



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 31.03.2020 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 2020
- (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 2020
- (iii) In the case of Receipts and Payments Account the actual receipts and disbursement for the period as above

Date : 5.10.2020
Imphal



For KUNJABI & CO.
Chartered Accountants
FRN 309115E

Linda Kshetrimayum
LINDA KSHETRIMAYUM
Partner
Membership No. 511337

UDIN 20511337AAAAIO6629



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

Year ended 31.3.2020

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 : 5.10.2020
Imphal



For KUNJABI & CO.,
Chartered Accountants
FRN 309115E

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

BALANCE SHEET AS AT 31.3.2020

LIABILITIES	Schedule	Amount (₹)
1 General Fund Account		
Per last account	7,03,257.57	
Add : Excess of Income over Expenditure	58,084.42	
Add/Less : Adjustment of Fixed Asset with Projects	<u>68,001.62</u>	8,29,343.61
2 Revolving fund b/fd		5,000.00
3 Temporary borrowing from Individuals b/fd	50,000.00	
Less : paid during the year	<u>50,000.00</u>	-
4 Payable Expenses - OST/TI		
Infrastructure and Administration - Rent	8,000.00	
Human Resource Cost		
- Salary	51,000.00	
- Honorarium	15,700.00	
Clinic Services STI - Doctor-visiting Physician	15,000.00	
Additional Budget for 160 - Oral Substitution Therapy		
- Auxiliary Nursing Midwifery	9,000.00	
- Out Reach Workers	<u>15,000.00</u>	1,13,700.00
		<u>9,48,043.61</u>
ASSETS		
1 Fixed Assets		6,74,308.00
2 Current Assets	G	
a) Closing stock -condoms		130.00
b) Cash and Bank Balances	F	2,23,605.61
c) Security Deposit for House Rent : b/fd		<u>50,000.00</u>
		<u>9,48,043.61</u>
Significant Accounting Policies & Notes on Account	H	

Date : 5.10.2020
Imphal



S. Udit Sui
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

UDIN 20511337AAAAIO6629

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

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31.3.2020

A. INCOME	Schedule	Amount (₹)
1 General Account	A	2,16,111.00
2 OST/TI PROJECT	B	17,91,815.00
3 Project Sunrise FHI 360	C	16,85,933.00
4 YRG Care-Project Find Head start	D	1,56,000.00
5 Social Marketing	E	2,064.00
		<u>38,51,923.00</u>
B. EXPENDITURE		
1 General Account	A	1,32,984.50
2 OST/TI PROJECT	B	18,07,901.20
3 Project Sunrise FHI 360	C	16,86,178.72
4 YRG Care-Project Find Head start	D	1,32,649.00
5 Social Marketing	E	
Opening stock		100.00
Add : Purchase		2,110.00
Less : Closing stock		<u>130.00</u>
6 Depreciation	G	32,045.16
		<u>37,93,838.58</u>
Excess of Income over Expenditure		58,084.42

Date : 5.10.2020
Imphal



S. Udik Swi
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

UDIN 20511337AAAAIO6629



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

CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2020
[Ref : Statement 1]

RECEIPTS	Sch	Amount (₹)
1 General Account	A	3,11,161.00
2 OST/TI PROJECT	B	19,15,315.00
3 Project Sunrise FHI 360	C	16,85,933.00
4 YRG Care-Project Find Head start	D	1,56,000.00
5 Social Marketing	E	2,064.00
		<u>40,70,473.00</u>
Less : Inter Account Transfer (Statement - 1)		<u>2,03,500.00</u>
		38,66,973.00
Opening Balance : Cash & Bank Balance	F	69,806.03
		<u>39,36,779.03</u>
PAYMENTS		
1 General Account	A	3,21,534.50
2 OST/TI PROJECT	B	17,74,201.20
3 Project Sunrise FHI 360	C	16,86,178.72
4 YRG Care-Project Find Head start	D	1,32,649.00
5 Social Marketing	E	2,110.00
		<u>39,16,673.42</u>
Less : Inter Account Transfer (Statement - 1)		<u>2,03,500.00</u>
		37,13,173.42
Closing Balance : Cash & Bank Balance	F	2,23,605.61
		<u>39,36,779.03</u>

