



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



ലൈമയം ധനാഞ്ജയ് ആൻഡ് കോ.  
**LAIMAYUM DHANANJOY AND CO.**

**CHARTERED ACCOUNTANT**

+91 7085050458  
laimayumghananjyandco@gmail.com  
cadhananjyols@gmail.com

**AUDITOR'S REPORT**

1. I have examined the attached balance sheet as at 31<sup>st</sup> March 2024 **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 31-03-2024;
  - 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 : 24240436BKEDTP5432**

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

**Date : 06-05-2024**  
**Place :Imphal, Manipur**

**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 31.3.2024

LIABILITIES	Schedule	Amount in rupees	
General Fund Account			
General Fund Balance	H		1,26,081
CURRENT LIABILITIES			
Current Liabilities	I		6,382
			<b>1,32,463</b>
ASSETS			
Fixed Assets	J		50,791
Current Assets :			
Cash and bank balances	G		81,671
			<b>1,32,463</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 Dhananjay & Co.  
Chartered Accountants  
Firm Registration Number: 329668E

Secretary

*Laimayum Dhananjay*  
CA Laimayum Dhananjay Sharma, FCA  
Proprietor (Membership Number: 240436)  
UDIN : 24240436BKEDTP5432



Imphal  
Dated - 06-05-2024 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 MOKRANGHANUBALEIRAK**  
**BSNL MOBILE TOWER, IMPHAL MANIPUR**

ACCOUNT GENERAL ACCOUNT

**INCOME AND EXPENDITURE STATEMENT FOR THE YEAR ENDED 31.03.2024**

	Schedule	Amount in rupees	
<b>A INCOME</b>			
Grant - in - Aid	A		59,68,175
Misc Income			2,000
Bank Interest			
Bank Interest (MRB:0350)		-	
Bank Interest (PNB:2069)		4,295	
Bank Interest (AXIS:5417)		1,219	
Bank Interest (PNB:2897)		300	
Bank Interest (SBI:9769)		-	5,814
			<b>59,75,989</b>
<b>B EXPENDITURE</b>			
Cry Project Leishemba Expenses	C		18,12,913
TI Project Expenses (DIC)	D		26,74,925
TI Project Expenses (SUBDIC)	E		9,78,250
Relief Camp Expenses (SSF)	F		5,00,000
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		1,557	
For MRB A/c no. 9001050000350		-	1,557
Depreciation on Fixed Assets	H		9,833
			<b>59,77,478</b>
<b>C Surplus (Excess of Expenditure over income)</b>			<b>(1,489)</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 Dhananjoy & Co.**  
**Chartered Accountants**  
**Firm Registration Number: 329668E**

*Laimayum Dhananjoy*  
**CA Laimayum Dhananjoy Sharma, FCA**  
**Proprietor (Membership Number: 240436)**  
**UDIN : 24240436BKEDTP5432**

**Imphal**  
**Dated - 06-05-2024**

**CA Laimayum Dhananjoy Sharma, FCA**  
**Membership No. 240436**  
**Thangmeiband 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 01.04.2023 TO 31.03.2024**

		Schedule	Amount in Rupees	
<b>RECEIPT</b>				
Grant - in - Aid	A			59,68,175
Organisation Contribution				
Temporary Borrowing from, individual members				60,000
Misc Receipt				2,000
Bank Interest				
Bank Interest (MRB:0350)				
Bank Interest (PNB:2069)			4,295	
Bank Interest (AXIS:5417)			1,219	
Bank Interest (PNB:2897)			300	
Bank Interest (SBI:9769)			-	5,814
Opening Cash and Bank balances	B			76,902
				<b>61,12,891</b>
<b>PAYMENT</b>				
Recurring Expenses				
Cry Project Leishemba Expenses	C		18,12,913	
TI Project Expenses (DIC)	D		26,74,925	
TI Project Expenses (SUBDIC)	E		9,78,250	
Relief Camp Expenses (SSF)	F		5,00,000	59,66,088
Non- Recurring expenses				
Repayment of Temporary Borrowing				60,000
Unspent balance for CRY refund				3,575
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			1,557	1,557
Closing Cash and Bank balances	G			81,671
				<b>61,12,891</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**

*Laimayum Dhananjay*  
**CA Laimayum Dhananjay Sharma, FCA**  
**Proprietor (Membership Number: 240436)**  
**UDIN : 24240436BKEDTP5432**



**Secretary**

**Imphal**  
**Dated - 06-05-2024**

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

*M. A. M.*  
**Secretary**  
**Wide Angle Social**  
**Development Organisation**

WIDE ANGLE SOCIAL DEVELOPMENT ORGANISATION

SANGOLBA AND MOIRANGHANUBA, LEIRAK

BSNL MOBILE TOWER, IMPHAL, MANIPUR

DATE: .....

