



INDEPENDENT AUDITOR'S REPORT

We have audited the attached Balance Sheet as at 31.3.2018 of Manipur Network of Positive People (MNP+), Yaikul Hiruhanba Leikai, Imphal, Manipur and also the attached Income and Expenditure Account and Receipts and Payments Account for the year ended on that date.

Organisation's Responsibility for Financial Statements

- The management of the organisation is responsible for the preparation of these financial statements. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the financial statements that are free from material misstatement.

Auditor's responsibility

- Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.
- An audit involves performing procedure to obtain, on a test basis, audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment including the assessment of the risk 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 entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and reasonability of accounting estimates made by the management as well as evaluating the overall presentation of financial statements.
- We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
- It is the policy of the organisation to maintain its accounts and prepare its financial statement on cash receipts and disbursement basis except the project maintained in significant accounting policies. On this basis revenue and related assets are recognised when actually received rather than when earned and expenses are recognised when paid rather than when the obligation is incurred.
- Opinion
In our opinion and to the best of our information and belief and according to information and explanation given to us the said financial statements prepared on the basis of above method of accounting *read with Significant Accounting Policies and Notes on Account attached thereto and subject to management letter attached* give true and fair view in accordance with significant accounting policy adopted by the management:
 - In the case of the Balance sheet the Assets and Liabilities arising from the cash transactions of the above named organisation as at 31.3.2018
 - 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 31.3.2018
 - In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above

Imphal
Date : 25.6.2018



For KUNJABI & CO.
Chartered Accountants
FRN 309115E

Linda Kshetrimayum
LINDA KSHETRIMAYUM
Partner
Membershiip No. 511337



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

Year ended 31.3.2018

Management Letter

1. The accounting policies

The accounts are maintained and financial statements are drawn up on accrual basis in respect of grant in aid, salary, rent & honorarium. Other income and expenses are drawn up 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. The account of Project Vihaan which forms a part of Consolidated Financial Statement is audited another Chartered Accountant firm.

3. 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

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

5. 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.

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

Imphal
Date : 25.6.2018

For KUNJABI & CO.
Chartered Accountants
FRN 309115E

Linda Kshetrimayum
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Partner
Membershiip No. 511337



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

BALANCE SHEET AS AT 31.3.2018

LIABILITIES	Schedule	Amount (₹)
1 General Fund Account		
Per last account	11,10,782.94	
Less : Excess of Expenditure over Income	<u>3,01,800.77</u>	8,08,982.17
2 Revolving fund b/fd		5,000.00
3 Temporary borrowing b/fd	92,290.00	
Add: during the year	1,25,000.00	
Less : paid during the year	<u>2,17,290.00</u>	-
4 Payable b/fd :		
a) Honorarium	30,700.00	
Less : Paid during the year	<u>30,700.00</u>	-
b) Salary	75,000.00	
Less : Paid during the year	<u>75,000.00</u>	-
c) Rent (Per contra)	8,000.00	
Less : Paid during the year	<u>8,000.00</u>	-
		<u>8,13,982.17</u>
ASSETS		
1 Fixed Assets	K	6,76,183.38
2 Current Assets		
a) Closing stock -condoms		295.00
b) Cash and Bank Balances	J	87,503.79
c) Security Deposit for House Rent :b/fd		50,000.00
d) Receivable grant OST TI b/fd (2015-16)		
Less : Received during the Year	<u>1,48,617.00</u>	
	<u>1,46,117.00</u>	
Less : Receivable Grant written off (FY2015-16)	<u>2,500.00</u>	
	<u>2,500.00</u>	-
3 Advance payment recoverable from project b/fd		
a) OST/TI Project Account (per contra)	8,000.00	
Less : Paid during the year	<u>8,000.00</u>	-
		<u>8,13,982.17</u>
Significant Accounting Policies & Notes on Account	L	

Imphal
Date : 25.6.2018

S. Udith Devis
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
Membershiip No. 511337



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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2018

A. INCOME	Schedule	Amount (₹)
1 General Account	A	2,30,436.00
2 OST/TI PROJECT	B	18,97,564.00
Less: receivable grant received during the year		<u>1,46,117.00</u>
3 SVAVRITTI PROJECT	C	6,64,359.00
4 Prevention and Early Management of Hepatitis B & C	D	7,91,873.00
5 Project Sunrise FHI 360	E	18,44,855.25
6 Vihaan Project	F	90,16,938.00
7 To Increase Awareness and Diagnosis of Hepatitis C in Rural Area	G	69,88,496.00
8 Integrated Care Clinic	H	1,55,293.00
9 Social Marketing	I	<u>2,568.00</u>
		<u>2,14,46,265.25</u>
B. EXPENDITURE		
1 General Account	A	2,89,690.00
2 OST/TI PROJECT	B	17,52,304.18
3 SVAVRITTI PROJECT	C	6,79,267.00
4 Prevention and Early Management of Hepatitis B & C	D	9,28,950.00
5 Project Sunrise FHI 360	E	18,57,044.25
6 Vihaan Project	F	90,26,155.59
7 To Increase Awareness and Diagnosis of Hepatitis C in Rural Area	G	70,04,715.00
8 Integrated Care Clinic	H	1,55,293.00
9 Social Marketing	I	
Opening stock		65.00
Add : Purchase		2,370.00
Less : Closing stock		<u>295.00</u>
10 Receivable Grant written off (FY2015-16)		2,500.00
11 Depreciation	K	<u>50,007.00</u>
		<u>2,17,48,066.02</u>
Excess of Expenditure over Income		3,01,800.77

