

**AUDIT REPORT (POOL FUND)**

**Introductory Paragraph**

We have audited the accompanying financial statements of the Manipur State AIDS Control Society (Pool Fund) under National AIDS Control Project - Phase III (financial under World Bank Credit No. 3242-IN) as of March 31, 2011. Our responsibility is to express and opinion on these financial statements based on our audit.

**Scope Paragraph**

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants on India. Those Standards require that we plan and perform the audit of obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts, review of internal controls and disclosures 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.

**Opinion Paragraph**

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Manipur State AIDS Control Society for the year ended March 31, 2011 in accordance with consistency applied accounting standards.

In addition,

- (a) With respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Management Letter to this report,
- (b) Which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the management letter to this report?
- (c) Procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the management letter to this report.

For Roy Ghosh & Associates  
(Chartered Accountants)

(S. Roy Partner)

Membership No. 053959

Date: Monday, August 22, 2011



Manipur SACS - Pool Fund

[Draft]

R & D Wing Lamphelpat , Imphal - 795004

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2010 To :31-Mar-2011

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.)
67,579,233.14	GENERAL FUND	01	77,728,717.14	56,909,785.00	FIXED ASSETS	02	58,312,635.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
75,250.00	CURRENT LIABILITIES	0501	584,516.00	14,605,874.80	CURRENT ASSETS	0301	35,521,138.80
56,909,785.00	FIXED ASSET FUND		58,312,635.00	53,011,680.34	LOANS AND ADVANCES	0401	42,805,094.34
(36,928.00)	Funds from Other Sources	03	13,000.00				
<b>124,527,340.14</b>			<b>136,638,868.14</b>	<b>124,527,340.14</b>			<b>136,638,868.14</b>

Auditor

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

Partner

FC/FM/FO

Finance Officer  
Manipur State AIDS Control Society  
Imphal

Project Director

Project Director  
Manipur State AIDS Control Society  
Imphal

General Fund

Schedule 01

Figures in Rupees

<b>Opening grant in aid</b>	<b>67,579,233.14</b>	<b>36,597,099.14</b>
<b>Add: Received during the year</b>		
Grant from NACO to SACS	141,583,000.00	125,607,000.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	130,030,666.00	91,772,370.00
Grants utilised to the extent of fixed asset expenditure	1,402,850.00	2,852,496.00
<b>Closing grant in aid</b>	<b>77,728,717.14</b>	<b>67,579,233.14</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

**Fixed Asset**

**Schedule 02**

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	25,324,200.00	0.00	0.00	25,324,200.00
Civil Works (2201)	16,816,604.00	0.00	0.00	16,816,604.00
Equipment (Other) (2204)	6,035,813.00	0.00	0.00	6,035,813.00
Furniture , Fixtures & Supplies (2202)	1,950,142.00	80,190.00	0.00	2,030,332.00
Office Equipment (2206)	5,961,039.00	1,322,660.00	0.00	7,283,699.00
Vehicles (2205)	821,987.00	0.00	0.00	821,987.00
<b>Grand Total</b>	<b>56,909,785.00</b>	<b>1,402,850.00</b>	<b>0.00</b>	<b>58,312,635.00</b>

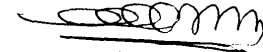
**Funds from Other Sources**

**Schedule 03**

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilized/Retained	Closing Balance
Regional STD Clinic Medical College (04)	13,000.00	0.00	0.00	13,000.00
SBTC (01)	-300,000.00	300,000.00	0.00	0.00
UNICEF (02)	250,072.00	0.00	250,072.00	0.00
<b>Grand Total</b>	<b>-36,928.00</b>	<b>300,000.00</b>	<b>250,072.00</b>	<b>13,000.00</b>

For PCY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

## CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	2010-11 (Rs)	2009-10 (Rs)
Cash in hand	30.00	0.00
Bank 3	35,491,128.80	14,575,894.80
Imprest Account	29,980.00	29,980.00
<b>Total</b>	<b>35,521,138.80</b>	<b>14,605,874.80</b>

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	2010-11 (Rs)	2009-10 (Rs)
Advance to Others	9,360,622.00	10,875,943.00
Advance to NGOs	9,200,543.34	20,834,347.34
Advance to Contractors/Suppliers (Non Reimbursable)	329,944.00	329,944.00
Advance to Staff	13,044,262.00	10,844,096.00
Advance to Autonomous Bodies	5,897,746.00	4,507,303.00
Advance to District Authorities	2,150,653.00	2,270,653.00
Advance to District Hospitals	498,209.00	375,009.00
Security Deposit (Paid)	49,000.00	0.00
Advance to DAPCU	2,274,115.00	1,374,385.00
Inter Unit Fund Transfer	0.00	1,600,000.00
<b>Total</b>	<b>42,805,094.34</b>	<b>53,011,680.54</b>

ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

Partner  
Page 4 of 5

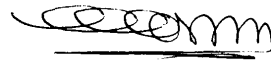
CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	Amount (Rs.)	Amount (Rs.)
General Provident Fund	7,167.00	0.00
Group Insurance Scheme	40,260.00	0.00
Other Recoveries	0.00	75,250.00
TDS (Others)	175,798.00	0.00
TDS (Salary)	361,291.00	0.00
<b>Total</b>	<b>584,516.00</b>	<b>75,250.00</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner



**Manipur SACS - Pool Fund**

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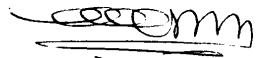
R & D Wing Lamphelpat , Imphal - 795004

