

N. C. DAS & CO.
CHARTERED ACCOUNTANTS
FIRM REGD. NO. 305021E
S. C. GOSWAMI ROAD,
PANBAZAR,
GUWAHATI-781001
ASSAM

PHONE : { Office : 2545625
Resi : 2471515

AUDITOR'S REPORT

The Project Director
Manipur State AIDS Control Society,
Imphal,
Manipur.

We have audited the accompanying financial statements of **MANIPUR STATE AIDS CONTROL SOCIETY** in respect of **NEW DBS FOR NACP-IV** as at March 31st, 2013 and Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.


In our opinion, the financial statements, read with observation in Annexure-I, give a true and fair view of the Sources and Application of Funds and the financial position of **NEW DBS FOR NACP-IV** of **MANIPUR STATE AIDS CONTROL SOCIETY, IMPHAL, MANIPUR** for the year ended March 31st, 2013, in accordance with consistency applied accounting standards.

In addition, (a) with respect of IFRs, adequate supporting documentation have been maintained to support the IFRs, (b) which expenditure are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO Guidelines.

Dated : Guwahati
The 8th July, 2013



For and on behalf of
N. C. DAS & CO.
Chartered Accountants.


N. C. DAS
Partner.

Membership No. 007207

ANNEXURE '1'

OBSERVATIONS ON THE ACCOUNT OF NEW DBS FOR NACP-IV OF
MANIPUR STATE AIDS CONTROL SOCIETY, IMPHAL FOR THE YEAR
ENDED 31ST MARCH, 2013.

1. Constant follow up required to avoid the accumulation of outstanding advances and in getting the utilization certificates from the concerned authorities.
2. The booking of expenditure in respect of NGOs and other authorities have been done on the basis of unaudited UCs and SOEs submitted by the NGOs/other authorities .
3. All Assets and Liabilities of Pool Fund were transferred to New DBS for NACP-IV Fund.
4. Fixed Assets Register should be properly maintained/updated showing the cost of items, location etc.
5. During the year no Physical verification of stock was conducted .Physical verification of stocks such as Blood Lab supplies, Lab supplies, Lab equipments, HIV kits, STI Drugs, OI Drugs and medicines should be conducted at regular intervals under supervision of an officer Moreover the Stock Register should be computerized for better control.
6. TDS and VAT etc. should be collected properly and deposited within the stipulated time in order to avoid penalty.
7. **BANK RECONCILIATION STATEMENT :**
Old outstanding entries specially the stale cheques (9Nos. totaling Rs. 1,18,964/-) should be reversed/adjusted at the earliest. Amount directly debited & credited by bank require to be reconciled & adjusted..



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9. PROCUREMENT :

Procurement policy should be strictly followed. Moreover one full time procurement officer and one store officer should be appointed immediately to have better result.

Subject to the above we comment that :-

- a) All funds sent by GOI as grant-in-Aid have been used in accordance with the conditions laid down in the Project Implementation Plan .
- b) All funds have been used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- c) All expenditure, including procurement of goods and services have been carried out as per the procurement manual of the programme.
- d) All the goods procured and issued are supported by valid receipts and issue documents and are recorded in the stock/inventory registers and the closing balance worked out correctly.
- e) The expenditures reported as per the quarterly FMR also are in agreement with the audited expenditure/books of accounts.

For and on behalf of
N. C. DAS & CO.
Chartered Accountants.



N. C. DAS
Partner.
Membership No 007207

Dated : Guwahati
The 8th July, 2013

MANAGEMENT LETTER

ON THE ACCOUNTS OF MANIPUR STATE AIDS CONTROL SOCIETY, (NEW
DBS FOR NACP-IV) IMPHAL FOR THE YEAR ENDED 31ST MARCH, 2013

In terms of Ministry of Health & Family Welfare guidelines we submit our management letter as follows :-

- | | | |
|----|--|---|
| a) | Comments and observations on the accounting records, systems, and controls that were examined during the course of the audit; | : Proper records maintained by the society as revealed from our test checking. |
| b) | Specific deficiencies and areas of weaknesses in system and controls and make recommendation for their improvement; | : Efforts should be given to realize/adjust the outstanding advances by obtaining utilization certificates from the concerned authorities regularly in order to avoid accumulation of huge amount of advance. |
| c) | Comment on the adequacy of segregation of duties in the SACS. | : In our opinion procurement officer and store officer should be appointed as per NACO guidelines to have better control on procurement and storage. |
| d) | Report on the degree of compliance with the financial/internal control procedures as documented in the financial manual of the project, of each of the financial covenants on the financing agreement and give comments, if any, on internal and external matters affecting such compliance, | : Subject to our observation in Annexure 'I' degree of compliance were found to be satisfactory. |
| e) | Report any procurement which has not been carried out as per the procurement manual issued by NACO. | : No serious deviation observed in course of our test checking |
| f) | Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society, | : On our random checking we did not find any serious irregularity. |
| g) | Bring to attention any other matters that the auditors considers pertinent. | : Observation made by the Internal Auditors should be complied with. Serious steps must be taken to get the irregularities rectified by the NGOs . |

