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**KUNJABI & CO.**  
 Chartered Accountants

WANGKHEI KHUNOU, CHECKON  
 IMPHAL - 795 001  
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## INDEPENDENT AUDITOR'S REPORT

To  
 The 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 31.03.2019 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 31<sup>st</sup> March 2019
- (ii) In the case of Income and Expenditure Account the excess of Expenditure over Income of the above named organisation on the basis of the receipts and payments for the year ending on 31<sup>st</sup> March 2019
- (iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above

Date : 12.8.2019  
 Imphal



For KUNJABI & CO..  
 Chartered Accountants  
 FRN 309115E

*Linda Kshetrimayum*  
 LINDA KSHETRIMAYUM  
 Partner  
 Membership No. 511337

UDIN 19511337AAAAHO1327



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

Year ended 31.3.2019

Management Letter

1. The accounting policies

The accounting practice followed is on cash 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 : 12.8.2019  
Imphal

For KUNJABI & CO..  
Chartered Accountants  
FRN 309115E

*Linda Kshetrimayum*

LINDA KSHETRIMAYUM  
Partner  
Membership No. 511337



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

BALANCE SHEET AS AT 31.3.2019

LIABILITIES	Schedule	Amount (₹)
1 General Fund Account		
Per last account		
Less : Excess of Expenditure over Income	8,08,982.17	
2 Revolving fund b/fd	<u>1,05,724.60</u>	7,03,257.57
3 Temporary borrowing from Individuals		5,000.00
		<u>50,000.00</u>
		<u>7,58,257.57</u>
<b>ASSETS</b>		
1 Fixed Assets	H	6,38,351.54
2 Current Assets		
a) Closing stock -condoms		100.00
b) Cash and Bank Balances	G	69,806.03
c) Security Deposit for House Rent :b/fd		50,000.00
		<u>7,58,257.57</u>

Significant Accounting Policies & Notes on Account

Date : 12.8.2019  
 Imphal



*Udit Kumar*  
 General Secretary

General Secretary  
 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



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2019

A. INCOME	Schedule	Amount (₹)
1 General Account	A	93,296.00
2 OST/TI PROJECT	B	17,51,237.00
3 Prevention and Early Management of Hepatitis B & C	C	1,26,015.00
4 Project Sunrise FHI 360	D	22,23,357.00
5 YRG Care-Project Find Head start	E	24,000.00
6 Social Marketing	F	2,334.00
		<u>42,20,239.00</u>
<b>B. EXPENDITURE</b>		
1 General Account	A	1,61,320.00
2 OST/TI PROJECT	B	17,52,476.76
3 Prevention and Early Management of Hepatitis B & C	C	1,26,100.00
4 Project Sunrise FHI 360	D	22,21,440.00
5 YRG Care-Project Find Head start	E	24,000.00
6 Social Marketing	F	
Opening stock		295.00
Add : Purchase		2,600.00
Less : Closing stock		<u>100.00</u>
		2,795.00
7 Depreciation	H	<u>37,831.84</u>
		<u>43,25,963.60</u>
Excess of Expenditure over Income		1,05,724.60

Date : 12.8.2019  
Imphal



*Udit Kumar*  
General Secretary  
General Secretary  
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



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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2019

[ Ref : Statement 1 ]