Date : 5.10.2020
Imphal



S. Udik Swi

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



UDIN 20511337AAAAIO6629

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

STATEMENT - I CONSOLIDATED RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31.3.2020

RECEIPTS

Sl. No.	Account	Sch	Grant	Bank Interest	Other Income	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
2	OST/ITI PROJECT	A	25,000.00	1,111.00	1,90,000.00	15,050.00	-	2,31,161.00	80,000.00	3,11,161.00
3	Project Sunrise FHI 360	B	17,86,700.00	5,115.00	-	-	-	17,91,815.00	1,23,500.00	19,15,315.00
4	YRG Care-Project Find Head start	C	16,85,933.00	-	-	-	-	16,85,933.00	-	16,85,933.00
5	Social Marketing	D	1,56,000.00	-	2,064.00	-	-	1,56,000.00	-	1,56,000.00
	Opening Cash and Bank Balances	E	36,53,633.00	6,226.00	1,92,064.00	15,050.00	-	38,66,973.00	2,03,500.00	40,70,473.00
	Total	F	36,53,633.00	6,226.00	1,92,064.00	15,050.00	-	38,66,973.00	2,03,500.00	41,40,279.03

PAYMENTS

Sl. No.	Account	Schl	Recurring	Non - Recurring	Repayment of Temporary Borrowing/ Loan	Remittance of TDS - Rent	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)
2	OST/ITI PROJECT	A	1,32,984.50	-	50,000.00	15,050.00	-	1,98,034.50	1,23,500.00	3,21,534.50
3	Project Sunrise FHI 360	B	16,94,201.20	-	-	-	-	16,94,201.20	80,000.00	17,74,201.20
4	YRG Care-Project Find Head start	C	16,86,178.72	-	-	-	-	16,86,178.72	-	16,86,178.72
5	Social Marketing	D	1,32,649.00	-	-	-	-	1,32,649.00	-	1,32,649.00
	Closing Cash and Bank Balances	E	36,48,123.42	-	50,000.00	15,050.00	-	37,13,173.42	2,03,500.00	39,16,673.42
	Total	F	36,48,123.42	-	50,000.00	15,050.00	-	37,13,173.42	2,03,500.00	41,40,279.03

Date : 5.10.2020
Imphal



General Secretary
Manipur Network of Positive People (MNP+)

S. Utkarshi

General Secretary

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

Schedule - A : General Account

Year ended 31.3.2020

RECEIPTS	Annexure	Amount (₹)
1 Grant in aid : Manipur State AIDS Control Society (MACS)		25,000.00
2 Hall Hiring		24,000.00
3 LCD Hiring charge		38,000.00
4 Donation from Public		1,28,000.00
5 Interest on saving bank account		1,111.00
Total		<u>2,16,111.00</u>
6 Deduction Awaiting Remittance -TDS		15,050.00
7 Loan recovery from OST/TI		<u>80,000.00</u>
		<u>3,11,161.00</u>
Opening Balance :		
Cash in hand		
General Account	891.00	
Cash at Bank with		
UBI, Paona Bazar Branch SB A/c. No. 0484010088714	<u>40,265.45</u>	<u>41,156.45</u>
		<u>3,52,317.45</u>
PAYMENTS		
1 Administrative Expenses	I	1,21,114.50
2 Workshop, Training & Other Programme Expenses	II	6,870.00
3 Contribution to MACS		<u>5,000.00</u>
		1,32,984.50
4 Remittance of TDS for Rent		15,050.00
5 Contribution to Projects		
OST/TI Project Account		17,500.00
6 Loan to OST/TI Project Account		1,06,000.00
7 Repayment of Temporary Borrowing		<u>50,000.00</u>
		<u>3,21,534.50</u>
Closing Balance :		
Cash in hand		
General Account	971.00	
Cash at Bank with		
UBI, Paona Bazar Branch SB A/c. No. 0484010088714	<u>29,811.95</u>	<u>30,782.95</u>
		<u>3,52,317.45</u>