Dated : Guwahati
The 8th July, 2013



For and on behalf of
N. C. DAS & CO.
Chartered Accountants.

N. C. DAS
Partner.
Membership No. 007207

Utilisation Certificate

Certified that an amount of Rs. **233,442,381.64** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2012-13** vide letter No. given below and opening Cash/Bank Balance Rs. **0.00** (and Current Liabilities of Rs.**0.00**) and outstanding Advances for Rs. **0.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,048,439.00**. a sum of Rs. **175,414,087.50** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **29,218,770.80** (and Current Liabilities of Rs. **446,294.00**) and outstanding advances of Rs.**30,304,256.34**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/02/2012 - NACO (F) dt. 27.7.2012	51412000.00
2.	T-11017/02/2012 - NACO (F) dt. 26.10.2012	82173000.00
3.	RTGS dt. 31.03.2013	600000.00
4.	Recovery / Reduction of Grants	26059041.30
5.	NACP-III Closure	73198340.34
	Total	233,442,381.64

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements



Co-signature

(Chartered Accountant)

[Signature]

(Project Director)

Project Director

Manipur

General Secretary

Imphal

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	134,185,000.00
Recovery/Deduction of Grants	26,059,041.30
NACPIII Closure	73,198,340.34
	<u>233,442,381.64</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	150,386.00
Workshops	181,120.00
IEC	6,110,352.00
NGO Services	1,554,106.00
Operational Research	943,538.00
Training	2,157,115.00
Salary	19,874,706.00
Equipment Maintenance	17,830.00
Building Maintenance	99,500.00
Vehicle Maintenance	1,334,590.00
Travelling Expenses	3,064,780.00
Telephone/Communication Expenses	566,592.00
Bank Charges	3,360.50
Miscellaneous Expenses	1,972,435.00
Printing & Stationery	404,901.00
Leave Salary & Pension Contributions	276,301.00
Advertisement (Other than IEC)	10,520.00
Water and Electricity Charges	44,719.00
Audit Fees	1,560,579.00
NGO Services for Priority Interventions	73,002,226.00
Quality Assessment	90,716.00
Other Administration Cost	129,611.00
Contractual Services - Companies	479,250.00
Campaigns	20,500.00
Contingency	41,220.00
Consumable Items	1,032,593.00
Office Equipment	162,090.00
NACPIII Civil Works	16,816,604.00
NACPIII Furniture , Fixtures & Supplies	2,228,032.00
NACPIII Blood Bank Equipments	25,324,200.00
NACPIII Equipment (Other)	6,995,445.00
NACPIII Vehicles	821,987.00
NACPIII Office Equipment	7,942,183.00
	<u>175,414,087.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	5,600.00
Interest from Bank	1,042,839.00



	<u>1,048,439.00</u>
Current Liabilities	Amount (Rs.)
General Provident Fund	112,320.00
Group Insurance Scheme	560.00
TDS (Salary)	322,542.00
TDS (Others)	10,872.00
	<u>446,294.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Imprest Account	15,000.00
NEW DBS Bank Code	29,203,770.80
Advance to Others	1,220,700.00
Advance to NGOs	12,299,978.00
Advance to Staff	2,097,719.00
Advance to Autonomous Bodies	616,314.00
Advance to District Hospitals	324,003.00
Advance to DAPCU	787,357.00
NACPIII Advance to Others	3,867,931.00
NACPIII Advance to NGOs	267,063.34
NACPIII Advance to Staff	3,848,277.00
NACPIII Advance to Autonomous Bodies	2,950,658.00
NACPIII Advance to District Authorities	1,283,913.00
NACPIII Advance to District Hospitals	448,438.00
NACPIII Security Deposit (Paid)	98,961.00
NACPIII Advance to Contractors/Suppliers (Reimbursiable)	192,944.00
	<u>59,523,027.14</u>