RECEIPTS	Sch	Amount ( ₹ )
1 General Account	A	3,06,096.00
2 OST/TI PROJECT	B	18,88,237.00
3 Prevention and Early Management of Hepatitis B & C	C	1,26,015.00
4 Project Sunrise FHI 360	D	22,23,357.00
5 YRG Care-Project Find Head start	E	24,000.00
6 Social Marketing	F	2,334.00
		<u>45,70,039.00</u>
Less : Inter Account Transfer (Statement - 1)		<u>2,74,000.00</u>
		42,96,039.00
Opening Balance : Cash & Bank Balance	G	87,503.79
		<u>43,83,542.79</u>
<b>PAYMENTS</b>		
1 General Account	A	3,24,120.00
2 OST/TI PROJECT	B	18,89,476.76
3 Prevention and Early Management of Hepatitis B & C	C	1,26,100.00
4 Project Sunrise FHI 360	D	22,21,440.00
5 YRG Care-Project Find Head start	E	24,000.00
6 Social Marketing	F	2,600.00
		<u>45,87,736.76</u>
Less : Inter Account Transfer (Statement - 1)		<u>2,74,000.00</u>
		43,13,736.76
Closing Balance : Cash & Bank Balance	G	69,806.03
		<u>43,83,542.79</u>

Date : 12.8.2019  
Imphal



*Sudhakar Devi*

General Secretary

General Secretary  
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



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

STATEMENT - I CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2019

RECEIPTS

Sl. No.	Account	Sch	Grant	Bank Interest	Other Income/Contribution	TDS Deducted	Temporary Borrowing	TOTAL	Inter Account Transfer	Total
1	General Account	3	4	5	6	7	8	9=(4+5+6+7+8)	10	11
1	General Account	A	25,000.00	796.00	67,500.00	25,800.00	50,000.00	1,69,096.00	1,37,000.00	3,06,096.00
2	OST/TTI PROJECT	B	17,48,600.00	2,637.00	-	-	-	17,51,237.00	1,37,000.00	18,88,237.00
3	Prevention and Early Management of Hepatitis B & C	C	1,26,015.00	-	-	-	-	1,26,015.00	-	1,26,015.00
4	Project Sunrise FHI 360	D	22,23,357.00	-	-	-	-	22,23,357.00	-	22,23,357.00
5	YRG Care-Project Find Head start	E	24,000.00	-	-	-	-	24,000.00	-	24,000.00
6	Social Marketing	F	41,46,972.00	3,433.00	2,334.00	25,800.00	50,000.00	42,96,039.00	2,74,000.00	45,70,039.00
	Opening Cash and Bank Balances	G			69,834.00	25,800.00	50,000.00	42,96,039.00	2,74,000.00	87,503.79
	Total		41,46,972.00	3,433.00	69,834.00	25,800.00	50,000.00	42,96,039.00	2,74,000.00	46,57,542.79

PAYMENTS

Sl. No.	Account	Schl	Recurring	Non-Recurring	Repayment of Temporary Borrowing/ Loan	Remittance of TDS	Un utilised amount Refunded to Funder	TOTAL	Inter Account Transfer	Total
1	General Account	3	4	5	6	7	8	9=(4+5+6+7+8)	10	11=(9+10)
1	General Account	A	1,61,320.00	-	-	25,800.00	-	1,87,120.00	1,37,000.00	3,24,120.00
2	OST/TTI PROJECT	B	17,52,476.76	-	-	-	-	17,52,476.76	1,37,000.00	18,89,476.76
3	Prevention and Early Management of Hepatitis B & C	C	1,26,100.00	-	-	-	-	1,26,100.00	-	1,26,100.00
4	Project Sunrise FHI 360	D	22,21,440.00	-	-	-	-	22,21,440.00	-	22,21,440.00
5	YRG Care-Project Find Head start	E	24,000.00	-	-	-	-	24,000.00	-	24,000.00
6	Social Marketing	F	42,87,936.76	-	-	25,800.00	-	43,13,736.76	2,74,000.00	45,87,736.76
	Closing Cash and Bank Balances	G			-	25,800.00	-	43,13,736.76	2,74,000.00	69,806.03
	Total		42,87,936.76	-	-	25,800.00	-	43,13,736.76	2,74,000.00	46,57,542.79

