

Kanwaldeep Singh, iDAS



Director (Finance)  
National AIDS Control Organisation  
Ministry of Health & Family Welfare  
6<sup>th</sup> Floor, Chandralok Building, 36 Janpath,  
New Delhi - 110001  
☎ : 011-23731780  
Fax : 011-43509938

File No. G. 20016/31/2010-NACO (FIN)  
Dated 15<sup>th</sup> Dec. 2010

**Subject: Forwarding of Statutory Audit Reports 2009-10 of SACS**

Dear Sir/Madam,

In continuation of this office letter of even no. dated 27<sup>th</sup> Sept. 2010, I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

|    |                  |    |             |
|----|------------------|----|-------------|
| 1  | Bihar            | 8  | Nagaland    |
| 2  | Chennai          | 9  | Pondicherry |
| 3  | Delhi            | 10 | Tripura     |
| 4  | Himachal Pradesh | 11 | Uttarakhand |
| 5  | J & K            | 12 | Mizoram ✓   |
| 6  | Lakshadweep      | 13 | Goa         |
| 7  | Mumbai           | 14 | Rajasthan   |
| 15 | Jharkhand        |    |             |

In addition soft copies of the following states have been sent separately by Email and the audit Report for Jharkhand has been sent with the review report..

1. Arunachal Pradesh
2. Daman & Diu

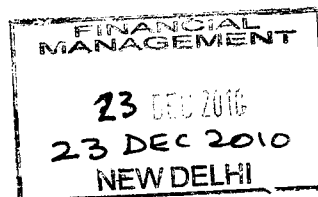
Yours faithfully,

  
(Kanwaldeep Singh)

To

1. ✓ **Mr. Arun Manuja**  
Senior Financial Specialist  
The World Bank  
70, Lodi Estate  
New Delhi - 110003

2. **Ms. Sabina Bindra Barnes**  
Department For International Development  
Qutab Institutional Area  
New Delhi



NAME

**MIZORAM STATE AIDS CONTROL SOCIETY  
POOL FUND**

*AIZAWL, MIZORAM*

**TYPE OF AUDIT**

**STATUTORY AUDIT REPORT  
FINANCIAL YEAR : 2009-2010**

**R. K. P. ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**"SARWAMP" (1<sup>ST</sup> FLOOR)**

**JANIGANJ BAZAR**

**SILCHAR - 788 001**

**TEL: 038-2316607/238915**

**919283535249**

**E-Mail: rkpca@hotmail.com**



**R K P**  
ASSOCIATES

Chartered Accountants

Sarwam, 1st Floor, Janiganj Bazar,  
Silchar - 788 001 Assam, India.  
Phone : +91-3842-238915/231560,  
Mobile : +91-9435565649,  
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## AUDITOR'S REPORT

To  
The Project Director  
Mizoram State Aids Control Society  
Aizawl  
Mizoram

We have audited the accompanying financial statements of **Pool Fund** of the National AIDS Control Project – Phase III (Financed under World Bank Credit No. 3242-IN) as on March 31<sup>st</sup> 2010. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Standard on Auditing issued by the Institute of Chartered Accountants of India. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examination, on a test basis, of 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 the management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements, read with observations give a true and fair view of the sources and Application of Funds and the financial position of **Mizoram State Aids Control Society** for the year end on March 31<sup>st</sup> 2010, in accordance with consistently applied Accounting Standards **subject to our comments detailed in Annexure – I.**

In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) expenditures 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 guidelines.

Dated at Silchar  
the 18<sup>th</sup> day of June' 2010

FOR R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

*Diwakar Kiran*  
(CA. DIWAKAR KIRAN)  
PARTNER  
MRN. 066862  
FRN 322473E



**R K P**  
ASSOCIATES

*Chartered Accountants*

Sarwam, 1st Floor, Janiganj Bazar,  
Silchar - 788 001 Assam, India.  
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**MIZORAM STATE AIDS CONTROL SOCIETY, AIZAWL,**  
**MIZORAM**  
**POOL FUND**  
**MANAGEMENT LETTER**

1. Comments and observations on the accounting records, system, and controls that were examined during the course of the audit. : Proper accounting records, systems, and controls were maintained by the society **except those detailed in Annexure – I forming part of Auditor’s Report.**  
  
Further, we have to mention that :  
  
