



INDEPENDENT AUDITOR'S REPORT

To
The President/General Secretary
Manipur Network of Positive People (MNP+)
Yaiskul Hiruhanba Leikai, Imphal : Manipur

Report on the Financial Statements

We have audited the accompanying financial statements of MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+), YAISKUL HIRUHANBA LEIKAI, IMPHAL: MANIPUR which comprise the Balance Sheet as at 31.03.2021 and also Income and Expenditure Account & Receipts and Payments Account for the year then ended and a summary of significant accounting policies and management letter.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Organisation in accordance with the accounting principles generally accepted in India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Firm's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements read with Significant Accounting Policies and Notes on Account give true and fair view:

- (i) In the case of the Balance Sheet, of the state of affairs of the organisation as at 31st March 2021
- (ii) In the case of Income and Expenditure Account the excess of Income over Expenditure of the above named organisation on the basis of the receipts and payments for the year ending on 31st March 2021
- (iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above

Date : 12.12.2021
Imphal



For KUNJABI & CO
Chartered Accountants
FRN 309115E

Linda Kshetrimayum
LINDA KSHETRIMAYUM
Partner
Membership No. 511337

UDIN 21511337AAAKZ4801



Management Letter

1. The accounting policies

The accounting practice followed is on accrual basis which is disclosed in the Significant Accounting Policies and Notes on account. Considering the nature of activities of the Organisation, the method of accounting is considered appropriate.

2. Purchase of consumables like medicine, Syringes and other items are made at the lowest price out of the rate quotation collected from the dealers. Other petty items are directly purchased from dealers

3. Stock register of consumables and fixed Assets register are properly maintained. Physical verification of stock is conducted periodically.

4. The materials purchased are treated as expenditure in full in the year of purchase as the purchases are made generally for instance use and no stock of substantial quantity is carried. The purchase transaction is treated as complete transaction only with the receipt of materials and making the payment.

5. Salary to staff is paid by crediting their respective bank account through RTGS.

Date : 12.12.2021
Imphal



For KUNJABI & CO
Chartered Accountants
FRN 309115E

Linda Kshetrimayum
LINDA KSHETRIMAYUM
Partner
Membership No. 511337

UDIN 21511337AAAKZ4801

MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR
BALANCE SHEET AS AT 31.3.2021

LIABILITIES	Schedule	Amount (₹)
1 General Fund Account		
Per last account	8,29,343.61	
Add : Excess of Income over Expenditure	2,28,368.01	
Less : Assets Returned to Funder	3,70,200.00	6,87,511.62
2 Revolving fund b/fd		5,000.00
3 Payable Expenses (FY 2019-20) - Targeted Intervention (IDU - 150 + OST - 200)		
Infrastructure and Administration - Rent	8,000.00	
Less : paid during the year	8,000.00	-
Human Resource Cost		
- Salary	51,000.00	
- Honorarium	15,700.00	
	66,700.00	
Less : paid during the year	66,700.00	-
Clinic Services STI - Doctor-visiting Physician	15,000.00	
Less : paid during the year	15,000.00	-
Additional Budget for 160 - Oral Substitution Therapy		
- Auxiliary Nursing Midwifery	9,000.00	
- Out Reach Workers	15,000.00	
	24,000.00	
Less : paid during the year	24,000.00	-
4 Payable Expenses (FY 2020-21) - Project Sunshine (TMS)		
- Salary		1,22,425.00
- Travel & transportation		69,000.00
- Other Direct Cost		33,870.00
		9,17,806.62
ASSETS		
1 Fixed Assets	H	3,06,728.00
2 Current Assets		
a) Closing stock - condoms		730.00
b) Cash and Bank Balances	G	1,81,610.62
c) Security Deposit for House Rent : b/fd		50,000.00
d) Receivable grant (Net of TDS) Project Sunshine (TMS)		2,82,285.00
e) Tax deducted at Source		96,453.00
		9,17,806.62

Significant Accounting Policies & Notes on Account

Date : 12/12/2021

Imphal

S. Uditz Smit L. Deepakhiel

General Secretary

President

Per our report of even date annexed

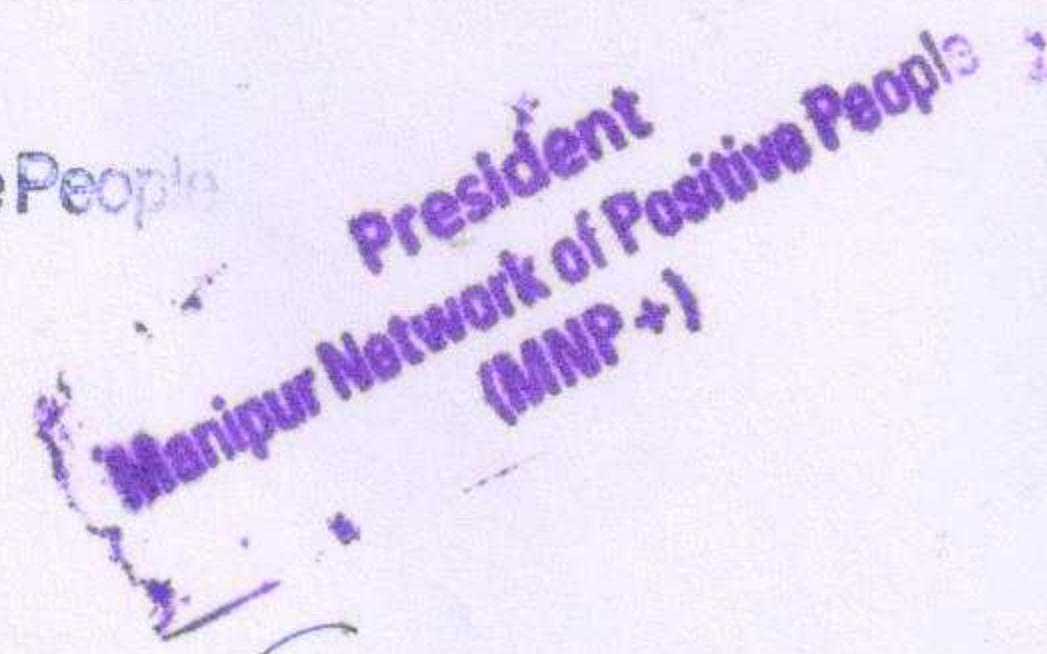
For KUNJABI & CO
Chartered Accountants
FRN 309115E