Date : 12.8.2019  
Imphal



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

S. Velik Dur

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

Schedule - A : General Account

Year ended 31.3.2019

RECEIPTS	Annexure	Amount (₹)
1 Grant in aid : Manipur State AIDS Control Society (MACS)		25,000.00
2 LCD Hiring charge		41,000.00
3 Donation from Public		26,500.00
4 Interest on saving bank account		796.00
Total		<u>93,296.00</u>
5 Deduction Awaiting Remittance TDS (Rent)		25,800.00
6 Loan recovery from OST/TI		1,37,000.00
7 Temporary Borrowing from individuals		50,000.00
		<u>3,06,096.00</u>
Opening Balance :		
Cash in hand		
General Account	501.00	
F. C. General Account	344.00	
Cash at Bank with		
UBI, Paona Bazar Branch SB A/c. No. 0484010088714	54,030.45	
SBI, Imphal Branch A/c. No. 10929180074 (FC General)	5,454.12	60,329.57
		<u>3,66,425.57</u>
PAYMENTS		
1 Administrative Expenses	I	1,48,640.00
2 Workshop, Training & Other Programme Expenses	II	12,680.00
		1,61,320.00
3 Remittance of TDS for Rent		25,800.00
4 Loan to OST/TI Project Account		1,37,000.00
		<u>3,24,120.00</u>
Closing Balance :		
Cash in hand		
General Account	891.00	
F. C. General Account	344.00	
Cash at Bank with		
UBI, Paona Bazar Branch SB A/c. No. 0484010088714	40,265.45	
SBI, Imphal Branch A/c. No. 10929180074 (FC General)	805.12	42,305.57
		<u>3,66,425.57</u>

Date : 12.8.2019  
Imphal



General Secretary

General Secretary  
Manipur Network of Positive People  
(MNP+)

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

Annexure to Schedule - A : General Account

Year ended 31.3.2019

Annexure - I Administrative Expenses	Amount (₹)
Office Rent	72,000.00
Printing & Stationery	2,230.00
Annual General Body Meeting	900.00
Electricity & Lighting	18,000.00
Travel & Local Conveyance	870.00
Newspaper & Journal	2,570.00
Audit fee	30,000.00
Office Maintenance	13,570.00
Communication Cost	1,020.00
Consultation Fee	6,435.00
Kitchen Expenses	270.00
Bank Charges	775.00
	<hr/>
	1,48,640.00

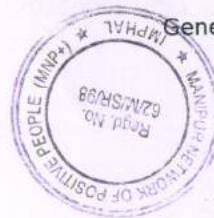
Annexure - II Workshop, Training & Other Programme Expenses	1,950.00
Foundation Day	6,880.00
World AIDS Day	3,850.00
Candle Light	<hr/>
	12,680.00

Date : 12.8.2019  
Imphal

S. Udita Devi

General Secretary

General Secretary  
Manipur Network of Positive People  
(MNP+)





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

Schedule :B: TARGETED INTERVENTION (OST/TI)

Year ended 31.3.2019

RECEIPTS	Annexure	Amount (₹)
1 Grant in aid from :		
Manipur State AIDS Control Society (MACS) - FY 2018-19		17,48,600.00
2 Interest on saving bank account		2,637.00
3 Temporary borrowing from General Account		<u>1,37,000.00</u>
		<u>18,88,237.00</u>
Opening Balances		
Cash at bank with IOB, Imphal Branch, SB A/c No. 073201000021080		10,834.97
		<u><u>18,99,071.97</u></u>
<b>PAYMENTS</b>		
1 Salary	I	6,12,000.00
2 Office Expenses	II	68,717.76
3 Honorarium	III	3,64,000.00
4 Travel Expenses	IV	60,000.00
5 Programme Cost	V	42,800.00
6 Service Related Expenses	VI	29,100.00
7 Commodities	VII	1,57,509.00
8 Documentation	VIII	4,150.00
9 Meeting Expenses	IX	5,000.00
10 Rent for Office/DIC	X	96,000.00
11 Additional Budget for 160 - Oral Substitution Therapy	XI	<u>3,13,200.00</u>
		17,52,476.76
12 Repayment of temporary borrowing to General Account		<u>1,37,000.00</u>
		<u>18,89,476.76</u>
Closing Balance :		
Cash at Bank with IOB, Imphal Branch SB A/c No. 073201000021080		9,595.21
		<u><u>18,99,071.97</u></u>