Date : 5.10.2020
Imphal



S. Udiak Dwei

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 31.3.2020

Annexure - I Administrative Expenses

	Amount (₹)
Office Rent	42,000.00
Printing & Stationery	650.00
Annual General Body Meeting	1,550.00
Electricity & Lighting	17,500.00
Newspaper & Journal	750.00
Audit fee	35,400.00
Office Maintenance	2,600.00
Legal Expenses	20,600.00
Bank Charges	64.50
	<hr/>
	1,21,114.50

Annexure - II Workshop, Training & Other Programme Expenses

Foundation Day	1,230.00
Solidarity Day	1,340.00
World AIDS Day	1,850.00
International Candle Light	2,450.00
	<hr/>
	6,870.00

Date : 5.10.2020
Imphal

S. Leikik Sui

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 31.3.2020

RECEIPTS	Annexure	Amount (₹)
1 Grant in aid from :		
Manipur State AIDS Control Society (MACS) - FY 2018-19		17,86,700.00
2 Interest on saving bank account		5,115.00
3 Contribution from General Account		17,500.00
4 Temporary borrowing from General Account		<u>1,06,000.00</u>
		19,15,315.00
Opening Balances		
Cash at bank with IOB, Imphal Branch, SB A/c No. 073201000021080		<u>9,595.21</u>
		<u>19,24,910.21</u>
PAYMENTS		
1 Infrastructure and Administration	I	1,55,701.20
2 Human Resource Cost	II	7,29,300.00
3 Travel Expenses	III	93,000.00
4 Programme Delivery	IV	75,300.00
5 Clinic Services STI	V	1,89,100.00
6 Commodities	VI	1,48,500.00
7 Additional Budget for 160 - Oral Substitution Therapy	VII	3,03,300.00
8 Repayment of temporary borrowing to General Account		<u>80,000.00</u>
		17,74,201.20
Closing Balance :		
Cash at Bank with IOB, Imphal Branch SB A/c No. 073201000021080		<u>1,50,709.01</u>
		<u>19,24,910.21</u>

Schedule - C : PROJECT SUNRISE FHI 360

RECEIPTS	Annexure	Amount (₹)
1 Grant - in - aid from:		
Centres for Disease Control & Prevention (CDC), USA through Family Health International, New Delhi		<u>16,85,933.00</u>
		16,85,933.00
Opening Balance;		
Cash in hand		600.00
Cash at Bank with		
SBI, Imphal Branch, Current A/c No. 35794849163		<u>1,317.25</u>
		<u>1,917.25</u>
		<u>16,87,850.25</u>
PAYMENTS		
1 Salary	I	4,90,600.00
2 Consultants	II	2,65,415.00
3 Travel/Transportation	III	2,54,220.00
4 Implementing Community based HIV Testing Camp	IV	46,068.00
5 Other Direct Cost	V	2,81,004.00
6 Formation and Implement OST Support Group Meeting		30,000.00
7 Family Support Group Meeting		42,912.00
8 Positive Network Model Training		2,72,769.00
9 Bank Charges		<u>3,190.72</u>
		16,86,178.72
Closing balance :		
Cash at Bank with		
SBI, Imphal Branch, Current A/c No. 35794849163		<u>1,671.53</u>
		<u>16,87,850.25</u>