National AIDS Control Project - Phase III

**Income And Expenditure Account**  
**For The Period From : 01-Apr-2010 To :31-Mar-2011**

Figure of the Previous Period (Rs)	EXPENDITURE	Schedule Reference	Figure of the current Period (Rs)	Figure of the Previous Period (Rs)	INCOME	Schedule Reference	Figure of the current Period (Rs)
7,343,260.00	IEC		9,624,938.00	1,909,147.00	Other Income	28	1,868,430.00
70,570.00	Consultants and Consultancy Services		50,000.00	91,772,370.00	Grants utilised to the extent of revenue expenditure		130,030,666.00
428,368.00	Surveillance		531,855.00				
486,692.00	Kits and Other Lab Supplies	06	890,802.00				
4,920,924.00	Training and Workshops	08	5,998,908.00				
64,114,817.00	NGO Services	11	91,154,400.00				
0.00	Operational and Other Research	12	128,210.00				
11,269,094.00	Salary (Pay and Allowances)	13	15,036,002.00				
650,771.00	Maintenance Costs	14	890,526.00				
4,397,021.00	Operational Expenses	15	7,593,455.00				
<b>93,681,517.00</b>			<b>131,899,096.00</b>	<b>93,681,517.00</b>			<b>131,899,096.00</b>

BY ROY GHOSH & ASSOCIATES  
(Chartered Accountants)

  
Partner

Other Income

Schedule 28

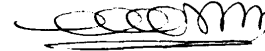
Particulars	2010	2011
Other Receipts	0.00	417,081.00
Interest from Bank	1,868,430.00	1,492,066.00
<b>Total</b>	<b>1,868,430.00</b>	<b>1,909,147.00</b>

Kits and Other Lab Supplies

Schedule 06

Particulars	2010	2011
HIV Kits	0.00	80,000.00
Other Lab. Supplies	50,000.00	0.00
Consumable Items	840,802.00	406,692.00
<b>Total</b>	<b>890,802.00</b>	<b>486,692.00</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner



Training and Workshops

Schedule 08

Particulars	AS AT 31.03.11	AS AT 31.03.10
Training	5,416,880.00	4,133,542.00
Campaigns	582,028.00	787,382.00
<b>Total</b>	<b>5,998,908.00</b>	<b>4,920,924.00</b>

NGO Services

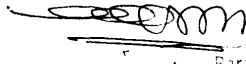
Schedule 11

Particulars	AS AT 31.03.11	AS AT 31.03.10
NGO Services	2,025,905.00	2,865,707.00
NGO Services for Priority Interventions	89,128,495.00	61,249,110.00
<b>Total</b>	<b>91,154,400.00</b>	<b>64,114,817.00</b>

Operational and Other Research

Schedule 12

Particulars	AS AT 31.03.11	AS AT 31.03.10
Operational Research	128,210.00	0.00
<b>Total</b>	<b>128,210.00</b>	<b>0.00</b>

For BOY GHOSH & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
  
 Partner

Salary (Pay and Allowances)

Schedule 13

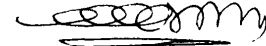
Particulars	2010-11	2009-10
Salary	14,020,588.00	10,446,424.00
Honorarium	765,000.00	822,670.00
Leave Salary & Pension Contributions	168,548.00	0.00
Medical Expenses	81,866.00	0.00
<b>Total</b>	<b>15,036,002.00</b>	<b>11,269,094.00</b>

Maintenance Costs

Schedule 14

Particulars	2010-11	2009-10
Equipment Maintenance	27,510.00	52,937.00
Vehicle Maintenance	863,016.00	597,834.00
<b>Total</b>	<b>890,526.00</b>	<b>650,771.00</b>

For ROY CHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

## Operational Expenses

Schedule 15

Particulars	As at 31/03/2011 (RS.)	As at 31/03/2010 (RS.)
Travelling Expenses	2,942,478.00	953,150.00
Rent, Rates & Taxes	0.00	2,829.00
Telephone/Communication Expenses	431,711.00	159,918.00
Bank Charges	1,060.00	0.00
Miscellaneous Expenses	621,909.00	134,453.00
Printing & Stationery	451,395.00	207,357.00
Advertisement (Other than IEC)	118,285.00	66,310.00
Water and Electricity Charges	43,145.00	17,858.00
Audit Fees	1,579,663.00	1,592,806.00
Legal Expenses	113,550.00	156,533.00
Postage/Courier	2,255.00	0.00
Quality Assessment	165,000.00	900.00
Other Administration Cost	105,341.00	356,782.00
Contractual Services - Companies	997,546.00	748,125.00
Contingency	20,117.00	0.00
<b>Total</b>	<b>7,593,455.00</b>	<b>4,397,021.00</b>

For ROY GHOSH & ASSOCIATES  
(Chartered Accountants)