Schedule - C: Prevention and Early Management of Hepatitis B & C

RECEIPTS		Amount (₹)
1 Grant -in -aid from : Bristol Mayers Squib Foundation		<u>1,26,015.00</u>
		1,26,015.00
Opening Balance :		
Cash at Bank with SBI, Imphal Branch with A/c No 10929180074		85.00
		<u><u>1,26,100.00</u></u>
<b>PAYMENTS</b>		
1 Human Resources		
A.2 District co-ordinator	20,000.00	
A.3 Monitoring & Evaluation Assistant	18,000.00	
A.4 Out Reach Workers	<u>35,000.00</u>	73,000.00
2 Activities		
B-1 Advocacy Meeting/ Session with Health System/ Functionaries	4,500.00	
B-2 Education Session with Peer Advocates for Sustainability	<u>20,900.00</u>	25,400.00
3 Orientation/ Sensitisation of Health care Provider		
C-1 Travel with Districts	3,200.00	
C-3 Training of Peramedical staff in Imphal West and CHC (nurses, Lab. Technicians)	<u>20,000.00</u>	23,200.00
4 Administrative Cost		
H-1 Administrative Cost		<u>4,500.00</u>
		<u><u>1,26,100.00</u></u>

Date : 12.8.2019  
Imphal



General Secretary  
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 31.3.2019
<b>Annexure I : Salary</b>		
1.1 Programme Manager	1,80,000.00	
1.2 Monitoring & Evaluation assistant cum accountant	1,44,000.00	
1.3 Auxilliary Nursing Midwifery	1,08,000.00	
1.4 Out Reach Workers	<u>1,80,000.00</u>	6,12,000.00
<b>Annexure II : Office Expenses</b>		
2.1 Telephone	12,000.00	
2.2 Bank Charges	73.76	
2.3 Printing & stationery	12,000.00	
2.4 Water & electricity charges	7,200.00	
2.6 Other administrative cost	23,944.00	
2.7 Annual Maintenance Contract	6,000.00	
2.9 Bio-medical waste management	5,000.00	
2.10 Insurance to staff	<u>2,500.00</u>	68,717.76
<b>Annexure III : Honorarium</b>		
4.1 Project Director	40,000.00	
4.2 Peer Educators	1,44,000.00	
4.3 Doctor-visiting physician	<u>1,80,000.00</u>	3,64,000.00
<b>Annexure IV : Travel Expenses</b>		
5.1 Travel cost for admin purpose	8,400.00	
5.2 Travel for Programme manager	8,400.00	
5.3 Travel for Monitoring & Evaluation officer	3,600.00	
5.4 Travel for Auxilliary Nursing Midwifery	7,200.00	
5.5 Travel for Outreach Workers	18,000.00	
5.6 Travel for Peer Educators	<u>14,400.00</u>	60,000.00
<b>Annexure V : Programme Cost</b>		
6.1 Community based activities		
6.1.1 Drop In Centre level meeting	4,800.00	
6.1.2 Demand generation activities	12,000.00	
6.1.3 Advocacy activities	6,000.00	
6.1.4 Communities events	8,000.00	
6.1.5 Crisis response	<u>12,000.00</u>	42,800.00
<b>Annexure VI : Service Related Expenses</b>		
7.1 Health camps	5,000.00	
7.2 Abscess management	15,000.00	
7.3 Syphilis testing for 60% of HRGs rest	<u>9,100.00</u>	29,100.00
<b>Annexure VII : Commodities</b>		
8.1 Needles & Syringes		1,57,509.00
<b>Annexure VIII : Documentation</b>		
9.1 Documentation cost including cost		4,150.00
<b>Annexure IX : Meeting Expenses</b>		
10.1 Review meeting weekly & monthly		5,000.00
<b>Annexure X : Rent for Office/Drop In Centre</b>		
11.1 Rent for office cum Drop In Centre (median)		96,000.00
<b>Annexure XI : Additional Budget for 160 - Oral Substitution Thrapy</b>		
12.1 Salary for Auxilliary Nursing Midwifery	1,08,000.00	
12.2 Salary for Out Reach Workers	1,80,000.00	
12.3 Travel for Auxilliary Nursing Midwifery	7,200.00	
12.4 Travel for Out Reach Workers	<u>18,000.00</u>	3,13,200.00