Balance Sheet

For The Period From : 01-Apr-2012 To :31-Mar-2013

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	01	59,076,733.14	0.00	FIXED ASSETS	02	60,290,541.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
0.00	CURRENT LIABILITIES	0501	446,294.00	0.00	CURRENT ASSETS	0301	29,218,770.80
0.00	FIXED ASSET FUND		60,290,541.00	0.00	LOANS AND ADVANCES	0401	30,304,256.34
<u>0.00</u>			<u>119,813,568.14</u>	<u>0.00</u>			<u>119,813,568.14</u>



[Signature]
 FC/FM/FO
 Finance Officer
 Manipur State AIDS Control Society
 Imphal

[Signature]
 Project Director
 Project Director
 Manipur State AIDS Control Society
 Imphal

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year	233,442,381.64	0.00
Grant from NACO to SACS	134,185,000.00	0.00
Recovery/Deduction of Grants	26,059,041.30	0.00
NACPIII Closure	73,198,340.34	0.00
Less: Utilised during the year	174,365,648.50	0.00
Grants utilised to the extent of revenue expenditure	114,075,107.50	0.00
Grants utilised to the extent of fixed asset expenditure	60,290,541.00	0.00
Closing grant in aid	59,076,733.14	0.00



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
NACPIII Blood Bank Equipments (2403)	0.00	25,324,200.00	0.00	25,324,200.00
NACPIII Civil Works (2401)	0.00	16,816,604.00	0.00	16,816,604.00
NACPIII Equipment (Other) (2404)	0.00	6,995,445.00	0.00	6,995,445.00
NACPIII Furniture , Fixtures & Supplies (2402)	0.00	2,228,032.00	0.00	2,228,032.00
NACPIII Office Equipment (2406)	0.00	7,942,183.00	0.00	7,942,183.00
NACPIII Vehicles (2405)	0.00	821,987.00	0.00	821,987.00
Office Equipment (2206)	0.00	162,090.00	0.00	162,090.00
Grand Total	0.00	60,290,541.00	0.00	60,290,541.00

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
Grand Total				



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Imprest Account	15,000.00	0.00
NEW DBS Bank Code	29,203,770.80	0.00
Total	29,218,770.80	0.00



LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	1,220,700.00	0.00
Advance to NGOs	12,299,978.00	0.00
Advance to Staff	2,097,719.00	0.00
Advance to Autonomous Bodies	616,314.00	0.00
Advance to District Hospitals	324,003.00	0.00
Advance to DAPCU	787,357.00	0.00
NACPIII Advance to Others	3,867,931.00	0.00
NACPIII Advance to NGOs	267,063.34	0.00
NACPIII Advance to Staff	3,848,277.00	0.00
NACPIII Advance to Autonomous Bodies	2,950,658.00	0.00
NACPIII Advance to District Authorities	1,283,913.00	0.00
NACPIII Advance to District Hospitals	448,438.00	0.00
NACPIII Security Deposit (Paid)	98,961.00	0.00
NACPIII Advance to Contractors/Suppliers (Reimbursable)	192,944.00	0.00
Total	30,304,256.34	0.00



CURRENT LIABILITIES

Schedule 0801

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
General Provident Fund	112,320.00	0.00
Group Insurance Scheme	560.00	0.00
TDS (Others)	10,872.00	0.00
TDS (Salary)	322,542.00	0.00
Total	446,294.00	0.00



Income And Expenditure Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	IEC		6,110,352.00	0.00	Other Income	28	1,048,439.00
0.00	Kits and Other Lab Supplies	06	1,182,979.00	0.00	Grants utilised to the extent of revenue expenditure		114,075,107.50
0.00	Training and Workshops	08	2,358,735.00				
0.00	NGO Services	11	74,556,332.00				
0.00	Operational and Other Research	12	943,538.00				
0.00	Salary (Pay and Allowances)	13	20,151,007.00				
0.00	Maintenance Costs	14	1,451,920.00				
0.00	Operational Expenses	15	8,368,683.50				
<u>0.00</u>			<u>115,123,546.50</u>	<u>0.00</u>			<u>115,123,546.50</u>



Other Income

Schedule 28

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Other Receipts	5,600.00	0.00
Interest from Bank	1,042,839.00	0.00
Total	1,048,439.00	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Other Lab. Supplies	150,386.00	0.00
Consumable Items	1,032,593.00	0.00
Total	1,182,979.00	0.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Workshops	181,120.00	0.00
Training	2,157,115.00	0.00
Campaigns	20,500.00	0.00
Total	2,358,735.00	0.00