Linda Kshetrimayum
Partner
Membership No. 511337

UDIN 21511337AAAAKZ4801



General Secretary
Manipur Network of Positive People
(MNP+)



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2021

[Ref : Statement II]

A. INCOME	Schedule	Amount (₹)
1 General Account	A	3,65,860.00
Add : Interest on Saving Bank Account		<u>3,068.00</u>
		3,68,928.00
2 Targeted Intervention (IDU - 150 + OST - 200)	B	18,82,600.00
Add : Interest on Saving Bank Account		<u>4,120.00</u>
		18,86,720.00
3 Project Sunshine (Team Management Service)		10,93,644.00
Add : Receivable		<u>2,82,285.00</u>
		13,75,929.00
4 Project Sunrise FHI 360	D	6,67,728.00
5 Social Marketing	F	<u>480.00</u>
		42,99,785.00
B. EXPENDITURE		
1 General Account	A	1,69,800.94
2 Targeted Intervention (IDU - 150 + OST - 200)	B	18,82,809.40
3 Project Sunshine (Team Management Service)	C	10,54,186.00
Add : Payable Expenses		
- Salary		1,22,425.00
- Travel & transportation		69,000.00
- Other Direct Cost		<u>33,870.00</u>
		12,79,481.00
4 Project Sunrise FHI 360	D	6,69,399.53
5 YRG Care-Project Find Head start	E	24,156.12
6 Social Marketing	F	
Opening stock		130.00
Add : Purchase		1,000.00
Less : Closing stock		<u>730.00</u>
		400.00
7 Depreciation	H	<u>45,370.00</u>
		40,71,416.99
Excess of Income over Expenditure		2,28,368.01

Date : 12/12/2021
Imphal

S. Udik L. Deepak L.

General Secretary

President

Per our report of even date annexed

General Secretary
Manipur Network of Positive People
(MNP+)

President
Manipur Network of Positive People
(MNP+)

For KUNJABI & CO
Chartered Accountants
FRN 309115E

Linda Kshetrimayum
LINDA KSHETRIMAYUM
Partner
Membership No. 511337

UDIN 21511337AAA AKZ4801



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

STATEMENT - II CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2021
INCOME

Sl. No.	Account	Sch	Grant	Bank Interest	Other Income	Receivables	Total
1	2	3	4	5	6	7	8
1	General Account	A		3,068.00	3,65,860.00		3,68,928.00
2	Targeted Intervention (IDU-150 + OST-200)	B	18,82,600.00	4,120.00	-	-	18,86,720.00
3	Project Sunshine (Teem Management Service)	C	10,93,644.00			2,82,285.00	13,75,929.00
4	Project Sunrise FHI 360	D	6,67,728.00	-	-	-	6,67,728.00
5	Social Marketing	F		-	480.00	-	480.00
	Total		36,43,972.00	7,188.00	3,66,340.00	2,82,285.00	42,99,785.00

EXPENDITURE

Sl. No.	Account	Sch	Recurring	Payables			Total
1	2	3	4	5	6	7	8
1	General Account	A	1,69,800.94		-		1,69,800.94
2	Targeted Intervention (IDU-150 + OST-200)	B	18,82,809.40		-		18,82,809.40
3	Project Sunshine (Teem Management Service)	C	10,54,186.00	2,25,295.00	-		12,79,481.00
4	Project Sunrise FHI 360	D	6,69,399.53		-		6,69,399.53
5	YRG Care-Project Find Head start	E	24,156.12		-		24,156.12
6	Social Marketing	F	400.00		-		400.00
7	Depreciation	H					45,370.00
	Total		38,00,751.99	2,25,295.00	-		40,71,416.99

Excess of Income over Expenditure

2,28,368.01

S. Udit Kumar *L. Deepak Singh*

General Secretary

President

General Secretary
Manipur Network of Positive People
(MNP+)

President
Manipur Network of Positive People
(MNP+)



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2021
[Ref : Statement I]

RECEIPTS	Sch	Amount (₹)
1 General Account	A	5,73,678.00
2 Targeted Intervention (IDU - 150 + OST - 200)	B	20,51,720.00
3 Project Sunshine (Team Management Service)	C	10,54,194.00
4 Project Sunrise FHI 360	D	6,67,728.00
5 Social Marketing	F	480.00
		<u>43,47,800.00</u>
Less : Inter Account Transfer (Statement - I)		<u>4,13,003.00</u>
		39,34,797.00
Opening Balance : Cash & Bank Balance	G	<u>2,23,605.61</u>
		<u><u>41,58,402.61</u></u>
PAYMENTS		
1 General Account	A	4,53,543.94
2 Targeted Intervention (IDU - 150 + OST - 200)	B	21,87,509.40
3 Project Sunshine (Team Management Service)	C	10,54,186.00
4 Project Sunrise FHI 360	D	6,69,399.53
5 YRG Care-Project Find Head start	E	24,156.12
6 Social Marketing	F	1,000.00
		<u>43,89,794.99</u>
Less : Inter Account Transfer (Statement - I)		<u>4,13,003.00</u>
		39,76,791.99
Closing Balance : Cash & Bank Balance	G	<u>1,81,610.62</u>
		<u><u>41,58,402.61</u></u>

Date : 12/12/2021
Imphal

S. Uditz L. Deepak Dind
General Secretary
General Secretary
Manipur Network of Positive People
(MNP+)
President
President
Manipur Network of Positive People
(MNP+)

Per our report of even date annexed

For KUNJABI & CO
Chartered Accountants
FRN 309115E

Linda Kshetrimayum
LINDA KSHETRIMAYUM
Partner
Membership No. 511337

UDIN 21511337AAAAKZ4801



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

STATEMENT - I CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2021

RECEIPTS									
Sl. No.	Account	Sch	Grant	Bank Interest	Other Income	TDS Deducted	TOTAL	Inter Account Transfer	Total
			4	5	6	7	8=(4+5+6+7)	9	10
1	General Account	3		3,068.00	3,65,860.00	13,750.00	3,82,678.00	1,91,000.00	5,73,678.00
2	Targeted Intervention (IDU-150 + OST-200)	B	18,82,600.00	4,120.00	-	-	18,86,720.00	1,65,000.00	20,51,720.00
3	Project Sunshine (Team Management Service)	C	9,97,191.00	-	-	-	9,97,191.00	57,003.00	10,54,194.00
4	Project Sunrise FHI 360	D	6,67,728.00	-	-	-	6,67,728.00	-	6,67,728.00
5	Social Marketing	F		-	480.00	-	480.00	-	480.00
	Opening Cash and Bank Balances	G	35,47,519.00	7,188.00	3,66,340.00	13,750.00	39,34,797.00	4,13,003.00	43,47,800.00
	Total		35,47,519.00	7,188.00	3,66,340.00	13,750.00	39,34,797.00	4,13,003.00	2,23,605.61
									45,71,405.61