Imphal  
Date : 12.8.2019



S. Udik Debit  
General Secretary  
General Secretary  
Manipur Network of Positive Peoples (MNP+)



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

Schedule - D : PROJECT SUNRISE FHI 360

Year ended 31.3.2019

RECEIPTS	Annexure	Amount (₹)
1 Grant - in - aid from: Centres for Disease Control & Prevention (CDC), USA through Family Health International, New Delhi		22,23,357.00 <u>22,23,357.00</u>
Opening Balance; Cash at Bank with SBI, Imphal Branch, Current A/c No. 35794849163		0.25 <u>22,23,357.25</u>
<b>PAYMENTS</b>		
1 Salary	I	10,18,450.00
2 Travel/Transportation	II	72,580.00
3 Other Direct Cost	III	2,52,900.00
4 Implementing Community based HIV Testing Camp	IV	3,59,165.00
5 Formation and Implement OST Support Group Support Group Meeting		31,500.00
6 Family Engagement at the OST Support Group	V	39,530.00
7 Developing and use of OST promotional materials OST promotional Film		50,000.00
8 Office Expenses	VI	1,19,310.00
9 Sensitized Law Enforcement Agencies	VII	41,320.00
10 Refrigerator for distribution		1,90,150.00
11 District Coordination Meeting		45,532.00
12 Bank Charges		1,003.00 <u>22,21,440.00</u>
Closing balance : Cash in hand		600.00
Cash at Bank with SBI, Imphal Branch, Current A/c No. 35794849163		1,317.25 <u>1,917.25</u> <u>22,23,357.25</u>

Schedule - E : YRG Care-Project Find Head start

RECEIPTS	Amount (₹)
1 Fund received from Y.R Gaitonde	24,000.00 <u>24,000.00</u>
<b>PAYMENTS</b>	
1 Honourarium	
a) Nurse	10,000.00
b) Out Reach Workers	<u>6,000.00</u> 16,000.00
2 Office expenses	<u>8,000.00</u> <u>24,000.00</u>

Date : 12.8.2019  
Imphal



S. Udait  
General Secretary  
Manipur Network of Positive People (MNP+)



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

Account : Project Sunrise FHI - 360

Annexure attached to and forming part of statement of Schedule D Year ended 31.3.2019