Partner



**Manipur SACS - Pool Fund**

R & D Wing Lamphelpat , Imphal - 795004

National AIDS Control Project - Phase III

**Receipt And Payment Account**

**For The Period From : 01-Apr-2010 To :31-Mar-2011**

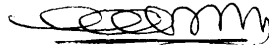
Figure to the Credit of Receipts	RECEIPTS	NARCO No	Amount in Rupee	Figure to the Credit of Payments	PAYMENTS	NARCO No	Amount in Rupee
	<b>Opening Balance:</b>			87,059,059.00	LOANS AND ADVANCES	17	98,104,870.00
0.00	Cash in hand		0.00	0.00	Funds from Other Sources	15	250,072.00
29,980.00	Imprest Account		29,980.00	2,311,096.00	FIXED ASSETS	16	1,306,322.00
1,688,159.80	Balance with Bank	30	14,575,894.80	0.00	CURRENT LIABILITIES	32	434,609.00
0.00	LOANS AND ADVANCES	17	1,600,000.00	406,692.00	Kits and Other Lab Supplies	18	712,838.00
125,607,000.00	GENERAL FUND	29	141,583,000.00	517,004.00	Training and Workshops	20	424,235.00
75,250.00	CURRENT LIABILITIES	32	0.00	8,359,332.00	NGO Services	23	100,468.00
1,929,147.00	Other Income	56	1,868,430.00	0.00	Operational and Other Research	24	70,960.00
<b>129,329,536.80</b>			<b>159,657,304.80</b>	10,124,029.00	Salary (Pay and Allowances)	25	12,970,384.00
				639,271.00	Maintenance Costs	26	890,526.00
				3,878,081.00	Operational Expenses	27	5,617,767.00
				1,301,558.00	IEC		2,740,412.00
				70,570.00	Consultants and Consultancy Services		0.00
				56,970.00	Surveillance		512,703.00
					<b>Closing Balance:</b>		
				0.00	Cash in hand		30.00

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

Partner

			29,980.00	Imprest Account		29,980.00
			14,575,894.80	Balance with Bank	31	35,491,128.80
			<u>129,329,536.80</u>			<u>159,657,304.80</u>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

**LOANS AND ADVANCES**

Schedule 17

Particulars	RS.	RS.
Inter Unit Fund Transfer	1,600,000.00	0.00
<b>Total</b>	<b>1,600,000.00</b>	<b>0.00</b>

**GENERAL FUND**

Schedule 29

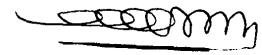
Particulars	RS.	RS.
Grant from NACO to SACS	141,583,000.00	125,607,000.00
<b>Total</b>	<b>141,583,000.00</b>	<b>125,607,000.00</b>

**Balance with Bank**

Schedule 30

Particulars	RS.	RS.
Bank 3	14,575,894.80	1,688,159.80
Cheque in Transit	0.00	0.00
<b>Total</b>	<b>14,575,894.80</b>	<b>1,688,159.80</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

**CURRENT LIABILITIES**

**Schedule 32**

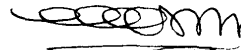
Particulars	2011 Rs.	2010 Rs.
Other Recoveries	0.00	75,250.00
<b>Total</b>	<b>0.00</b>	<b>75,250.00</b>

**Other Income**

**Schedule 56**

Particulars	2011 Rs.	2010 Rs.
Other Receipts	0.00	437,081.00
Interest from Bank	1,868,430.00	1,492,066.00
<b>Total</b>	<b>1,868,430.00</b>	<b>1,929,147.00</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31.03.11	As at 31.03.10
Advance to Others	3,217,429.00	6,142,420.00
Advance to NGOs	82,696,995.00	69,060,180.00
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	176,944.00
Advance to Staff	5,862,326.00	5,375,756.00
Advance to Autonomous Bodies	2,745,520.00	1,731,136.00
Advance to District Authorities	20,000.00	387,000.00
Advance to District Hospitals	243,200.00	70,000.00
Security Deposit (Paid)	49,000.00	0.00
Advance to DAPCU	3,270,400.00	2,724,000.00
Inter Unit Fund Transfer	0.00	1,391,623.00
<b>Total</b>	<b>98,104,870.00</b>	<b>87,059,059.00</b>

Funds from Other Sources

Schedule 15

Particulars	As at 31.03.11	As at 31.03.10
Funds from Other Sources	250,072.00	0.00
<b>Total</b>	<b>250,072.00</b>	<b>0.00</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner



**FIXED ASSETS**

**Schedule 16**

Particulars	2010-11	2009-10
Blood Bank Equipments	0.00	1,906,320.00
Office Equipment	1,306,322.00	404,776.00
<b>Total</b>	<b>1,306,322.00</b>	<b>2,311,096.00</b>

**CURRENT LIABILITIES**

**Schedule 32**


Particulars	2010-11	2009-10
General Provident Fund	201,662.00	0.00
Group Insurance Scheme	87,234.00	0.00
TDS (Others)	70,463.00	0.00
Other Recoveries	75,250.00	0.00
<b>Total</b>	<b>434,609.00</b>	<b>0.00</b>

**Kits and Other Lab Supplies**

**Schedule 18**

Particulars	2010-11	2009-10
Consumable Items	712,838.00	406,692.00
<b>Total</b>	<b>712,838.00</b>	<b>406,692.00</b>

For ROY CHOSH & ASSOCIATES  
(Chartered Accountants)



Partner

**Training and Workshops**

**Schedule 20**

Requirements	Actual Amount (R)	Approved Amount (R)
Training	304,207.00	409,372.00
Campaigns	120,028.00	107,632.00
<b>Total</b>	<b>424,235.00</b>	<b>517,004.00</b>

**NGO Services**

**Schedule 23**

Requirements	Actual Amount (R)	Approved Amount (R)
NGO Services	92,728.00	373,707.00
NGO Services for Priority Interventions	7,740.00	7,985,625.00
<b>Total</b>	<b>100,468.00</b>	<b>8,359,332.00</b>

**Operational and Other Research**

**Schedule 24**

Requirements	Actual Amount (R)	Approved Amount (R)
Operational Research	70,960.00	0.00
<b>Total</b>	<b>70,960.00</b>	<b>0.00</b>

For ROY CHOW & ASSOCIATES  
(PRINTED NAME ONLY)



Partner

Salary (Pay and Allowances)