PAYMENTS									
Sl. No.	Account	Sch	Recurring	Non - Recurring	Other Expenses	Remittance of TDS	TOTAL	Inter Account Transfer	Total
			4	5	6	7	8=(4+5+6+7)	9	10
1	General Account	3		47,990.00	-	13,750.00	2,31,540.94	2,22,003.00	4,53,543.94
2	Targeted Intervention (IDU-150 + OST-200)	B	19,96,509.40	-	-	-	19,96,509.40	1,91,000.00	21,87,509.40
3	Project Sunshine (Team Management Service)	C	10,54,186.00	-	-	-	10,54,186.00	-	10,54,186.00
4	Project Sunrise FHI 360	D	6,69,399.53	-	-	-	6,69,399.53	-	6,69,399.53
5	YRG Care-Project Find Head start	E	24,156.12	-	-	-	24,156.12	-	24,156.12
6	Social Marketing	F		-	1,000.00	-	1,000.00	-	1,000.00
	Closing Cash and Bank Balances	G	39,15,051.99	47,990.00	-	13,750.00	39,76,791.99	4,13,003.00	43,89,794.99
	Total		39,15,051.99	47,990.00	-	13,750.00	39,76,791.99	4,13,003.00	1,81,610.62
									45,71,405.61



S. Aditya Devi

L. Deepak Singh

General Secretary

President

General Secretary

President

Manipur Network of Positive People (MNP+)

Manipur Network of Positive People (MNP+)

MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Schedule - A : General Account

Year ended 31.3.2021

RECEIPTS	Annexure	Amount (₹)
1 Membership Fee	2,360.00	
2 Contribution from National Coalition of People Living with HIV In India (NCPL)	18,000.00	
3 Hall Hiring	7,500.00	
4 LCD Hiring charge	18,000.00	
5 Donation from Public	3,20,000.00	
6 Interest on saving bank account	3,068.00	3,68,928.00
7 Deduction Awaiting Remittance - TDS Rent	10,750.00	
Audit Fee	3,000.00	13,750.00
8 Recovery of Temporary Borrowing from Targeted Intervention (IDU - 150 + OST - 200)		1,91,000.00
		5,73,678.00
Opening Balance :		
Cash in hand	971.00	
Cash at Bank with UBI, Paona Bazar Branch SB A/c. No. 0484010088714	29,811.95	30,782.95
		6,04,460.95
PAYMENTS		
1 Administrative Expenses		
Office Rent	88,545.00	
Printing & Stationery	2,844.00	
Electricity & Lighting	10,000.00	
Newspaper & Journal	2,050.00	
Audit fee	47,200.00	
Office Maintenance	2,000.00	
Maintenance of Office equipment	16,500.00	
Bank Charges	661.94	1,69,800.94
2 Remittance of TDS		
Rent	10,750.00	
Audit Fee	3,000.00	13,750.00
3 Contribution to Project Sunshine (TMS)		18.00
4 Temporary Borrowing to Project Sunshine (TMS)	56,985.00	
Targeted Intervention (IDU - 150 + OST - 200)	1,65,000.00	2,21,985.00
		4,05,553.94
5 Non recurring expenses		
Laptop		47,990.00
		4,53,543.94
Closing Balance :		
Cash in hand	3,059.00	
Cash at Bank with PNB, Paona Bazar Branch SB A/c. No. 0484010088714	1,47,858.01	1,50,917.01
		6,04,460.95



S. Aditya Kumar *L. Deepak Singh*

General Secretary

President

General Secretary
Manipur Network of Positive People
(MNP+)

President
Manipur Network of Positive People
(MNP+)

MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Schedule - B : Targeted Intervention (IDU - 150 + OST - 200)

Year ended 31.3.2021

RECEIPTS	Annexure	Amount (₹)
1 Grant in aid from :		
Manipur State AIDS Control Society (MACS) - FY 2020-21		18,82,600.00
2 Interest on saving bank account		4,120.00
3 Temporary Borrowing from General Account		<u>1,65,000.00</u>
		<u>20,51,720.00</u>
Opening Balances		
Cash at bank with IOB, Imphal Branch, A/c No. 073201000021080		<u>1,50,709.01</u>
		<u><u>22,02,429.01</u></u>
PAYMENTS		
1 Infrastructure and Administration	I	2,24,519.40
2 Human Resource Cost	II	8,62,700.00
3 Travel Expenses	III	96,590.00
4 Programme Delivery	IV	84,800.00
5 Clinic Services STI	V	2,45,600.00
6 Commodities	VI	1,31,000.00
7 Additional Budget for 160 - Oral Substitution Therapy	VII	<u>3,51,300.00</u>
		<u>19,96,509.40</u>
8 Repayment of temporary borrowing to General Account		<u>1,91,000.00</u>
		<u>21,87,509.40</u>
Closing Balance :		
Cash at Bank with IOB, Imphal Branch SB A/c No. 073201000021080		<u>14,919.61</u>
		<u><u>22,02,429.01</u></u>

S. Udita Devi *L. Deepak Singh*

General Secretary

President

General Secretary
Manipur Network of Positive People
(MNP+)

President
Manipur Network of Positive People
(MNP+)



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Account : Targeted Intervention (IDU - 150 + OST - 200)

