

8/2, Kiran Sankar Roy Road,  
2nd Floor, Rooms 26-27  
Kolkata - 700 001

**Chartered Accountants**  
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Fax No. : (033) 2248-2455

### AUDITORS' 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) as on 31<sup>st</sup> March 2011. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted the audit in accordance with Standards of 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, evidence supporting 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 the observations set out in the management letter vide Annexure A 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 ended 31<sup>st</sup> March 2011, in accordance with consistently applied Accounting Standards.

In addition a) with respect to IFRs, adequate supporting documents 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 : 23<sup>rd</sup> June 2011  
Place : Aizawl

For N.N.Das & Co.  
CHARTERED ACCOUNTANTS

  
(CA. SUKLIMAR GHOSAL, Partner)

MRN.: 12957

FRN.:301008E

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



# N. N. DAS & CO.

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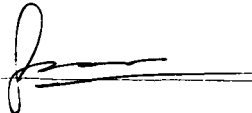
## Annexure A

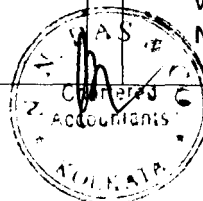
MIZORAM STATE AIDS CONTROL SOCIETY, AIZAWL  
MIZORAM

POOL FUND

### MANAGEMENT LETTER

1.	Comments and observation on the accounting records, system and control that were examined during the course of audit	:	Proper accounting records, system and controls were maintained by the Society
2.	Specific deficiencies and areas of weakness in the system and controls and make recommendations for their improvement	:	<p>We had to rely on the internal audit report of peripherals wherein the following areas have been highlighted requiring improvement:</p> <ul style="list-style-type: none"><li>➤ <b>Kits and Other Lab Supplies</b> include Rs. 10700 towards Furniture purchased – Capital expenses treated to Revenue</li><li>➤ <b>Annual Maintenance Contract</b> Maintenance costs include Equipment maintenance cost which includes AMC for Computers, laptops and other computer equipments :<ul style="list-style-type: none"><li>▪ The number of equipments in the AMC did not have reference to the serial numbers of the machine</li><li>▪ The asset register also did not bear any clue as to which of the assets have been given under AMC</li><li>▪ The bills do not have reference to the service request and their redressal tracking sheet</li><li>▪ AMC contract refer to machines which has been purchased in the current year which ideally should be under warranty</li><li>▪ The contracts are not being monitored and handled by Procurement department but by Stores department which is not as per the requirement of NACO guidelines</li></ul></li></ul>

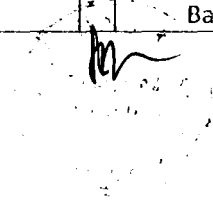
  
**Project Director**  
**State AIDS Control Society**  
**Mizoram : Aizawl**




	<ul style="list-style-type: none"> <li>➤ <b>Contracts not available</b> - Out of Rs. 1845000 paid vide V/no. 516 dtd 21.04.10 contracts are available for payments made to consultants (Rs. 799500 paid as consultancy charges and Rs. 688945 reimbursement of boarding and lodging charges on actual) but for the balance amount contracts were not provided to us. We could not check the payments based on documented understanding</li> <li>➤ <b>Paid to Y2GOAL</b> – There is a documented sanction from the EC as to the activity but not the amount. Moreover Rs.1100000 has been spent for purchase of jersey but the amount has neither been routed through Procurement division nor Stores department</li> <li>➤ <b>Observation on Fixed assets register</b> <ul style="list-style-type: none"> <li>▪ The register do not have reference to the identification details only the brief locations are maintained which is not enough to locate the assets</li> <li>▪ The assets do not mention whether the assets are under warranty or in AMC</li> <li>▪ The vehicles as in the books of accounts for Rs.1745444 could not be reconciled with the total of values in the Fixed Assets Register</li> <li>▪ Fixed Assets Register is not verified</li> </ul> </li> <li>➤ <b>Advance Monitoring</b> <ul style="list-style-type: none"> <li>▪ Delayed settlement of advances has been noted which in few cases have extended to even more than 6 months</li> <li>▪ This also includes advance to NGOs for Rs.360074 pending adjustment relating to year 2009-10</li> <li>▪ Audited SOE (subsequent half year) received after closure of books and accounts by MSACS based on unaudited SOEs resulting in pending year end transactions.</li> </ul> </li> <li>➤ <b>Bank Accounts</b> <ul style="list-style-type: none"> <li>▪ Bank Reconciliation Statement of Vijaya Bank (A/C no. 12126) there is a stale</li> </ul> </li> </ul>
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**Project Director  
State AIDS Control Society  
Mizoram : Aizawl**