Schedule 25

Particulars	2010-11	2009-10
Salary	12,719,970.00	10,076,209.00
Honorarium	0.00	47,820.00
Leave Salary & Pension Contributions	168,548.00	0.00
Medical Expenses	81,866.00	0.00
<b>Total</b>	<b>12,970,384.00</b>	<b>10,124,029.00</b>

Maintenance Costs

Schedule 26

Particulars	2010-11	2009-10
Equipment Maintenance	27,510.00	41,437.00
Vehicle Maintenance	863,016.00	597,834.00
<b>Total</b>	<b>890,526.00</b>	<b>639,271.00</b>

For ROY GUPTA & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

## Operational Expenses

Schedule 27

Particulars	Actual 2010-11	Actual 2009-10
Travelling Expenses	2,141,443.00	688,150.00
Rent, Rates & Taxes	0.00	2,829.00
Telephone/Communication Expenses	260,961.00	159,918.00
Bank Charges	1,060.00	0.00
Miscellaneous Expenses	122,074.00	24,753.00
Printing & Stationery	342,594.00	154,467.00
Advertisement (Other than IEC)	118,285.00	66,310.00
Water and Electricity Charges	43,145.00	17,858.00
Audit Fees	1,395,161.00	1,592,806.00
Legal Expenses	113,550.00	156,533.00
Postage/Courier	2,255.00	0.00
Quality Assessment	0.00	900.00
Other Administration Cost	94,241.00	265,432.00
Contractual Services - Companies	982,998.00	748,125.00
<b>Total</b>	<b>5,617,767.00</b>	<b>3,878,081.00</b>

For ROY CHOSH & ASSOCIATES  
(Chartered Accountants)



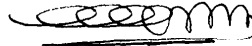
Partner

Balance with Bank

Schedule 31

	AS AT 31.03.2011	AS AT 31.03.2010
Bank 3	35,491,128.80	14,575,894.80
Cheque in Transit	0.00	0.00
<b>Total</b>	<b>35,491,128.80</b>	<b>14,575,894.80</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

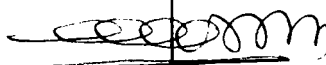


Partner

# Bank Reconciliation Statement

Bank Code    Bank 3 (3104)

As on    31-Mar-2011

Closing Balance as per Bank Book		35,491,128.80
<b>ADD</b>		
Cheques issued but not presented for payment	4,640,959.00	
Directly Credited by Bank	0.00	
		<b>4,640,959.00</b>
<b>LESS</b>		
Cheques deposited but not cleared	600,000.00	
Directly Debited by Bank	0.00	
		<b>600,000.00</b>
Closing Balance as per Bank Statement		39,532,087.80
		For P.A. GHOSH & ASSOCIATES Chartered Accountants  Partner

**Cheques deposited but not cleared**

BRV/0	31-Mar-2011	<b>Inter Unit Fund Transfer (4402)</b>	Being amount received from Rd. III for clearing of IUFT.	509591	31-Mar-2011	600,000.00
						<u>600,000.00</u>

**Cheques issued but not presented for payment**

BPV/2008000098	28-Jun-2008	<b>TDS (Salary) (3308)</b>	Being amount paid to Commissioner of Taxes, Taxation dept. Manipur for the month of April & May, 2008.	327758	28-Jun-2008	2,000.00
BPV/2008000416	23-Dec-2008	<b>Salary (2118)</b>	Being salary paid to Dr. Premchand for September, 2008.	243408	23-Dec-2008	2,384.00
BPV/2008000452	20-Jan-2009	<b>Advance to Autonomous Bodies (3206)</b>	Being advance paid for honorarium regarding sentinel surveillance for 2007-08.	244584	21-Nov-2008	5,000.00
BPV/2008000807	31-Mar-2009	<b>TDS (Salary) (3308)</b>	Being amount paid for professional tax for W. Ajit Singh, Ex. P.D.MACS.	382502	31-Mar-2009	750.00
BPV/2009000059	23-May-2009	<b>Advance to Autonomous Bodies (3206)</b>	Being amount paid for Sentinel Surveillance 2007-08.	244600	21-Nov-2008	5,000.00
BPV/2009000069	28-May-2009	<b>Advance to Autonomous Bodies (3206)</b>	Being amount paid as advance for Sentinel Surveillance for 2007-08 (Honorarium - OBG).	244575	28-May-2009	5,000.00
BPV/2009000720	13-Jan-2010	<b>Campaigns (2175)</b>	Being amount paid for voluntary blood donation campaign held at Manipur University on 16th May, 2009.	488861	11-Jan-2010	10,000.00
BPV/2009001102	31-Mar-2010	<b>TDS (Salary) (3308)</b>	Being amount paid for Prof. Tax for the month of March, 2010.	181999	31-Mar-2010	23,300.00
BPV/0	24-Jul-2010	<b>Contractual Services - Companies (2169)</b>	Being amount paid for annual maintenance contract (AMC) of Walk in coolers, RIMS & Store, MACS for the year 2007-08 & 2008-09.	10739	24-Jul-2010	428,000.00
BPV/0	24-Jul-2010	<b>IEC (2107)</b>	Being 2nd instalment for organising advocacy workshop on HIV/AIDS for religious leaders now paid after adjusting 1st instalment against audited statement of accounts.	713389	22-Jul-2010	5,000.00
BPV/0	25-Mar-2011	<b>Advance to Autonomous Bodies (3206)</b>	Being amount paid as advance for organising a programme on "Inter Personal communications" in the college under Red Ribbon Club in relation to Multi Media Campaign.	811390	18-Feb-2011	3,000.00
BPV/0	25-Mar-2011	<b>Advance to Autonomous Bodies (3206)</b>	Being amount paid as advance for organising a programme on "Inter Personal communications" in the college under Red Ribbon Club in relation to Multi Media Campaign.	811388	18-Feb-2011	3,000.00