NGO Services

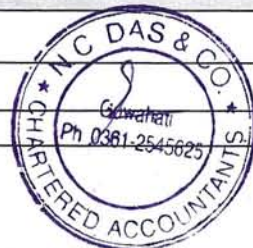
Schedule 11

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services	1,554,106.00	0.00
NGO Services for Priority Interventions	73,002,226.00	0.00
Total	74,556,332.00	0.00

Operational and Other Research

Schedule 12

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Operational Research	943,538.00	0.00
Total	943,538.00	0.00



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	19,874,706.00	0.00
Leave Salary & Pension Contributions	276,301.00	0.00
Total	20,151,007.00	0.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	17,830.00	0.00
Building Maintenance	99,500.00	0.00
Vehicle Maintenance	1,334,590.00	0.00
Total	1,451,920.00	0.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	3,064,780.00	0.00
Telephone/Communication Expenses	566,592.00	0.00
Bank Charges	3,360.50	0.00
Miscellaneous Expenses	1,972,435.00	0.00
Printing & Stationery	404,901.00	0.00
Advertisement (Other than IEC)	10,520.00	0.00
Water and Electricity Charges	44,719.00	0.00
Audit Fees	1,560,579.00	0.00
Quality Assessment	90,716.00	0.00
Other Administration Cost	129,611.00	0.00
Contractual Services - Companies	479,250.00	0.00
Contingency	41,220.00	0.00
Total	8,368,683.50	0.00



N/CO

R & D Wing Lamphelpat , Imphal - 795004

National AIDS Control Project - Phase III

Receipt And Payment Account**For The Period From : 01-Apr-2012 To :31-Mar-2013**

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	29	160,244,041.30	0.00	LOANS AND ADVANCES	17	101,526,059.00
0.00	Other Income	56	1,042,839.00	0.00	FIXED ASSETS	16	162,090.00
<u>0.00</u>			<u>161,286,880.30</u>	0.00	CURRENT LIABILITIES	32	898,028.00
				0.00	Kits and Other Lab Supplies	18	1,002,546.00
				0.00	Training and Workshops	20	152,878.00
				0.00	NGO Services	23	161,816.00
				0.00	Operational and Other Research	24	628,486.00
				0.00	Salary (Pay and Allowances)	25	18,664,266.00
				0.00	Maintenance Costs	26	1,352,420.00
				0.00	Operational Expenses	27	5,619,639.50
				0.00	IEC		1,899,881.00
					Closing Balance:		
				0.00	Imprest Account		15,000.00
				0.00	Balance with Bank	31	29,203,770.80
				<u>0.00</u>			<u>161,286,880.30</u>



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Grant from NACO to SACS	134,185,000.00	0.00
Recovery/Deduction of Grants	26,059,041.30	0.00
Total	160,244,041.30	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Interest from Bank	1,042,839.00	0.00
Total	1,042,839.00	0.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	2,543,302.00	0.00
Advance to NGOs	89,099,350.00	0.00
Advance to Staff	4,828,677.00	0.00
Advance to Autonomous Bodies	1,507,230.00	0.00
Advance to District Hospitals	344,000.00	0.00
Advance to DAPCU	3,203,500.00	0.00
Total	101,526,059.00	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Office Equipment	162,090.00	0.00
Total	162,090.00	0.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
General Provident Fund	302,044.00	0.00
Group Insurance Scheme	186,638.00	0.00
TDS (Salary)	169,959.00	0.00
TDS (Others)	239,387.00	0.00
Total	898,028.00	0.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Consumable Items	1,002,546.00	0.00
Total	1,002,546.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Workshops	45,750.00	0.00
Training	104,628.00	0.00
Campaigns	2,500.00	0.00
Total	152,878.00	0.00



NGO Services

Schedule 23

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services for Priority Interventions	161,816.00	0.00
Total	161,816.00	0.00

Operational and Other Research

Schedule 24

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Operational Research	628,486.00	0.00
Total	628,486.00	0.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	18,387,965.00	0.00
Leave Salary & Pension Contributions	276,301.00	0.00
Total	18,664,266.00	0.00



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	17,830.00	0.00
Vehicle Maintenance	1,334,590.00	0.00
Total	1,352,420.00	0.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	1,536,540.00	0.00
Telephone/Communication Expenses	330,069.00	0.00
Bank Charges	3,119.50	0.00
Miscellaneous Expenses	1,475,800.00	0.00
Printing & Stationery	223,872.00	0.00
Advertisement (Other than IEC)	10,520.00	0.00
Water and Electricity Charges	44,719.00	0.00
Audit Fees	1,395,709.00	0.00
Quality Assessment	63,316.00	0.00
Other Administration Cost	96,661.00	0.00
Contractual Services - Companies	433,594.00	0.00
Contingency	5,720.00	0.00
Total	5,619,639.50	0.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	29,203,770.80	0.00
Total	29,203,770.80	0.00