Date : 5.10.2020
Imphal



S. Udaya Devi

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 31.3.2020

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

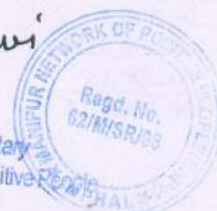
	Amount (₹)
Annexure "I" - Infrastructure and Administration	
1.1 Rent for office cum Drop in Centre (median)	88,000.00
1.5 Annual Maintenance Cost	6,000.00
1.6 Office Expenses	55,201.20
1.7 Insurance to Staff	2,500.00
1.9 Documentation cost including cost for Behaviour Communication Change Materials	4,000.00
Transfer to Receipts & Payments Account	1,55,701.20
Add : Payable Rent FY 2019-20	8,000.00
Transfer to Income & Expenditure Account	1,63,701.20
Annexure "II" - Human Resource Cost	
2.1 Salary	
2.1.1 Programme Manager	1,65,000.00
2.1.2 Monitoring & Evaluation Assistant cum Accountant	1,32,000.00
2.1.4 Auxiliary Nursing Midwifery	99,000.00
2.1.5 Out Reach Workers	1,65,000.00
Transfer to Receipts & Payments Account	5,61,000.00
Add : 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	51,000.00
	6,12,000.00
2.2 Honorarium	
2.2.1 Project Director	36,300.00
2.2.2 Peer Educators	1,32,000.00
Transfer to Receipts & Payments Account	1,68,300.00
Add : Payable Honorarium (FY 2019-20)	
Project Director	3,700.00
Peer Educators	12,000.00
Transfer to Income & Expenditure Account	15,700.00
	1,84,000.00
Total Transfer to Receipts & Payments Account	7,29,300.00
Total Transfer to Income & Expenditure Account	7,96,000.00

Date : 5.10.2020
Imphal

S. Ledik Sui

Secretary

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 31.3.2020

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	27,000.00
3.6 Travel cost for Peer Educators	21,600.00
3.7 Travel cost for Navigator	7,200.00
Transfer to Receipts & Payments Account	<u>93,000.00</u>

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	12,500.00
4.1.3 Review meeting weekly & monthly	5,500.00
4.1.4 Advocacy Activities	6,000.00
4.1.5 Community Events	8,000.00
4.2 Crisis Response	12,000.00
4.3 Health Camps	5,000.00
4.3.1 Strengthen Outreach Activities Beyond the TI	13,500.00
4.3.2 Consumables for Community Based Screening	3,000.00
4.4 Population Size Estimation/ Mapping	5,000.00
	<u>75,300.00</u>

Annexure - "V" - Clinic Services STI	
5.1 Abscess Management	15,000.00
5.3 Syphilis testing for 60% of HRGs rest	9,100.00
5.4 Doctor-visiting Physician	1,65,000.00
Transfer to Receipts & Payments Account	<u>1,89,100.00</u>
Add : Payable Honorarium - Doctor-visiting Physician (FY 2019-20)	15,000.00
Transfer to Income & Expenditure Account	<u>2,04,100.00</u>

Annexure - "VI" - Commodities	
6.1 Needle & Syringes	1,43,500.00
6.2 Bio-medical waste management	5,000.00
Transfer to Receipts & Payments Account	<u>1,48,500.00</u>

Annexure - "VII" : Additional Budget for 160 - Oral Substitution Therapy	
12.1 Salary for Auxiliary Nursing Midwifery	99,000.00
12.2 Salary for Out Reach Workers	1,65,000.00
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	<u>3,03,300.00</u>
Add : Payables FY 2019-20	
- Auxiliary Nursing Midwifery	9,000.00
- Out Reach Workers	15,000.00
Transfer to Income & Expenditure Account	<u>24,000.00</u>
	<u>3,27,300.00</u>

Total Transfer to Receipts & Payments Account 16,94,201.20

Total Transfer to Income & Expenditure Account 18,07,901.20

Date : 5.10.2020
Imphal



S. Udit Kumar

General Secretary
Manipal Network of Positive People
(MNP+)