Imphal
Date : 25.6.2018

S. Udai Kumar Dew

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 31.3.2018
[Ref : Statement 1]

RECEIPTS	Sch	Amount (₹)
1 General Account	A	4,50,403.00
2 OST/TI PROJECT	B	20,04,764.00
3 SVAVRITTI PROJECT	C	6,67,059.00
4 Prevention and Early Management of Hepatitis B & C	D	7,91,873.00
5 Project Sunrise FHI 360	E	18,44,855.25
6 Vihaan Project	F	90,16,938.00
7 To Increase Awareness and Diagnosis of Hepatitis C in Rural Area	G	70,53,496.00
8 Integrated Care Clinic	H	1,55,293.00
9 Social Marketing	I	2,568.00
		<u>2,19,87,249.25</u>
Less : Inter Account Transfer (Statement - 1)		<u>2,51,117.00</u>
		2,17,36,132.25
Opening Balance : Cash & Bank Balance	J	4,20,200.56
		<u><u>2,21,56,332.81</u></u>
PAYMENTS		
1 General Account	A	5,07,940.00
2 OST/TI PROJECT	B	20,01,921.18
3 SVAVRITTI PROJECT	C	6,81,967.00
4 Prevention and Early Management of Hepatitis B & C	D	9,28,950.00
5 Project Sunrise FHI 360	E	18,88,344.25
6 Vihaan Project	F	90,26,155.59
7 To Increase Awareness and Diagnosis of Hepatitis C in Rural Area	G	71,27,005.00
8 Integrated Care Clinic	H	1,55,293.00
9 Social Marketing	I	2,370.00
		<u>2,23,19,946.02</u>
Less : Inter Account Transfer (Statement - 1)		<u>2,51,117.00</u>
		2,20,68,829.02
Closing Balance : Cash & Bank Balance	J	87,503.79
		<u><u>2,21,56,332.81</u></u>

Imphal
Date : 25.6.2018

S. 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

STATEMENT - I CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2018

RECEIPTS

Sl. No.	Account	Sch	Grant	Bank Interest	Other Income/Contribution	Misc. Receipts	Temporary Borrowing	TOTAL	Inter Account Transfer	Total
1	2	3	4	5	6	7	8	9=(4+5+6+7+8)	10	11
1	General Account	A	-	2,755.00	2,27,681.00	16,050.00	60,000.00	3,06,486.00	1,43,917.00	4,50,403.00
2	OST/ITI PROJECT	B	18,94,717.00	2,847.00	-	-	-	18,97,564.00	1,07,200.00	20,04,764.00
3	SVAVRITTI PROJECT	C	6,64,359.00	-	-	2,700.00	-	6,67,059.00	-	6,67,059.00
4	Prevention and Early Management of Hepatitis B & C	D	7,91,873.00	-	-	-	-	7,91,873.00	-	7,91,873.00
5	Project Sunrise FHI 360	E	18,43,742.00	1,113.25	-	-	-	18,44,855.25	-	18,44,855.25
6	Vihaan Project	F	90,08,525.00	8,413.00	-	-	-	90,16,938.00	-	90,16,938.00
7	To Increase Awareness and Diagnosis of Hepatitis C in Rural Area	G	69,74,722.00	13,774.00	-	-	65,000.00	70,53,496.00	-	70,53,496.00
8	Integrated Care Clinic	H	1,55,293.00	-	-	-	-	1,55,293.00	-	1,55,293.00
9	Social Marketing	I	-	-	2,568.00	-	-	2,568.00	-	2,568.00
	Opening Cash and Bank Balances	J	2,13,33,231.00	28,902.25	2,30,249.00	18,750.00	1,25,000.00	2,17,36,132.25	2,51,117.00	2,19,87,249.25
	Total		2,13,33,231.00	28,902.25	2,30,249.00	18,750.00	1,25,000.00	2,17,36,132.25	2,51,117.00	4,20,200.56
										2,24,07,449.81