Year ended 31.3.2021

Annexure attached to Schedule B and forming part of statement of account

Annexure "I" - Infrastructure and Administration	Amount (₹)
1.1 Rent for office cum Drop in Centre (median)	1,52,000.00
1.5 Annual Maintenance Cost	6,000.00
1.6 Office Expenses	60,019.40
1.7 Insurance to Staff	2,500.00
1.9 Documentation cost including cost for Behaviour Communication Change Materials	4,000.00
Transfer to Receipts & Payments Account	<u>2,24,519.40</u>
Less : Payable Rent FY 2019-20	<u>8,000.00</u>
Transfer to Income & Expenditure Account	2,16,519.40
Annexure "II" - Human Resource Cost	
2.1 Salary	
2.1.1 Programme Manager	1,95,000.00
2.1.2 Monitoring & Evaluation Assistant cum Accountant	1,56,000.00
2.1.4 Auxiliary Nursing Midwifery	1,17,000.00
2.1.5 Out Reach Workers	1,95,000.00
Transfer to Receipts & Payments Account	<u>6,63,000.00</u>
Less : Payable salary (FY 2019-20)	
- Programme Manager	15,000.00
- Monitoring & Evaluation Assistant cum Accountant	12,000.00
- Auxiliary Nursing Midwifery	9,000.00
- Out Reach Workers	15,000.00
Transfer to Income & Expenditure Account	<u>51,000.00</u>
	6,12,000.00
2.2 Honorarium	
2.2.1 Project Director	43,700.00
2.2.2 Peer Educators	1,56,000.00
Transfer to Receipts & Payments Account	<u>1,99,700.00</u>
Less : Payable Honorarium (FY 2019-20)	
- Project Director	3,700.00
- Peer Educators	12,000.00
Transfer to Income & Expenditure Account	<u>15,700.00</u>
	1,84,000.00
Total Transfer to Receipts & Payments Account	8,62,700.00
Total Transfer to Income & Expenditure Account	7,96,000.00

S. Uditz Lal. Deepak Lal

Secretary
General Secretary
Manipur Network of Positive People
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President
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MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR
Account : Targeted Intervention (IDU - 150 + OST - 200)

Year ended 31.3.2021

Annexure - "III" - Travel Expenses	Amount (₹)
3.1 Travel cost for admin. purpose	8,400.00
3.2 Travel cost for Programme Manager	12,600.00
3.3 Travel cost for Monitoring & Evaluation officer	5,400.00
3.4 Travel cost for Auxiliary Nursing Midwifery	10,800.00
3.5 Travel cost for Outreach Workers	26,990.00
3.6 Travel cost for Peer Educators	21,600.00
3.7 Travel cost for Navigator	10,800.00
	96,590.00

Annexure - "IV" - Programme Delivery	
4.1 Community Based Activities	
4.1.1 Drop In Centre Level meeting	4,800.00
4.1.2 Demand Generation Activities	12,000.00
4.1.3 Review meeting weekly & monthly	6,000.00
4.1.4 Advocacy Activities	6,000.00
4.1.5 Community Events	10,000.00
4.2 Crisis Response	12,000.00
4.3 Health Camps	5,000.00
4.3.1 Strengthen Outreach Activities Beyond the TI	18,000.00
4.3.2 Consumables for Community Based Screening	6,000.00
4.4 Population Size Estimation/ Mapping	5,000.00
	84,800.00

Annexure - "V" - Clinic Services STI	
5.1 Start up cost for Clinic	5,700.00
5.2 Abscess Management	35,000.00
5.3 Recurring cost for STI	5,000.00
5.4 Syphillis testing	4,900.00
5.5 Doctor-visiting Physician	1,95,000.00
Transfer to Receipts & Payments Account	2,45,600.00
Less : Payable Honorarium - Doctor-visiting Physician (FY 2019-20)	15,000.00
Transfer to Income & Expenditure Account	2,30,600.00

Annexure - "VI" - Commodities	
6.1 Needle & Syringes	1,26,000.00
6.2 Bio-medical waste management	5,000.00
	1,31,000.00

Annexure - "VII" : Additional Budget for 160 - Oral Substitution Therapy	
12.1 Salary for Auxiliary Nursing Midwifery	1,17,000.00
12.2 Salary for Out Reach Workers	1,95,000.00
12.3 Insurance to Staff	1,500.00
12.4 Travel for Auxiliary Nursing Midwifery	10,800.00
12.5 Travel for Out Reach Workers	27,000.00
Transfer to Receipts & Payments Account	3,51,300.00
Less : Payables FY 2019-20	
- Auxiliary Nursing Midwifery	9,000.00
- Out Reach Workers	15,000.00
Transfer to Income & Expenditure Account	24,000.00

Total Transfer to Receipts & Payments Account	19,96,509.40
Total Transfer to Income & Expenditure Account	18,82,809.40

S. Uditsmit. Deepak Jai



Secretary
General Secretary
Manipur Network of Positive People
(MNP+)

President
President
Manipur Network of Positive People
(MNP+)

MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Schedule - C : Project Sunshine (Team Management Service)

Year ended 31.3.2021

RECEIPTS	Annexure	Amount (₹)
1 Grant in Aid from UW International Training & Education Centre for Health Private limited (ITech) New Delhi, India (TMS)		9,97,191.00
2 Contribution from General Account		18.00
3 Temporary Borrowing from General Account		56,985.00
		<u>10,54,194.00</u>
PAYMENTS		
1 Salaries	I	6,06,260.00
2 Travel/Transportation	II	95,100.00
3 Other Direct Costs	III	3,52,826.00
		<u>10,54,186.00</u>
Closing balance :		
PNB, Paona Bazar Branch SB A/c. No. 0484010088714		8.00
		<u>10,54,194.00</u>

S. Cedibor L. Deepak

General Secretary
General Secretary
Manipur Network of Positive People
(MNP+)

President
President
Manipur Network of Positive People
(MNP+)



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Year ended 31.3.2021

Account : Project Sunshine (Team Management Service)

Annexure attached to schedule C and forming part of statement of account

Annexure I - Salary		Amount (₹)
a) Project Director	19,860.00	
b) Project Manager	57,750.00	
c) Project Coordinator	1,73,250.00	
d) Coordinator CBO & Case finding	38,000.00	
e) Monitoring & Evaluation Officer	36,000.00	
f) Finance & Admin officer	23,100.00	
g) Accountant	69,300.00	
h) Community Mobiliser - ICTC	84,000.00	
i) Peer Mobiliser	<u>1,05,000.00</u>	6,06,260.00

Annexure II - Travel/Transportation		
a) Local Transport	10,600.00	
b) Travel for Project Director	1,000.00	
c) Travel & Peer Diem for Project Manager	3,500.00	
d) Travel & Peer Diem for Coordinator CBO & case Finding	11,050.00	
e) Travel & Peer Diem for Monitoring & Evaluation Officer	1,750.00	
f) Travel Cost for Finance & Admin officer	1,100.00	
g) Travel Cost for Community Mobiliser	36,100.00	
h) Travel cost for Peer Mobiliser	<u>30,000.00</u>	95,100.00