PARTICULARS

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 :

<b>1st Instalment vide sanctioned dt. 24/07/2023</b>	12,17,725.00	
Vide Santioned letter No. T-27068/1/2022-e-MACS, dt 24th July '23		
<b>2nd Instalment vide santioned dt. 14/09/2032</b>	12,17,725.00	
Vide Santioned letter No. T-27068/1/2022-e-MACS, dt. 14th Sept. '23		
<b>3rd Instalment vide sanctioned dt. 05/01/2024</b>	12,17,725.00	
Vide Santioned letter No. T-27068/1/2022-e-MACS, dt. 5th Jan. '24		
		<b>36,53,175.00</b>

**ii) Grant in- Aid received from CRY, Kolkata**

Project Leishemba CRY Project	18,15,000.00	
		<b>18,15,000.00</b>

**iii Grant in - Aid received from Sakal Social Foundation**

<b>5,00,000.00</b>	<b>5,00,000.00</b>
<b>Total (i+ii+iii)</b>	<b>59,68,175.00</b>

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

**i) Cash at Bank with:**

General

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

General	9,618.51	
FCRA		
FIND Organisation	450.00	
Treat Asia	913.00	
CRY, Project Leishemba	-	<b>10,981.51</b>

Bank Account for Local Fund

PNB A/c no. 1018010102069

CRY Project	7,535.34	<b>7,535.34</b>
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AXIS A/c no. 919010058465417

General	-	
TI A/C	-	

ICICI A/C

SBI A/c no.35871059769

General	55,742.75	<b>55,742.75</b>
		<b>74,259.60</b>

**ii) Cash in hand**

GENERAL

FCRA(General) 1.60

FCRA

Find Org. -



*MA Allen*  
Secretary  
Wide Angle Social  
Development Organisation

Treat Asia  
CRY, Project Leishemba  
TI PROJECT A/C  
CRY Project



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

**Schedule C : CRY PROJECT ( Project Leishemba)**

**Community Mobilisation**

1.1	E-Coordination meeting with SMC, PTA, MTA for tracking the attendance of the children in school.	11,000.00	
1.4	P-Meetings with Village chiefs on formation of Village level Child protection committee	22,100.00	33,100.00

**Capacity Building**

2.1	G-Quarterly Review Meeting	4,500.00	
2.2	G-Annual Review Meeting	10,000.00	
2.3	G-Life skill building programme	44,000.00	
2.4	E-Conduct Creative learning workshop / demonstration class	10,400.00	
2.5	E-Capacity building of SMC and Panchayat ( Role and Responsibilities/ closure of schools data/ advocacy)	5,300.00	
2.6	E-Workshop of CWC & Other Stakeholders on roles and responsibilities	15,000.00	
2.7	G-Trainings for sustainable site-appropriate Agriculture/kitchen gardening	54,980.00	1,44,180.00

**Advocacy And Networking**

3.1	P-Interface meeting with children home and social welfare department.	10,000.00	
3.2	P-District level consultation police personal on child protection: ways and means	-	
3.4	G-Advocacy Meeting on State Policy for Children	10,000.00	20,000.00

**Interim Services**

5.1	E-Establishing Child Activity centre	22,070.00	
5.2	E-Remedial support for Students	40,000.00	62,070.00

**Programme & Research Salary**

7.1	Salary & Statutory Benefits to MIS Coordinator	1,32,000.00	
7.2	Salary & statutory Benefits for Project Coordinator	1,68,000.00	
7.3	Salary & Statutory Benefit of Facilitators of Children Activity Centre (Part Salary)	1,08,000.00	
7.4	Salary & Statutory Benefits to Teacher(Part Salary)	3,89,783.00	
7.5	Salary & Statutory Benefits to Trainer	1,07,700.00	
7.6	Salary & Statutory Benefits to Trainer	90,000.00	9,95,483.00