Imphal
Date : 25.6.2018

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



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

STATEMENT - I CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2018

PAYMENTS										
Sl. No.	Account	Sdl	Recurring	Non-Recurring	Repayment of Temporary Borrowing/ Loan	Misc. Receipts	Un utilised amount Refunded to Funder	TOTAL	Inter Account Transfer	Total
		3	4	5	6			7	8	9
1	General Account	A	2,89,690.00	-	95,000.00	16,050.00		4,00,740.00	1,07,200.00	5,07,940.00
2	OST/ITI PROJECT	B	18,58,004.18	-	-	2,700.00		18,58,004.18	1,43,917.00	20,01,921.18
3	SVAVRITTI PROJECT	C	6,79,267.00	-	-			6,81,967.00	-	6,81,967.00
4	Prevention and Early Management of Hepatitis B & C	D	9,28,950.00	-	-			9,28,950.00	-	9,28,950.00
5	Project Sunrise FHI 360	E	18,57,044.25	31,300.00	-			18,88,344.25	-	18,88,344.25
6	Vihaan Project	F	90,26,155.59	-	-			90,26,155.59	-	90,26,155.59
7	To Increase Awareness and Diagnosis of Hepatitis C in Rural Area	G	70,04,715.00	-	1,22,290.00			71,27,005.00	-	71,27,005.00
8	Integrated Care Clinic	H	1,55,293.00	-	-			1,55,293.00	-	1,55,293.00
9	Social Marketing	I	2,370.00	-	-			2,370.00	-	2,370.00
			2,18,01,489.02	31,300.00	2,17,290.00	18,750.00		2,20,68,829.02	2,51,117.00	2,23,19,946.02
	Closing Cash and Bank Balances	J	2,18,01,489.02	31,300.00	2,17,290.00	18,750.00		2,20,68,829.02	2,51,117.00	2,24,07,449.81
	Total									

S. Udikar

General Secretary

General Secretary

Manipur Network of Positive People
(MNP+)



Imphal

Date : 25.6.2018

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

Year ended 31.3.2018

Schedule - A : General Account

	Annexure	Amount (₹)
RECEIPTS		
1 Members Contribution		39,200.00
2 Membership fee		4,220.00
3 Donation from Public		1,71,250.00
4 Misc. Receipts		13,011.00
5 Bank Interest		2,755.00
		<u>2,30,436.00</u>
	Total	16,050.00
6 TDS (Rent)		8,000.00
7 Recovery of advance Rent from OST-TI		1,35,917.00
8 Loan recovery from OST/TI		60,000.00
9 Temporary Borrowing from individuals		<u>4,50,403.00</u>
Opening Balance :		
Cash in hand	6,815.00	
Cash at Bank with		
UBI, Paona Bazar, Imphal SB A/c. No. 0484010088714	1,03,771.45	
SBI, Imphal A/c. No. 10929180074 (FC General)	<u>7,280.12</u>	<u>1,17,866.57</u>
		<u><u>5,68,269.57</u></u>
PAYMENTS		
1 Honorarium		
a) Care Taker	37,500.00	
b) Part Time Accountant	<u>9,000.00</u>	46,500.00
2 Administrative Expenses	I	1,42,879.00
3 Workshop, Training & Other Programme Expenses	II	43,550.00
4 Children Education Support		20,000.00
5 Legal Expenses		<u>36,761.00</u>
		2,89,690.00
6 TDS for Rent		16,050.00
7 Contribution to OST/TI Project Account		6,200.00
8 Loan to OST/TI Project Account		1,01,000.00
9 Repayment of Temporary borrowing - Individuals		<u>95,000.00</u>
		5,07,940.00
Closing Balance :		
Cash in hand		501.00
General Account		344.00
F. C. General Account		
Cash at Bank with		
UBI, Paona Bazar, Imphal SB A/c. No. 0484010088714	54,030.45	
SBI, Imphal A/c. No. 10929180074 (FC General)	<u>5,454.12</u>	<u>60,329.57</u>
		<u><u>5,68,269.57</u></u>

Imphal
Date : 25.6.2018

S. Udit Duri
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 31.3.2018

	Amount (₹)
Annexure - I Administrative Expenses	
Office Rent	33,000.00
Printing & Stationery	14,029.00
Annual General Body Meeting	4,670.00
Electricity & Lighting	13,900.00
Travel & Local Conveyance	2,400.00
Newspaper & Journal	7,370.00
Audit fee	8,800.00
Office Maintenance	15,723.00
Communication Cost	5,394.00
Consultation Fee	18,024.00
Kitchen Expenses	4,830.00
Repair & Maintenance of office Building	11,750.00
Donation to Clubs/Organisation	1,000.00
Bank Charges	1,989.00
	<hr/>
	1,42,879.00
Annexure - II Workshop, Training & Other Programme Expenses	
Foundation Day	4,850.00
Solidarity Day	5,000.00
World AIDS Day	8,700.00
Candle Light	25,000.00
	<hr/>
	43,550.00

Imphal
Date : 25.6.2018

S. Udi f. Swi

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 31.3.2018

RECEIPTS	Annexure	Amount (₹)
1 Grant in aid from :		
Manipur State AIDS Control Society (MACS)		
-2015-16	1,46,117.00	
-2017-18	<u>17,48,600.00</u>	18,94,717.00
2 Interest on saving bank account		2,847.00
3 Organisation Contribution from General Account		6,200.00
4 Temporary borrowing from General Account		<u>1,01,000.00</u>
		<u>20,04,764.00</u>
Opening Balances		
Cash at Bank with IOB A/C No. 073201000021080		7,992.15
		<u><u>20,12,756.15</u></u>
 PAYMENTS		
1 Salary	I	6,87,000.00
2 Office Expenses	II	68,700.18
3 Honorarium	III	3,94,700.00
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	1,57,504.00
8 Documentation	VIII	4,000.00
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>
		18,58,004.18
12 Payable Rent paid to General Account		8,000.00
13 Repayment of temporary borrowing to General Account		<u>1,35,917.00</u>
		<u>20,01,921.18</u>
Closing Balance :Cash at Bank with IOB A/C No. 073201000021080		10,834.97
		<u><u>20,12,756.15</u></u>