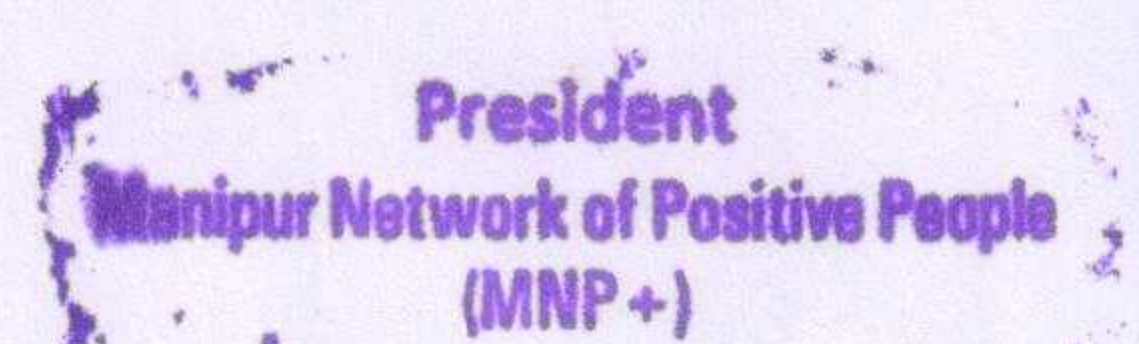
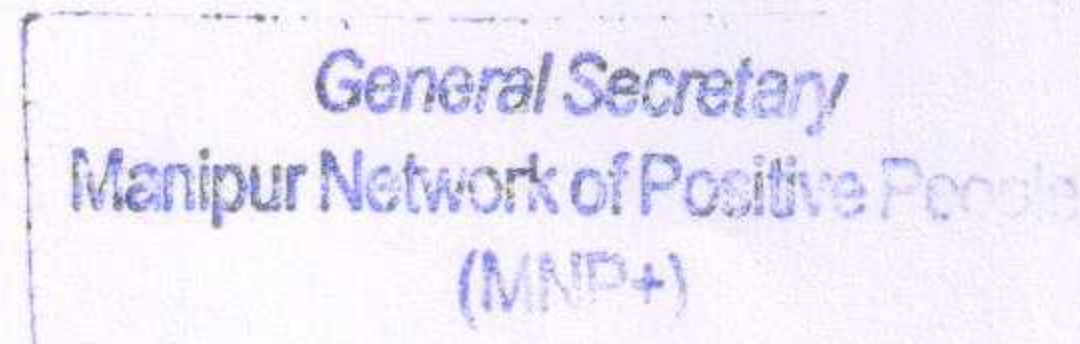
Annexure III- Other Direct Costs		
a) Programme Related		
- District Level Network Strengthening Meeting	37,620.00	
- Review meeting of Index testing (External Facility)	7,380.00	
- Team Capacity Building	25,550.00	
- Travel Cost for Network Index Testing	66,800.00	
- Review meeting of Index testing (internal)	33,700.00	
- ICTC & ART Hub Model Travel cost for Index Testing	40,000.00	
- Operational Cost for ICTC & ART Hub Model	6,000.00	
- Travel Cost for Imphal East PLHIV Network Index Test Model	<u>18,200.00</u>	2,35,250.00
b) Office Expenses		
- Communication	12,001.00	
- Main office rent	80,955.00	
- Office supplies (Stationery)	10,820.00	
- Office Utilities (Electricity/Water)	<u>13,800.00</u>	1,17,576.00
		<u>3,52,826.00</u>

S. Uelik Swi

L. Deepak Lal

General Secretary

President



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Schedule - D : PROJECT SUNRISE FHI 360

Year ended 31.3.2021

RECEIPTS	Annexure	Amount (₹)
1 Foreign contribution received from Family Health International (FHI 360)		6,67,728.00
Opening balance :		
Cash at bank with		
- SBI, Imphal Branch, A/c No. 00000035794819163		1,671.53
		6,69,399.53
PAYMENTS		
1 Salary	I	3,18,970.00
2 Consultants	II	1,26,000.00
3 Travel/Transportation	III	73,000.00
4 Implement Enh HIV Test Strat & Continuum of Care Camps	IV	29,200.00
5 Other Direct Cost	V	1,22,229.53
		6,69,399.53
Closing balance :		
Cash at bank with		
- SBI, Imphal Branch, A/c No. 00000035794819163		-
		6,69,399.53

S. Udhi & Sonij Deepak Singh

General Secretary

President

General Secretary
Manipur Network of Positive People
(MNP+)

President
Manipur Network of Positive People
(MNP+)



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAIKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Year ended 31.3.2021

Account : Project Sunrise FHI 360

Annexure attached to schedule D and forming part of statement of account

		Amount (₹)
Annexure "I" - Salary		
a) Accountant	78,100.00	
b) Oral Suspension Therapy Assistant	30,000.00	
c) Project Coordinator	1,95,250.00	
d) Project Director	<u>15,620.00</u>	3,18,970.00
Annexure "II" - Consultants		
a) Peer Mobilisers ART Hub Model	49,000.00	
b) Peer Mobilisers ART Hub Model - Chandel	24,500.00	
c) Peer Mobilisers PLHIV Network Index Model	49,000.00	
d) Peer Navigator	<u>3,500.00</u>	1,26,000.00
Annexure "III"- Travel/Transportation		
a) Travel for Imphal East PLHIV Network Index Testing	6,000.00	
b) Travel for Peer Mobiliser for ART Hub Model Chandel	9,000.00	
c) Local Transport	18,000.00	
d) Travel cost for Oral Suspension Therapy Assistant	4,000.00	
e) Travel cost for Peer Mobiliser for PLHIV Net. Ind. Model	18,000.00	
f) Travel cost for Peer Mobiliser for ART Hub Model	<u>18,000.00</u>	73,000.00
Annexure "IV" - Implement Enh HIV Test Strat & Continuum of Care Camps		
a) Travel for Imphal East PLHIV Network Index Testing	15,000.00	
b) ICTC & ART Hub Model Travel cost for Index Testing	<u>14,200.00</u>	29,200.00
Annexure "V"- Other Direct Costs		
a) Office Expenses		
- Communication	7,000.00	
- Office maintenance (Electricity/Water/Cleaning)	7,000.00	
- Rent/Utilities	60,000.00	
- Stationery & Courier	2,829.00	
- Bank Charges	<u>0.53</u>	76,829.53
b) Workshop with District level Network on 90:90:90		5,400.00
c) Review Meeting on Index Testing		3,100.00
d) Vision & Mission Workshop of MNP+		16,300.00
e) Operational cost for ART Hub Model		5,000.00
f) Operational cost for ICTC Hub Model		4,000.00
g) ICTC/ART Hub Model Travel Cost for Index Case Testing		<u>11,600.00</u>
		1,22,229.53