For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

		<b>Hospitals (3209)</b>	2010-11.			
BPV/0	25-Mar-2011	<b>Advance to District Hospitals (3209)</b>	Being amount paid as advance for contingency fund for the year 2010-11.	142224	14-Jan-2011	20,000.00
BPV/0	31-Mar-2011	<b>Advance to Autonomous Bodies (3206)</b>	Being amount paid as advance for Honorarium to the MO i/c of the Sentinel Sites i.e 20 (twenty) ANCs and 4 (Four) STDs.	811334	31-Mar-2011	5,000.00
BPV/0	31-Mar-2011	<b>Advance to Autonomous Bodies (3206)</b>	Being amount paid as advance for Honorarium to the MO i/c of the Sentinel Sites i.e 20 (twenty) ANCs and 4 (Four) STDs.	811335	31-Mar-2011	5,000.00
BPV/0	31-Mar-2011	<b>Advance to Autonomous Bodies (3206)</b>	Being amount paid as advance for Honorarium to the MO i/c of the Sentinel Sites i.e 20 (twenty) ANCs and 4 (Four) STDs.	811336	31-Mar-2011	5,000.00
BPV/0	31-Mar-2011	<b>Advance to Autonomous Bodies (3206)</b>	Being amount paid as advance for Honorarium to the MO i/c of the Sentinel Sites i.e 20 (twenty) ANCs and 4 (Four) STDs.	811339	31-Mar-2011	5,000.00
BPV/0	31-Mar-2011	<b>Advance to NGOs (3203)</b>	Being amount paid as advance to RIAC 300 NGOs for implementation of DIC for the months from Jan to March. 2011	RTGS-977	31-Mar-2011	240,100.00
BPV/0	31-Mar-2011	<b>Advance to NGOs (3203)</b>	Being amount paid as advance to RIAC 300 NGOs for implementation of DIC for the months from Jan to March. 2011	RTGS-994	31-Mar-2011	240,100.00
BPV/0	31-Mar-2011	<b>Advance to NGOs (3203)</b>	Being amount paid as advance to RIAC 300 NGOs for implementation of DIC for the months from Jan to March. 2011	RTGS-6418	31-Mar-2011	240,100.00
BPV/0	31-Mar-2011	<b>Advance to NGOs (3203)</b>	Being amount paid as advance for RIAC 300 for the month of March, 2011.	RTGS-3208	31-Mar-2011	97,500.00
BPV/0	31-Mar-2011	<b>Salary (2118)</b>	Being amount paid to Head Office Staffs for the month of March , 11 and Feb to Mar with arrear for Deputational staffs now paid.	824205	31-Mar-2011	2,219,373.00
BPV/0	31-Mar-2011	<b>Salary (2118)</b>	Being amount paid to DAPCU Staffs for the month of March, 2011.	RTGS	31-Mar-2011	137,400.00
BPV/0	31-Mar-2011	<b>Travelling Expenses (2123)</b>	Being amount paid as reimbursement for TA/DA regarding official visit at NACO, New Delhi regarding closing of GFATM Rd. III on 21st to 24th March, 2011.	824201	31-Mar-2011	29,432.00
BPV/0	31-Mar-2011	<b>Travelling Expenses (2123)</b>	Being amount paid as reimbursement for TA/DA for attending the induction training of Blood Bank Medical Officers held at Blood Bank, Guwahati Medical College from 14th - 19th February, 2011.	825570	31-Mar-2011	7,670.00
BPV/0	31-Mar-2011	<b>Travelling Expenses (2123)</b>	Being amount paid as reimbursement for TA/DA for attending the induction training of Blood Bank Medical Officers held at Blood Bank, Guwahati Medical College from 14th - 19th February, 2011.	825571	28-Mar-2011	7,492.00

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)