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

Year ended 31.3.2020

Account : FHI 360 - Project Sunrise

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

Annexure "I" - Salary		Amount (₹)
a) Accountant	88,000.00	
b) Counsellor ICTC Hub Model	45,000.00	
c) Oral Suspension Therapy Assistant 1	60,000.00	
d) Oral Suspension Therapy Assistant 2	60,000.00	
e) Project Coordinator	2,20,000.00	
f) Project Director	<u>17,600.00</u>	4,90,600.00
Annexure "II" - Consultants		
a) Peer Mobilisers ART Hub Model 1	16,683.00	
b) Peer Mobilisers ART Hub Model 2	16,683.00	
c) Peer Mobilisers ART Hub Model Chandel	7,000.00	
d) Peer Mobilisers PLHIV Network Index Model - 3	9,683.00	
e) Peer Mobilisers PLHIV Network Index Model - 2	16,683.00	
f) Peer Mobilisers PLHIV Network Index Model - 1	16,683.00	
g) Peer Navigator 1	21,000.00	
h) Peer Navigator 2	21,000.00	
i) Peer Navigator 3	21,000.00	
j) Peer Navigator 4	17,500.00	
k) Peer Navigator 5	7,000.00	
l) Peer Navigator 6	21,000.00	
m) Peer Navigator 7	10,500.00	
n) Peer Navigator 8	21,000.00	
o) Peer Navigator 9	21,000.00	
q) Peer Navigator 10	21,000.00	2,65,415.00
Annexure "III"- Travel/Transportation		
a) Local Transport	18,000.00	
b) Medical Consultant 1	72,000.00	
c) Medical Consultant 2	72,000.00	
d) Travel cost for Peer Navigator	41,500.00	
e) Travel cost for Oral Suspension Therapy Assistant	6,020.00	
f) Travel cost for Peer Mobiliser for PLHIV Net. Ind. Model	26,700.00	
g) Travel cost for Peer Mobiliser for ART Hub Model	<u>18,000.00</u>	2,54,220.00
Annexure "IV" - Implement Community based HIV Testing Camps		
a) Mobile Van Cost	19,742.00	
b) Testing Camp	<u>26,326.00</u>	46,068.00
Annexure "V"- Other Direct Costs		
Office Expenses		
a) Communication (Phone & data card)	8,000.00	
b) Office maintenance (Electricity ,Water/Cleaning)	8,000.00	
c) Rent/Utilities	52,500.00	
d) Stationery & Courier	3,692.00	
e) Travel for index Testing	48,600.00	
f) Review Meeting on Index Testing	9,000.00	
g) ART Hub Model Travel Cost for Index Case Testing	78,896.00	
h) Travel for Imphal East PLHIV Net. Ind. Testing	<u>72,316.00</u>	2,81,004.00

Date : 5.10.2020
Imphal



S. Udai K Sui

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 : MANIPUR

Bank Reconciliation Statement as on 31.3.2020

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

Balance as per Cash Book					Amount (₹)
Less : Cheque deposited but not credited by bank					29,811.95
1					-
					<u>29,811.95</u>
Add : Cheque issued but not presented for payment					
Sl.no.	Date	Cheque No.	Encashment Date		Amount (₹)
1					
2					
Balance as per Pass Book					<u><u>29,811.95</u></u>

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

Balance as per Bank Statement					2,00,209.01
Less : Cheque issued but not presented for payment					
	Date	Cheque No.			Amount (₹)
1	23.3.2020	700499			17,500.00
2	23.3.2020	700500			32,000.00
Balance as per Cash Book					<u><u>1,50,709.01</u></u>

3) SBI, Imphal Branch, Account No. 10929180074

Balance as per Bank Statement					24,156.12
Less : Cheque issued but not presented for payment					
	Date	Cheque No.	Encashment Date		Amount (₹)
Balance as per Cash Book					<u><u>24,156.12</u></u>