S. Udit Devi

General Secretary

General Secretary
Manipur Network of Positive People
(MNP+)

L. Deepak Singh

President

President
Manipur Network of Positive People
(MNP+)



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAIKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Schedule - E : YRG Care-Project Find Head start

Year ended 31.3.2021

RECEIPTS

Opening balance :

Cash at Bank with SBI, Imphal Branch with A/c No 10929180074	24,156.12
	<u>24,156.12</u>

PAYMENTS

1 Honorarium	
a) Nurse	22,000.00
2 Bank Charges	<u>2,156.12</u>
	24,156.12

Closing balance

Cash at Bank with SBI, Imphal Branch with A/c No 10929180074	-
	<u>24,156.12</u>

Schedule - F : Social Marketing

RECEIPTS

1 Sales of Condom	480.00
Opening balances : Cash-in-hand	<u>5,009.00</u>
	<u>5,489.00</u>

PAYMENTS

1 Purchase of Condom	1,000.00
Closing Balance :Cash in hand	<u>4,489.00</u>
	<u>5,489.00</u>

S. Udi to Lwin L. Dupak Lwin

General Secretary

President

General Secretary
Manipur Network of Positive People
(MNP+)

President
Manipur Network of Positive People
(MNP+)



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

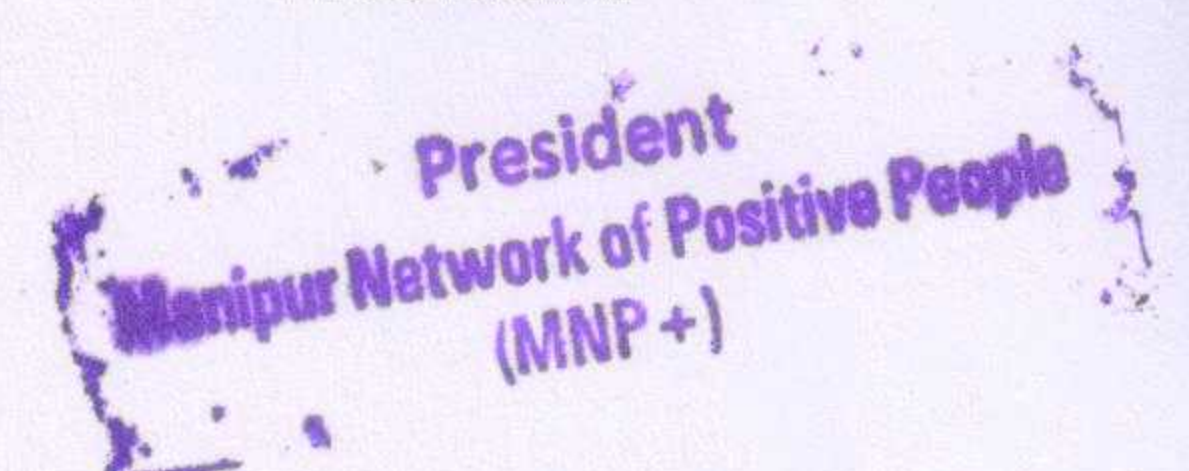
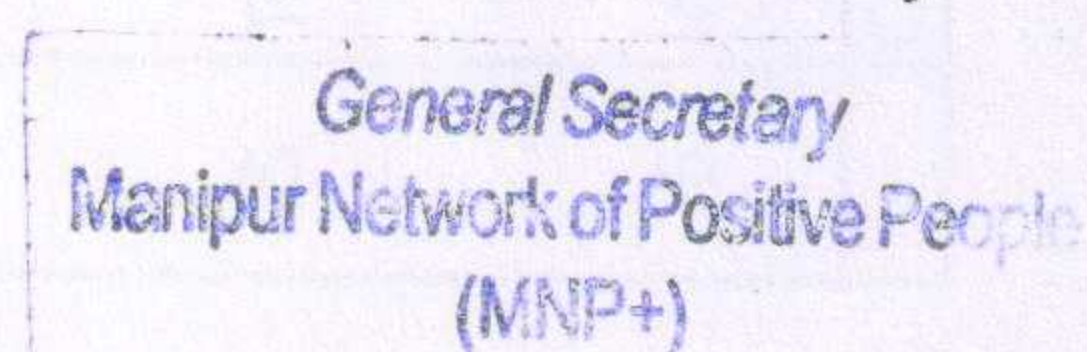
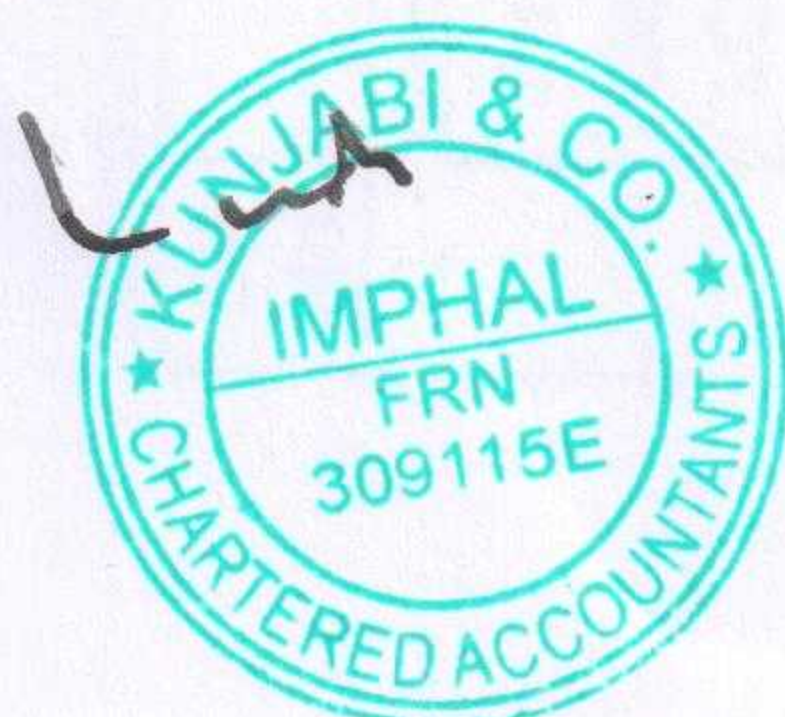
Schedule - G : Cash & Bank Balances