Imphal

Date : 25.6.2018

S. Udi K Dwi

General Secretary

General Secretary
Manipur Network of Positive People
(MNP+)



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

Annexure to Schedule B : Targetted Intervention (IDU-150 + OST-200)

Year ended 31.3.2018

Annexure I : Salary

1.1 Programme Manager		1,80,000.00
1.2 Monitoring & Evaluation assistant cum accountant		1,44,000.00
1.3 Auxiliary Nursing Midwifery		1,08,000.00
1.4 Out Reach Workers		1,80,000.00
Transfer to Income and Expenditure Account		<u>6,12,000.00</u>
Add : Payable salary for FY 2015-16		75,000.00
Transfer to Receipts and Payments Account		<u>6,87,000.00</u>

Annexure II : Office Expenses

2.1 Telephone	12,000.00	
2.3 Printing & stationery	12,000.00	
2.4 Water & electricity charges	7,200.00	
2.6 Other administrative cost	24,000.18	
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>	68,700.18

Annexure III : Honorarium

4.1 Honorarium to Project Director		40,000.00
4.2 Honorarium to Peer Educators		1,44,000.00
4.3 Doctor-visiting physician		1,80,000.00
Transfer to Income and Expenditure Account		<u>3,64,000.00</u>
Add : Payable honorarium for FY 2015-16		30,700.00
Transfer to Receipts and Payments Account		<u>3,94,700.00</u>

Annexure IV : Travel Expenses

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 Auxiliary 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

Annexure V : Programme Cost

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

Annexure VI : Service Related Expenses

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

Annexure VII : Commodities

8.1 Needles & Syringes		1,57,504.00
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Annexure VIII : Documentation

9.1 Documentation cost including cost		4,000.00
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Date : 25.6.2018
Imphal



S. Udit Kumar

General Secretary

General Secretary
Manipur Network of Positive People
(MNP+)

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

Annexure to Schedule B : Targetted Intervention (IDU-150 + OST-200)

Contd.

Year ended 31.3.2018

Annexure IX : Meeting Expenses

10.1 Review meeting weekly & monthly

5,000.00

Annexure X : Rent for Office/Drop In Centre

11.1 Rent for office cum Drop In Centre (median)

96,000.00

Add : Payable rent for FY 2015-16

8,000.00

Transfer to Receipts and Payments Account

1,04,000.00

Annexure XI : Additional Budget for 160 - Oral Substitution Thrapy

12.1 Salary for ANM

1,08,400.00

12.2 Salary for ORW

1,80,000.00

12.3 Travel for ANM

6,800.00

12.4 Travel for ORW

18,000.00

3,13,200.00

Date : 25.6.2018

Imphal

S. Udit Kumar

General Secretary

General Secretary

Manipur Network of Positive People

(MNP+)



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

Schedule - C : SVAVRITTI PROJECT

Year ended 31.3.2018

RECEIPTS

Amount (₹)

1	Grant - in - aid from:		
	Solidarity And Action Against the HIV Infection in India (SAATHII)		
	DCI-NSAPVD /2013/312-430/P02		6,64,359.00
2	TDS (Rent)		2,700.00
			6,67,059.00
	Opening Balance :		
	Cash in hand	177.00	
	Cash at Bank	14,731.00	14,908.00
			6,81,967.00

PAYMENTS

1	Human Resources		
	1.1.1 State project coordinators	1,90,575.00	
	1.1.2 Community resource persons	1,94,700.00	
	1.2.1 Accountant	54,450.00	
	1.2.2 Partner Head Honorarium	45,000.00	4,84,725.00
2	Travel Cost -State Coordinator		
	2.1 Per diem	15,000.00	
	2.1 Per diem (CRP)	3,300.00	
	2.2 Travel expenses	41,500.00	
	2.2 Travel expenses (CRP)	13,050.00	72,850.00
3	District Level Advocacy		
	3.1 Advocacy meeting		
4	Demand Generation Meeting		
	4.1 Community members (Cost of venue and food)	23,200.00	
	4.2 Community members (Travel)	19,000.00	
	4.3 CRP & PC Travel	4,700.00	46,900.00
5	Local Office		
	6.1 Office rent	27,000.00	
	6.2 Consumables office supplies	15,092.00	
	6.4 Other services	26,800.00	68,892.00
6	Other Cost, Services		
	7.2 Banners		900.00
7	Audit fee		5,000.00
8	TDS (Rent)		2,700.00
			6,81,967.00

Imphal
Date : 25.6.2018

S. Udik Swi

General Secretary

General Secretary
Manipur Network of Positive People
(MNP+)



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

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

Year ended 31.3.2018

RECEIPTS

Amount (₹)

1 Grant -in -aid from : Bristol Mayers Squib Foundation	7,91,873.00	<u>7,91,873.00</u>
Opening Balance :		
Cash at Bank with SBI, Imphal with A/c No 10929180074	1,37,162.00	<u>1,37,162.00</u>
		<u><u>9,29,035.00</u></u>