4) SBI, Imphal Branch, Account No. 35794819163

Balance as per Bank Statement					1,671.53
Less : Cheque issued but not presented for payment					
	Date	Cheque No.	Encashment Date		Amount (₹)
Balance as per Cash Book					<u><u>1,671.53</u></u>

Date : 5.10.2020
Imphal



S. Udi to swi

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



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

Schedule - D : YRG Care-Project Find Head start

RECEIPTS		Amount (₹)
1 Fund received from Y.R Gaitonde		48,000.00
2 Fund received from Y.R Gaitonde		<u>1,08,000.00</u>
		<u>1,56,000.00</u>
PAYMENTS		
1 Honourarium		
a) Nurse	55,000.00	
b) Out Reach Workers	<u>33,000.00</u>	88,000.00
2 Office expenses		44,000.00
3 Bank Charges		<u>649.00</u>
		1,32,649.00
Closing balance		
Cash at Bank with SBI, Imphal Branch with A/c No 10929180074 (Main)		<u>23,351.00</u>
		<u>1,56,000.00</u>

Schedule - E : Social Marketing

RECEIPTS			Amount (₹)
1 Sales of Condom			2,064.00
Opening balances : Cash-in-hand			<u>5,055.00</u>
			<u>7,119.00</u>
PAYMENTS			
1 Purchase of Condom			1,750.00
2 Incentive to Peer Educator			<u>360.00</u>
			2,110.00
Closing Balance :Cash in hand			<u>5,009.00</u>
			<u>7,119.00</u>

Date : 5.10.2020

Imphal

S. Uditz Ewi

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



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

Schedule - F : Cash & Bank Balances

	Closing balance as at 31.3.2020	Opening balance as on 1.4.2019
1 Cash in hand		
a) Local Account		
- General Account	971.00	891.00
- Social Marketing	5,009.00	5,055.00
	5,980.00	5,946.00
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	-	600.00
	11,274.00	11,874.00
c) Vihaan project		
- CSC, MNP+, Senapati	3.00	3.00
	3.00	3.00
 Total 1 = (a+b+c)	 17,257.00	 17,823.00
2 Cash at bank		
a) UBI, Paona Bazar Branch, SB A/c. No. 0484010088714		
- General Account	29,811.95	40,265.45
IOB, Imphal Branch A/c No. 073201000021080		
- OST/TI	1,50,709.01	9,595.21
	1,80,520.96	49,860.66
b) Foreign Contribution Account		
SBI, Imphal Branch with A/c No 10929180074 (Main)		
- FC General Account	805.12	805.12
- YRG Care-Project Find Head start	23,351.00	-
	24,156.12	805.12
c) F. C. Utilisation Account		
SBI Imphal Branch with A/c No. 35794819163		
- FHI 360	1,671.53	1,317.25
	1,671.53	1,317.25
Total	49,983.77	2,927.49
 Total 2 = (a+b+c)	 2,06,348.61	 51,983.03
 Total (1+2)	 2,23,605.61	 69,806.03

Date : 5.10.2020
Imphal



S. Udit Kumar

General Secretary

General Secretary
Manipur Network of Positive People
(MNP+)