**a) Cheque issued for Cash withdrawal from Bank is accounted for in Cash Book on the date on which the Cheque is issued instead of the date on which actual cash is withdrawn. This results in wrong balance of Cash in hand at the end of a day. Detailed list of such transactions has been pointed out in Point No. 2 of Annexure – I forming part of Auditor’s Report.**
2. Specific deficiencies and areas of weaknesses in the system and controls and make recommendation for their improvement; : Valuation of Closing Stock of Consumable stores has not been ascertained and accounted for as per AS- 2 on ‘Valuation of inventories’ issued by the Institute of Chartered Accountants of India. As explained to us there is no such recommendation from NACO. We recommend that the Valuation of Inventories Should be done as per Accounting Standard - 2 prescribed by the Institute of Chartered Accountants of India.
3. Report on the degree of compliance with the Financial / internal control procedure as documented in the financial manual of the project. : The degree of compliance with the Financial / internal control procedure as documented in the financial manual of the project is satisfactory subject to our comments detailed in **Annexure – I forming part of Auditor’s Report.**

Cont’d...



**R K P**  
ASSOCIATES  
*Chartered Accountants*

Sarwam, 1st Floor, Janiganj Bazar,  
Silchar - 788 001 Assam, India.  
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Cont'd...

Further, we have to mention that :

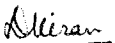
a) Payment of Audit Fees & AMC has been made during the year 2009 - 2010 after deduction of Tax at source, and the same has also been deposited. **But quarterly e-TDS return has not been filed till the date of our Audit.**

b) **There are payments above Rs. 5,000/ which are made in cash,** which should otherwise be made through Account Payee Cheque/Account Payee Draft as per NACO Rules.

- |   |   |   |
|---|---|---|
| 4. Report any procurement, which has not been carried out as per the procurement manual issued by NACO.   | : | Procurement of goods and services has been carried out as per the procurement manual issued by NACO guidelines.   |
| 5. Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society. | : | Observations as detailed in <b>Annexure – I forming part of Auditor’s Report.</b>   |
| 6. Bring to attention any other matter that the auditors consider pertinent.  | : | Utilisation Certificate received from NGOs/ Peripherals Units relating to the financial year after the end of the year but before finalization of the financial statements should be considered and accounted for as per AS – 4 ‘Contingencies and Event’ Occurring After the Balance Sheet Date. As explained to us the said procedure is not prescribed by NACO and there is no such provision in the Computerized Project Financial Management System (CPFMS). |

Dated at Silchar  
the 18<sup>th</sup> day of June’ 2010

FOR R.K.P. ASSOCIATES  
CHARTERED ACCOUNTANTS

  
(CA. DIWAKAR KIRAN)  
PARTNER  
MRN.066862  
FRN. 322473E



## Mizoram SACS - Pool Fund

- P.O. Kulkawn . Aizawl - 796001

National AIDS Control Project - Phase III

### Utilisation Certificate

Certified that an amount of Rs. **81,372,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2009-10** vide letter No. given below and opening Cash/Bank Balance Rs. **29,243,548.10** (and Current Liabilities of Rs.**11,645.00**)and outstanding Advances for Rs. **19,455,990.73** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **527,020.00**. a sum of Rs. **101,122,963.18** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **11,955,040.77** (and Current Liabilities of Rs. **0.00**)and outstanding advances of Rs.**17,508,909.88**. 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               |
|---------|--|----------------------|
|         | T11012/02/2009 NACO(Fin)/19, dt 30-06-09 | 5,12,00,000          |
|         | T-11017/26/2009-NACO/123, dt 26/02/10    | 3,01,72,000          |
|         |  |                      |
|         | <b>Total</b>                             | <b>81,372,000.00</b> |

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

(Chartered Accountant)

For **R. K. P. ASSOCIATES**  
CHARTERED ACCOUNTANTS

  
(CA. DIWAKAR KIRAN)  
Partner


  
**Project Director**  
**State AIDS Control Society**  
(Mizoram, Aizawl)

| <b>Opening balance of Net Current Assets</b> | <b>Amount (Rs.)</b>  |
|--|----------------------|
| Cash in hand                                 | 132,222.00           |
| A/c No. 12126 - Vijaya Bank                  | 19,110,326.10        |
| BOB-30800100001073&SBI-30316168351           | 10,001,000.00        |
| Advance to Others                            | 1,328,686.00         |
| Advance to NGOs                              | 13,872,124.73        |
| Advance to Staff                             | 881,739.00           |
| Advance to District Authorities              | 508,245.00           |
| Advance to District Hospitals                | 150,000.00           |
| Inter Unit Fund Transfer                     | 2,715,196.00         |
|  | <b>48,699,538.83</b> |

| <b>Opening balance of Net Current Liabilities</b> | <b>Amount (Rs.)</b> |
|---|---------------------|
| General Provident Fund                            | 9,720.00            |
| Group Insurance Scheme                            | 120.00              |
| Other Recoveries                                  | 1,805.00            |
|   | <b>11,645.00</b>    |

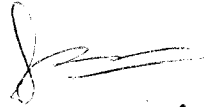
| <b>Sources of funds</b> | <b>Amount (Rs.)</b>  |
|-------------------------|----------------------|
| Grant from NACO to SACS | 81,372,000.00        |
|                         | <b>81,372,000.00</b> |

| <b>Utilisation of funds</b>             | <b>Amount (Rs.)</b> |
|---|---------------------|
| Other Lab. Supplies                     | 195,630.00          |
| SH Drugs                                | 85,500.00           |
| IFC                                     | 10,977,988.25       |
| NGO Services                            | 3,478,881.00        |
| Consultants and Consultancy Services    | 1,811,692.00        |
| Training                                | 4,597,604.00        |
| Salary                                  | 14,518,893.00       |
| Equipment Maintenance                   | 353,711.00          |
| Vehicle Maintenance                     | 632,124.00          |
| Travelling Expenses                     | 975,615.00          |
| Rent, Rates & Taxes                     | 454,636.00          |
| Telephone/Communication Expenses        | 262,080.00          |
| Bank Charges                            | 14,749.00           |
| Miscellaneous Expenses                  | 306,710.00          |
| Printing & Stationery                   | 329,483.00          |
| Advertisement (Other than IEC)          | 114,047.00          |
| Medical Expenses                        | 31,974.00           |
| Water and Electricity Charges           | 52,165.00           |
| Audit Fees                              | 924,557.00          |
| NGO Services for Priority Interventions | 54,343,452.93       |
| Surveillance                            | 477,285.00          |
| Postage Courier                         | 47,813.00           |
| Quality Assessment                      | 738,872.00          |

  
 Project Director  
 State AIDS Control Society  
 Bangalore

|   |                       |
|---|-----------------------|
| Other Administration Cost                         | 385,149.00            |
| Contractual Services - Companies                  | 425,406.00            |
| Campaigns   | 212,500.00            |
| Contingency                                       | 10,000.00             |
| Consumable Items                                  | 1,247,399.00          |
| Furniture , Fixtures & Supplies                   | 60,515.00             |
| Blood Bank Equipments                             | 2,444,740.00          |
| Office Equipment                                  | 611,792.00            |
|   | <b>101,122,963.18</b> |
| <b>Bank Interest &amp; Miscellaneous Receipts</b> |                       |
|   | <b>Amount (Rs.)</b>   |
| Interest from Bank                                | 527,020.00            |
|   | <b>527,020.00</b>     |
| <b>Closing balance of Net Current Assets</b>      |                       |
|   | <b>Amount (Rs.)</b>   |
| Cash in hand                                      | 306,538.00            |
| A/c No. 12126 - Vijaya Bank                       | 11,153,047.27         |
| BOB-30800100001073&SBI-30316168351                | 495,455.50            |
| Advance to Others                                 | 3,709,466.00          |
| Advance to NGOs                                   | 12,957,949.88         |
| Advance to Staff                                  | 583,860.00            |
| Advance to District Authorities                   | 242,634.00            |
| Advance to District Hospitals                     | 15,000.00             |
|   | <b>29,463,950.65</b>  |



  
**Project Director**  
**State AIDS Control Society**  
**Mizoram : Aizawl**



Mizoram SACS - Pool Fund

P.O. Kulkawn, Aizawl - 796001

National AIDS Control Project - Phase III

**Balance Sheet**

For The Period From : 01-Apr-2009 To :31-Mar-2010

| Figures for the current Period (Rs.) | Schedule Reference | LIABILITIES                        | Figures for the current Period (Rs.) | Figures for the previous Period (Rs.) | ASSETS                             | Schedule Reference | Figures for the current Period (Rs.) |
|--------------------------------------|--------------------|------------------------------------|--------------------------------------|---------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 393.83                               | 01                 | GENERAL FUND                       | 29,463,950.65                        | 19,829,099.00                         | FIXED ASSETS                       | 02                 | 22,946,146.00                        |
| 645.00                               |                    | CURRENT LIABILITIES AND PROVISIONS |                                      |                                       | CURRENT ASSETS, LOANS AND ADVANCES |                    |                                      |
| 099.00                               | 0501               | CURRENT LIABILITIES                | 0.00                                 | 29,243,548.10                         | CURRENT ASSETS                     | 0301               | 11,955,040.77                        |
| 637.83                               |                    | FIXED ASSET FUND                   | 22,946,146.00                        | 19,455,990.73                         | LOANS AND ADVANCES                 | 0401               | 17,508,909.88                        |
|                                      |                    |                                    | <u>52,410,096.65</u>                 | <u>68,528,637.83</u>                  |                                    |                    | <u>52,410,096.65</u>                 |

For R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

*Diwan*  
(CA. DIWAKAR KIRAN)  
Partner

Auditor

FC/FM/FO


*[Signature]*  
Project Director  
Project AIDS Control Society  
State Mizoram : Aizawl

General Fund

Schedule 01

Figures in Rupees

| Particulars  | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid                                     | 48,687,893.83               | 81,156,877.52               |
| <b>Add: Received during the year</b>                     |                             |                             |
| Grant from NACO to SACS                                  | 81,372,000.00               | 99,868,000.00               |
| <b>Less: Utilised during the year</b>                    |                             |                             |
| Grants utilised to the extent of revenue expenditure     | 97,478,896.18               | 128,827,141.69              |
| Grants utilised to the extent of fixed asset expenditure | 3,117,047.00                | 3,509,842.00                |
| <b>Closing grant in aid</b>                              | <b>29,463,950.65</b>        | <b>48,687,893.83</b>        |

  
 Project Director  
 Project Control Society  
 State PUS Control  
 Mysore

Fixed Asset

Schedule 02

Figures in Rupees

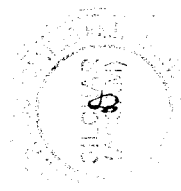
| Particulars                           | Opening Balance      | Addition            | Deletion    | Closing Balance      |
|---------------------------------------|----------------------|---------------------|-------------|----------------------|
| Blood Bank Equipments (2203)          | 5,975,547.00         | 2,444,740.00        | 0.00        | 8,420,287.00         |
| Civil Works (2201)                    | 2,673,652.00         | 0.00                | 0.00        | 2,673,652.00         |
| Equipment (Other) (2204)              | 3,422,001.00         | 0.00                | 0.00        | 3,422,001.00         |
| Furniture, Fixtures & Supplies (2202) | 2,162,539.00         | 60,515.00           | 0.00        | 2,223,054.00         |
| Office Equipment (2206)               | 3,849,916.00         | 611,792.00          | 0.00        | 4,461,708.00         |
| Vehicles (2205)                       | 1,745,444.00         | 0.00                | 0.00        | 1,745,444.00         |
| <b>Grand Total</b>                    | <b>19,829,099.00</b> | <b>3,117,047.00</b> | <b>0.00</b> | <b>22,946,146.00</b> |


Funds from Other Sources

Schedule 03

Figures in Rupees

| Particulars        | Opening Balance | Grant Received | Grant Utilised/Refunded | Closing Balance |
|--------------------|-----------------|----------------|-------------------------|-----------------|
|                    |                 |                |                         |                 |
| <b>Grand Total</b> |                 |                |                         |                 |



  
**Project Director**  
**Project AIDS Control Society**  
**State Mizoram : Aizawl**

## CURRENT ASSETS

## Schedule 0301

| Particulars                        | Figures in Rupees     |                       |
|------------------------------------|-----------------------|-----------------------|
|                                    | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
| Cash in hand                       | 306,538.00            | 132,222.00            |
| A/c No. 12126 - Vijaya Bank        | 11,153,047.27         | 19,110,326.10         |
| BOB-30800100001073&SBI-30316168351 | 495,455.50            | 10,001,000.00         |
| <b>Total</b>                       | <b>11,955,040.77</b>  | <b>29,243,548.10</b>  |

## LOANS AND ADVANCES

## Schedule 0401

| Particulars                     | Figures in Rupees     |                       |
|---------------------------------|-----------------------|-----------------------|
|                                 | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
| Advance to Others               | 3,709,466.00          | 1,328,686.00          |
| Advance to NGOs                 | 12,957,949.88         | 13,872,124.73         |
| Advance to Staff                | 583,860.00            | 881,739.00            |
| Advance to District Authorities | 242,634.00            | 508,245.00            |
| Advance to District Hospitals   | 15,000.00             | 150,000.00            |
| Inter Unit Fund Transfer        | 0.00                  | 2,715,196.00          |
| <b>Total</b>                    | <b>17,508,909.88</b>  | <b>19,455,990.73</b>  |



*[Signature]*  
 Project Director  
 State AIDS Control Society  
 Aizawl

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

| Particulars            | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|------------------------|-----------------------------|-----------------------------|
| General Provident Fund | 0.00                        | 9,720.00                    |
| Group Insurance Scheme | 0.00                        | 120.00                      |
| Other Recoveries       | 0.00                        | 1,805.00                    |
| <b>Total</b>           | <b>0.00</b>                 | <b>11,645.00</b>            |



*[Signature]*  
 Project Director  
 Project AIDS Control Society  
 State AIDS Control  
 Mizoram : Aizawl

Mizoram SACS - Pool Fund

P.O. Kulkawn, Aizawl - 796001

National AIDS Control Project - Phase III

**Income And Expenditure Account**

**For The Period From : 01-Apr-2009 To :31-Mar-2010**

| Particulars                          | Figures for the current Period (Rs.) | Schedule Reference | Figures for the previous Period (Rs.) | INCOME   | Schedule Reference | Figures for the current Period (Rs.) |
|--------------------------------------|--------------------------------------|--------------------|---------------------------------------|--|--------------------|--------------------------------------|
| IEC                                  | 10,977,988.25                        |                    | 423,917.06                            | Other Income   | 28                 | 527,020.00                           |
| Consultants and Consultancy Services | 1,811,692.00                         |                    | 128,827,141.69                        | Grants utilised to the extent of revenue expenditure |                    | 97,478,896.18                        |
| Surveillance                         | 477,285.00                           |                    |                                       |  |                    |                                      |
| Kits and Other Lab Supplies          | 1,443,029.00                         | 06                 |                                       |  |                    |                                      |
| Medicines                            | 85,500.00                            | 07                 |                                       |  |                    |                                      |
| Training and Workshops               | 4,810,104.00                         | 08                 |                                       |  |                    |                                      |
| NGO Services                         | 57,822,333.93                        | 11                 |                                       |  |                    |                                      |
| Salary (Pay and Allowances)          | 14,550,867.00                        | 13                 |                                       |  |                    |                                      |
| Maintenance Costs                    | 985,835.00                           | 14                 |                                       |  |                    |                                      |
| Operational Expenses                 | 5,041,282.00                         | 15                 |                                       |  |                    |                                      |
| <b>Total</b>                         | <b>98,005,916.18</b>                 |                    | <b>129,251,058.75</b>                 |  |                    | <b>98,005,916.18</b>                 |

For R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

*R. Kiran*  
(CA. DIWAKAR KIRAN)  
Partner

*[Signature]*  
Project Director  
State AIDS Control Society  
Mizoram : Aizawl

Other Income

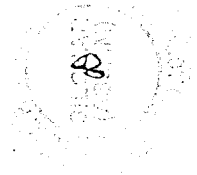
Schedule 28

| Particulars        | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Interest from Bank | 527,020.00                  | 423,917.06                  |
| <b>Total</b>       | <b>527,020.00</b>           | <b>423,917.06</b>           |

Kits and Other Lab Supplies

Schedule 06

| Particulars         | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|---------------------|-----------------------------|-----------------------------|
| HIV Kits            | 0.00                        | 1,123,800.00                |
| Other Lab. Supplies | 195,630.00                  | 235,999.00                  |
| Blood Lab. Supplies | 0.00                        | 217,500.00                  |
| Consumable Items    | 1,247,399.00                | 279,650.00                  |
| <b>Total</b>        | <b>1,443,029.00</b>         | <b>1,856,949.00</b>         |



*[Signature]*  
 Project Director  
 Project AIDS Control Society  
 State AIDS Control Society  
 Mizoram : Aizawl

Medicines

Schedule 07

| Particulars  | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
|--------------|-----------------------|-----------------------|
| STI Drugs    | 85,500.00             | 0.00                  |
| <b>Total</b> | <b>85,500.00</b>      | <b>0.00</b>           |

Training and Workshops

Schedule 08

| Particulars  | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
|--------------|-----------------------|-----------------------|
| Training     | 4,597,604.00          | 6,651,939.00          |
| Campaigns    | 212,500.00            | 399,000.00            |
| <b>Total</b> | <b>4,810,104.00</b>   | <b>7,050,939.00</b>   |

NGO Services

Schedule 11

| Particulars                             | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
|---|-----------------------|-----------------------|
| NGO Services                            | 3,478,881.00          | 5,396,530.65          |
| NGO Services for Priority Interventions | 54,343,452.93         | 75,249,200.62         |
| <b>Total</b>                            | <b>57,822,333.93</b>  | <b>80,645,731.27</b>  |



*[Handwritten Signature]*

**Project Director  
Project AIDS Control Society  
State Mizoram : Aizawl**



Salary (Pay and Allowances)

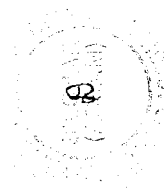
Schedule 13

| Particulars      | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|------------------|-----------------------------|-----------------------------|
| Salary           | 14,518,893.00               | 11,035,843.00               |
| Medical Expenses | 31,974.00                   | 127,251.00                  |
| <b>Total</b>     | <b>14,550,867.00</b>        | <b>11,163,094.00</b>        |

Maintenance Costs

Schedule 14

| Particulars           | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|-----------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 353,711.00                  | 138,680.00                  |
| Vehicle Maintenance   | 632,124.00                  | 796,498.00                  |
| <b>Total</b>          | <b>985,835.00</b>           | <b>935,178.00</b>           |



*[Handwritten Signature]*

Project Director  
Project AIDS Control Society  
State AIDS Control Society  
Alwar

## Operational Expenses

Schedule 15

| Particulars                      | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Travelling Expenses              | 975,615.00                  | 569,124.00                  |
| Rent, Rates & Taxes              | 454,636.00                  | 401,636.00                  |
| Telephone/Communication Expenses | 262,080.00                  | 470,277.00                  |
| Bank Charges                     | 14,749.00                   | 1,074.00                    |
| Miscellaneous Expenses           | 306,710.00                  | 500,135.00                  |
| Printing & Stationery            | 329,483.00                  | 607,188.00                  |
| Advertisement (Other than IEC)   | 114,047.00                  | 1,100.00                    |
| Water and Electricity Charges    | 52,165.00                   | 31,826.00                   |
| Audit Fees                       | 924,557.00                  | 884,861.00                  |
| Postage/Courier                  | 47,813.00                   | 14,659.00                   |
| Quality Assessment               | 738,872.00                  | 100,000.00                  |
| Other Administration Cost        | 385,149.00                  | 0.00                        |
| Contractual Services - Companies | 425,406.00                  | 463,610.00                  |
| Contingency                      | 10,000.00                   | 0.00                        |
| Total                            | 5,041,282.00                | 4,045,490.00                |



*[Handwritten Signature]*

**Project AIDS Control Society**  
**State AIDS Control Society**  
**Mizoram : Aizawl**

Mizoram SACs - Pool Fund

P.O. Kulkawn, Aizawl - 796001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2009 To :31-Mar-2010

| Receipts                | Figures for the current Period (Rs.) | Schedule Reference | Figures for the previous Period (Rs.) | Payments                             | Schedule Reference | Figures for the current Period (Rs.) |
|-------------------------|--------------------------------------|--------------------|---------------------------------------|--------------------------------------|--------------------|--------------------------------------|
| <b>Opening Balance:</b> |                                      |                    | 83,088,700.01                         | LOANS AND ADVANCES                   | 17                 | 70,894,895.33                        |
| Cash in hand            | 132,222.00                           |                    | 2,910,297.00                          | FIXED ASSETS                         | 16                 | 2,918,547.00                         |
| Imprest Account         | 0.00                                 |                    | 0.00                                  | CURRENT LIABILITIES                  | 32                 | 11,645.00                            |
| Balance with Bank       | 29,111,326.10                        | 30                 | 1,696,949.00                          | Kits and Other Lab Supplies          | 18                 | 1,247,399.00                         |
| LOANS AND ADVANCES      | 3,840,196.00                         | 17                 | 0.00                                  | Medicines                            | 19                 | 85,500.00                            |
| GENERAL FUND            | 81,372,000.00                        | 29                 | 1,301,916.00                          | Training and Workshops               | 20                 | 1,658,877.00                         |
| CURRENT LIABILITIES     | 0.00                                 | 32                 | 10,767,944.00                         | Salary (Pay and Allowances)          | 25                 | 13,388,877.00                        |
| NGO Services            | 271,000.00                           | 39                 | 919,397.00                            | Maintenance Costs                    | 26                 | 985,835.00                           |
| Other Income            | 527,020.00                           | 56                 | 3,624,352.00                          | Operational Expenses                 | 27                 | 4,756,906.00                         |
|                         | <b>115,253,764.10</b>                |                    | 17,093,092.00                         | IEC                                  |                    | 7,287,505.00                         |
|                         |                                      |                    | 0.00                                  | Consultants and Consultancy Services |                    | 40,737.00                            |
|                         |                                      |                    | 331,510.00                            | Surveillance                         |                    | 22,000.00                            |
|                         |                                      |                    | 132,222.00                            | <b>Closing Balance:</b>              |                    |                                      |
|                         |                                      |                    | 0.00                                  | Cash in hand                         |                    | 306,538.00                           |
|                         |                                      |                    | 29,111,326.10                         | Imprest Account                      |                    | 0.00                                 |
|                         |                                      |                    |                                       | Balance with Bank                    | 31                 | 11,648,502.77                        |




*[Signature]*  
Project Director of Society  
Mizoram AIDS Control Society  
Aizawl

For R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

*Kiran*

(CA. DIWAKAR KIRAN)  
Partner

  
Project Director Society  
Project Control Society  
State AIDS Council : Mizoram

150,977,705.11

115,253,764.10

LOANS AND ADVANCES

Schedule 17

| Particulars              | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|--------------------------|-----------------------------|-----------------------------|
| Inter Unit Fund Transfer | 3,840,196.00                | 0.00                        |
| <b>Total</b>             | <b>3,840,196.00</b>         | <b>0.00</b>                 |

GENERAL FUND

Schedule 29

| Particulars             | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|-------------------------|-----------------------------|-----------------------------|
| Grant from NACO to SACS | 81,372,000.00               | 99,868,000.00               |
| <b>Total</b>            | <b>81,372,000.00</b>        | <b>99,868,000.00</b>        |

Balance with Bank

Schedule 30

| Particulars                        | As at<br>31-Mar-09<br>(Rs.) | As at<br>31-Mar-08<br>(Rs.) |
|------------------------------------|-----------------------------|-----------------------------|
| A/c No. 12126 - Vijaya Bank        | 19,110,326.10               | 53,579,205.05               |
| Cheque in Transit                  | 0.00                        | 0.00                        |
| BOB-30800100001073&SBI-30316168351 | 10,001,000.00               | -3,179,779.00               |
| <b>Total</b>                       | <b>29,111,326.10</b>        | <b>50,399,426.05</b>        |



*[Signature]*  
**Project AIDS Control Society**  
**State Mizoram : Aizawl**

**CURRENT LIABILITIES**

Schedule 32

| Particulars            | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
|------------------------|-----------------------|-----------------------|
| General Provident Fund | 0.00                  | 9,720.00              |
| Group Insurance Scheme | 0.00                  | 120.00                |
| Other Recoveries       | 0.00                  | 1,805.00              |
| <b>Total</b>           | <b>0.00</b>           | <b>11,645.00</b>      |

**NGO Services**

Schedule 39

| Particulars                             | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
|---|-----------------------|-----------------------|
| NGO Services for Priority Interventions | 271,000.00            | 202,748.00            |
| <b>Total</b>                            | <b>271,000.00</b>     | <b>202,748.00</b>     |

**Other Income**

Schedule 56

| Particulars        | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
|--------------------|-----------------------|-----------------------|
| Interest from Bank | 527,020.00            | 423,917.06            |
| <b>Total</b>       | <b>527,020.00</b>     | <b>423,917.06</b>     |



*[Signature]*  
**Project Director**  
**State AIDS Control Society**  
**Mizoram : Aizawl**

LOANS AND ADVANCES

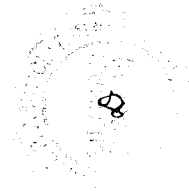
Schedule 17

| Particulars                     | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|---------------------------------|-----------------------------|-----------------------------|
| Advance to Others               | 5,882,538.00                | 1,958,900.00                |
| Advance to NGOs                 | 58,938,543.33               | 72,230,465.01               |
| Advance to Staff                | 4,653,729.00                | 5,808,039.00                |
| Advance to District Authorities | 1,333,085.00                | 765,000.00                  |
| Advance to District Hospitals   | 87,000.00                   | 411,100.00                  |
| Inter Unit Fund Transfer        | 0.00                        | 1,915,196.00                |
| <b>Total</b>                    | <b>70,894,895.33</b>        | <b>83,088,700.01</b>        |

FIXED ASSETS

Schedule 16

| Particulars                    | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|--------------------------------|-----------------------------|-----------------------------|
| Furniture, Fixtures & Supplies | 52,015.00                   | 740,174.00                  |
| Blood Bank Equipments          | 2,444,740.00                | 1,408,000.00                |
| Office Equipment               | 421,792.00                  | 762,123.00                  |
| <b>Total</b>                   | <b>2,918,547.00</b>         | <b>2,910,297.00</b>         |



*[Signature]*  
 Project Director Society  
 Project Control Society  
 State Government : Alwar

**CURRENT LIABILITIES**

Schedule 32

| Particulars            | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|------------------------|-----------------------------|-----------------------------|
| General Provident Fund | 9,720.00                    | 0.00                        |
| Group Insurance Scheme | 120.00                      | 0.00                        |
| Other Recoveries       | 1,805.00                    | 0.00                        |
| <b>Total</b>           | <b>11,645.00</b>            | <b>0.00</b>                 |

**Kits and Other Lab Supplies**

Schedule 18

| Particulars         | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|---------------------|-----------------------------|-----------------------------|
| HIV Kits            | 0.00                        | 1,123,800.00                |
| Other Lab. Supplies | 0.00                        | 75,999.00                   |
| Blood Lab. Supplies | 0.00                        | 217,500.00                  |
| Consumable Items    | 1,247,399.00                | 279,650.00                  |
| <b>Total</b>        | <b>1,247,399.00</b>         | <b>1,696,949.00</b>         |

**Medicines**

Schedule 19

| Particulars  | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|--------------|-----------------------------|-----------------------------|
| STI Drugs    | 85,500.00                   | 0.00                        |
| <b>Total</b> | <b>85,500.00</b>            | <b>0.00</b>                 |



  
 Director, Health Services  
 Government of Karnataka  
 Bangalore



Training and Workshops

Schedule 20

| Particulars  | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
|--------------|-----------------------|-----------------------|
| Training     | 1,609,377.00          | 1,301,916.00          |
| Campaigns    | 49,500.00             | 0.00                  |
| <b>Total</b> | <b>1,658,877.00</b>   | <b>1,301,916.00</b>   |

Salary (Pay and Allowances)

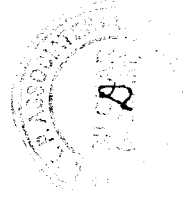
Schedule 25

| Particulars      | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
|------------------|-----------------------|-----------------------|
| Salary           | 13,356,903.00         | 10,640,693.00         |
| Medical Expenses | 31,974.00             | 127,251.00            |
| <b>Total</b>     | <b>13,388,877.00</b>  | <b>10,767,944.00</b>  |

Maintenance Costs

Schedule 26

| Particulars           | As at 31-Mar-10 (Rs.) | As at 31-Mar-09 (Rs.) |
|-----------------------|-----------------------|-----------------------|
| Equipment Maintenance | 353,711.00            | 138,680.00            |
| Vehicle Maintenance   | 632,124.00            | 780,717.00            |
| <b>Total</b>          | <b>985,835.00</b>     | <b>919,397.00</b>     |




*[Signature]*  
 Project AIDS Control Society  
 State Mizoram : Aizawl

## Operational Expenses

Schedule 27

| Particulars                      | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Travelling Expenses              | 877,019.00                  | 541,360.00                  |
| Rent, Rates & Taxes              | 454,636.00                  | 401,636.00                  |
| Telephone/Communication Expenses | 244,033.00                  | 377,344.00                  |
| Bank Charges                     | 13,914.00                   | 984.00                      |
| Miscellaneous Expenses           | 247,112.00                  | 373,367.00                  |
| Printing & Stationery            | 260,793.00                  | 564,140.00                  |
| Advertisement (Other than IEC)   | 114,047.00                  | 1,100.00                    |
| Water and Electricity Charges    | 52,165.00                   | 26,951.00                   |
| Audit Fees                       | 896,557.00                  | 863,861.00                  |
| Postage/Courier                  | 47,203.00                   | 9,999.00                    |
| Quality Assessment               | 738,872.00                  | 0.00                        |
| Other Administration Cost        | 385,149.00                  | 0.00                        |
| Contractual Services - Companies | 425,406.00                  | 463,610.00                  |
| <b>Total</b>                     | <b>4,756,906.00</b>         | <b>3,624,352.00</b>         |

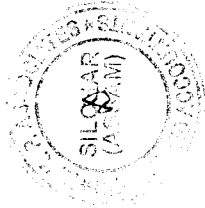
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Project Director Society  
Tribute AIDS Control Society  
Suite Alkhoran - Alkhoran

Balance with Bank

Schedule 31

| Particulars                        | As at<br>31-Mar-10<br>(Rs.) | As at<br>31-Mar-09<br>(Rs.) |
|------------------------------------|-----------------------------|-----------------------------|
| A/c No. 12126 - Vijaya Bank        | 11,153,047.27               | 19,110,326.10               |
| Cheque in Transit                  | 0.00                        | 0.00                        |
| BOB-30800100001073&SBI-30316168351 | 495,455.50                  | 10,001,000.00               |
| <b>Total</b>                       | <b>11,648,502.77</b>        | <b>29,111,326.10</b>        |



*[Signature]*  
 Project Director  
 State AIDS Control Society  
 Mizoram