**Travel & Mobile**

8.1	Travel - Outstation	43,202.00	
8.2	Travel to Teacher	-	43,202.00

**Administrative Costs:**

9.01	Salary & Statutory Benefits to Project Holder(Part Salary)	1,92,000.00	
9.02	Salary & Statutory Benefits of Accountant(Part Salary)	1,44,000.00	
9.03	Admin Cost:Office Rent	72,000.00	
9.04	Admin Cost:Newspaper and periodicals	4,120.00	
9.05	Admin Cost:Stationary, photocopy, postage	6,000.00	
9.06	Admin Cost:Office Maintenance	60,344.00	
9.07	Admin Cost:Bank chages	793.00	
9.08	Admin Cost:Audit fees	18,000.00	



*M. A. S.*  
**Secretary**  
Wide Angle Social  
Development Organisation

9.09	Admin Cost:Office Telephone	5,873.00	
9.10	Admin Cost:Data Card rental	5,748.00	
9.11	Admin Cost:Monthly staff meeting	6,000.00	<u>5,14,878.00</u>
			<u>18,12,913.00</u>



**Schedule: D- TI Project Expenses**

**i) DIC Current Year Expenses**

**Infrastructure and Administration**

Rent for office-cum-DIC (median value calculated)	1,80,000.00	
AMC	6,000.00	
Office Expenses	1,20,000.00	
Insurance for staff	2,500.00	
Documentation cost including cost for BCC materials	4,000.00	<u>3,12,500.00</u>

**Human Resource Cost**

Project Director	48,000.00	
Programme Manager	2,52,000.00	
M&E Assistant cum Accountant	1,92,000.00	
ANM	1,50,000.00	
ORW	3,78,000.00	
Honorarium to PEs	2,88,000.00	<u>13,08,000.00</u>

**Travel expenses**

Travel cost for admin purposes	8,400.00	
Travel for Programme Manager	16,800.00	
Travel for MEA officer	7,200.00	
Travel for ANM	14,400.00	
Travel for ORW	54,000.00	
Travel for PE	43,200.00	
Travel Cost for Navigator( PE's or ORW's) to link PLHIV to ART	14,400.00	<u>1,58,400.00</u>

**Programme Delivery**

Community based Activities		
DIC level meetings	7,200.00	
Demand generation activities	9,000.00	
Review Meetings	7,500.00	
Advocacy Activities	9,000.00	
Community Events	22,500.00	
Crisis response	12,000.00	
Health camps	7,500.00	
Strengthen outreach activities beyond the TI catchment area and CBS	18,000.00	
Consumable for community based screening and BMW management	14,400.00	
Population size Estimation / Mapping	5,000.00	<u>1,12,100.00</u>

**Clinic Services : STI**

Start-up cost for clinic		
Abcess Management	18,000.00	
Recurring cost for STI	7,200.00	
Syphillis testing for 60% of HRGs rest	12,600.00	
Doctor-visiting physician	2,40,000.00	<u>2,77,800.00</u>

**Commodities**

Needles and syringe	4,96,125.00	
Bio-medical waste management	10,000.00	<u>5,06,125.00</u>

**TOTAL**

26,74,925.00



*Handwritten Signature*  
**Secretary**  
 Wide Angle Social  
 Development Organisation



**Schedule: E-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	
Office Expenses	84,000.00	
Insurance for staff	1,000.00	
Documentation cost including cost for BCC materials	4,000.00	<b>1,85,000.00</b>

**Human Resource Cost**

ANM	1,50,000.00	
ORW	1,26,000.00	
Honorarium to PEs	96,000.00	<b>3,72,000.00</b>

**Travel expenses**

Travel for ANM	14,400.00	
Travel for ORW	18,000.00	
Travel for PE	14,400.00	<b>46,800.00</b>

**Programme Delivery**

**Community based Activities**

DIC level meetings	3,600.00	
Demand generation activities	9,000.00	
Review Meetings	7,500.00	
Advocacy Activities	6,000.00	
Community Events	8,000.00	
Crisis response	12,000.00	
Health camps	5,000.00	
Consumable for community based screening and BMW management	6,000.00	
Strengthen outreach activities beyond the TI catchment area and CBS	9,000.00	<b>66,100.00</b>

**Clinic Services : STI**

Abcess Management	9,000.00	
Recurring Cost for STI	5,000.00	
Syphillis testing for 60% of HRGs rest	3,600.00	<b>17,600.00</b>

**Commodities**

Needles and syringe	1,41,750.00	
Bio-medical waste management	5,000.00	<b>1,46,750.00</b>

**Satellite OST**

ORW/OST Assistant	1,26,000.00	
Travel for OST Assistant	18,000.00	<b>1,44,000.00</b>