	Closing balance as at 31.3.2021	Opening balance as on 1.4.2020
1 Cash in hand		
a) Local Account		
- General Account	3,059.00	971.00
- Social Marketing	4,489.00	5,009.00
	7,548.00	5,980.00
b) Foreign Contribution Account		
- FC General Account	344.00	344.00
- APN+ & Levi Strauss PLWHIV IDU	8,040.00	8,040.00
- Proactive identification of CLHA - Testing Campaign	1,700.00	1,700.00
- Integrated Care Clinic	1,190.00	1,190.00
	11,274.00	11,274.00
c) Vihaan project		
- CSC, MNP+, Senapati	3.00	3.00
	3.00	3.00
Total 1 = (a+b+c)	18,825.00	17,257.00
2 Cash at bank		
a) UBI, Paona Bazar Branch, SB A/c. No. 0484010088714		
- General Account	1,47,858.01	29,811.95
- Project Sunshine (Teem Management Service)	8.00	-
	1,47,866.01	29,811.95
b) IOB, Imphal Branch A/c No. 073201000021080		
- Targeted Intervention (IDU - 150 + OST - 200)	14,919.61	1,50,709.01
c) Foreign Contribution Account		
SBI, Imphal Branch with A/c No 10929180074		
- FC General Account	-	805.12
- YRG Care-Project Find Head start	-	23,351.00
	-	24,156.12
d) Foreign Contribution Utilisation Account		
SBI Imphal Branch with A/c No. 35794819163		
- Project Sunrise FHI 360	-	1,671.53
	-	1,671.53
Total	-	1,671.53
Total 2 = (a+b+c+d)	1,62,785.62	2,06,348.61
Total (1+2)	1,81,610.62	2,23,605.61

S. Udik Devi L. Deepak Singh

General Secretary

President



MANIPUR NETWORK OF POSITIVE PEOPLE (MNPP+)
YAIISKUL HIRUHANBA LEIKAI, IMPHAL

Schedule - H : Fixed Assets

Year ended 31.3.2021

Sl. No	ITEMS	Opening Balance as on 1.4.2020	Addition during the Year	Returned to Funder	TOTAL	Rate	Depreciation		Closing Balance as at 31.3.2021
							Amount		
1	General Account : Furniture Computer and Peripherals LCD Projector	27,155.00 533.00 6,512.00	- 47,990.00	- -	27,155.00 48,523.00 6,512.00	10% 40% 15%	2,716.00 19,409.00 977.00	- - -	24,439.00 29,114.00 5,535.00
2	DIC, Thoubal Furniture & Fixture	13,314.00			13,314.00	10%	1,331.00	-	11,983.00
3	DIC, Imphal Furniture & Fixture	12,772.00			12,772.00	10%	1,277.00	-	11,495.00
4	Vihaan project Air Conditioner Computer Office Furniture Projector & Screen Stabilizer	35,200.00 1,85,400.00 95,100.00 35,500.00 19,000.00		35,200.00 1,85,400.00 95,100.00 35,500.00 19,000.00	- - - - -				- - - - -
5	Targeted Intervention (IDU - 150 + OST - 200) Equipment Computer and Peripherals Furniture Innovative Fund Furniture	20,000.00 40,000.00 32,000.00 6,431.00			20,000.00 40,000.00 32,000.00 6,431.00	0% 0% 0% 10%	- - - 643.00		20,000.00 40,000.00 32,000.00 5,788.00
6	Carried over	5,28,917.00	47,990.00	3,70,200.00	2,06,707.00		26,353.00		1,80,354.00



General Secretary

General Secretary
Manipur Network of Positive People
(MNPP+)

President

President
Manipur Network of Positive People
(MNPP+)

S. Selik Devi

L. Deepak Jai

MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAIISKUL HIRUHANBA LEIKAI, IMPHAL