PAYMENTS

1 Human Resources		
A.1 Senior Management	31,200.00	
A.2 District co-ordinator	1,59,520.00	
A.3 M & E assistant	1,41,780.00	
A.4 ORWs	2,77,900.00	
A.5 Accountant	37,500.00	6,47,900.00
2 Project Intervention Components		
B.1 Information Sharing Program for the Project		4,000.00
3 Orientation/Sensitization of Health Care Providers		
C.1 Internal Review Meeting	6,650.00	
C.2 CME for Doctors for Imphal East & Imphal West	50,000.00	
C.3 Training for Paramedic Staff in Imphal East PHCs	18,000.00	
C.4 Sensitisation for ASHA Workers In under one PHC	15,400.00	
C.5 Motivation Session for HRG by MNP	9,000.00	
C.6 Motivation Session by TI	5,400.00	
C.8 World Hepatitis Day Observation	20,000.00	
C.9 District Coordinator travel	4,400.00	1,28,850.00
4 Vaccination for Hepatitis B		
D.4 Honorarium for Nurse during Vaccination		2,500.00
5 Advocacy meeting		
E.1 Review Meeting with MSACS	6,000.00	
E.2 Meeting with Pharma Company	1,500.00	
E.3 Community Advocacy	14,800.00	22,300.00
6 Travel Within District		
G.1 Senior Management Travel	2,100.00	
G.3 M & E assistant Travel	4,400.00	
G.4 ORWs Travel	22,000.00	
G.5 Hiring of Vehicles for Reaching Out	3,000.00	31,500.00
7 Administrative Cost		
H.1 Administrative Cost		38,400.00
8 Add on Activities Through TI NGOs		
Advocacy Meeting	6,000.00	
Education Session with Peer Advocates for Sustain	24,100.00	
Motivational Session with IDUs	6,000.00	
Travel with Districts	6,900.00	
Fund Management	10,500.00	53,500.00
		<u>9,28,950.00</u>

Closing Balance :

Cash at Bank with SBI, Imphal with A/c No 10929180074	85.00	<u>85.00</u>
		<u><u>9,29,035.00</u></u>

Imphal
Date : 25.6.2018

S. Udik Swi

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

Schedule - E : PROJECT SUNRISE FHI 360

Year ended 31.3.2018

RECEIPTS

Amount (₹)

1	Grant - in - aid from: Centres for Disease Control & Prevention (CDC), USA through Family Health International, New Delhi	18,43,742.00	
2	Interest on saving bank account	1,113.25	
		18,44,855.25	

Opening Balance;

Cash in hand		580.00	
Cash at Bank with SBI, MG Avenue, Imphal, A/c No. 35794849163		42,909.25	
		43,489.25	
		18,88,344.50	

PAYMENTS

1	Salaries		
	Counsellor (Model Police Station)	1,20,000.00	
	Field Manager	1,50,000.00	
	Finance Officer	1,32,000.00	
	Project Director	13,200.00	
	Project Manager	3,30,000.00	
		7,45,200.00	
2	Other Direct Cost		
	Communication	15,557.00	
	Office Maintenance (MNP +)	9,127.00	
	Office Maintenance (Model Police Station)	10,765.00	
	Office Rent	67,500.00	
	Stationery & Courier	26,956.00	
	Bank Charges	2,116.25	
		1,32,021.25	
3	Trainings & Workshop		
	Advocacy with Health Department on Hepatitis B & C	70,000.00	
	Advocacy with Law enforcement & prison officials	48,500.00	
	District Level Workshop with Law Enforcement Official	33,500.00	
	Field base sensitisation for Block Beat level police	1,28,765.00	
	Field base training of Peer Educators of TI Staff	98,250.00	
	Field Training of CRT	2,64,575.00	
	Training of TI Staff on HBC & HCV	3,16,653.00	
		9,60,243.00	
4	Travel		
	Local Travel		19,580.00
			18,57,044.25
5	Equipments		
	Furniture	25,300.00	
	Office Equipments (Helpline Phone)	6,000.00	
		31,300.00	
			18,88,344.25
	Closing balance :		
	Cash at Bank with SBI, M.G. Avenue, Imphal A/c No. 35794819163		0.25
			18,88,344.50