Manipur SACS - New DBS for NACPIV

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Code NEW DBS Bank Code (3121)

As on 31-Mar-2013

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		29,203,770.80
ADD		
Cheques issued but not presented for payment	6,544,167.00	
Directly Credited by Bank	145,688.00	
		6,689,855.00
LESS		
Cheques deposited but not cleared	16,716,300.00	
Directly Debited by Bank	92,760.00	
		16,809,060.00
Closing Balance as per Bank Statement		19,084,565.80



Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	30-Mar-2013	Advance to Staff (3205)	Being amount received as upspent bal. for organising DST meeting and orientation of folk troupes.	031217	26-Mar-2013	2,535.00
BRV/0	30-Mar-2013	Advance to Staff (3205)	Being amount received as unutilised amount released for printing of leaflets in connection to IX Orange Festival 2012.	031216	26-Mar-2013	15,000.00
BRV/0	31-Mar-2013	Inter Unit Fund Transfer (4402)	Being amount received from RCC Rd-II as refunded amount of Inter Unit Fund transfer (Rs.70,00,000/- and Rs. 90,00,000/-)	501851	31-Mar-2013	16,000,000.00
BRV/0	31-Mar-2013	Recovery/Deduction of Grants (4609)	Being fund received under New DBS Fund as recovery / closing unspent bank balance from Pool Fund.	509529	31-Mar-2013	698,765.00
						16,716,300.00

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	05-Jul-2012	General Provident Fund (3301)	Being amount paid as Defined Pension Contribution for Zamthianniing Thomte, FO, MACS for the month of April, 2012.	505717	11-May-2012	5,384.00
BPV/0	05-Jul-2012	General Provident Fund (3301)	Being amount paid as Defined Pension Contribution for Zamthianniing Thomte, FO, MACS for the month of May, 2012.	505766	20-Jun-2012	5,384.00
BPV/0	17-Jul-2012	Advance to Staff (3205)	Being amount paid as 80% advance out of Rs. 59,900/- approved for Organising One Day Workshop for Legislative Forum on AIDS.	963201	12-Jul-2012	47,920.00
BPV/0	22-Aug-2012	General Provident Fund (3301)	Being amount paid as Defined Pension Contribution Scheme in favour of Zamthinniing Thomte, FO, MACS for the month of June, 2012 and Contribution & arrear May, 2011 to May, 12.	963219	20-Jul-2012	12,004.00
BPV/0	21-Sep-2012	General Provident Fund (3301)	Being amount paid as Defined Pension Contribution in favour of FO, MACS for the month of July, 2012.	963263	27-Aug-2012	5,890.00
BPV/0	21-Sep-2012	General Provident Fund (3301)	Being amount paid as Defined Pension Contribution in favour of FO, MACS for the month of August, 2012.	963293	14-Sep-2012	5,890.00
BPV/0	26-Oct-2012	Advance to Others (3202)	Being amount paid as 80% advance for financial assistance in connection with "Miss Manipur" contest, 2012.(80% of Rs.30,000/-).	508980	26-Oct-2012	24,000.00
	05-Nov-2012	General Provident Fund (3301)	Being amount paid as Defined Pension Contribution in favour of FO, MACS for the month of Sept, 2012.	508953	11-Oct-2012	6,424.00