Contd. Schedule - H : Fixed Assets

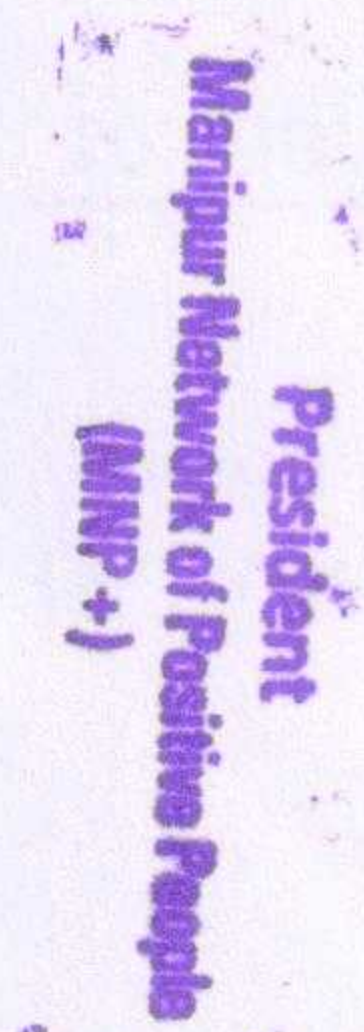
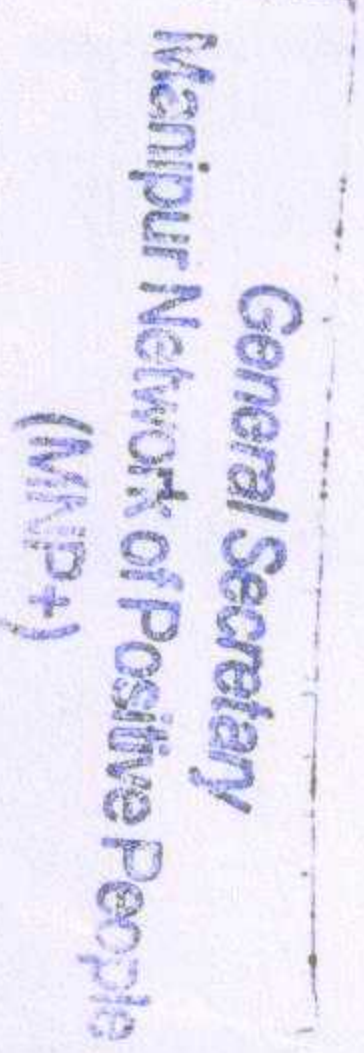
Sl. No	ITEMS	Opening Balance as on 1.4.2020	Addition during the Year	Sold/Discarded During the year	TOTAL	Depreciation		Closing Balance as at 31.3.2021
						Rate	Amount	
7	brought forward Action Aid India Project : Vehicle (Van)	5,28,917.00	47,990.00	3,70,200.00	2,06,707.00	15%	26,353.00	1,80,354.00
8	CRS Project : Furniture Video CD Player/Digital Camera Emergency Bed & bedding	5,541.00	-	-	5,541.00	15%	831.00	4,710.00
9	EHA - DFID Project Furniture	9,773.00	-	-	9,773.00	10%	977.00	8,796.00
10	Life Aid Project: Two Wheeler	5,243.00	-	-	5,243.00	15%	786.00	4,457.00
11	Integrated Care Clinic Furniture	15,326.00	-	-	15,326.00	10%	1,533.00	13,793.00
12	Mylan Project: Computer and Peripherals Furniture & Fixture	4,217.00	-	-	4,217.00	10%	422.00	3,795.00
13	Project Sunrise FHI 360 Furniture Computer and Peripherals Office Equipments (Help line phone)	5,690.00	-	-	5,690.00	15%	854.00	4,836.00
		6,377.00	-	-	6,377.00	10%	638.00	5,739.00
		7,085.00	-	-	7,085.00	40%	2,834.00	4,251.00
		53,076.00	-	-	53,076.00	10%	5,300.00	47,776.00
		24,873.00	-	-	24,873.00	10%	2,487.00	22,386.00
		4,505.00	-	-	4,505.00	40%	1,802.00	2,703.00
		3,685.00	-	-	3,685.00	15%	553.00	3,132.00
		6,74,308.00	47,990.00	3,70,200.00	3,52,098.00		45,370.00	3,06,728.00



S. Satish Kumar
L. Deepak Singh

General Secretary

President



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Bank Reconciliation Statement as on 31.3.2021

A) Punjab National Bank , Paona Bazar Branch, Account No. 0484010088714

	Amount (₹)
Balance as per Cash Book	1,47,866.01
Less : Cheque deposited but not credited by bank 1	-
	<u>1,47,866.01</u>
Add : Cheque issued but not presented for payment	
Sl.no. Date Cheque No. Encashment Date Amount (₹)	
1 31.3.2021 370756 2.4.2021 6,500.00	6,500.00
Balance as per Bank Pass Book	<u><u>1,54,366.01</u></u>

B) Indian Overseas Bank, Imphal Branch, Account No. 073201000021080

Balance as per Cash Book					14,919.61
Add : Cheque issued but not presented for payment					
	Date	Cheque No.		Amount (₹)	
1	25.3.2021	700511	10.4.2021	36,000.00	36,000.00
Balance as per Bank Pass Book					<u><u>50,919.61</u></u>

S. Chaitanya Devi

L. Deepak Singh

General Secretary

General Secretary
Manipur Network of Positive People
(MNP+)

President

President
Manipur Network of Positive People
(MNP+)



MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL: MANIPUR

Year ended 31.3.2021

SCHEDULE - I : Significant Accounting Policies and Notes on Account

I. Significant accounting policies

1. The financial statements are prepared under the historical cost convention, in accordance with the Generally Accepted Accounting Principles under the double entry system of accounting.
2. Unless otherwise stated hereunder, the accounts are maintained and the financial statements are drawn up on accrual basis except FCRA account.
3. Treatment and accounting of grant-in-aid
 - a. The apportionment of grant-in-aid into "Revenue Receipt" and Capital Receipt" :
 - (i) The grant-in-aid received for meeting capital expenses or non-recurring expenses is treated as Capital receipts and accordingly credited directly to General Fund account. The grants received for revenue expenses are treated as Revenue Receipts and taken into Income and Expenditure Account.
 - (ii) Where the grant-in-aid is apportioned by the granting institution into capital and revenue grant the treatment is made in the account according to the directions thereof.
 - (iii) Where the grant is sanctioned for composite purpose of meeting both capital expenses and revenue expenses and no allocation has been earmarked between capital and revenue and such capital expenses incurred out of the grant are significant, then the extent of capital expenditure incurred out of the grant is treated as capital grant and accordingly is credited directly to General Fund Account. And the rest is treated as revenue grant and is credited to Income and Expenditure Account. However, if the capital expenditure out of the grant is insignificant and is incurred in course of the activities involving revenue expenditure the whole amount of grant received is treated as Revenue Receipts and accordingly taken into Income and Expenditure account.
4. Accounting of materials purchased/ consumable materials
The cost of the purchase of consumables is directly taken into expenditure under the related heads irrespective of the stock of materials in hand, if any, as the purchases are made for immediate consumption only and no significant quantity of stock is carried. This practice is consistently followed
5. Fixed Assets and depreciation:
 - a) The assets are shown at Written Down Value.
 - b) The depreciation on the assets purchased during the year is charged for a full term of one year irrespective of the date of purchase or put into use
 - c) No depreciation is charged on the assets sold or discarded during the year

II. Notes on Account

1. Assets refund to Funder
Assets purchased for operation of Vihaan Project were returned to funder at the time of closure of project as per the terms of funder in financial year 2018-19. However, the same was not accounted in that financial year. Therefore, it is accounted in the current year by reducing the value of fixed assets and correspondingly from general fund account.
2. None of the assets has been revalued during the year.
3. Contingent Liability : Nil

Date : 12/12/2012
Imphal

S. Udith Devi

L. Deepak Leil

General Secretary

President

Per our report of even date annexed

General Secretary
Manipur Network of Positive People
(MNP+)

President
Manipur Network of Positive People
(MNP+)

For KUNJABI & CO
Chartered Accountants
FRN 309115E

Linda Kshetrimayum

LINDA KSHETRIMAYUM
Partner
Membership No. 511337

UDIN 21511337AAAAKZ4801

