Account for FCRA with PNB A/c no. 1018010102897		
	FCRA General Account	9,919	
	FIND Organisation	450	
	Treat Asia	<u>913</u>	11,282
	Bank Account for Local Fund		
	SBI A/c no.40254117477	-	
	PNB A/c no. 1018010102069	6,980	
	AXIS A/c no. 919010058465417	<u>58,304</u>	65,284
ii)	Cash in hand		
	FCRA General	2	
	Find Org.	-	
	Treat Asia	1,751	
	CRY, Project Leishemba	<u>3,353</u>	5,106
	Total (i + ii)		<u>81,671</u>

Schedule C : CRY PROJECT (Project Leishemba)

I>	Administration Cost	
1.1	Salary & Statutory Benefits to Project Holder(Part Salary)	1,44,000
1.2	Salary & Statutory Benefits of Accountant(Part Salary)	1,08,000
1.3	Admin Cost: Bank charges	6,857
1.4	Admin Cost:Audit fees	18,000
1.5	Admin Cost:Office Telephone	1,554




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1.6 Admin Cost:Data Card rental	4,949	2,83,368
II> Programme Activity Cost - Protection		
2.1 E-Coordination meeting with SMC, PTA, MTA for tracking the attendance of the children in school.	4,500	
2.2 G-Annual Cultural Meet	29,600	
2.3 P-Meetings with Village chiefs on formation of Village level Child protection committee	4,500	
2.4 G-Advocacy Meeting on State Policy for Children with MCPCR	50,000	
2.5 G-Quarterly Review Meeting	9,000	
2.6 G-Life skill building programme	34,530	
2.7 E-Conduct Creative learning workshop / demonstration class	10,070	
2.8 E-Remedial coach centre running costs (stationery, electric recharge, TLM & other misc exp.)	63,000	
2.9 E-Remedial support for Students	20,500	
2.10 Expenses for soccer session at ground (medical kit, refreshment, water, sports materials etc)	40,500	
2.11 Cultural items (instruments & others dance class related items)	16,000	
2.12 Remedial Coach Centre Rent	63,000	
2.13 Consultant - Senior Program Officer	99,000	
2.14 Consultant- MIS and Documentation	1,26,000	
2.15 Consultant- Senior Teacher	2,92,500	
2.16 Consultant-Junior Teacher	1,62,000	
2.17 Consultancy- Junior Trainer	58,500	
2.18 Travel - Outstation	5,408	10,88,608
	Grand Total	13,71,968

Schedule: D- TI Project Expenses

1. Infrastructure and Administration

1.1 Rent for office-cum-DIC	1,80,000	
1.2 Computer & Peripherals for office	-	
1.3 Furniture for office/Equipment	-	
1.4 AMC	6,000	
1.5 Office Expenses	1,20,000	
1.6 Insurance for staff	3,000	
1.7 Recruitment cost	-	
1.8 Documentation cost including cost for BCC materials	4,000	3,13,000

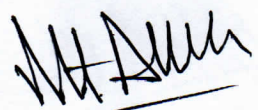
2. Human Resource Cost

2.1 Project Director	48,000	
2.2 Project Manager	2,52,000	
2.3 M&E cum Account Officer	1,92,000	
2.4 Counsellor	-	
ANM	1,50,000	
2.5 ORW	3,78,000	
2.6 Honorarium to PEs	2,88,000	13,08,000

3. Travel cost

3.1 Travel cost for admin purposes	8,400	
3.2 Travel for Project Manager	16,800	
3.3 Travel for M&E cum Account Officer	7,200	
3.4 Travel for ANM	14,400	
3.5 Travel for ORW	54,000	




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3.6	Travel for Pes	43,200	
3.7	Travel Cost for Navigator(PE's or ORW's) to link PLHIV to ART	<u>14,400</u>	1,58,400
4. Programme Delivery			
4.1.1	DIC level meetings	7,200	
4.1.2	Demand generation activities	9,000	
4.1.3	Review Meetings - Weekly & monthly	7,500	
4.1.4	Advocacy Activities	9,000	
4.1.5	Community Events	22,500	
4.2	Crisis response	12,000	
4.3	Health camps	7,500	
4.3.1	Strengthen outreach activities beyond the TI catchment area and CBS	18,000	
4.3.2	Consumable for community based screening and BMW management	14,400	
4.4.1	Population size Estimation / Mapping	<u>5,000</u>	1,12,100
5. Clinic Services : STI			
5.1	Start-up cost for clinic	-	
5.2	Abcess Management	18,000	
5.3	Recurring cost for STI	7,200	
5.4	Syphillis testing for 60% of HRGs rest	12,600	
5.5	Doctor-visiting physician	<u>2,40,000</u>	2,77,800
6. Commodities			
6.1	Needles and syringe	4,96,125	
6.2	Disposal of bio - waste	<u>10,000</u>	5,06,125
Grand Total			<u>26,75,425</u>