BPV/0	28-Nov-2012	General Provident Fund (3301)	Being amount paid as Defined Pension Contribution in favour of F.O. MACS for the month of Oct, 2012.	325308	07-Nov-2012	6,068.00
BPV/0	12-Feb-2013	Miscellaneous Expenses (2129)	Being amount paid as reimbursement of expenditures for purchase of stationery items, bazar articles and electrical items for the use of MACS office.	539804	10-Feb-2013	84,860.00
BPV/0	18-Feb-2013	Miscellaneous Expenses (2129)	Being amount paid for repairing and replacement of defective parts of office vehicle MN-1W-0235.	539805	17-Jan-2013	98,370.00
BPV/0	11-Mar-2013	Advance to Autonomous Bodies (3206)	Being amount paid as advance payment of Sensitisation Meeting and TA/DA for Transportation & submission of samples for the Sentinel Surveillance, 2012-13	325499	26-Feb-2013	8,500.00
BPV/0	11-Mar-2013	Advance to Autonomous Bodies (3206)	Being amount paid as advance payment of Sensitisation Meeting and TA/DA for Transportation & submission of samples for the Sentinel Surveillance, 2012-13	177029	26-Feb-2013	16,000.00
BPV/0	11-Mar-2013	Advance to Autonomous Bodies (3206)	Being amount paid as advance payment of Sensitisation Meeting and TA/DA for Transportation & submission of samples for the Sentinel Surveillance, 2012-13	325496	26-Feb-2013	6,000.00
BPV/0	14-Mar-2013	Advance to Autonomous Bodies (3206)	Being amount paid as advance for 4 nos. of 1 day Training Programs Clinicians/Doctors on Rational use of Blood as 1 st installment.	177010	01-Mar-2013	30,600.00
BPV/0	18-Mar-2013	General Provident Fund (3301)	Being amount paid as GPF in favour of DDs of MACS for the month of January, 2013.	325458	22-Feb-2013	19,000.00
BPV/0	18-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as GIS in favour of DDs of MACS for the month of January, 2013.	325459	22-Feb-2013	320.00
BPV/0	19-Mar-2013	Miscellaneous Expenses (2129)	Being amount paid for refurbishment of room for Director, SBTC.	539806	11-Feb-2013	111,993.00
BPV/0	21-Mar-2013	Advance to Autonomous Bodies (3206)	Being amount paid as advance payment of Sensitisation Meeting and TA/DA for Transportation & submission of samples for the Sentinel Surveillance, 2012-13.	325488	21-Mar-2013	3,500.00
BPV/0	24-Mar-2013	Miscellaneous Expenses (2129)	Being amount paid for repairing and replacement of defective parts of cold room installed at RIMS.	177035	22-Mar-2013	197,500.00
BPV/0	26-Mar-2013	Water and Electricity Charges (2139)	Being amount paid as reimbursement for purchase of electrical items for office use.	177072	26-Mar-2013	1,870.00
BPV/0	30-Mar-2013	IEC (2187)	Being amount paid as reimbursement for printing of leaflets in connection to mass campaign during the Yaoshang Festival 2013.	177078	30-Mar-2013	7,500.00
BPV/0	31-Mar-2013	Advance to NGOs (3203)	Being amount paid as advance for implementation of core-composite activities.	RTGS	30-Mar-2013	442,000.00
BPV/0	31-Mar-2013	Advance to NGOs (3203)	Being amount paid as advance for implementation of core-composite activities.	RTGS	30-Mar-2013	286,400.00
BPV/0	31-Mar-2013	Advance to NGOs (3203)	Being amount paid as advance for implementation of core-composite activities.	RTGS	30-Mar-2013	567,000.00