**Total**

**9,78,250.00**

**Schedule: F-Sakal Social Relief Camp Expenses**

Rice	1,76,000.00	
Dry Fish (Ngari)	22,800.00	
Onion	75,000.00	
Sanitary Pad	64,000.00	
Potato	50,000.00	
Packaged Water Bottle	10,000.00	
Soap	20,000.00	
Transportation charges	50,000.00	
Labour & wages Charges	13,000.00	
Misc. ( Flex, Refreshment, Audit Fee etc)	19,200.00	

**TOTAL**

**5,00,000.00**



*Handwritten Signature*  
**Secretary**  
Wide Angle Social  
Development Organisation



**Schedule: G - Closing Cash and Bank balances**

**i) Cash at Bank with:**

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

FCRA General Account

FIND Organisation

Treat Asia



9,918.51

450.00

913.00

11,281.51

Bank Account for Local Fund

SBI A/c no.40254117477

PNB A/c no. 1018010102069

AXIS A/c no. 919010058465417

ICICI A/C

-

6,980.21

58,304.00

-

65,284.21

**ii) Cash in hand**

FCRA General

Find Org.

Treat Asia

CRY, Project Leishemba

1.45

-

1,751.00

3,353.00

5,105.45

Total (i + ii)

81,671.17

**Schedule: H. 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

1,33,952.00

1,489.41

-

6,382.00


1,26,081

**Schedule: I. Current Liabilities :**

Refundable balance of CRY project

6,382.00



  
Secretary  
Wide Angle Social  
Development Organisation

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



**Schedule: J - Fixed Assets**

Sl. No.	PARTICULARS	Balance as at 1.4.2023	Addition during the year	Sold/ discarded during the year	S- Total	Depreciation		Balance as on 31.3.2024
						Rate	For the Year	
1	<b>General account</b>							
	Furniture & fixture Projector	5,404.76 6,668.00	- -	-	5,404.76 6,668.00	10% 15%	540.48 1,000.20	4,864.28 5,667.80
	<b>S - total (i)</b>	12,072.76	-	-	12,072.76		1,540.68	10,532.08
2	<b>Rapid Intervention and Care Project</b>							
	Furniture & Fixture	2,976.07	-	-	2,976.07	10%		2,976.07
	Computr & Accessories	136.86	-	-	136.86	40%		136.86
	<b>S - total (ii)</b>	3,112.93	-	-	3,112.93	0%	-	3,112.93
3	<b>CRY Project</b>							
	Furniture & Fixture	1,387.06	-	-	1,387.06	10%	138.71	1,248.35
	Computer & Accessories	851.66	-	-	851.66	40%	340.66	511.00
	Two wheeler	2,244.04	-	-	2,244.04	15%	336.61	1,907.43
	Camera	1,410.54	-	-	1,410.54	15%	211.58	1,198.96
	Lenovo TB-8504X (Computer Tablet )	8,439.68	-	-	8,439.68	40%	3,375.87	5,063.81
	<b>S - total (iii)</b>	14,332.98	-	-	14,332.98		4,403.43	9,929.55
4	<b>European Union</b>							
	UPS Elnova	71.85	-	-	71.85	40%	28.74	43.11
	Tally Software	46.66	-	-	46.66	40%	18.66	28.00
	Furniture & Fixture	11,479.63	-	-	11,479.63	10%	1,147.96	10,331.67
	Inverter Battery	2,500.50	-	-	2,500.50	15%	375.08	2,125.43
	Computr, Laptop & Printer	522.55	-	-	522.55	40%	209.02	313.53
	Digital Camera	1,538.77	-	-	1,538.77	15%	230.82	1,307.95
Internet Device	2,340.21	-	-	2,340.21	15%	351.03	1,989.18	
	<b>S - total (iv)</b>	18,500.17	-	-	18,500.17		2,361.31	16,138.86
5	<b>MACR ( CRY Kolkata)</b>							
	Furniture	4,198.00	-	-	4,198.00	10%	420.00	3,778.00
	Almirah	1,617.00	-	-	1,617.00	10%	162.00	1,455.00
	Chair	4,170.00	-	-	4,170.00	10%	417.00	3,753.00
	Table	2,078.00	-	-	2,078.00	15%	312.00	1,766.00
	Camera	543.00	-	-	543.00	40%	217.00	326.00
	<b>S - total (v)</b>	12,606.00	-	-	12,606.00		1,528.00	11,078.00
	<b>Total (I + ii + iii + iv + v)</b>	60,624.84	-	-	60,624.84	-	9,833.41	50,791.42