Annexure I - Salary		Amount (₹)
a) Accountant	1,32,000.00	
b) Counsellor (Model Police Station)	1,44,000.00	
c) Field Manager	1,80,000.00	
d) Medical Consultant 1	12,000.00	
e) Medical Consultant 2	12,000.00	
f) Oral Suspension Therapy Assistant 1	6,500.00	
g) Oral Suspension Therapy Assistant 2	6,750.00	
h) Peer Navigator 1	24,500.00	
i) Peer Navigator 2	24,500.00	
j) Peer Navigator 3	24,500.00	
k) Peer Navigator 4	24,500.00	
l) Peer Navigator 6	17,500.00	
m) Peer Navigator 8	17,500.00	
n) Peer Navigator 9	24,500.00	
o) Peer Navigator 10	24,500.00	
p) Project Coordinator	3,30,000.00	
q) Project Director	<u>13,200.00</u>	10,18,450.00
Annexure II - Travel/Transportation		
a) Local Transport	41,950.00	
b) Travel cost for Peer Navigator	29,630.00	
c) Travel cost for Oral Suspension Therapy Assistant	<u>1,000.00</u>	72,580.00
Annexure III - Other Direct Costs		
a) Waste Disposal for TTTI sites for 15TIs	89,745.00	
b) Positive Network Model training	91,450.00	
c) Travel cost for kit indent	<u>71,705.00</u>	2,52,900.00
Annexure IV - Implementing Community based HIV Testing Camp		
a) Testing Camp	2,13,765.00	
b) Mobile Van cost	<u>1,45,400.00</u>	3,59,165.00
Annexure V - Family Engagement at the OST Support Group		
a) Oral Suspension Therapy family engagement meeting	23,130.00	
b) Telecasting Fees	<u>16,400.00</u>	39,530.00
Annexure VI - Office Expenses		
a) Communication (Phone & data card)	12,020.00	
b) Office maintenance (Electricity ,Water/Cleaning)	11,930.00	
c) Rent/Utilities	90,000.00	
d) Stationery & Courier	<u>5,360.00</u>	1,19,310.00
Annexure VII - Sensitized Law Enforcement Agencies		
a) Advocacy with Law Enforcement Agencies	11,480.00	
b) Admin Cost (office Supplies, Stationery)	11,980.00	
c) Travel cost for field manager	<u>17,860.00</u>	41,320.00

Imphal  
Date : 12.8.2019



S. Udait  
General Secretary  
General Secretary  
Manipur Network of Positive People  
(MNP+)



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

Schedule - F : Social Marketing

RECEIPTS

1 Sales of Condom	2,334.00
Opening balances : Cash-in-hand	<u>5,321.00</u>
	<u><u>7,655.00</u></u>

PAYMENTS

1 Purchase of Condom	1,750.00
2 Incentive to Peer Educator	850.00
Closing Balance :Cash in hand	<u>5,055.00</u>
	<u><u>7,655.00</u></u>

Schedule - G : Cash & Bank Balances

	Closing balance as at 31.3.2019	Opening balance as on 1.4.2018
1 Cash in hand		
a) Local Account		
- General Account	891.00	501.00
- Social Marketing	<u>5,055.00</u>	<u>5,321.00</u>
	5,946.00	5,822.00
b) Foreign Contribution Account		
- 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
- FHI 360	<u>600.00</u>	-
	11,874.00	11,274.00
c) Vihaan project		
- CSC, MNP+, Senapati	<u>3.00</u>	<u>3.00</u>
	3.00	3.00
Total 1 = (a+b+c)	17,823.00	17,099.00
2 Cash at bank		
a) UBI, Paona Bazar Branch, SB A/c. No. 0484010088714		
- General Account	40,265.45	54,030.45
IOB, Imphal Branch A/c No. 073201000021080		
- OST/TI	<u>9,595.21</u>	<u>10,834.97</u>
	49,860.66	64,865.42
b) Foreign Contribution Account		
SBI, Imphal Branch with A/c No 10929180074 (Main)		
- FC General Account	805.12	5,454.12
- Prevention and Early Management of Hepatitis B & C	<u>-</u>	<u>85.00</u>
	805.12	5,539.12
c) F. C. Utilisation Account		
SBI Imphal Branch with A/c No. 35794819163		
- FHI 360	<u>1,317.25</u>	<u>0.25</u>
	2,927.49	11,078.49
Total	51,983.03	70,404.79
Total 2 = (a+b+c)	69,806.03	87,503.79
Total (1+2)	69,806.03	87,503.79

Date : 12.8.2019  
Imphal



S. Uditha  
General Secretary  
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MANIPUR NETWORK OF POSITIVE PEOPLE ( MNP+ )  
YAISKUL HIRUHANBA LEIKAI, IMPHAL