Imphal
Date : 25.6.2018

S. Udit K. Suoi

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

Schedule -F : Vihaan Project

Year ended 31.3.2018

RECEIPTS :		Amount (₹)	
1	Grants received from Alliance	91,25,427.00	
	Fund return back to Alliance India	<u>1,16,902.00</u>	90,08,525.00
2	Interest on saving bank account		<u>8,413.00</u>
			90,16,938.00
	Opening balances :		
	Cash at Bank		<u>9,217.59</u>
			<u>90,26,155.59</u>
PAYMENTS:			
1	Human Resource		
	Administration Support	1,75,032.00	
	Finance Officer	2,29,734.00	
	M&E Officer	2,29,212.00	
	Program Officer	2,29,212.00	
	Project Oversight Cost	1,57,583.00	
	TB/HIV Coordinator	2,83,500.00	
	Programme Manager	4,16,745.00	
	BNP+	50,422.00	
	TNP+	43,551.00	
	SNP+	50,181.00	
	CARE	67,778.00	
	MNP+ Thoubal	<u>54,408.00</u>	19,87,358.00
2	Travel Related Cost		
	Travel Cost	2,20,261.00	
	BNP+	2,200.00	
	SNP+	<u>2,410.00</u>	2,24,871.00
3	Training/Meeting Cost		
	World AIDS Day - SR	40,210.00	
	SSR Coordination meeting	56,358.00	
	SOC meeting	4,900.00	
	State Level Advocacy Meeting	<u>44,475.00</u>	1,45,943.00
4	Communication Material & Publication		
	Printing of CRF Section K		70,500.00
5	Programme Administration Costs		
	Office rent	94,500.00	
	BNP+	8,820.00	
	MNP+Thoubal	9,724.00	
	SNP+	8,400.00	
	TNP+	8,000.00	
	Office running costs BNP+	3,000.00	
	Communications	79,296.00	
	BNP+	2,000.00	
	MNP+Thoubal	528.00	
	SNP+	320.00	
	Stationery & Contingencies SR	1,355.00	
	SR - Bank Charges	45.59	
	MNP+Thoubal - Bank Charges	50.00	
	SNP+ Bank Charges	<u>6.00</u>	2,16,044.59
6	Onward Grants to SSR		
a)	BNP+	6,03,103.00	
b)	TNP+	5,18,746.00	
c)	CNP+	6,91,976.00	
d)	Care, Ukl	7,66,051.00	
e)	MNP+, Thoubal	6,35,006.00	
f)	IENP+	9,52,117.00	
g)	NPPIW	7,98,195.00	
h)	Shalom, CCPUR	8,59,527.00	
i)	SNP+	<u>5,56,718.00</u>	63,81,439.00
			<u>90,26,155.59</u>

Imphal
Date : 25.6.2018



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

Year ended 31.3.2018

Schedule - G : To Increase Awareness and Diagnosis of Hepatitis C in Rural Area

	MNP+ Mylan	MNP+ Mylan Nagaland	MNP+ Mylan Mizoram	Amount (₹)
RECEIPTS				
1 Grant -in -aid from : Mylan Laboratories Limited	81,46,000.00			81,46,000.00
2 Transfer from MNP + Refund of Grant in Aid (Un utilised)	11,61,660.00	15,90,000.00 6,019.00	17,48,000.00 3,599.00	33,38,000.00 11,71,278.00
	69,84,340.00	15,83,981.00	17,44,401.00	1,03,12,722.00
3 Interest on bank account	11,668.00		2,106.00	13,774.00
4 Temporary Borrowing		65,000.00		65,000.00
	69,96,008.00	16,48,981.00	17,46,507.00	1,03,91,496.00
Opening Balance				
Cash in hand	891.00	3.00	2,339.00	3,233.00
Cash at Bank with				
SBI, Imphal, A/c No. 35399746192	58,132.50	-	-	58,132.50
SBI, Kohima, A/c No. 36156184674		8,848.50		8,848.50
SBI, Ramhlun Branch, Mizoram, A/c No. 35406007825			-	-
UCO bank, Aizawl, Bara Bazar, A/c No. 08610110021620			3,295.00	3,295.00
	70,55,031.50	16,57,832.50	17,52,141.00	1,04,65,005.00
PAYMENTS				
Human Resource				
1 Program Manager (Regional)	3,50,000.00			3,50,000.00
2 Finance officer	2,50,000.00			2,50,000.00
3 State Coordinator	2,00,000.00	2,00,000.00	2,00,000.00	6,00,000.00
4 Monitoring & Evaluation (M&E)	1,57,700.00	1,50,000.00	1,50,000.00	4,57,700.00
5 Accountant		80,000.00	80,000.00	1,60,000.00
6 Peer Counselor	14,62,067.00	6,09,000.00	8,19,000.00	28,90,067.00
Administration Cost				
7 Audit fee	35,000.00	21,500.00	25,000.00	81,500.00
8 Office Rent	30,000.00	30,000.00	30,000.00	90,000.00
9 Office Running Expenses	43,691.00	23,530.00	32,839.00	1,00,060.00
10 Staff Recruitment cost				-
Bank Charges	1,963.50	912.50	364.00	3,240.00
Programme				
11 Awareness program	2,81,800.00	1,70,820.00	2,64,780.00	7,17,400.00
12 Advocacy			28,158.00	28,158.00
13 Screening and testing kits	3,65,974.00			3,65,974.00
14 World Hepatitis Day	55,000.00	50,000.00	50,000.00	1,55,000.00
Training				
Induction Training	66,719.00			66,719.00
Review Meeting	1,000.00			1,000.00
Travel				
15 M&E Travel Regional Staff	82,937.00			82,937.00
16 Travel cost for Peer Counselor.	1,34,800.00	88,000.00	72,000.00	2,94,800.00
17 Travel for Mobile Screening	1,98,380.00	1,11,780.00		3,10,160.00
Total	37,17,031.50	15,35,542.50	17,52,141.00	70,04,715.00
Repayment of Temporary Loan				
		1,22,290.00	-	1,22,290.00
	37,17,031.50	16,57,832.50	17,52,141.00	71,27,005.00
Nagaland	15,90,000.00	-	-	15,90,000.00
Mizoram	17,48,000.00	-	-	17,48,000.00
	70,55,031.50	16,57,832.50	17,52,141.00	1,04,65,005.00

Date : 25.6.2018
Imphal



S. Udi K Devi
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MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL : MANIPUR

Schedule - H : Integrated Care Clinic

		Amount (₹)
RECEIPTS		
1	Fund received from Y.R Gaitonde	1,55,293.00
		<u>1,55,293.00</u>
	Opening Balance : Cash-in-hand	1,190.00
		<u><u>1,56,483.00</u></u>
PAYMENTS		
1	Human resources	
	a) Counsellor	32,000.00
	b) Lab. technician	31,733.00
	c) Nurse	28,000.00
	d) Office assistant (sweeper)	4,000.00
	e) Office coordinator	28,000.00
		<u>1,23,733.00</u>
2	Audit fee	3,000.00
3	Bio waste disposal	8,000.00
4	Office expenses	6,000.00
5	Office utilities	12,000.00
6	Travel	2,560.00
		<u>1,55,293.00</u>
	Closing Balance : Cash-in-hand	1,190.00
		<u><u>1,56,483.00</u></u>

Schedule - I : Social Marketing

Year ended 31.3.2018

RECEIPTS		
1	Sales of Condom	2,568.00
	Opening balances : Cash-in-hand	5,123.00
		<u>7,691.00</u>
PAYMENTS		
1	Purchase of Condom	2,370.00
	Closing Balance :Cash in hand	5,321.00
	Cash in hand	<u>7,691.00</u>

Imphal
Date : 25.6.2018

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

Schedule - J : Cash & Bank Balances	Closing balance as at 31.3.2018	Opening balance as on 1.4.2017
1 Cash in hand		
a) Local Account		
- General Account	501.00	6,815.00
- Social Marketing	5,321.00	5,123.00
	5,822.00	11,938.00
b) Foreign Contribution Account		
- General Account	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
- SVAVRITTI PROJECT	-	177.00
- Integrated Care Clinic	1,190.00	1,190.00
- Mylan	-	3,233.00
- FHI 360	-	580.00
	11,274.00	14,920.00
c) Vihaan project		
- CSC, MNP+, Senapati	3.00	3.00
	3.00	3.00
Total 1 = (a+b+c)	17,099.00	26,861.00
2 Cash at bank		
a) UBI, Paona Bazar, Imphal SB A/c. No. 0484010088714		
- General Account	54,030.45	1,03,771.45
IOB Alu Gali, Imphal A/c No. 073201000021080		
- OST/TI	10,834.97	7,992.15
	64,865.42	1,11,763.60
b) Foreign Contribution Account		
SBI, Imphal with A/c No 10929180074		
- FC General Account	5,454.12	7,280.12
- SVAVRITTI PROJECT	-	14,731.00
- Prevention and Early Management of Hepatitis B & C	85.00	1,37,162.00
c) F. C. Utilisation Account		
SBI M.G.Avenue, Imphal with A/c No. 35794819163		
- FHI 360	0.25	42,909.25
	5,539.37	2,02,082.37
d) Vihaan project		
- Head Office	-	9,217.59
	-	9,217.59
e) Mylan Bank account		
- MNP+ Mylan -SBI A/c No. 35399746192	-	58,132.50
- MNP+ Mylan (Mizoram)-UCO A/c No. 08610110021620	-	3,295.00
- MNP+ Mylan (Nagaland)-SBI A/c No. 36156184674	-	8,848.50
	-	70,276.00
Total	70,404.79	3,93,339.56
Total 2 = (a+b+c+d)	87,503.79	4,20,200.56

Imphal
Date : 25.6.2018

S. Udit Kumar

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

Year ended 31.3.2018

Schedule - K : Fixed Assets

SI.No	ITEMS	Opening Balance as on 1.4.2017	Addition during the Year	Sold/Discarded During the year	TOTAL	Depreciation		Closing Balance as at 31.3.2018
						Rate	Amount	
1	General Account : Furniture Computer and Accessories LCD Projector	37,250.00 2,466.00 10,603.00	- - -	- - -	37,250.00 2,466.00 10,603.00	10% 40% 15%	3,725.00 986.00 1,590.00	33,525.00 1,480.00 9,013.00
2	Mylan Project: a) MNP+ Mylan Project Computer and Accessories Furniture & Fixture b) MNP+ Mylan Project (Nagaland) Furniture & Fixture c) MNP+ Mylan Project (Mizoram) Furniture & Fixture	32,800.00 24,381.00 24,138.00 24,300.00	- - - -	- - - -	32,800.00 24,381.00 24,138.00 24,300.00	40% 10% 10% 10%	13,120.00 2,438.00 2,414.00 2,430.00	19,680.00 21,943.00 21,724.00 21,870.00
3	Innovative Fund Furniture	8,822.00	-	-	8,822.00	10%	882.00	7,940.00
4	CRS Project : Computer and Accessories Furniture Digital Camera Bed & bedding	1,550.00 19,373.00 7,829.00 1,209.00	- - - -	- - - -	1,550.00 19,373.00 7,829.00 1,209.00	40% 10% 15% 10%	620.00 1,937.00 1,174.00 121.00	930.00 17,436.00 6,655.00 1,088.00
	Carried over	1,94,721.00	-	-	1,94,721.00		31,437.00	1,63,284.00