Partner



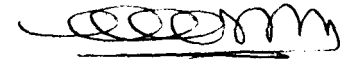
		(2123)	training of Blood Bank Medical Officers held at Blood Bank, Guwahati Medical College from 14th - 19th February, 2011.			
BPV/0	31-Mar-2011	Travelling Expenses (2123)	Being amount paid as reimbursement of TA/DA for attending the AAP 2011-2012 meeting at NACO, Delhi on 10th March, 2011.	825574	28-Mar-2011	18,316.00
BPV/0	31-Mar-2011	Travelling Expenses (2123)	Being amount paid as reimbursement of TA/DA for attending the AAP 2011-2012 meeting at NACO, Delhi on 10th March, 2011.	825569	28-Mar-2011	17,368.00
BPV/0	31-Mar-2011	Advance to District Hospitals (3209)	Being amount paid as advance for Organising 2 nos. of 1 day Training Programme for Clinician Doctors on Rational use of Blood.	811315	24-Mar-2011	33,200.00
BPV/0	31-Mar-2011	Advance to District Hospitals (3209)	Being amount paid as advance for Organising Voluntary Blood Donation Campaigns at Bishnupur Districts.	825506	21-Mar-2011	10,000.00
BPV/0	31-Mar-2011	Travelling Expenses (2123)	Being amount paid as TA/DA reimburseent for attending training of HRG Sentinel site personal held at RD Wing Lamphel.	825592	31-Mar-2011	14,349.00
BPV/0	31-Mar-2011	Travelling Expenses (2123)	Being amount paid as TA/DA reimburseent for attending meeting of AAP 2011-12 at NACO N. Delhi.	825590	31-Mar-2011	19,933.00
BPV/0	31-Mar-2011	Equipment Maintenance (2120)	Being amount paid as reimburseent for repairing of office printer use by ART section.	825591	31-Mar-2011	1,560.00
BPV/0	31-Mar-2011	Advance to Others (3202)	Being amount paid as advance for conducting Voluntary Blood Donation Cammpaign.	825586	31-Mar-2011	10,000.00
BPV/0	31-Mar-2011	Vehicle Maintenance (2122)	Being amount paid for POL.	825589	31-Mar-2011	49,944.00
BPV/0	31-Mar-2011	Salary (2118)	Being amount paid for salary for the month of March, 2011.	825599	31-Mar-2011	5,600.00
BPV/0	31-Mar-2011	IEC (2107)	Being amount paid as 2nd instalment (50%) for 14 rented hoarding in 9 district of Manipur regarding R R Superstar Manipur Idol 2010-11.	825579	31-Mar-2011	100,000.00
BPV/0	31-Mar-2011	IEC (2107)	Being amount paid as reimbursement regarding printing of IEC materials in connection with sponsoring 54th CC Meet' 10 as part of Multi Media Campaign.	825581	31-Mar-2011	56,556.00
BPV/0	31-Mar-2011	IEC (2107)	Being amount paid as 2nd instalmmnt (50%) fro printing of poster, leaf let and free past regarding Red Ribon Superstar Idol 2010.	825580	31-Mar-2011	74,500.00
BPV/0	31-Mar-2011	Vehicle Maintenance (2122)	Being amount paid for hiring charge of Office vehicle use by PD MACS for the month of Jan & Feb, 2011.	825578	31-Mar-2011	60,000.00
BPV/0	31-Mar-2011	Operational Research (2112)	Being the advance for organising State Level training for SACS Officials and DAPCU teams (2 batch) now adjusted and reimburse the excess expenditure of Rs. 11,396/-.	825556	18-Mar-2011	11,396.00
BPV/0	31-Mar-2011	Printing & Stationery (2130)	Being amount paid for supplying of Printing & Stationery items for MACS Officials vide M/R no. 3648.	825558	18-Mar-2011	66,313.00

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



		<b>Bodies (3206)</b>	Personal Communications" in the college under Red Ribbon Club in relation to Multi Media Campaign, 2010-11.			
BPV/0	31-Mar-2011	<b>Advance to Autonomous Bodies (3206)</b>	Being amount paid as 40% (2nd inst)for organising 2 days District level Training of Trainers (TOTs) for SHGs and Inter Personal Communication programs @ Rs. 30 IPC per District for Imp. West and Bish.	825559	18-Mar-2011	220,176.00
BPV/0	31-Mar-2011	<b>Printing &amp; Stationery (2130)</b>	Being amount paid for purchase of cartridge for use of finance section of MACs.	824203	31-Mar-2011	2,130.00
BPV/0	31-Mar-2011	<b>Printing &amp; Stationery (2130)</b>	Being amount paid for purchase of cartridge and pen drive for use of MACS officials.	824202	31-Mar-2011	49,770.00
BPV/0	31-Mar-2011	<b>General Provident Fund (3301)</b>	Being amount paid for GPF for Head Office Staffs for the month of Feb & March, 2011.	824206	31-Mar-2011	38,000.00
						<b><u>4,640,959.00</u></b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner



**Manipur SACS - POOL FUND**

National AIDS Control Project - Phase III

**NACP-III  
Financial Monitoring Report(States)  
Natural Head Wise Expenditure report**

**For The Year 2010-11**

**As on 31-Mar-2011**

FM

Rs.

Categ.	Activities funded by Pooling Partners - Natural Head	Consolidated*					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total
<b>1.00</b>	<b>Expenditure on Pharmaceuticals &amp; Medical supplies under all components by the SACS</b>						
	HIV Kits (2101)	0.15	0.15	0.30	0.00	0.00	
	STI Drugs (2103)	0.00	0.00	0.00	0.00	0.00	
	OI Drugs (2104)	0.00	0.00	0.00	0.00	0.00	
	Blood Lab. Supplies (2133)	0.00	0.00	0.00	0.00	0.00	
	Blood Bank Equipments (2203)	0.50	0.50	1.00	0.00	0.00	
	<b>Sub Total</b>	<b>0.65</b>	<b>0.65</b>	<b>1.30</b>	<b>0.00</b>	<b>0.00</b>	
<b>2.00</b>	<b>Expenditure on Other Goods, Works, Services, NGOs, Training &amp; Operating cost by SACS</b>						
	Other Lab. Supplies (2102)	1.02	1.02	2.04	0.50	0.00	
	Workshops (2105)	0.00	0.00	0.00	0.00	0.00	
	Fellowship (Local) (2106)	0.00	0.00	0.00	0.00	0.00	
	IEC (2107)	110.12	110.12	220.24	26.97	69.28	
	NGO Services (2108)	23.99	23.99	47.98	0.40	19.86	
	Consultants and Consultancy Services (2109)	0.25	0.25	0.50	0.00	0.50	
	Operational Expenses (2110)	0.00	0.00	0.00	0.00	0.00	
	Operational Research (2112)	6.88	6.88	13.76	0.00	1.28	
	Research & Development (2113)	0.00	0.00	0.00	0.00	0.00	
	Policy & Other Studies (2114)	0.00	0.00	0.00	0.00	0.00	
	Cause of Death Studies (2115)	0.00	0.00	0.00	0.00	0.00	