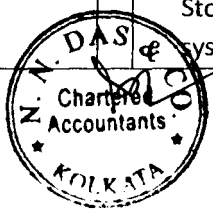
	<p>cheque included in Cheques issued but not presented for payment for Rs. 25200 lying as Advance to District Authorities – the same will have to be reversed</p> <ul style="list-style-type: none"> <li>▪ BOB (A/C no. 1073) does not have much transaction. NACO provides for opening of single account for each of the funds whether this account should remain in operation or short term deposits may be availed.</li> <li>▪ Another bank account is being maintained with Bank of Baroda (A/c no. 30800100001198) the account name being MSACS Float Account which is not reflected in the book of accounts. All expenses above Rs. 5000 should necessarily be by way of cheque but in cases where cash payments have been made above the threshold limit these have been routed through this bank account. The balance on this account as at the closing date is Rs. 3226 (Cr bal) not reflected in the consolidated accounts for this Pool Fund.</li> <li>▪ Delays have been noted in respect of responding to the Debit and Credit entries in the Bank statement. We have been assured this will be taken care of in the future.</li> </ul> <p>➤ <b>Insurance</b></p> <ul style="list-style-type: none"> <li>▪ Insurance on the cash in hand with an average balance of Rs. 1.5 lacs has not been undertaken as required by NACO guidelines</li> <li>▪ Employees Fidelity Bond should be undertaken as well (for employees like the cashier)</li> <li>▪ Insurance on all vehicles have expired.</li> </ul> <p>➤ There is no documented evidence with MSACS with regard to <b>supervision of the activities of the NGO</b>. We understand that the documents are required by the TI division.</p> <p>➤ <b>Stock of medicine:</b> There is no system in</p>
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**Project Director**  
**State AIDS Control Society**  
 Mizoram Aizawl

	<p>place for conducting inhouse physical verification of Medicine stock other than the custodian himself. We suggest that this should be physically verified by any person independent of the custodian himself and the results be documented and variances adjusted with proper enquiry. While checking special attention to be given over the date expired stocks. The expiry dates have not been always mentioned in the medicine stock register</p> <p>➤ <b>Cash /Bank Payment:</b></p> <p>a) The supporting documents (attached to the vouchers) should be penned through or marked as PAID to plug possibilities of subsequent payment on the same voucher.</p> <p>b) Cash is physically verified every month end on a particular date. Surprise elements should be introduced with regard to cash verification exercise.</p> <p>➤ <b>Internal audit :</b> Internal audit report for the year ended 31<sup>st</sup> March 2011 has not been obtained by us till the date of conclusion of the statutory audit. Internal audit is supposed to check the inbuilt control in the organization and report on weaknesses and control lapses which might affect statutory auditors opinion and the financial statement prepared by the organization. It is suggested that internal audit should necessarily be completed well in advance prior to the commencement of the statutory audit.</p> <p>➤ <b>Stock of IEC materials</b> are receipted and maintained by the IEC department but the stocks are supposed to be routed through Stores department. Moreover there is no system in place for conducting inhouse</p>
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**Project Director**  
**State AIDS Control Society**  
**Mizoram : Aizawl**



			physical verification of such stocks.
3.	Report on degree of compliances with the Financial/internal control procedure as documented in the financial manual of the project	:	Other than the above observations there are no other major observations
4.	Report any procurement which has not been carried out as per the procurement manual issued by NACO	:	<ul style="list-style-type: none"> <li>➤ The AMC (Annual Maintenance Contracts) are not being monitored and handled by Procurement department but by Stores department which is not as per the requirement of NACO guidelines</li> <li>➤ The assets routed through Revenue accounts have not undergone the usual procurement policy set out as per the NACO guidelines</li> </ul>
5.	Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the Society	:	No major matters that came to our notice in the course of our audit which may materially affect financial statements or our audit opinion.
6.	Bring to attention any other matter that the auditors consider pertinent	:	There are no other major items apart from that reported above, that require the management attention

Dated : 23<sup>rd</sup> June 2011  
Place : Aizwal

For N.N.Das & Co.  
CHARTERED ACCOUNTANTS

(CA SUKUMAR GHOSAL, Partner)

MRN.: 12957

FRN : 301008E



*[Signature]*  
Project Director  
State AIDS Control Society  
Biswan - Aizwal

## Utilisation Certificate

Certified that an amount of Rs. **122,859,000.00** 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. **11,955,040.77** (and Current Liabilities of Rs. **0.00**) and outstanding Advances for Rs. **17,508,909.88** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,748,396.00**. a sum of Rs. **120,664,012.88** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **21,828,536.77** (and Current Liabilities of Rs. **0.00**) and outstanding advances of Rs. **11,578,797.00**. 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. 18.5.10	837,79,000.00
2.	T.11017/26/2009-NACO/58 dt. 22.10.10	329,99,000.00
3.	T.11017/26/2009-NACO/97 dt. 28.2.11	60,81,000.00
	<b>Total</b>	<b>122,859,000.00</b>

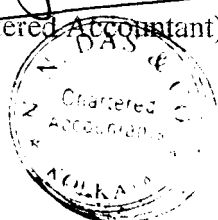
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

### *Kinds of checks exercised*


1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

  
(Chartered Accountant)



(Project Director)

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

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
	<u>29,463,950.65</u>

Sources of funds	Amount (Rs.)
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Grant from NACO to SACS	122,859,000.00
	<u>122,859,000.00</u>

Utilisation of funds	Amount (Rs.)
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Other Lab. Supplies	22,700.00
IEC	22,054,134.27
NGO Services	4,263,264.35
Consultants and Consultancy Services	881,500.00
Training	6,550,395.00
Salary	16,967,541.00
Equipment Maintenance	323,969.00
Building Maintenance	182,206.00
Vehicle Maintenance	812,837.00
Travelling Expenses	2,782,740.00
Rent, Rates & Taxes	553,303.00
Telephone/Communication Expenses	385,759.00
Honorarium	182,800.00
Bank Charges	17,484.00
Miscellaneous Expenses	1,802,439.00
Printing & Stationery	588,158.00
Advertisement (Other than IEC)	199,424.00
Medical Expenses	199,871.00
Water and Electricity Charges	41,073.00
Audit Fees	723,248.00
NGO Services for Priority Interventions	54,548,050.26
Surveillance	147,566.00
Postage/Courier	45,972.00
Quality Assessment	330,284.00
Other Administration Cost	366,760.00
Contractual Services - Companies	819,669.00
Campaigns	812,000.00
Contingency	109,880.00
Consumable Items	272,775.00
Transportation Expenses	44,300.00



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



Blood Bank Equipments	999,280.00
Office Equipment	1,274,035.00
	<u>120,664,012.88</u>
<b>Bank Interest &amp; Misc. Cash Income &amp; Receipts</b>	
	<b>Amount (Rs.)</b>
Other Receipts	171,387.00
Interest from Bank	1,577,009.00
	<u>1,748,396.00</u>
<b>Closing balance of Net Current Assets</b>	
	<b>Amount (Rs.)</b>
Cash in hand	36,856.00
A/c No. 12126 - Vijaya Bank	21,208,906.27
BOB-30800100001073&SBI-30316168351	582,774.50
Advance to Others	2,175,767.00
Advance to NGOs	8,170,100.00
Advance to Staff	657,496.00
Advance to District Authorities	559,254.00
Advance to District Hospitals	16,180.00
	<u>33,407,336.77</u>



*[Handwritten Signature]*

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

WACO

(45)

Mizoram SACS - Pool Fund

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Receipts for the current Period (Rs.)	Receipts for the current Period (Rs.)	Receipts for the current Period (Rs.)	Receipts for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Receipts for the current Period (Rs.)
<b>Opening Balance:</b>			70,894,895.33	LOANS AND ADVANCES	17	72,134,683.00
132,222.00	Cash in hand	306,538.00	2,918,547.00	FIXED ASSETS	16	2,631,911.00
0.00	Imprest Account	0.00	11,645.00	CURRENT LIABILITIES	32	0.00
29,111,326.10	Balance with Bank	11,648,502.77	1,247,399.00	Kits and Other Lab Supplies	18	1,282,475.00
3,840,196.00	LOANS AND ADVANCES	0.00	85,500.00	Medicines	19	0.00
81,372,000.00	GENERAL FUND	122,859,000.00	1,658,877.00	Training and Workshops	20	1,939,278.00
271,000.00	NGO Services	103,119.00	13,388,877.00	Salary (Pay and Allowances)	25	17,044,443.00
527,020.00	Other Income	1,748,396.00	985,835.00	Maintenance Costs	26	1,247,809.00
<b>15,253,764.10</b>		<b>136,665,555.77</b>	4,756,906.00	Operational Expenses	27	5,580,482.00
			7,287,505.00	IEC		12,828,372.00
			40,737.00	Consultants and Consultancy Services		0.00
			22,000.00	Surveillance		147,566.00
				<b>Closing Balance:</b>		
			306,538.00	Cash in hand		36,856.00
			0.00	Imprest Account		0.00
			11,648,502.77	Balance with Bank	31	21,791,680.77

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



115,253,764.10

136,665,555.77



456

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

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Inter Unit Fund Transfer	0.00	3,840,196.00
<b>Total</b>	<b>0.00</b>	<b>3,840,196.00</b>

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	122,859,000.00	81,372,000.00
<b>Total</b>	<b>122,859,000.00</b>	<b>81,372,000.00</b>

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-09 (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 : Aizawl**



NGO Services

Schedule 39

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services for Priority Interventions	103,119.00	271,000.00
<b>Total</b>	<b>103,119.00</b>	<b>271,000.00</b>

Other Income

Schedule 56

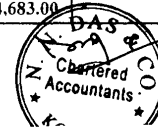
Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	171,387.00	0.00
Interest from Bank	1,577,009.00	527,020.00
<b>Total</b>	<b>1,748,396.00</b>	<b>527,020.00</b>

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	8,428,927.00	5,882,538.00
Advance to NGOs	54,759,516.00	58,938,543.33
Advance to Staff	7,640,336.00	4,653,729.00
Advance to District Authorities	1,164,924.00	1,333,085.00
Advance to District Hospitals	140,980.00	87,000.00
<b>Total</b>	<b>72,134,683.00</b>	<b>70,894,895.33</b>

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



**FIXED ASSETS**

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Furniture , Fixtures & Supplies	358,596.00	52,015.00
Blood Bank Equipments	999,280.00	2,444,740.00
Office Equipment	1,274,035.00	421,792.00
<b>Total</b>	<b>2,631,911.00</b>	<b>2,918,547.00</b>

**CURRENT LIABILITIES**

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (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>

**Kits and Other Lab Supplies**

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	10,700.00	0.00
Consumable Items	1,271,775.00	1,247,399.00
<b>Total</b>	<b>1,282,475.00</b>	<b>1,247,399.00</b>

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



Medicines

Schedule 19

Particulars	As at 31 Mar 11 (Rs.)	As at 31 Mar 10 (Rs.)
STI Drugs	0.00	85,500.00
Total	0.00	85,500.00

Training and Workshops

Schedule 20

Particulars	As at 31 Mar 11 (Rs.)	As at 31 Mar 10 (Rs.)
Training	1,759,278.00	1,609,377.00
Campaigns	180,000.00	49,500.00
Total	1,939,278.00	1,658,877.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31 Mar 11 (Rs.)	As at 31 Mar 10 (Rs.)
Salary	16,844,572.00	13,356,903.00
Medical Expenses	199,871.00	31,974.00
Total	17,044,443.00	13,388,877.00

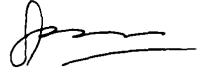
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**Project Director**  
**State AIDS Control Society**  
**Mizoram : Aizawl**



Maintenance Costs

Schedule 26

Particulars	As at 31-MAR-11 (Rs)	As at 31-MAR-10 (Rs)
Equipment Maintenance	323,969.00	353,711.00
Building Maintenance	111,003.00	0.00
Vehicle Maintenance	812,837.00	632,124.00
<b>Total</b>	<b>1,247,809.00</b>	<b>985,835.00</b>



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



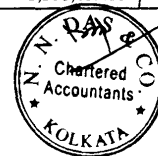


## Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,447,007.00	877,019.00
Rent, Rates & Taxes	553,303.00	454,636.00
Telephone/Communication Expenses	316,927.00	244,033.00
Bank Charges	17,284.00	13,914.00
Miscellaneous Expenses	319,929.00	247,112.00
Printing & Stationery	458,281.00	260,793.00
Advertisement (Other than IEC)	199,424.00	114,047.00
Water and Electricity Charges	41,073.00	52,165.00
Audit Fees	723,248.00	896,557.00
Postage/Courier	45,972.00	47,203.00
Quality Assessment	222,830.00	738,872.00
Other Administration Cost	366,760.00	385,149.00
Contractual Services - Companies	819,669.00	425,406.00
Contingency	48,775.00	0.00
Total	5,580,482.00	4,756,906.00

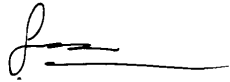
  
**Project Director**  
**State AIDS Control Society**  
**Mizoram : Aizawl**



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
A/c No. 12126 - Vijaya Bank	21,208,906.27	11,153,047.27
Cheque in Transit	0.00	0.00
BOB-30800100001073&SBI-30316168351	582,774.50	495,455.50
<b>Total</b>	<b>21,791,680.77</b>	<b>11,648,502.77</b>



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





Mizoram SACS - Pool Fund

[Draft]

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III

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

Receipts (Rs.)	EXPENDITURE	Income Receipts	Expenditure	Balance	Account	Balance	Figure for the current Period (Rs.)
10,977,988.25	IEC		22,054,134.27	527,020.00	Other Income	28	1,748,396.00
1,811,692.00	Consultants and Consultancy Services		881,500.00	97,478,896.18	Grants utilised to the extent of revenue expenditure		116,283,705.88
477,285.00	Surveillance		147,566.00				
1,443,029.00	Kits and Other Lab Supplies	06	1,295,475.00				
85,500.00	Medicines	07	0.00				
4,810,104.00	Training and Workshops	08	7,362,395.00				
57,322,333.93	NGO Services	11	58,811,314.61				
14,550,867.00	Salary (Pay and Allowances)	13	17,350,212.00				
985,835.00	Maintenance Costs	14	1,319,012.00				
5,041,282.00	Operational Expenses	15	8,810,493.00				
<b>98,005,916.18</b>			<b>118,032,101.88</b>	<b>98,005,916.18</b>			

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



Other Income

Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	171,387.00	0.00
Interest from Bank	1,577,009.00	527,020.00
<b>Total</b>	<b>1,748,396.00</b>	<b>527,020.00</b>

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	22,700.00	195,630.00
Consumable Items	1,272,775.00	1,247,399.00
<b>Total</b>	<b>1,295,475.00</b>	<b>1,443,029.00</b>

Medicines

Schedule 07

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STI Drugs	0.00	85,500.00
	0.00	85,500.00



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

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	6,550,395.00	4,597,604.00
Campaigns	812,000.00	212,500.00
Total	7,362,395.00	4,810,104.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	4,263,264.35	3,478,881.00
NGO Services for Priority Interventions	54,548,050.26	54,343,452.93
Total	58,811,314.61	57,822,333.93

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



## Salary (Pay and Allowances)

Schedule 13

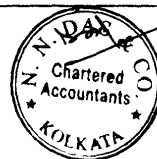
Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	16,967,541.00	14,518,893.00
Honorarium	182,800.00	0.00
Medical Expenses	199,871.00	31,974.00
<b>Total</b>	<b>17,350,212.00</b>	<b>14,550,867.00</b>

## Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	323,969.00	353,711.00
Building Maintenance	182,206.00	0.00
Vehicle Maintenance	812,837.00	632,124.00
<b>Total</b>	<b>1,319,012.00</b>	<b>985,835.00</b>

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



Transportation Expenses	44,300.00	0.00
Travelling Expenses	2,782,740.00	975,615.00
Rent, Rates & Taxes	553,303.00	454,636.00
Telephone/Communication Expenses	385,759.00	262,080.00
Bank Charges	17,484.00	14,749.00
Miscellaneous Expenses	1,802,439.00	306,710.00
Printing & Stationery	583,158.00	329,483.00
Advertisement (Other than IEC)	199,424.00	114,047.00
Water and Electricity Charges	41,073.00	52,165.00
Audit Fees	723,248.00	924,557.00
Postage/Courier	45,972.00	47,813.00
Quality Assessment	330,284.00	738,872.00
Other Administration Cost	366,760.00	385,149.00
Contractual Services - Companies	819,669.00	425,406.00
Contingency	109,880.00	10,000.00
<b>Total</b>	<b>8,810,493.00</b>	<b>5,041,282.00</b>

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





Mizoram SACS - Pool Fund

[Draft]

P.O. Kulkawn, Aizwal - 796001

National AIDS Control Project - Phase III

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

Table with 8 columns: Description, Schedule Reference, Figures for the preceding period (Rs.), Figures for the current period (Rs.), Description, Schedule Reference, Figures for the preceding period (Rs.), Figures for the current period (Rs.). Rows include GENERAL FUND, FIXED ASSET FUND, FIXED ASSETS, CURRENT ASSETS, LOANS AND ADVANCES, and a total row.

Handwritten signature of Auditor

Auditor

FC/FM/FO

Project Director



Handwritten signature of Project Director and typed name: Project Director, Mizoram AIDS Society, Mizoram, Aizawl



Figures in Rupees

Particulars	2010-11 (Rs.)	2009-10 (Rs.)
Opening grant in aid	29,463,950.65	48,687,893.83
Add: Received during the year		
Grant from NACO to SACS	122,859,000.00	81,372,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	116,283,705.88	97,478,896.18
Grants utilised to the extent of fixed asset expenditure	2,631,911.00	3,117,047.00
Closing grant in aid	33,407,333.77	29,463,950.65

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



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	8,420,287.00	1,000,000.00	720.00	9,419,567.00
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)	2,223,054.00	358,596.00	0.00	2,581,650.00
Office Equipment (2206)	4,461,708.00	1,274,453.00	418.00	5,735,743.00
Vehicles (2205)	1,745,444.00	0.00	0.00	1,745,444.00
<b>Grand Total</b>	<b>22,946,146.00</b>	<b>2,633,049.00</b>	<b>1,138.00</b>	<b>25,578,057.00</b>

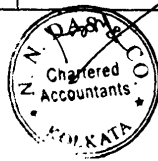
Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilized / Repaid	Closing Balance
<b>Grand Total</b>				

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



47

## CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31 Mar 11 (Rs.)	As at 31 Mar 10 (Rs.)
Cash in hand	36,856.00	306,538.00
A/c No. 12126 - Vijaya Bank	21,208,906.27	11,153,047.27
BOB-30800100001073&SBI-30316168351	582,774.50	495,455.50
<b>Total</b>	<b>21,828,536.77</b>	<b>11,955,040.77</b>

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31 Mar 11 (Rs.)	As at 31 Mar 10 (Rs.)
Advance to Others	2,175,767.00	3,709,466.00
Advance to NGOs	8,170,100.00	12,957,949.88
Advance to Staff	657,496.00	583,860.00
Advance to District Authorities	559,254.00	242,634.00
Advance to District Hospitals	16,180.00	15,000.00
<b>Total</b>	<b>11,578,797.00</b>	<b>17,508,909.88</b>

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