Imphal
Date : 25.6.2018

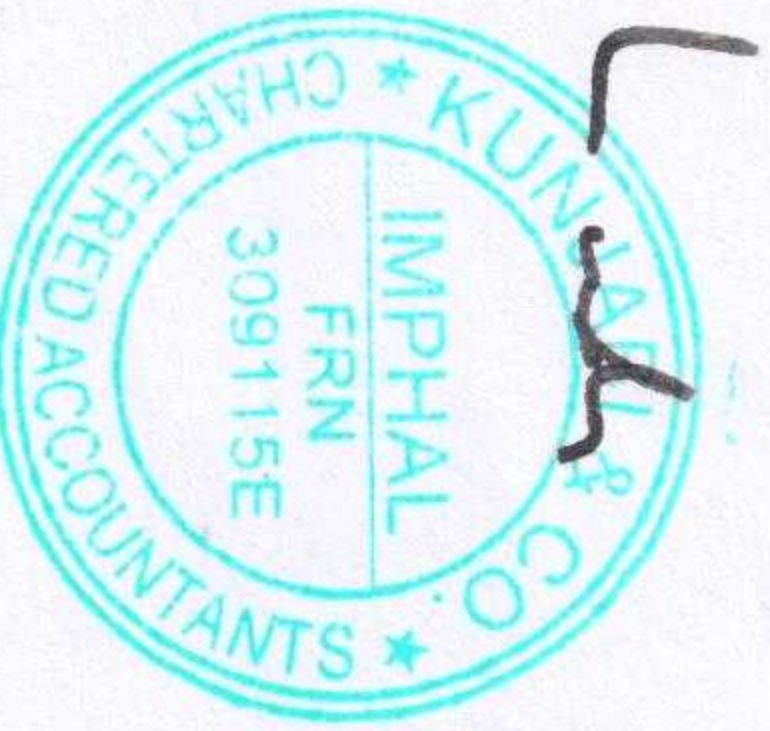
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MANIPUR NETWORK OF POSITIVE PEOPLE (MNP+)
YAISKUL HIRUHANBA LEIKAI, IMPHAL

Contd. Schedule - K : Fixed Assets brought forward									
7	Life Aid Project: Two Wheeler	1,94,721.00	-	-	1,94,721.00	15%	31,437.00	-	1,63,284.00
9	DIC, Thoubal Furniture & Fixture	9,751.00	-	-	9,751.00	10%	1,463.00	-	8,288.00
10	DIC, Imphal Furniture & Fixture	18,263.00	-	-	18,263.00	10%	1,826.00	-	16,437.00
11	Vihaan project Air Conditioner	17,520.00	-	-	17,520.00	10%	1,752.00	-	15,768.00
	Computer	35,200.00	-	-	35,200.00	0%	-	-	35,200.00
	Office Furniture	1,85,400.00	-	-	1,85,400.00	0%	-	-	1,85,400.00
	Projector & Screen	95,100.00	-	-	95,100.00	0%	-	-	95,100.00
	Stabilizer	35,500.00	-	-	35,500.00	0%	-	-	35,500.00
	OSI/TI Project	19,000.00	-	-	19,000.00	0%	-	-	19,000.00
12	Equipment	13,691.38	-	-	13,691.38	0%	-	-	13,691.38
	Computer and Accessories	6,400.00	-	-	6,400.00	0%	-	-	6,400.00
	Furniture	25,920.00	-	-	25,920.00	0%	-	-	25,920.00
13	Integrated Care Clinic Furniture	8,748.00	-	-	8,748.00	10%	875.00	-	7,873.00
14	FHI 360 Computer and Accessories	20,856.00	-	-	20,856.00	40%	8,342.00	-	12,514.00
	Furniture	8,820.00	-	-	8,820.00	10%	3,412.00	-	30,708.00
	Office Equipments (Help line phone)	-	6,000.00	-	6,000.00	15%	900.00	-	5,100.00
		6,94,890.38	31,300.00	-	7,26,190.38		50,007.00	-	6,76,183.38

Imphal
Date : 25.6.2018



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

Year ended 31.3.2018

United Bank of India -Paona Bazar
Account No. -0484010088714

Bank Reconciliation Statement as at 31.3.2018

Amount (₹)

Balance as per Cash Book

54,030.45

Add : Cheque issued but not presented for payment

Sl.no.	Date	Cheque No.	Amount (₹)	
1	26.3.2018	15488	5,400.00	5,400.00
Balance as per Pass Book as on 31.3.2018			<u>5,400.00</u>	<u>59,430.45</u>

Imphal

Date : 25.6.2018

S. Udith Swai

General Secretary

General Secretary

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

Year ended 31.3.2018

SCHEDULE - L : 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. As such revenue / income and expenditure are recognized and accounted on actual cash receipts and disbursement basis. Therefore the accruals and receivables on income and obligations, liabilities and dues on expenditure are not taken into 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
 - d) In case of OST TI/Vihaan Projects, no depreciation is charged on the assets. This policy adopted is as per the guideline of OST TI/Vihaan project

II. Notes on Account

1. None of the assets has been revalued during the year.
2. Contingent Liability : Nil

Imphal
Date : 25.6.2018

S. Udi't Dewi

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
Partner
Membership No. 511337