Schedule - H : Fixed Assets

Year ended 31.3.2019

SI.No	ITEMS	Opening Balance as on 1.4.2018	Addition during the Year	Sold/Discarded During the year	TOTAL	Depreciation		Closing Balance as at 31.3.2019
						Rate	Amount	
1	General Account : Furniture Computer and Peripherals LCD Projector	33,525.00 1,480.00 9,013.00	- - -	- - -	33,525.00 1,480.00 9,013.00	10% 40% 15%	3,353.00 592.00 1,352.00	30,172.00 888.00 7,661.00
2	Mylian Project: a) MNP+ Mylian Project Computer and Peripherals Furniture & Fixture b) MNP+ Mylian Project (Nagaland) Furniture & Fixture c) MNP+ Mylian Project (Mizoram) Furniture & Fixture	19,680.00 21,943.00 21,724.00 21,870.00	- - - -	- - - -	19,680.00 21,943.00 21,724.00 21,870.00	40% 10% 10% 10%	7,872.00 2,194.00 2,172.00 2,187.00	11,808.00 19,749.00 19,552.00 19,683.00
3	Innovative Fund Furniture	7,940.00	-	-	7,940.00	10%	794.00	7,146.00
4	CRS Project : Computer and Peripherals Furniture Digital Camera Bed & bedding	930.00 17,436.00 6,655.00 1,088.00	- - - -	- - - -	930.00 17,436.00 6,655.00 1,088.00	40% 10% 15% 10%	372.00 1,744.00 998.00 109.00	558.00 15,692.00 5,657.00 979.00
	Carried over	1,63,284.00	-	-	1,63,284.00		23,739.00	1,39,545.00

Imphal  
Date : 12.8.2019



General Secretary

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Manipur Network of Positive People  
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MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)  
YAISKUL HIRUHANBA LEIKAI, IMPHAL

Contd. Schedule - H : Fixed Assets

	brought forward							
5	Life Aid Project:	1,63,284.00	-	-	1,63,284.00	-	23,739.00	1,39,545.00
	Two Wheeler	8,288.00	-	-	8,288.00	15%	1,243.00	7,045.00
6	DIC, Thoubal	16,437.00	-	-	16,437.00	10%	1,644.00	14,793.00
7	Furniture & Fixture DIC, Imphal	15,768.00	-	-	15,768.00	10%	1,577.00	14,191.00
8	Vihanaa project Air Conditioner	35,200.00	-	-	35,200.00	0%	-	35,200.00
	Computer	1,85,400.00	-	-	1,85,400.00	0%	-	1,85,400.00
	Office Furniture	95,100.00	-	-	95,100.00	0%	-	95,100.00
	Projector & Screen	35,500.00	-	-	35,500.00	0%	-	35,500.00
	Stabilizer	19,000.00	-	-	19,000.00	0%	-	19,000.00
9	OS/ITI Project Equipment	13,691.38	-	-	13,691.38	0%	-	13,691.38
	Computer and Peripherals	6,400.00	-	-	6,400.00	0%	-	6,400.00
	Furniture	25,920.00	-	-	25,920.00	0%	-	25,920.00
10	Integrated Care Clinic Furniture	7,873.00	-	-	7,873.00	10%	787.00	7,086.00
11	FHI 360 Computer and Peripherals	12,514.00	-	-	12,514.00	40%	5,005.84	7,508.16
	Furniture	30,708.00	-	-	30,708.00	10%	3,071.00	27,637.00
	Office Equipments (Help line phone)	5,100.00	-	-	5,100.00	15%	765.00	4,335.00
		6,76,183.38	-	-	6,76,183.38		37,831.84	6,38,351.54

Imphal  
Date : 12.8.2019



S. Celite Devi

General Secretary



General Secretary  
Manipur Network of Positive People  
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MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)  
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Bank Reconciliation Statement as on 31.3.2019