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

Year ended 31.3.2020

Sl. No	ITEMS	Opening Balance as on 1.4.2019	Adjustment with projects	Addition during the Year	Sold/Discarded During the year	TOTAL	Depreciation		Closing Balance as at 31.3.2020
							Rate	Amount	
1	General Account : Furniture Computer and Peripherals LCD Projector	30,172.00 888.00 7,661.00		-	-	30,172.00 888.00 7,661.00	10% 40% 15%	3,017.00 355.00 1,149.00	27,155.00 533.00 6,512.00
2	DIC, Thoubal Furniture & Fixture	14,793.00				14,793.00	10%	1,479.00	13,314.00
3	DIC, Imphal Furniture & Fixture	14,191.00				14,191.00	10%	1,419.00	12,772.00
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	0% 0% 0% 0% 0%	- - - - -	35,200.00 1,85,400.00 95,100.00 35,500.00 19,000.00
5	OS/IT Project Equipment Computer and Peripherals Furniture Innovative Fund Furniture	13,691.38 6,400.00 25,920.00 7,146.00	6,308.62 33,600.00 6,080.00			20,000.00 40,000.00 32,000.00 7,146.00	0% 0% 0% 10%	- - -	20,000.00 40,000.00 32,000.00 6,431.00
6	Carried over	4,91,062.38	45,988.62	-	-	5,37,051.00		8,134.00	5,28,917.00

Date : 5.10.2020
Imphal



General Secretary

General Secretary

Manipur Network of Positive People (MNPP+)

S. Uthappa

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

Contd. Schedule - G : Fixed Assets

Sl. No	ITEMS	Opening Balance as on 1.4.2019	Adjustment with projects	Addition during the Year	Sold/ Discarded During the year	TOTAL	Depreciation		Closing Balance as at 31.3.2020
							Rate	Amount	
7	brought forward Action Aid India Project : Vehicle (Van)	4,91,062.38	45,988.62	-	-	5,37,051.00	15%	8,134.00	5,28,917.00
8	CRS Project : Computer and Peripherals Furniture Video CD Player/Digital Camera Emergency Bed & bedding	558.00 15,692.00 5,657.00 979.00	(558.00) (4,833.00) 511.00 16,050.00	- - - -	-	10,859.00 6,168.00 17,029.00	40% 10% 15% 10%	1,086.00 925.00 1,703.00	9,773.00 5,243.00 15,326.00
9	EHA - DFID Project Furniture		4,686.00	-	-	4,686.00	10%	469.00	4,217.00
10	Life Aid Project: Two Wheeler		7,045.00	-	-	6,694.00	15%	1,004.00	5,690.00
11	Integrated Care Clinic Furniture		7,086.00	-	-	7,086.00	10%	709.00	6,377.00
12	Mylan Project: Computer and Peripherals Furniture & Fixture	11,808.00 58,984.00	(11.00)	-	-	11,808.00 58,973.00	40% 10%	4,723.00 5,897.00	7,085.00 53,076.00
13	Project Sunrise (FHI 360) Furniture Computer and Peripherals Office Equipments (Help line phone)	27,637.00 7,508.16 4,335.00		-	-	27,637.00 7,508.16 4,335.00	10% 40% 15%	2,764.00 3,003.16 650.00	24,873.00 4,505.00 3,685.00
		6,38,351.54	68,001.62	-	-	7,06,353.16		32,045.16	6,74,308.00

** Difference in valuation of Opening Balance of Assets between Project & General Account, on account of excess or under charge of depreciation is adjusted during the year against each line items where applicable (refer schedule G)

Date : 5.10.2020
Imphal



General Secretary

S. Leitha Swar

General Secretary
Manipur Network of Positive People
(MNPP+)

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

Year ended 31.3.2020

SCHEDULE - H : Significant Accounting Policies and Notes on Account

I. Significant accounting policies

- 1. The financial statements are prepared under the historical cost convention...
2. Unless otherwise stated hereunder, the accounts are maintained...
3. Treatment and accounting of grant-in-aid
4. Accounting of materials purchased/ consumable materials
5. Fixed Assets and depreciation:

II. Notes on Account

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

Date : 5.10.2020
Imphal

Per our report of even date annexed



For KUNJABI & CO. Chartered Accountants FRN 309115E

Handwritten signature of Linda Kshetrimayum

LINDA KSHETRIMAYUM Partner Membership No. 511337

UDIN 20511337AAAAIO6629



General Secretary

Handwritten signature of S. Udit Kumar and printed name General Secretary Manipur Network of Positive People (MNP+)