Schedule: E- SUB-DIC (Keithelmanbi) Current Year Project Expenses

1. Infrastructure and Administration			
1.1	Rent for office-cum-DIC (median value calculated)	96,000	
1.4	Office Expenses	84,000	
1.5	Insurance for staff	1,000	
1.7	Documentation cost including cost for BCC materials	<u>4,000</u>	1,85,000
2. Human Resource Cost			
2.1 Salary			
2.1.1	ANM	1,50,000	
2.1.2	ORW	<u>1,26,000</u>	2,76,000
2.2 Honorarium			
2.2.1	Honorarium to PEs	<u>96,000</u>	96,000
3. Travel expenses			
3.1	Travel for ANM	14,400	
3.2	Travel for ORW	18,000	
3.3	Travel for PE	<u>14,400</u>	46,800
4. Programme Delivery			
4.1 Community based Activities			
4.1.1	DIC level meetings	3,600	
4.1.2	Demand generation activities	4,500	
4.1.3	Review Meetings	7,500	
4.1.4	Advocacy Activities	6,000	
4.1.5	Community Events	8,000	
4.2	Crisis response	12,000	



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4.3 Health camps	5,000	
4.4 Comsumable for community based screening and BMW management	6,000	
4.5 Strengthen outreach activities beyond the TI catchment area and CBS	9,000	61,600
5. Clinic Services : STI		
5.1 Start-up cost for clinic		
5.2 Abcess Management	9,000	
5.3 Recurring cost for STI	5,000	
5.4 Syphillis testing for 60% of HRGs rest	3,600	17,600
6. Commodities		
6.1 Needles and syringe	1,57,500	
6.2 Bio-medical waste management	5,000	1,62,500
C. Satellite OST		
2 Human Resource Costs		
7.1 Out Reach Worker	1,26,000	
Insurance for staff	500	
3 Travel Cost	-	
7.2. Travel for ORW	18,000	1,44,500
Grand Total		9,90,000



Schedule: F - Closing Cash and Bank balances

i) Cash at Bank with:		
Bank Account for FCRA with PNB A/c no. 1018010102897		
FCRA General Account	11,753	
CRY, Project Leishemba	1,257	13,010
Bank Account for FCRA with SBI A/c no. 40254117477	3,267	3,267
Bank Account for Local Fund		
PNB A/c no. 1018010102069	70,597	
AXIS A/c no. 919010058465417	869	
ICICI A/C	-	71,466
ii) Cash in hand		
FCRA General	2	
Find Org.	-	
Treat Asia	1,751	
CRY, Project Leishemba (FCRA)	597	
General account	3,353	5,703
iii) Fixed Deposit for Scholarship		
		2,00,000
Total (i + ii)		2,93,445

Schedule: G. General fund account

Opening Balance	1,26,081	
Add : Excess for the year transferred	2,10,705	
Add : Non refundable balance transferred to General fund balance	-	
Less: Unutilised Grant in Aid for CRY project	5,847	3,30,939

Schedule: H. Current Liabilities :

Refundable balance of CRY project		5,847
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Handwritten Signature
 Secretary
 Wide Angle Social
 Development Organisation

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



Schedule: I - Fixed Assets

Sl. No.	PARTICULARS	Balance as at 1.4.2024	Addition during the year	Sold/ discarded during the year	S- Total	Depreciation		Balance as on 31.3.2025
						Rate	For the Year	
1	General account							
	Furniture & fixture	4,864	-		4,864	10%	486	4,378
	Projector	5,668	-		5,668	15%	850	4,818
	S - total (i)	10,532	-	-	10,532		1,337	9,195
2	Rapid Intervention and Care Project							
	Furniture & Fixture	2,976	-		2,976	10%		2,976
	Computrs & Accessories	137	-		137	40%		137
	Computrs & Accessories	-	-		-	0%	-	-
	S - total (ii)	3,113	-	-	3,113		-	3,113
3	CRY Project							
	Furniture & Fixture	1,248	-	-	1,248	10%	125	1,124
	Computer & Accessories	511	-		511	40%	204	307
	Two wheeler	1,907	-		1,907	15%	286	1,621
	Camera	1,199	-		1,199	15%	180	1,019
	Lenovo TB-8504X	5,064	-	-	5,064	40%	2,026	3,038
	S - total (iii)	9,930	-	-	9,930		2,821	7,109
4	European Union							
	UPS Elnova	43	-	-	43	40%	17	26
	Tally Software	28	-	-	28	40%	11	17
	Furniture & Fixture	10,332	-	-	10,332	10%	1,033	9,299
	Inverter Battery	2,125	-	-	2,125	15%	319	1,807
	Computsr, Laptop & Printer	314	-	-	314	40%	125	188
	Digital Camera	1,308	-	-	1,308	15%	196	1,112
	Interner Device	1,989	-	-	1,989	15%	298	1,691
	S - total (iv)	16,139	-	-	16,139		2,000	14,138
5	MACR (CRY Kolkata)							
	Furniture							
	Almirah	3,778	-	-	3,778	10%	378	3,400
	Chair	1,455	-	-	1,455	10%	146	1,309
	Table	3,753	-	-	3,753	10%	375	3,378
	Camera	1,766	-	-	1,766	15%	265	1,501
	Computer & Accessories	326	-	-	326	40%	130	196
	S - total (v)	11,078	-	-	11,078		1,294	9,784
	Total (I + ii + iii + iv + v)	50,791	-	-	50,791	-	7,452	43,340



M. Dhananjay
Secretary
Wide Angle Social
Development Organisation