1) United Bank of India, Paona Bazar Branch, Account No. 0484010088714

				Amount (₹)
Balance as per Cash Book				40,265.45
Less : Cheque deposited but not credited by bank				
1	30.3.2019	700492		39,000.00
				<u>1,265.45</u>
Add : Cheque issued but not presented for payment				
Sl.no.	Date	Cheque No.	Encashment Date	Amount (₹)
1	30.3.2019	283854	15.4.2019	2,150.00
2	30.3.2019	283853	17.4.2019	3,850.00
				<u>6,000.00</u>
Balance as per Pass Book as on 31.3.2019				<u><u>7,265.45</u></u>

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

Balance as per Bank Statement				1,71,304.21
Less : Cheque issued but not presented for payment				
Date	Cheque No.	Encashment Date	Amount (₹)	
30.3.2019	700489	4.4.2019	75,000.00	
30.3.2019	700490	4.4.2019	30,700.00	
30.3.2019	700491	17.4.2019	8,000.00	
30.3.2019	700492	10.4.2019	39,000.00	
30.3.2019	700493	15.4.2019	9,009.00	1,61,709.00
Balance as per Cash Book				<u><u>9,595.21</u></u>

3) SBI, Imphal Branch, Account No. 10929180074

Balance as per Bank Statement				12,805.12
Less : Cheque issued but not presented for payment				
Date	Cheque No.	Encashment Date	Amount (₹)	
30.3.2019	443318	12.4.2019	12,000.00	12,000.00
Balance as per Cash Book				<u><u>805.12</u></u>

Imphal  
Date : 12.8.2019



*S. Udita Devi*  
General Secretary  
General Secretary  
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MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)  
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Bank Reconciliation Statement as on 31.3.2019

4) SBI, Imphal Branch, Account No. 35794819163

Balance as per Bank Statement

3,37,289.25

Less : Cheque issued but not presented for payment

Date	Cheque No.	Encashment Date	Amount (₹)
13.3.2019	694807	8.4.2019	3,500.00
13.3.2019	694808	3.4.2019	3,500.00
28.3.2019	694821	2.4.2019	2,09,000.00
28.3.2019	694826	3.4.2019	11,000.00
28.3.2019	694827	3.4.2019	36,222.00
28.3.2019	694828	3.4.2019	3,500.00
28.3.2019	694829	8.4.2019	3,500.00
28.3.2019	694830	10.4.2019	3,500.00
28.3.2019	694831	4.4.2019	3,500.00
28.3.2019	694832	17.4.2019	3,500.00
28.3.2019	694833	3.4.2019	3,500.00
28.3.2019	694834	3.4.2019	3,500.00
28.3.2019	694835	2.4.2019	15,500.00
28.3.2019	694836	9.4.2019	6,500.00
28.3.2019	694837	9.4.2019	6,750.00
28.3.2019	694838	2.4.2019	12,000.00
28.3.2019	694839	17.4.2019	7,500.00

Balance as per Cash Book

3,35,972.00

1,317.25

Imphal

Date : 12.8.2019



Regd. No.  
62/MSR/08

S. Udith Kumar  
General Secretary

General Secretary  
Manipur Network of Positive People  
(MNP+)

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

Year ended 31.3.2019

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 cash basis. As such revenue / income and expenditure are recognized and accounted on actual cash receipts and disbursement basis.
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. None of the assets has been revalued during the year.
2. Contingent Liability : Nil

Date : 12.8.2019  
Imphal

Per our report of even date annexed



For KUNJABI & CO..  
Chartered Accountants  
FRN 309115E

*Linda Kshetrimayum*  
LINDA KSHETRIMAYUM  
Partner  
Membership No. 511337



*S. Udita Devi*  
General Secretary

General Secretary  
Manipur Network of Positive People  
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