BPV/0	31-Mar-2013	Advance to NGOs (3203)	Being amount paid as advance for implementation of core-composite activities.	RTGS	30-Mar-2013	306,400.00
BPV/0	31-Mar-2013	Salary (2118)	Being amount paid as salary to DAPCU staff for the month of March, 2013	RTGS	31-Mar-2013	298,400.00
BPV/0	31-Mar-2013		Being amount paid as salary to Blood Bank staff for the month of March, 2013	177089	31-Mar-2013	76,007.00
BPV/0	31-Mar-2013	Salary (2118)	Being amount paid as salary to MACS Head Office staff for the month of March, 2013	177086	31-Mar-2013	674,324.00
BPV/0	31-Mar-2013	Salary (2118)	Being amount paid as salary to Deputy Directors of MACS for the month of March, 2013	177079	31-Mar-2013	246,609.00
BPV/0	31-Mar-2013	Salary (2118)	Being amount paid as Salary to Finance Officer-MACS for the month of March, 2013	177080	31-Mar-2013	38,034.00
BPV/0	31-Mar-2013	Advance to Autonomous Bodies (3206)	Being amount paid as advance for maintenance and POL of the 2 BT Vans provided by NACO to Blood Bank, RIMS and Blood Bank, JNIMS.	177032	19-Mar-2013	12,000.00
BPV/0	31-Mar-2013	Advance to Autonomous Bodies (3206)	Being amount paid as advance for maintenance and POL of the 2 BT Vans provided by NACO to Blood Bank, RIMS and Blood Bank, JNIMS.	177031	19-Mar-2013	12,000.00
BPV/0	31-Mar-2013		Being amount paid as reimbursement for organising 4 nos. of one day VBD Campaigns and 1 no. of VBD Camp.	177038	22-Mar-2013	43,100.00
BPV/0	31-Mar-2013	IEC (2107)	Being amount paid as reimbursement of final installment for Organising training of police personnel for 28 units at district level.	177070	26-Mar-2013	98,000.00
BPV/0	31-Mar-2013	Miscellaneous Expenses (2129)	Being amount paid as reimbursement of expenses for organising VBD campaign.	539807	20-Mar-2013	40,000.00
BPV/0	31-Mar-2013	Salary (2118)	Being amount paid as Salary to Deputy Directors of MACS for the month of February, 2013	177062	25-Mar-2013	207,417.00
BPV/0	31-Mar-2013	Salary (2118)	Being amount paid as salary to Finance Officer-MACS for the month of February, 2013	177063	25-Mar-2013	38,034.00
BPV/0	31-Mar-2013	Advance to NGOs (3203)	Being amount paid as advance for implementation Targeted Intervention activities.	RTGS	30-Mar-2013	301,500.00
BPV/0	31-Mar-2013	Advance to NGOs (3203)	Being amount paid as advance for implementation of core-composite activities.	RTGS	30-Mar-2013	412,600.00
BPV/0	31-Mar-2013	Advance to NGOs (3203)	Being amount paid as advance for implementation of core-composite activities.	RTGS	30-Mar-2013	433,000.00
BPV/0	31-Mar-2013	Advance to NGOs (3203)	Being amount paid as advance for implementation of core-composite activities.	RTGS	30-Mar-2013	442,000.00
BPV/0	31-Mar-2013	Miscellaneous Expenses (2129)	Being amount paid as reimbursement of expenses for repairing of office vehicle Regd. no. 1A-7360.	177076	31-Mar-2013	4,300.00



BPV/0	31-Mar-2013	Operational Research (2112)	Being amount paid as final instalment for orientation meeting of CMO, DACO, MS, DPM and One Day meeting of Sentinel Surveillance Team.(vouchers are already attached with Token no.201209000731 on 22/11	177075	30-Mar-2013	7,400.00
BPV/0	31-Mar-2013	Miscellaneous Expenses (2129)	Being amount paid as reimbursemnt for misc. expenses of this office in connection with the financial year ending.	177073	26-Mar-2013	10,000.00
BPV/0	31-Mar-2013	Operational Research (2112)	Being amount paid as reimbursement for purchase of micropipette for the use of PHC, Khumbong.	177071	26-Mar-2013	4,200.00
BPV/0	31-Mar-2013	IEC (2107)	Being amount paid as reimbursement for purchasing and printing of T-Shirts with MACS logo in connection to mass campaign during the Yaoshang Festival 2013.	177077	31-Mar-2013	57,500.00
BPV/0	31-Mar-2013	Salary (2118)	Being amount paid as salary to STI staff for the month of March, 2013	177093	31-Mar-2013	60,588.00
BPV/0	31-Mar-2013	Salary (2118)	Being amount paid as salary to SBTC staff for the month of March, 2013	177091	31-Mar-2013	13,525.00
BPV/0	31-Mar-2013	Office Equipment (2206)	Being amount paid as reimbursement for purchase of office equipment for the use of President, MACS.	177094	31-Mar-2013	33,800.00
BPV/0	31-Mar-2013	Office Equipment (2206)	Being amount paid as reimbursement for purchase of office equipment for the use of MACS office.	177095	31-Mar-2013	95,000.00
BPV/0	31-Mar-2013	Consumable Items (2181)	Being amount paid for purchase of VDRL Rotator for the use STI clinics.	177096	31-Mar-2013	118,944.00
BPV/0	31-Mar-2013	IEC (2107)	Being amount paid as reimbursement for insertion of display advertisement relating to HIV/AIDS in the souvenir of Lions club of Leimarol.	177044	23-Mar-2013	10,000.00
BPV/0	31-Mar-2013	IEC (2107)	Being amount paid as reimbursement of final installment for sponsoring the Miss Transgender Beauty Queen - NE 2012.	539801	31-Mar-2013	20,000.00
BPV/0	31-Mar-2013	Travelling Expenses (2123)	Being amount paid as reimbursement of TA/DA to the officials of MACS in connection with the meeting of AAP held on 5/03/13 at Delhi.	177099	31-Mar-2013	71,755.00
BPV/0	31-Mar-2013	Travelling Expenses (2123)	Being amount paid as reimbursement of TA/DA attending meeting of AAP, 2013-14, held on 5/03/13 at Delhi.	177098	31-Mar-2013	1,575.00
BPV/0	31-Mar-2013	IEC (2107)	Being amount paid as reimbursement for Organising Awareness Camp on HIV/AIDS on 21st- 22nd March, 2013 at Senapati District.	539802	31-Mar-2013	25,000.00
BPV/0	31-Mar-2013	Miscellaneous Expenses (2129)	Being amount paid as reimbursement of expenses for organising two days Review Meeting of Link Worker Scheme held on 19th & 20th, Feb, 2013.	539803	31-Mar-2013	17,920.00
BPV/0	31-Mar-2013	IEC (2107)	Being amount paid as reimbursement of DA to the staffs for manning the stall of MACS open in Sangai Festivals, 2012	177100	31-Mar-2013	8,000.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as LIC premium for the month of Jan, 2013 in favour of the staffs of H.Q. MACS.	325465	22-Feb-2013	14,085.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as LIC premium for the month of Jan, 2013 in favour of the staffs of SBTC, MACS.	325468	22-Feb-2013	475.00



BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as LIC premium for the month of Jan, 2013 in favour of the staffs of Blood Bank under MACS.	325471	22-Feb-2013	718.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as LIC premium for the month of Feb. 2013 in favour of the staffs of SBTC, MACS.	177055	23-Mar-2013	475.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as LIC premium for the month of Feb, 2013 in favour of the staffs of Blood Bank under MACS.	177053	23-Mar-2013	718.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as LIC premium for the month of Feb. 2013 in favour of the staffs of H. Q. MACS.	177060	23-Mar-2013	14,616.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as LIC premium for the month of Mar, 2013 in favour of the staffs of H. Q. MACS.	177088	31-Mar-2013	14,262.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as LIC premium for the month of Mar, 2013 in favour of the staffs of SBTC, MACS.	177092	31-Mar-2013	475.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as LIC premium for the month of Mar, 2013 in favour of the staffs of Blood Bank under MACS.	177090	31-Mar-2013	718.00
BPV/0	31-Mar-2013	General Provident Fund (3301)	Being amount paid as GPF in favour of Deputy Directors, MACS for the month of Feb. 2013.	177064	25-Mar-2013	22,000.00
BPV/0	31-Mar-2013	General Provident Fund (3301)	Being amount paid as GPF in favour of Deputy Director, MACS for the month of March, 2013.	177081	31-Mar-2013	19,000.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as GIS in favour of Deputy Director, MACS for the month of Feb, 2013.	177065	25-Mar-2013	400.00
BPV/0	31-Mar-2013	Group Insurance Scheme (3303)	Being amount paid as GIS in favour of Deputy Director, MACS for the month of March, 2013.	177082	31-Mar-2013	320.00
BPV/0	31-Mar-2013	TDS (Salary) (3308)	Being amount paid as Income Tax deducted from the salary of Deputy Directors-MACS for the year 2012 - 2013.	177069	25-Mar-2013	123,870.00
BPV/0	31-Mar-2013	TDS (Others) (3310)	Being amount paid as TDS deducted from the purchase of consumable items for the use of Sentinel Surveillance, 2013.	177049	23-Mar-2013	5,367.00
BPV/0	31-Mar-2013	TDS (Salary) (3308)	Being amount paid as Income Tax deducted from the salary of Head Office staff for the year 2012-2013.	177059	23-Mar-2013	46,089.00
BPV/0	31-Mar-2013	TDS (Others) (3310)	Being amount paid as TDS deducted from the bill for Construction of Republic Day Parade gate in connection to Republic Day Celebration, 2013.	177046	23-Mar-2013	1,270.00
BPV/0	31-Mar-2013	Miscellaneous Expenses (2129)	Being amount paid as reimbursement of expenses for organising VBD campaign.	539808	31-Mar-2013	40,000.00
						<u>6,544,167.00</u>



Directly Credited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
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28-Jan-2013	Cash deposited by bank	11,345.00
29-Jan-2013	Cash deposited by bank	1.00
30-Jan-2013	Cash refund back by bank against the DAPCU Salary	17,700.00
06-Feb-2013	Rs. 92,760.00 which was wrongly cleared from DBS by Bank now deposited by bank.	92,760.00
29-Mar-2013	Cash deposited by bank	23,882.00
		<u>145,688.00</u>

Directly Debited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	30-Aug-2012		Rs. 92,760.00 was wrongly cleared from DBS by Bank which is to be paid from RCC Rd. II.			92,760.00
						<u>92,760.00</u>