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

Notes: \* to be supported by a breakup by States

Page

Catego.	Activities funded by Pooling Partners - Natural needs	2010			2011		
		Apr to Sep	Oct to Mar	Total for 2010	Apr to Sep	Oct to Mar	Total for 2011
	Training (2117)	42.76	42.76	85.52	11.48	42.69	54.17
	Salary (2118)	28.02	28.02	56.04	46.37	93.83	140.20
	Equipment Maintenance (2120)	1.00	1.00	2.00	0.04	0.23	0.27
	Building Maintenance (2121)	0.00	0.00	0.00	0.00	0.00	0.00
	Vehicle Maintenance (2122)	5.00	5.00	10.00	4.31	4.32	8.63
	Travelling Expenses (2123)	12.61	12.61	25.22	5.80	23.62	29.42
	Rent, Rates & Taxes (2124)	3.19	3.19	6.38	0.00	0.00	0.00
	Telephone/Communication Expenses (2125)	3.69	3.69	7.38	1.22	3.10	4.32
	Honorarium (2126)	21.78	21.78	43.56	0.00	7.65	7.65
	Bank Charges (2127)	3.19	3.19	6.38	0.01	0.00	0.01
	Miscellaneous Expenses (2129)	4.94	4.94	9.88	1.92	4.30	6.22
	Printing & Stationery (2130)	4.69	4.69	9.38	1.71	2.81	4.52
	Fellowship (Foreign) (2134)	0.00	0.00	0.00	0.00	0.00	0.00
	Monitoring & Evaluation (SIMS) (2135)	0.00	0.00	0.00	0.00	0.00	0.00
	Leave Salary & Pension Contributions (2136)	17.95	17.95	35.90	0.00	1.69	1.69
	Advertisement (Other than IEC) (2137)	1.00	1.00	2.00	0.71	0.47	1.18
	Medical Expenses (2138)	17.95	17.95	35.90	0.00	0.82	0.82
	Water and Electricity Charges (2139)	0.00	0.00	0.00	0.25	0.18	0.43
	Audit Fees (2140)	7.50	7.50	15.00	0.49	15.30	15.79
	Legal Expenses (2141)	0.50	0.50	1.00	0.26	0.87	1.13
	NGO Services for Priority Interventions (2143)	409.77	409.77	819.54	212.50	678.78	891.28
	Technical Resource Groups(TRGs) (2144)	0.00	0.00	0.00	0.00	0.00	0.00
	Employer's Contribution to CPF (2147)	17.95	17.95	35.90	0.00	0.00	0.00
	Surveillance (2148)	4.51	4.51	9.02	0.00	5.32	5.32
	Postage/Courier (2149)	0.50	0.50	1.00	0.02	0.00	0.02
	ARV Drugs (2150)	0.00	0.00	0.00	0.00	0.00	0.00

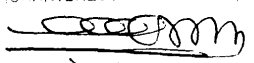
For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Notes: \* to be supported by a breakup by States

Categ.	Activities funded by Pooling Partners - Natural heads	2011					
		Apr to Sep	Oct to Dec	Jan to Mar	Apr to Jun	July to Sep	Oct to Dec
	Paeditric ARV drugs (2152)	0.00	0.00	0.00	0.00	0.00	0.00
	PEP Drugs (2153)	0.00	0.00	0.00	0.00	0.00	0.00
	Link Workers (2154)	0.00	0.00	0.00	0.00	0.00	0.00
	Red Ribbon Clubs/Youth Friendly Clubs (2155)	0.00	0.00	0.00	0.00	0.00	0.00
	Condoms and Loops (2157)	0.00	0.00	0.00	0.00	0.00	0.00
	CD4/CD8 kits (2158)	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses on ICTC centre set up and maintenance (2160)	0.00	0.00	0.00	0.00	0.00	0.00
	PLHA Expenses (2161)	0.00	0.00	0.00	0.00	0.00	0.00
	Quality Assessment (2162)	6.05	6.05	12.10	0.00	1.65	1.65
	Review Meeting and Supervision of Councillors (2163)	0.00	0.00	0.00	0.00	0.00	0.00
	FBC ESR LFT (2164)	0.00	0.00	0.00	0.00	0.00	0.00
	Other Administration Cost (2165)	2.00	2.00	4.00	1.05	0.00	1.05
	Drug Resistance Monitoring (2166)	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Assistance (2167)	0.00	0.00	0.00	0.00	0.00	0.00
	Contractual Services - Companies (2169)	9.00	9.00	18.00	9.98	0.00	9.98
	Exposure Visits (2171)	0.00	0.00	0.00	0.00	0.00	0.00
	Need Based Assistance (2174)	0.00	0.00	0.00	0.00	0.00	0.00
	Campaigns (2175)	5.88	5.88	11.76	1.20	4.62	5.82
	Contingency (2179)	0.20	0.20	0.40	0.20	0.00	0.20
	Local Conveyance (2180)	0.00	0.00	0.00	0.00	0.00	0.00
	Consumable Items (2181)	3.91	3.91	7.82	1.48	6.93	8.41
	Linen (2182)	0.00	0.00	0.00	0.00	0.00	0.00
	Food Expenses (2183)	0.00	0.00	0.00	0.00	0.00	0.00
	Meeting Expenses (2184)	0.00	0.00	0.00	0.00	0.00	0.00
	Transportation Expenses (2188)	0.00	0.00	0.00	0.00	0.00	0.00
	Civil Works (2201)	0.00	0.00	0.00	0.00	0.00	0.00

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

  
Partner

Notes: \* to be supported by a breakup by States

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Categ.	Activities funded by Pooling Partners - Natural heads	Apr to Sep					
	Furniture , Fixtures & Supplies (2202)	0.00	0.00	0.00	0.00	0.80	0.80
	Equipment (Other) (2204)	0.00	0.00	0.00	0.00	0.00	0.00
	Vehicles (2205)	0.00	0.00	0.00	0.00	0.00	0.00
	Office Equipment (2206)	2.50	2.50	5.00	6.28	6.94	13.22
	Advance to Contractors/Suppliers (Non Reimbursiable) (3204)	0.00	0.00	0.00	0.00	0.00	0.00
	Advance to Contractors/Suppliers (Reimbursiable) (3207)	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Sub Total</b>	<b>780.30</b>	<b>780.30</b>	<b>1,560.60</b>	<b>335.15</b>	<b>997.84</b>	<b>1,332.99</b>
	<b>Grand Total:</b>	<b>780.95</b>	<b>780.95</b>	<b>1,561.90</b>	<b>335.15</b>	<b>997.84</b>	<b>1,332.99</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

Notes: \* to be supported by a breakup by States

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## Utilisation Certificate


Certified that an amount of Rs. **141,583,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2010-11** vide letter No. given below and opening Cash/Bank Balance Rs. **14,605,874.80** (and Current Liabilities of Rs. **38,322.00**) and outstanding Advances for Rs. **53,011,680.34** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,868,430.00**. a sum of Rs. **133,301,946.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **35,521,138.80** (and Current Liabilities of Rs. **597,516.00**) and outstanding advances of Rs. **42,805,094.34**. 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-11017/56/2009-NACO/8 dt. 18-05-10	97,696,000
2.	T-11017/26/2009-NACO/58 dt. 22-10-10	39,689,000
3.	T-11017/26/2009-NACO/97 dt. 28-02-11	4,198,000
	Total	141,583,000.00

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

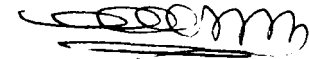
Countersigned **For ROY GHOSH & ASSOCIATES**  
(CHARTERED ACCOUNTANTS)  
  
Partner  
(Chartered Accountant)

  
(Project Director)  
Project Director  
Manipur State AIDS Control Society  
Imphal



Imprest Account	29,980.00
Bank 3	14,575,894.80
Advance to Others	10,875,943.00
Advance to NGOs	20,834,347.34
Advance to Contractors/Suppliers (Non Reimbursiable)	329,944.00
Advance to Staff	10,844,096.00
Advance to Autonomous Bodies	4,507,303.00
Advance to District Authorities	2,270,653.00
Advance to District Hospitals	375,009.00
Advance to DAPCU	1,374,385.00
Inter Unit Fund Transfer	1,600,000.00
	<u>67,617,555.14</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Other Recoveries	75,250.00
Funds from Other Sources	-36,928.00
	<u>38,322.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	141,583,000.00
	<u>141,583,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
Other Lab. Supplies	50,000.00
IEC	9,624,938.00
NGO Services	2,025,905.00
Consultants and Consultancy Services	50,000.00
Operational Research	128,210.00
Training	5,416,880.00
Salary	14,020,588.00
Equipment Maintenance	27,510.00
Vehicle Maintenance	863,016.00
Travelling Expenses	2,942,478.00
Telephone/Communication Expenses	431,711.00
Honorarium	765,000.00
Bank Charges	1,060.00
Miscellaneous Expenses	621,909.00
Printing & Stationery	451,395.00
Leave Salary & Pension Contributions	168,548.00
Advertisement (Other than IEC)	118,285.00
Medical Expenses	81,866.00
Water and Electricity Charges	43,145.00
Audit Fees	1,579,663.00
Legal Expenses	113,550.00
NGO Services for Priority Interventions	89,128,495.00

For ROY GHOSH & ASSOCIATES  
(ICAI REGISTERED ACCOUNTANTS)



Partner

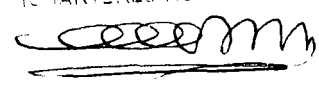
Postage/Courier	2,255.00
Quality Assessment	165,000.00
Other Administration Cost	105,341.00
Contractual Services - Companies	997,546.00
Campaigns	582,028.00
Contingency	20,117.00
Consumable Items	840,802.00
Furniture , Fixtures & Supplies	80,190.00
Office Equipment	1,322,660.00
	<u>133,301,946.00</u>

<b>Bank Interest &amp; Miscellaneous Receipts</b>		<b>Amount (Rs.)</b>
Interest from Bank	1,868,430.00	
	<u>1,868,430.00</u>	

<b>Current Liabilities</b>		<b>Amount (Rs.)</b>
General Provident Fund	7,167.00	
Group Insurance Scheme	40,260.00	
TDS (Salary)	361,291.00	
TDS (Others)	175,798.00	
Funds from Other Sources	13,000.00	
	<u>597,516.00</u>	

<b>Closing Balance of Net Current Assets</b>		<b>Amount (Rs.)</b>
Cash in hand	30.00	
Imprest Account	29,980.00	
Bank 3	35,491,128.80	
Advance to Others	9,360,622.00	
Advance to NGOs	9,200,543.34	
Advance to Contractors/Suppliers (Non Reimbursiable)	329,944.00	
Advance to Staff	13,044,262.00	
Advance to Autonomous Bodies	5,897,746.00	
Advance to District Authorities	2,150,653.00	
Advance to District Hospitals	498,209.00	
Security Deposit (Paid)	49,000.00	
Advance to DAPCU	2,274,115.00	
	<u>78,326,233.14</u>	

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner