



**OFFICE OF THE PROJECT DIRECTOR
STATE AIDS CONTROL SOCIETY
MIZORAM : AIZAWL**

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No. G.25012/2/2013- PD/MSACS

Dated Aizawl, the 3rd July, 2014

To

The Director (Finance)
National AIDS Control Organisation,
Department of AIDS Control (DAC),
Government of India,
Ministry of Health & Family Welfare
6th Floor Chandralok Bldg,
36, Janpath, New Delhi - 110001


Subject: Auditor's Report of Mizoram State AIDS Control Society for the Financial Year 2013-2014

Sir,

As the subject cited above, i am submitting herewith Chartered Accountant Statutory Audit Report of NDBS for NACP-IV, GFATM Round-VII, GFATM Round-IV, GFATM Round-II, TI Pool Fund and SBTC 3 copies each for the period of 1 April, 2013 to 31st March, 2014.

This is for your kind information and necessary action from your end.


Yours Sincerely,


(DR. LALMALSAWMI SAILO)
Project Director
State AIDS Control Society,
Aizawl, Mizoram.

No. G.25012/2/2013- PD/MSACS

Dated Aizawl, the 3rd July, 2014

- Copy to: 1) NPO (Audit), NACO, for favour of information & necessary action.
2) Asst. Director (NBTC) NACO, for favour of information & necessary action.
3) Office File.
4) Guard file


Project Director
State AIDS Control Society,
Aizawl, Mizoram.

N. C. DAS & CO.
Chartered Accountants
Firm Regn. No. 305021E
Goswami Building
S. C. Goswami Road
Panbazar
Guwahati-781001
ASSAM



Dial : 2545625 (O)
2471515 (R)

AUDITOR'S REPORT

The Project Director,
Mizoram State Aids Control Society,
Aizawl,
Mizoram

We have audited the attached Balance Sheet of **STATE BLOOD TRANSFUSION COUNCIL, MIZORAM, AIZAWL** as at 31st March, 2014 and also the Income and Expenditure account for the year ended 31st March, 2014 and report that these financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India, these standards require that we plan and perform the audit to 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 and disclosure in the financial statement. 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 of our opinion.

- a. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit;
- b. In our opinion, proper books of accounts have been kept by the above-mentioned Institution so far as appears from our examination of the books.
- c. The Balance Sheet and Income and Expenditure account referred to in this report are in agreement with the books of accounts.
- d. In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view in conformity with the accounting principles generally accepted in India
 - (i) In the case of the Balance Sheet, of the state of affairs of the above mentioned Institution as at 31st March, 2014.
 - (ii) The Income and Expenditure account Deficit of the year ended 31st March, 2014.

Dated : Guwahati
The 12th June, 2014

Project Director
State AIDS Control Society
Mizoram, Aizawl



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

C.A. N. C. DAS
Partner.
Membership No. 007207

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STATE BLOOD TRANSFUSION COUNCIL
AIZAWL : MIZORAM

UTILISATION CERTIFICATE

Certified that a sum of Rs. **26,75,000.00** Grant-in-Aid was received during the year 2013-2014 from Mizoram State AIDS Control Society, Aizawl and Rs. **3,67,744.00** on account of unspent balance brought forward from the previous year, Rs. **18,255.00** as Bank interest. Thus the total receipts was Rs. **30,60,999.00** out of which a sum of Rs. **29,92,713.00** has been utilized for the purpose for which it was sanctioned and that the balance amount of Rs. **68,286.00** remained unutilized at the end of the year which will be adjusted towards the Grant-in-Aid payable during the next financial year.


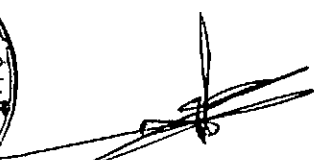
We further certify that we have satisfied ourselves that the conditions on which the Grant-in-Aid was sanctioned have been duly fulfilled and that we have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of Checks exercised :

- 1) Checking of Cash Book
- 2) Checking of Expenditure vouchers.
- 3) Checking of Bank Statement.

Dated : Guwahati
The 12th June, 2014

Countersigned

Chartered Accountants
Membership No. 007207

(Project Director)


Project Director
State AIDS Control Society
Mizoram, Aizawl

STATE BLOOD TRANSFUSION COUNCIL

AIZAWL : MIZORAM

BALANCE SHEET AS ON 31ST MARCH, 2014.

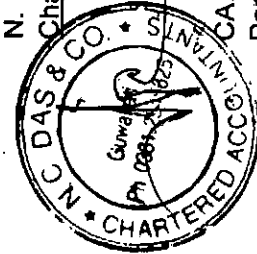
PREVIOUS YEAR 31.03.2013	LIABILITY	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013	ASSETS	CURRENT YEAR 31.03.2014
1845693.00	<u>FUND ACCOUNT:</u> As per last Account	1470060.00	1102316.00	<u>FIXED ASSETS:</u> As per last Account	1102316.00
(375633.00)	Less: Excess of Expenditure over Income transferred from Income & Expenditure Account	299458.00		<u>CURRENT ASSETS, LOANS & ADVANCES</u>	
1470060.00		1170602.00	10110.00 357634.00	<u>CURRENT ASSETS</u> <u>CLOSING BALANCE:</u> Cash in hand Cash at Bank	4390.00 63896.00
1470060.00		1170602.00	1470060.00		68286.00
					1170602.00

Signed in terms of our report of even date.

For and on behalf of

N. C. DAS & CO.

Chartered Accountants



Dated : Guwahati

The 12th June, 2014

Project Director
State AIDS Control Society
Mizoram : Aizawl

CA. N. C. DAS

Partner.

Membership No. 007207

89

STATE BLOOD TRANSFUSION COUNCIL
AIZAWL : MIZORAM

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2014.

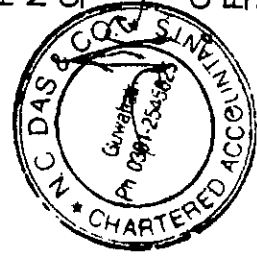
PREVIOUS YEAR 31.03.2013	EXPENDITURE	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013	INCOME	CURRENT YEAR 31.03.2014
	To,		By,		
575000.00	Blood Motivation Campaign	230000.00	3881000.00	Grant-in-Aid	2675000.00
1920200.00	Blood Donation Camp. Exp	907000.00	20207.00	Bank Interest	18255.00
48470.00	Meeting Expenses	35550.00	28200.00	Cheque received back (issued twice)	-
309000.00	World Blood Donor Day	530100.00	-	Sponsorship NE Workshop From DHS	-
598670.00	Miscellaneous Expenses	80220.00	200000.00		-
--	Advertisement/Sponsorship	40000.00			
160500.00	National Blood Donation Day	204500.00		Balance being excess of Expenditure over Income transferred to Balance Sheet	299458.00
800000.00	NE Workshop	--	375633.00		
93200.00	Training Expenses	--			
--	Equipment/Consumables	965343.00			
4505040.00		2992713.00	4505040.00		2992713.00

Signed in terms of our report of even date.

For and on behalf of

N. C. DAS & CO.

Chartered Accountants



Dated : Guwahati

The 12th June, 2014

(Signature)
Project Director
State AIDS Control Society
Mizoram : Aizawl

CA. N. C. DAS

Partner.

Membership No. 007207

STATE BLOOD TRANSFUSION COUNCIL
AIZAWL, MIZORAM

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2014.

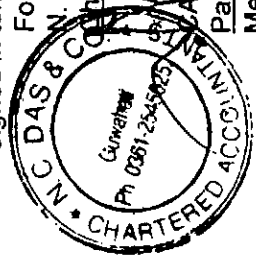
PREVIOUS YEAR 31.03.2013	RECEIPTS	CURRENT YEAR 31.03.2014	PREVIOUS YEAR 31.03.2013	PAYMENTS	CURRENT YEAR 31.03.2014
	To, <u>OPENING BALANCE:</u>				
10110.00	Cash in hand		375000.00	Blood Motivation Campaign	230000.00
293135.00	Cash at Bank	367744.00	1620200.00	Blood Donation Camp. Exp	907000.00
			48470.00	Meeting Expenses	35550.00
3881000.00	Grant-in-Aid	2675000	309000.00	World Blood Donor Day	530100.00
20207.00	Bank Interest	18255.00	598670.00	Miscellaneous Expenses	80220.00
28200.00	Cheque received back due to double sanction		93200.00	Advertisement/Sponsorship	40000.00
			160500.00	National Blood Donation Day	204500.00
200000.00	From DHS		800000.00	NE Workshop	
				Training Expenses	
			59868.00	Equipment/Consumables	965343.00
				<u>CLOSING BALANCE:</u>	
			10110.00	Cash in hand	4390.00
			357634.00	Cash at Bank	63896.00
4432652.00		3060999.00	4432652.00		3060999.00

Signed in terms of our report of even date.

For and on behalf of

N. C. DAS & CO.

Chartered Accountants



Dated : Guwahati

The 12th June, 2014

[Signature]

Project Director

State AIDS Control Society

Mizoram : Aizawl

N. C. DAS

Partner,

Membership No. 007207

N. C. DAS & CO.

Chartered Accountants
Firm Regn. No. 305021E
Goswami Building
S. C. Goswami Road
Panbazar
Guwahati-781001
ASSAM



Dial : 2545625 (O)
2471515 (R)

AUDITOR'S REPORT

The Project Director,
Mizoram State AIDS
Control Society,
Aizawl
Mizoram.

We have audited the accompanying financial statements of **MIZORAM STATE AIDS CONTROL SOCIETY** in respect of **NEW DBS FOR NACP-IV** as at March 31st, 2014 and Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements give a true and fair view of the Sources and Application of Funds and the financial position of **NEW DBS FOR NACP-IV** of **MIZORAM STATE AIDS CONTROL SOCIETY, AIZAWL, MIZORAM** for the year ended March 31st, 2014, in accordance with consistency applied accounting standards.

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

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



CA. N. C. DAS
Partner.
Membership No. 007207

Dated : Guwahati
The 12th June, 2014

Project Director
State AIDS Control Society
Mizoram, Aizawl

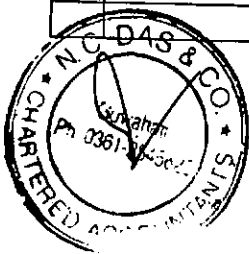
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MIZORAM STATE AIDS CONTROL SOCIETY
AIZAWL , MIZORAM

NEW DBS FUND

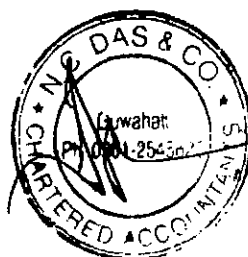
MANAGEMENT LETTER

1)	Comments and observation on the accounting records, system and control that were examined during the course of audit.	The Society is maintaining proper books & records as revealed from our test check.														
2)	Specific deficiencies and areas of weakness in the system and controls and make recommendations for their improvement.	<p>Advance Monitoring</p> <ul style="list-style-type: none">• Delay in settlement of advances has been found which in few cases extended even more than 2 months.• As per the NACO guidelines fresh advances to be issued once the earlier advance is settled, however we have come across few instances where subsequent advances were given before settlement of the previous advances.• Advance to NGO : Outstanding advances to the tune of Rs. 25.78 lacs is lying with various NGOs, & their Audited SOE/UC were not submitted till the date of audit.• Advances given to the various institutions, pending settlement till 31.03.2014 have been listed out below : <table border="1"><thead><tr><th>Name of the Institution</th><th>Amount</th></tr></thead><tbody><tr><td>SBTC (33)</td><td>6387.00</td></tr><tr><td>Govt. Sherchip College (107)</td><td>5000.00</td></tr><tr><td>ICFAI (146)</td><td>5000.00</td></tr><tr><td>HATIM (161)</td><td>5000.00</td></tr><tr><td>Health & Family Welfare DEptt. Aizawl (172)</td><td>10000.00</td></tr><tr><td>Saksham GFATM Rd.7 HFATM Imphal (176)</td><td>15600.00</td></tr></tbody></table> <p>SOE (statement of expenditure) has not been received from the institutions, thus the advances remains unsettled/ pending as on 31.03.2014.</p> <ul style="list-style-type: none">• Advance to District Authority : Rs. 2.87 lacs is pending for adjustment due to non availability of last SOE/UC till the date of our audit.• Advance to Staff : Rs. 1.63 Lacs is pending for adjustment as on 31.03.2014.	Name of the Institution	Amount	SBTC (33)	6387.00	Govt. Sherchip College (107)	5000.00	ICFAI (146)	5000.00	HATIM (161)	5000.00	Health & Family Welfare DEptt. Aizawl (172)	10000.00	Saksham GFATM Rd.7 HFATM Imphal (176)	15600.00
Name of the Institution	Amount															
SBTC (33)	6387.00															
Govt. Sherchip College (107)	5000.00															
ICFAI (146)	5000.00															
HATIM (161)	5000.00															
Health & Family Welfare DEptt. Aizawl (172)	10000.00															
Saksham GFATM Rd.7 HFATM Imphal (176)	15600.00															



Project Director
State AIDS Control Society
Mizoram : A

		<ul style="list-style-type: none"> • Insurance : Insurance against cash in hand (with as average balance of about RS. 1 lac) has not been undertaken as required by NACO guidelines.
		<p>Fixed Assets Register</p> <ul style="list-style-type: none"> • The register does not have reference as to the identification details as required by NACO (12.2). Only brief location are maintained which is not enough to locate the assets. • Damaged/nonworkable Assets may be considered for written off with the Approval of Higher authorities. • There is one DVD player stationed at Civil Hospital, Aizawl and two sets of computer at ART centre which were reported to be stolen and not recovered, these assets may please be considered for written off with prior approval of the higher authorities. • Warranty clause relating to these assets could not be made available for verification. • Books of accounts could not be reconciled with the total value of assets as recorded in the Fixed Assets Registers. • Cash in hand : Quarterly physical verification of cash has not been undertaken by the Society as required by the NACO guidelines.
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.	On random checking no irregularities were observed.
5)	Communicate matters that have come to attention during the audit which might have a significant impact on the Implementation of the Society.	On our random checking we did not find any serious irregularities.
6.	Bring to attention any other matter that the auditors consider pertinent.	Nothing worth to Comment.



Project Director
State AIDS Control Society,
Mizoram : Aizawl

Mizoram SACS - New DBS for NACPIV

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III

Utilisation Certificate

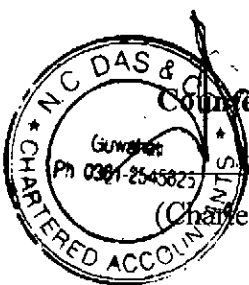
Certified that an amount of Rs. 77,942,185.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 7,330,909.36 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 11,516,963.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,154,195.00. a sum of Rs. 90,654,443.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 420,293.36 (and Current Liabilities of Rs. 842.00)and outstanding advances of Rs.6,870,358.00. 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	T11017/01/2013 - NACO (P) dt. 22.07.2013	57367000-00
2	T11017/05/2013 - NACO (PIN) dt 30.07.13	49438000-00
3	Transferred to T. I. Pool fund	28862815-00
	Total	77,942,185.00

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

(Chartered Accountant)

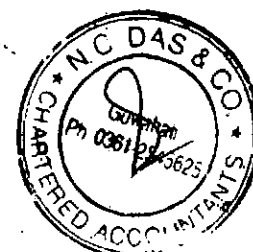
S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare
New Delhi

(Project Director)

Project Director
State AIDS Control Society
Mizoram - Aizawl

Opening balance of Net Current Assets		Amount (Rs.)
Cash in hand		152,680.00
Ac. No. 605301011000523 Vijaya Bank		7,178,229.36
Advance to Others		1,497,062.00
Advance to NGOs		7,253,705.00
Advance to Staff		1,086,708.00
Advance to District Authorities		1,023,988.00
Advance to District Hospitals		655,500.00
		18,847,872.36
Sources of funds		Amount (Rs.)
Grant from NACO to SACS		106,805,000.00
Recovery/Deduction of Grants		-28,862,815.00
		77,942,185.00
Utilisation of funds		Amount (Rs.)
IEC		16,647,730.00
NGO Services		1,480,155.00
Operational Expenses		565,752.00
Training		3,702,159.00
Salary		24,044,660.00
Equipment Maintenance		530,380.00
Building Maintenance		2,900.00
Vehicle Maintenance		1,157,021.00
Travelling Expenses		3,835,870.00
Rent, Rates & Taxes		840,000.00
Telephone/Communication Expenses		556,681.00
Honorarium		6,000.00
Bank Charges		3,569.00
Miscellaneous Expenses		1,500,180.00
Printing & Stationery		985,367.00
Leave Salary & Pension Contributions		493,017.00
Advertisement (Other than IEC)		68,700.00
Medical Expenses		337,423.00
Water and Electricity Charges		143,289.00
Audit Fees		658,802.00
NGO Services for Priority Interventions		26,709,413.00
Postage/Courier		257,186.00
Quality Assessment		187,944.00
Other Administration Cost		384,710.00
Contractual Services - Companies		827,660.00
Campaigns		1,659,280.00
Contingency		416,000.00
Consumable Items		1,113,885.00
Meeting Expenses		22,200.00
Furniture, Fixtures & Supplies		800,000.00


 Project Director
 State AIDS Control Society
 Mizoram : Aizawl



Equipment (Other)	399,800.00
Office Equipment	316,710.00
	<u>90,654,443.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	15,250.00
Interest from Bank	1,138,945.00
	<u>1,154,195.00</u>
Current Liabilities	Amount (Rs.)
General Provident Fund	-600.00
Group Insurance Scheme	600.00
TDS (Others)	842.00
	<u>842.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	99,457.00
Ac. No. 605301011000523 Vijaya Bank	320,836.36
Advance to Others	46,987.00
Advance to NGOs	2,578,329.00
Advance to Staff	163,294.00
Advance to District Authorities	287,210.00
Advance to District Hospitals	4,538.00
Inter Unit Fund Transfer	3,790,000.00
	<u>7,290,651.36</u>



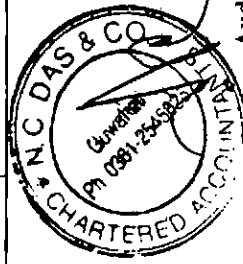
Project Director
State AIDS Control Society
Mizoram : Aizawl

P.O. Kulkawn, Aizawl - 796001

National AIDS Control Project - Phase III

Balance Sheet**For The Period From : 01-Apr-2013 To : 31-Mar-2014**

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.)
18,847,872.36	GENERAL FUND	01	7,289,809.36	27,183,331.00	FIXED ASSETS	02	28,699,841.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
0.00	CURRENT LIABILITIES	0501	842.00	7,330,909.36	CURRENT ASSETS	0301	420,293.36
27,183,331.00	FIXED ASSET FUND		28,699,841.00	11,516,963.00	LOANS AND ADVANCES	0401	6,870,358.00
46,031,203.36			35,990,492.36	46,031,203.36			35,990,492.36



Auditor

FC/FM/FO

Project Director

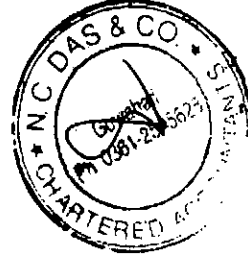
Project Director
State AIDS Control Society
Mizoram : Aizawl

General Fund

Schedule 01

Figures in Rupees

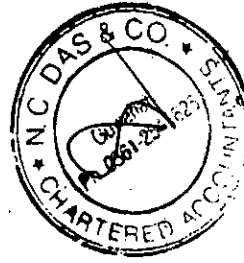
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	18,847,872.36	0.00
Add: Received during the year		
Grant from NACO to SACS	106,805,000.00	108,423,000.00
Recovery/Deduction of Grants	(28,862,815.00)	652,772.86
NACPIII Closure	0.00	26,126,654.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(87,983,738.00)	89,171,223.50
Grants utilised to the extent of fixed asset expenditure	(1,516,510.00)	27,183,331.00
Closing grant in aid	7,289,809.36	18,847,872.36




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

Schedule 02
Fixed Asset
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	401,700.00	399,800.00	0.00	801,500.00
Furniture, Fixtures & Supplies (2202)	598,547.00	1,099,700.00	299,700.00	1,398,547.00
NACPIII Blood Bank Equipments (2403)	9,419,567.00	0.00	0.00	9,419,567.00
NACPIII Civil Works (2401)	2,673,652.00	0.00	0.00	2,673,652.00
NACPIII Equipment (Other) (2404)	3,422,001.00	0.00	0.00	3,422,001.00
NACPIII Furniture, Fixtures & Supplies (2402)	2,752,735.00	0.00	0.00	2,752,735.00
NACPIII Office Equipment (2406)	6,113,255.00	0.00	0.00	6,113,255.00
NACPIII Vehicles (2405)	1,745,444.00	0.00	0.00	1,745,444.00
Office Equipment (2206)	56,430.00	337,770.00	21,060.00	373,140.00
Grand Total	27,183,331.00	1,837,270.00	320,760.00	28,699,841.00



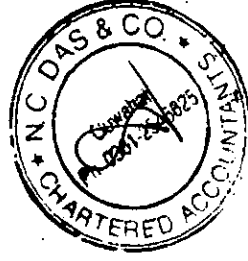

 Project Director
 State AIDS Control Society
 Mizoram : Aizawl

Funds from Other Sources

Schedule 03

Figures in Rupees

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



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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

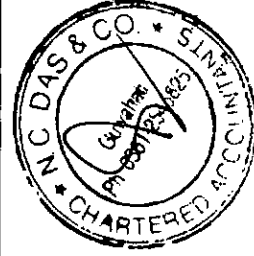
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cash in hand	99,457.00	152,680.00
Ac. No. 605301011000523 Vijaya Bank	320,836.36	7,178,229.36
Total	420,293.36	7,330,909.36

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	46,987.00	1,497,062.00
Advance to NGOs	2,578,329.00	7,253,705.00
Advance to Staff	163,294.00	1,086,708.00
Advance to District Authorities	287,210.00	1,023,988.00
Advance to District Hospitals	4,538.00	655,500.00
Inter Unit Fund Transfer	3,790,000.00	0.00
Total	6,870,358.00	11,516,963.00



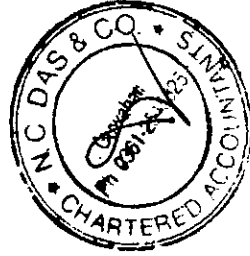
Project Director
State AIDS Control Society
Mizoram - Aizawl

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
General Provident Fund	-600.00	0.00
Group Insurance Scheme	600.00	0.00
TDS (Others)	842.00	0.00
Total	842.00	0.00



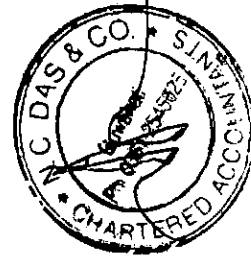
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4/2/14
Project Director,
State AIDS Control Society
Mizoram Aizawl

P.O. Kulkawn, Aizawl - 796001

National AIDS Control Project - Phase III

Income And Expenditure Account**For The Period From : 01-Apr-2013 To :31-Mar-2014**

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
6,805,083.00	IEC		16,647,730.00	786,222.00	Other Income	28	1,154,195.00
979,060.00	Kits and Other Lab Supplies	06	1,113,885.00	89,171,223.50	Grants utilised to the extent of revenue expenditure		87,983,738.00
6,792,600.00	Training and Workshops	08	5,361,439.00				
41,928,402.00	NGO Services	11	28,189,568.00				
22,247,476.00	Salary (Pay and Allowances)	13	24,881,100.00				
984,390.00	Maintenance Costs	14	1,690,301.00				
10,220,434.50	Operational Expenses	15	11,253,910.00				
144,010.00		NULL	22,200.00				
89,957,445.50			89,137,933.00	89,957,445.50			89,137,933.00



[Signature]

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Project Director
State AIDS Control Society
Mizoram - Aizawl

Other Income

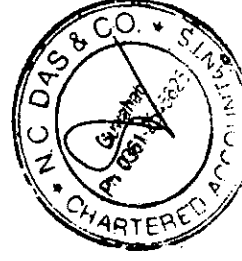
Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	15,250.00	300.00
Interest from Bank	1,138,945.00	785,922.00
Total	1,154,195.00	786,222.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	0.00	20,000.00
Consumable Items	1,113,885.00	959,060.00
Total	1,113,885.00	979,060.00



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

Training and Workshops

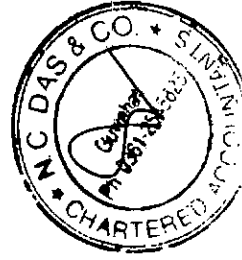
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	3,702,159.00	5,599,730.00
Campaigns	1,659,280.00	1,192,870.00
Total	5,361,439.00	6,792,600.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	1,480,155.00	3,170,014.00
NGO Services for Priority Interventions	26,709,413.00	38,758,388.00
Total	28,189,568.00	41,928,402.00



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Project Director
State AIDS Control Society
Mizoram : Aizawl

Salary (Pay and Allowances)

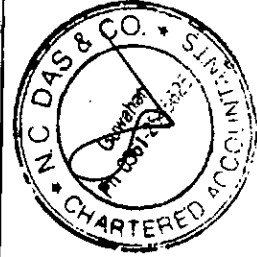
Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	24,044,660.00	20,979,539.00
Honorarium	6,000.00	66,600.00
Leave Salary & Pension Contributions	493,017.00	448,565.00
Medical Expenses	337,423.00	752,772.00
Total	24,881,100.00	22,247,476.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	530,380.00	346,465.00
Building Maintenance	2,900.00	0.00
Vehicle Maintenance	1,157,021.00	637,925.00
Total	1,690,301.00	984,390.00

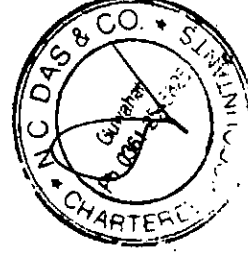


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Project Director
State AIDS Control Society
Mizoram : Aizawl

Operational Expenses

Schedule 15

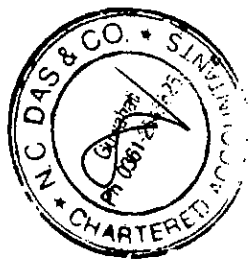
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	565,752.00	74,305.00
Travelling Expenses	3,835,870.00	3,647,202.00
Rent, Rates & Taxes	840,000.00	600,000.00
Telephone/Communication Expenses	556,681.00	353,301.00
Bank Charges	3,569.00	5,172.00
Miscellaneous Expenses	1,500,180.00	1,881,448.00
Printing & Stationery	985,367.00	715,785.00
Advertisement (Other than IEC)	68,700.00	139,000.00
Water and Electricity Charges	143,289.00	129,625.00
Audit Fees	658,802.00	863,701.00
Postage/Courier	257,186.00	277,963.00
Quality Assessment	187,944.00	196,034.00
Other Administration Cost	384,710.00	538,550.00
Contractual Services - Companies	827,660.00	522,813.50
Contingency	416,000.00	131,525.00



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

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	22,200.00	144,010.00
Total	22,200.00	144,010.00

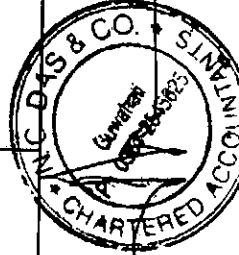


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Project Director
State AIDS Control Society
Mizoram : Aizawl

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			64,841,412.00	LOANS AND ADVANCES	17	39,278,896.00
	Cash in hand		152,680.00	0.00	GENERAL FUND	13	28,862,815.00
0.00	Balance with Bank	30	7,178,229.36	856,677.00	FIXED ASSETS	16	1,016,210.00
109,075,772.86	GENERAL FUND	29	106,805,000.00	0.00	CURRENT LIABILITIES	32	600.00
0.00	CURRENT LIABILITIES	32	1,442.00	959,060.00	Kits and Other Lab Supplies	18	1,113,885.00
786,222.00	Other Income	56	1,154,195.00	1,098,315.00	Training and Workshops	20	562,778.00
109,861,994.86			115,291,546.36	22,247,476.00	Salary (Pay and Allowances)	25	26,070,550.00
				984,390.00	Maintenance Costs	26	1,690,301.00
				7,167,745.50	Operational Expenses	27	8,177,747.00
				6,770.00	IEC	NULL	22,200.00
				4,376,010.00	Closing Balance:		8,097,471.00
				152,680.00	Cash in hand		99,457.00
				7,178,229.36	Balance with Bank	31	320,836.36
				109,861,994.86			115,291,546.36



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	106,805,000.00	108,423,000.00
Recovery/Deduction of Grants	0.00	652,772.86
Total	106,805,000.00	109,075,772.86

Balance with Bank

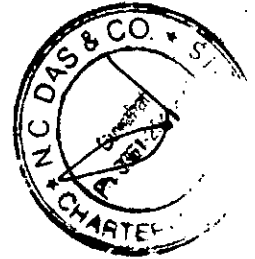
Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Ac. No. 605301011000523 Vijaya Bank	7,178,229.36	0.00
Total	7,178,229.36	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Group Insurance Scheme	600.00	0.00
TDS (Others)	842.00	0.00
Total	1,442.00	0.00



Project Director
State AIDS Control Society
Mizoram, Aizawl

Other Income

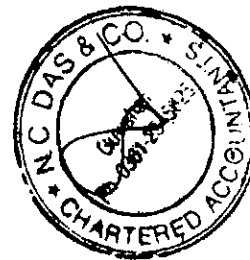
Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	15,250.00	300.00
Interest from Bank	1,138,945.00	785,922.00
Total	1,154,195.00	786,222.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	4,280,220.00	6,012,540.00
Advance to NGOs	24,693,150.00	49,681,695.00
Advance to Staff	8,179,400.00	6,379,277.00
Advance to District Authorities	844,961.00	1,666,000.00
Advance to District Hospitals	1,050,300.00	1,101,900.00
Inter Unit Fund Transfer	230,865.00	0.00
Total	39,278,896.00	64,841,412.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	28,862,815.00	0.00
Total	28,862,815.00	0.00

FIXED ASSETS

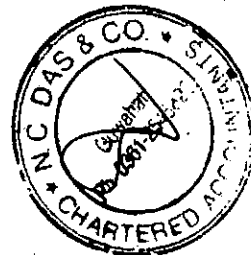
Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Furniture, Fixtures & Supplies	299,700.00	398,547.00
Equipment (Other)	399,800.00	401,700.00
Office Equipment	316,710.00	56,430.00
Total	1,016,210.00	856,677.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
General Provident Fund	600.00	0.00
Total	600.00	0.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	1,113,885.00	959,060.00
Total	1,113,885.00	959,060.00

Training and Workshops

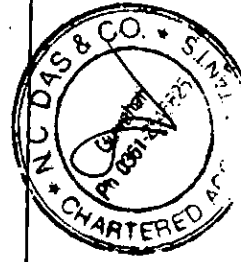
Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	447,818.00	1,098,315.00
Campaigns	114,960.00	0.00
Total	562,778.00	1,098,315.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	25,234,110.00	20,979,539.00
Honorarium	6,000.00	66,600.00
Leave Salary & Pension Contributions	493,017.00	448,565.00
Medical Expenses	337,423.00	752,772.00
Total	26,070,550.00	22,247,476.00

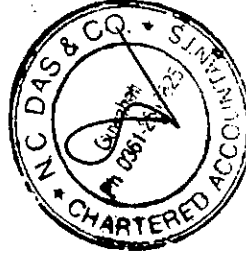


Project Director
State AIDS Control Society
Mizoram : Aizawl

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
Equipment Maintenance	530,380.00	346,465.00
Building Maintenance	2,900.00	0.00
Vehicle Maintenance	1,157,021.00	637,925.00
Total	1,690,301.00	984,390.00



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Project Director
State AIDS Control Society
Mizoram : Aizawl

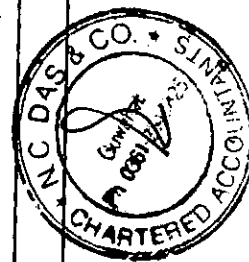
Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	36,050.00	30,030.00
Travelling Expenses	3,189,379.00	2,982,525.00
Rent, Rates & Taxes	840,000.00	600,000.00
Telephone/Communication Expenses	455,646.00	280,303.00
Bank Charges	3,569.00	5,172.00
Miscellaneous Expenses	268,884.00	48,897.00
Printing & Stationery	897,828.00	651,221.00
Advertisement (Other than IEC)	68,700.00	139,000.00
Water and Electricity Charges	143,289.00	129,625.00
Audit Fees	658,802.00	863,701.00
Postage/Courier	255,586.00	274,963.00
Quality Assessment	125,444.00	16,650.00
Other Administration Cost	384,710.00	512,550.00
Contractual Services - Companies	827,660.00	522,813.50
Contingency	0.00	103,525.00

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	22,200.00	6,770.00
Total	22,200.00	6,770.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Ac. No. 605301011000523 Vijaya Bank	320,836.36	7,178,229.36
Total	320,836.36	7,178,229.36



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4/9
Project Director
State AIDS Control Society
Mizoram : Aizawl

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Dial : 2545625 (O)
2471515 (R)

C. DAS & CO.
Chartered Accountants
Firm Regn. No. 305021E
Goswami Building
S. C. Goswami Road
Panbazar
Guwahati-781001
ASSAM

AUDITOR'S REPORT

The Project Director,
Mizoram State AIDS
Control Society,
Aizawl
Mizoram.

We have audited the accompanying financial statements of **MIZORAM STATE AIDS CONTROL SOCIETY** in respect of **GFATM-Round IV** as at March 31st, 2014 and Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. Our responsibility is to express an opinion on these financial statements based on our audit.

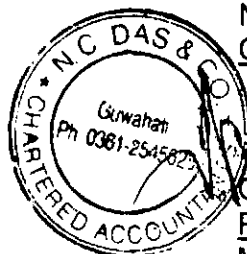
We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes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

In our opinion, the financial statements, give a true and fair view of the Sources and Application of Funds and the financial position of **GFATM Round-IV** of **MIZORAM STATE AIDS CONTROL SOCIETY, AIZAWL, MIZORAM** for the year ended March, 31st 2014, in accordance with consistency applied accounting standards.

In addition, (a) with respect of IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which 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, GOI and NGO/CBO Guidelines.

For and on behalf of

N. C. DAS & CO.
Chartered Accountants.



CA. N. C. DAS
Partner,
Membership No. 007207

Dated : Guwahati
The 12th June, 2014

Project Director
State AIDS Control Society
Mizoram, Aizawl

MIZORAM STATE AIDS CONTROL SOCIETY
AIZAWL, MIZORAM

GLOBAL FUND IV

MANAGEMENT LETTER

1)	Comments and observation on the accounting records, system and control that were examined during the course of audit.	The Society is maintaining proper books & records as revealed from our test check.
2)	Specific deficiencies and areas of weakness in the system and controls and make recommendations for their improvement.	<ul style="list-style-type: none"> • Insurance : Insurance against the cash in hand (with an average balance of about Rs. 1 lac) has not been undertaken as required by NACO guidelines. • Advance to District Hospital : Rs. 0.64 Lacs is pending for adjustment as on 31.03.2014.
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 degree of compliance were found to be adequate.
4)	Report any procurement which has not been carried out as per the procurement manual issued by NACO.	On random checking no irregularities were observed.
5)	Communicate matters that have come to attention during the audit which might have a significant impact on the Implementation of the Society.	On our random checking we did not find any serious irregularities.
6)	Bring to attention any other matter that the auditors consider pertinent.	Nothing worth to Comment.



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4/2
Project Director
State AIDS Control So
Mizoram, Aizawl

Mizoram SACS - GLOBAL FUND RCC-IV

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III

Utilisation Certificate

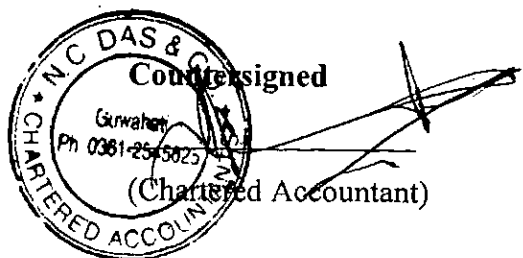
Certified that an amount of Rs. 4,700,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 1,578,128.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 2,010,598.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 108,915.00. a sum of Rs. 8,098,355.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 134,863.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.164,423.00. 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	M.18017/8/2013-NACO(F) Dated 28/9/13	4700000.00
	Total	4,700,000.00

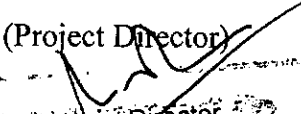
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements



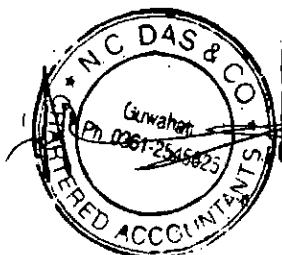

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare
New Delhi

(Project Director)

Project Director
State AIDS Control Society
Mizoram, Aizawl

(57)

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	11,526.00
Ac. No. 601601010016183 (Vijaya Bank)	1,566,602.00
Advance to NGOs	1,667,992.00
Advance to Staff	66,000.00
Advance to District Hospitals	276,606.00
	<u>3,588,726.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	4,700,000.00
	<u>4,700,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	357,939.00
OI Drugs	445,720.00
IEC	185,590.00
Operational Expenses	85,980.00
Training	289,217.00
Salary	5,264,344.00
Equipment Maintenance	25,230.00
Building Maintenance	60,000.00
Vehicle Maintenance	40,000.00
Travelling Expenses	8,450.00
Telephone/Communication Expenses	126,636.00
Bank Charges	3,253.00
Printing & Stationery	148,884.00
Water and Electricity Charges	96,524.00
Postage/Courier	61,080.00
Contingency	225,778.00
Local Conveyance	205,290.00
Consumable Items	220,359.00
Food Expenses	248,081.00
	<u>8,098,355.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	108,915.00
	<u>108,915.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	16,184.00
Ac. No. 601601010016183 (Vijaya Bank)	118,679.00
Advance to District Hospitals	64,423.00
Inter Unit Fund Transfer	100,000.00
	<u>299,286.00</u>

Project Director
State AIDS Control Society
Mizoram, Aizawl

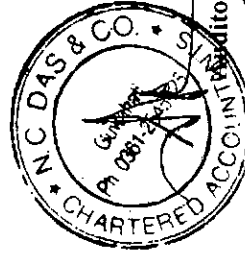


P.O. Kulkawn , Aizawl - 796001

National AIDS Control Project - Phase III

Balance Sheet**For The Period From : 01-Apr-2013 To :31-Mar-2014**

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.)
3,588,726.00	GENERAL FUND	01	299,286.00	7,353,588.00	FIXED ASSETS	02	7,353,588.00
7,353,588.00	FIXED ASSET FUND		7,353,588.00	1,578,128.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	134,863.00
				2,010,598.00	CURRENT ASSETS	0401	164,423.00
10,942,314.00			7,652,874.00	10,942,314.00	LOANS AND ADVANCES		7,652,874.00



FC/FM/FO

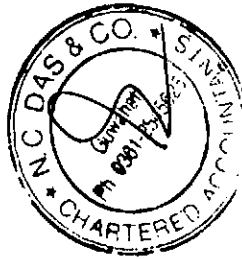
Project Director

Project Director
State AIDS Control Society
Mizoram (Aizawl)

General Fund

Schedule 01

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	3,588,726.00	3,281,689.00
Add: Received during the year		
Grant from NACO to SACS	4,700,000.00	10,298,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(7,989,440.00)	9,921,187.00
Grants utilised to the extent of fixed asset expenditure	0.00	69,776.00
Closing grant in aid	299,286.00	3,588,726.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

Fixed Asset

Schedule 02

Figures in Rupees

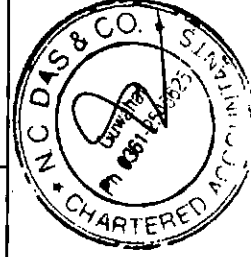
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	568,711.00	0.00	0.00	568,711.00
Civil Works (2201)	1,777,793.00	0.00	0.00	1,777,793.00
Equipment (Other) (2204)	28,857.00	0.00	0.00	28,857.00
Furniture, Fixtures & Supplies (2202)	1,500,000.00	0.00	0.00	1,500,000.00
Office Equipment (2206)	3,478,227.00	0.00	0.00	3,478,227.00
Grand Total	7,353,588.00	0.00	0.00	7,353,588.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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



Project Director
State AIDS Control Society
Mizoram : Aizawl

CURRENT ASSETS

Schedule 0301

Figures in Rupees

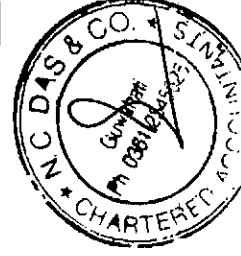
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cash in hand	16,184.00	11,526.00
Ac. No. 601601010016183 (Vijaya Bank)	118,679.00	1,566,602.00
Total	134,863.00	1,578,128.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	0.00	1,667,992.00
Advance to Staff	0.00	66,000.00
Advance to District Hospitals	64,423.00	276,606.00
Inter Unit Fund Transfer	100,000.00	0.00
Total	164,423.00	2,010,598.00



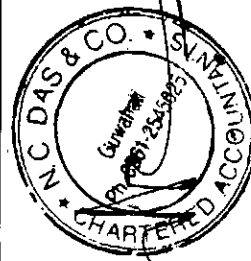
Project Director
State AIDS Control Society
Mizoram : Aizawl

P.O. Kulkarni, Aizawl - 796001

National AIDS Control Project - Phase III

Income And Expenditure Account**For The Period From : 01-Apr-2013 To :31-Mar-2014**

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
147,750.00	IEC		185,590.00	136,821.00	Other Income	28	108,915.00
588,391.00	Kits and Other Lab Supplies	06	578,298.00	9,921,187.00	Grants utilised to the extent of revenue expenditure		7,989,440.00
203,274.00	Medicines	07	445,720.00				
440,360.00	Training and Workshops	08	289,217.00				
6,573,488.00	Salary (Pay and Allowances)	13	5,264,344.00				
553,808.00	Maintenance Costs	14	125,230.00				
1,550,937.00	Operational Expenses	15	1,209,956.00				
10,058,008.00			8,098,355.00	10,058,008.00			8,098,355.00



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

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	108,915.00	136,821.00
Total	108,915.00	136,821.00

Kits and Other Lab Supplies

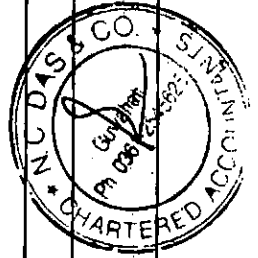
Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	357,939.00	351,390.00
Consumable Items	220,359.00	237,001.00
Total	578,298.00	588,391.00

Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	445,720.00	203,274.00
Total	445,720.00	203,274.00



Project Director
State AIDS Control Society
Mizoram
Dispur
Imphal
4/7

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	289,217.00	440,360.00
Total	289,217.00	440,360.00

Salary (Pay and Allowances)

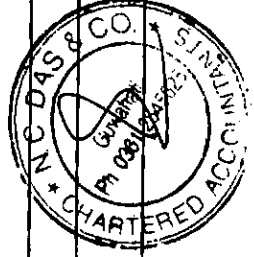
Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	5,264,344.00	6,573,488.00
Total	5,264,344.00	6,573,488.00

Maintenance Costs

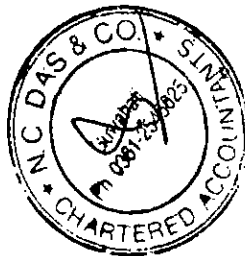
Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	25,230.00	28,008.00
Building Maintenance	60,000.00	316,550.00
Vehicle Maintenance	40,000.00	209,250.00
Total	125,230.00	553,808.00



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

Transportation Expenses	0.00	45,740.00
Operational Expenses	85,980.00	503,783.00
Travelling Expenses	8,450.00	0.00
Telephone/Communication Expenses	126,636.00	65,869.00
Bank Charges	3,253.00	1,409.00
Printing & Stationery	148,884.00	100,375.00
Water and Electricity Charges	96,524.00	103,299.00
Postage/Courier	61,080.00	27,595.00
Contingency	225,778.00	217,925.00
Local Conveyance	205,290.00	132,520.00
Food Expenses	248,081.00	352,422.00
Total	1,209,956.00	1,550,937.00



Project Director 412
State AID & Control Society
Mizoram : Aizawl

Mizoram SACS - GLOBAL FUND RCC-IV

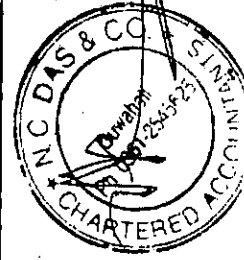
P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
15,136.00	Opening Balance:			5,764,340.00	LOANS AND ADVANCES	17	1,075,197.00
	Cash in hand		11,526.00	203,274.00	Medicines	19	445,720.00
1,476,837.00	Balance with Bank	30	1,566,602.00	256,720.00	Training and Workshops	20	0.00
0.00	LOANS AND ADVANCES	17	299,014.00	3,929,983.00	Salary (Pay and Allowances)	25	4,842,074.00
10,298,000.00	GENERAL FUND	29	4,700,000.00	147,750.00	IEC		185,590.00
136,821.00	Other Income	56	108,915.00		Closing Balance:		
11,926,794.00			6,686,057.00	11,526.00	Cash in hand		16,184.00
				1,566,602.00	Balance with Bank	31	118,679.00
				11,926,794.00			6,686,057.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	299,014.00	0.00
Total	299,014.00	0.00

GENERAL FUND

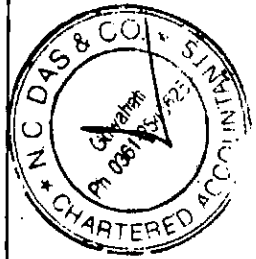
Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	4,700,000.00	10,298,000.00
Total	4,700,000.00	10,298,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Cheque in Transit	0.00	0.00
Ac. No. 601601010016183 (Vijaya Bank)	1,566,602.00	1,476,837.00
Total	1,566,602.00	1,476,837.00

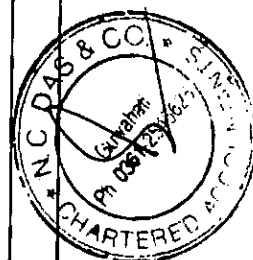


[Signature]
Project Director
State AIDS Control Society
Mizoram : Aizawl

Other Income		Schedule 56
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	108,915.00	136,821.00
Total	108,915.00	136,821.00

LOANS AND ADVANCES		Schedule 17
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	85,590.00	450.00
Advance to NGOs	0.00	4,962,889.00
Advance to Staff	137,627.00	240,550.00
Advance to District Hospitals	751,980.00	560,451.00
Inter Unit Fund Transfer	100,000.00	0.00
Total	1,075,197.00	5,764,340.00

Medicines		Schedule 19
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	445,720.00	203,274.00
Total	445,720.00	203,274.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	0.00	256,720.00
Total	0.00	256,720.00

Salary (Pay and Allowances)

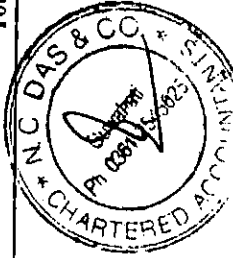
Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	4,842,074.00	3,929,983.00
Total	4,842,074.00	3,929,983.00
Transportation Expenses	0.00	45,740.00
Bank Charges	2,613.00	859.00
Total	2,613.00	46,599.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cheque in Transit	0.00	0.00
Ac. No. 601601010016183 (Vijaya Bank)	118,679.00	1,566,602.00
Total	118,679.00	1,566,602.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

N. C. DAS & CO.
Chartered Accountants
Firm Regn. No. 305021E
Goswami Building
S. C. Goswami Road
Panbazar
Guwahati-781001
ASSAM



Dial : 2545625 (O)
2471515 (R)

AUDITOR'S REPORT

The Project Director,
Mizoram State AIDS
Control Society,
Aizawl
Mizoram.

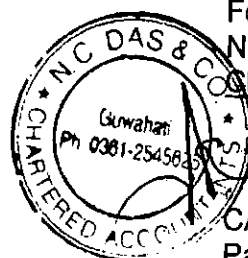
We have audited the accompanying financial statements of **MIZORAM STATE AIDS CONTROL SOCIETY** in respect of **GFATM-Round II** as at March 31st, 2014 and Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements, give a true and fair view of the Sources and Application of Funds and the financial position of **GFATM Round-II of MIZORAM STATE AIDS CONTROL SOCIETY, AIZAWL, MIZORAM** for the year ended March, 31st 2014, in accordance with consistency applied accounting standards.

In addition, (a) with respect of IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which 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, GOI and NGO/CBO Guidelines.

Dated : Guwahati
The 12th June, 2014



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

CA. N. C. DAS
Partner.
Membership No. 007207

The Project Director,
State AIDS Control Society
Mizoram, Aizawl.

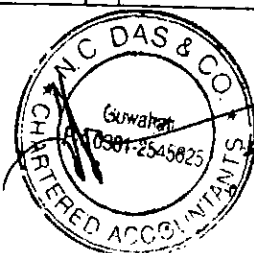
43

MIZORAM STATE AIDS CONTROL SOCIETY
AIZAWL, MIZORAM

GLOBAL FUND RCC-II

MANAGEMENT LETTER

1)	Comments and observation on the accounting records, system and control that were examined during the course of audit.	The Society is maintaining proper books & records as revealed from our test check.
2)	Specific deficiencies and areas of weakness in the system and controls and make recommendations for their improvement.	<p>Advance Monitoring</p> <ul style="list-style-type: none"> • Delay in settlement of advances has been found which in few cases extended to even more than 2 months. • Advance to District Hospital : Rs. 0.71 Lacs is pending for adjustment as on 31.03.2014. • As per the NACO guidelines, fresh advances to be issued once the earlier advance is settled, however we have come across few instances where subsequent advances were given before settlement of the previous advances. • Insurance : Insurance against cash in hand (with as average balance of about Rs. 1 lac) has not been undertaken as required by NACO guidelines • Cash in hand : Quarterly physical verification of cash has not been undertaken by the Society as required by the NACO guidelines.
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 degree of compliance were found to be adequate.
4)	Report any procurement which has not been carried out as per the procurement manual issued by NACO.	On random checking no irregularities were observed.
5)	Communicate matters that have come to attention during the audit which might have a significant impact on the Implementation of the Society.	On our random checking we did not find any serious irregularities.
6.	Bring to attention any other matter that the auditors consider pertinent.	Nothing worth to Comment.



Project Director
 State AIDS Control Society
 Mizoram, Aizawl

Mizoram SACS - GLOBAL FUND RCC-II

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III

Utilisation Certificate

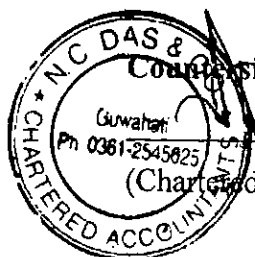
Certified that an amount of Rs. 17,666,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 53,848.50 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 1,238,050.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 116,492.00. a sum of Rs. 22,320,436.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 83,270.50 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.-3,329,316.00. 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.	M.18017/6/2013-NACO (RCC II) (NE SACS) Dt. 27th Sept., 2013.	7772000.00
2.	M.18017/6/2013-NACO (RCC II) (NE SACS) Dt. 27th Sept., 2013	9894000.00
	Total	17,666,000.00

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

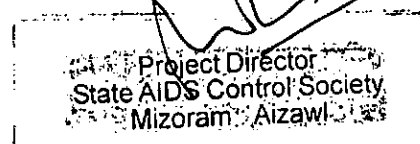


Countersigned

(Chartered Accountant)

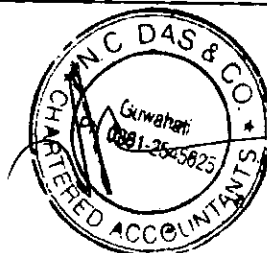
S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare
New Delhi

(Project Director)



411

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	13,480.00
Ac. No. 30800100001268 BOB	40,368.50
Advance to Others	569,200.00
Advance to Staff	185,060.00
Advance to District Authorities	85,000.00
Advance to District Hospitals	398,790.00
	<u>1,291,898.50</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	17,666,000.00
	<u>17,666,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	1,040,510.00
Salary	16,496,357.00
Vehicle Maintenance	1,386,381.00
Bank Charges	2,367.00
Expenses on ICTC centre set up and maintenance	2,994,471.00
Review Meeting and Supervision of Councillors	400,350.00
	<u>22,320,436.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	116,492.00
	<u>116,492.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	32,665.00
Ac. No. 30800100001268 BOB	50,605.50
Advance to District Hospitals	70,684.00
Inter Unit Fund Transfer	-3,400,000.00
	<u>-3,246,045.50</u>

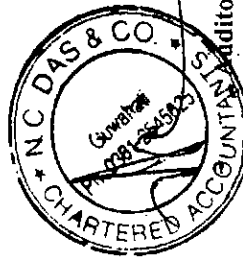


Project Director
State AIDS Control Society
Mizoram Aizawl

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
1,291,898.50	GENERAL FUND	01	(3,246,045.50)	6,057,518.00	FIXED ASSETS	02	6,057,518.00
6,057,518.00	FIXED ASSET FUND		6,057,518.00	53,848.50	CURRENT ASSETS, LOANS AND ADVANCES	0301	83,270.50
				1,238,050.00	CURRENT ASSETS	0401	-3,329,316.00
7,349,416.50			2,811,472.50	7,349,416.50	LOANS AND ADVANCES		2,811,472.50



FC/FM/FO

Project Director

Project Director
State AIDS Control Society
Mizoram, Aizawl

General Fund

Schedule 01

Figures in Rupees

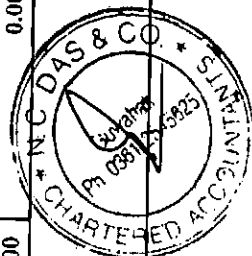
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	1,291,898.50	1,402,806.50
Add: Received during the year		
Grant from NACO to SACS	17,666,000.00	16,672,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(22,203,944.00)	16,782,908.00
Closing grant in aid	3,246,045.50	1,291,898.50

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	440,123.00	0.00	0.00	440,123.00
Office Equipment (2206)	52,300.00	0.00	0.00	52,300.00
Vehicles (2205)	5,565,095.00	0.00	0.00	5,565,095.00
Grand Total	6,057,518.00	0.00	0.00	6,057,518.00



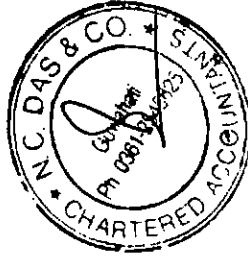
Project Director,
State AIDS Control Society
Mizoram : Aizawl

Funds from Other Sources

Schedule 03

Figures in Rupees

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



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

CURRENT ASSETS

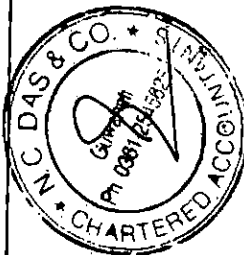
Schedule 0301

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cash in hand	32,665.00	13,480.00
Ac. No. 30800100001268 BOB	50,605.50	40,368.50
Total	83,270.50	53,848.50

LOANS AND ADVANCES

Schedule 0401

Particulars	Figures in Rupees	
	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	0.00	569,200.00
Advance to Staff	0.00	185,060.00
Advance to District Authorities	0.00	85,000.00
Advance to District Hospitals	70,684.00	398,790.00
Inter Unit Fund Transfer	-3,400,000.00	0.00
Total	-3,329,316.00	1,238,050.00

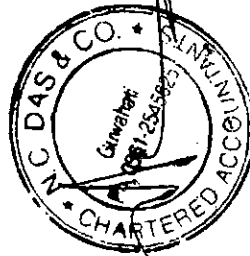


Project Director
State AIDS Control Society
Mizoram : Aizawl

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
740,665.00	Training and Workshops	08	1,040,510.00	137,180.00	Other Income	28	116,492.00
13,216,900.00	Salary (Pay and Allowances)	13	16,496,357.00	16,782,908.00	Grants utilised to the extent of revenue expenditure		22,203,944.00
2,735,353.00	Maintenance Costs	14	4,380,852.00				
227,170.00	Operational Expenses	15	402,717.00				
<u>16,920,088.00</u>			<u>22,320,436.00</u>	<u>16,920,088.00</u>			<u>22,320,436.00</u>



Project Director
State AIDS Control Society
Mizoram : Aizawl

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	116,492.00	137,180.00
Total	116,492.00	137,180.00

Training and Workshops

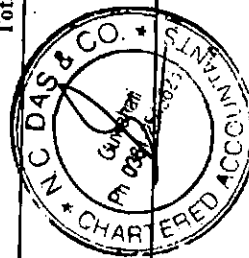
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,040,510.00	740,665.00
Total	1,040,510.00	740,665.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	16,496,357.00	13,216,900.00
Total	16,496,357.00	13,216,900.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

Maintenance Costs

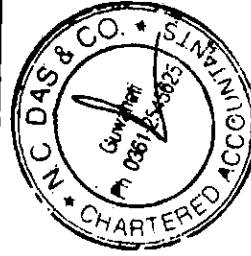
Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicle Maintenance	1,386,381.00	1,471,996.00
Expenses on ICTC centre set up and maintenance	2,994,471.00	1,263,357.00
Total	4,380,852.00	2,735,353.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	2,367.00	925.00
Review Meeting and Supervision of Councillors	400,350.00	226,245.00
Total	402,717.00	227,170.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

Mizoram SACS - GLOBAL FUND RCC-II

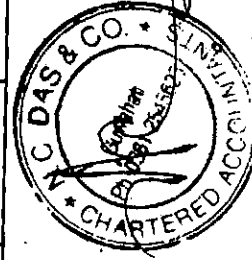
P.O: Kulkawn, Aizawl - 796001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
4,380.00	Opening Balance:			LOANS AND ADVANCES	17	1,645,716.0
	Cash in hand		13,480.00	Training and Workshops	20	0.0
552,600.50	Balance with Bank	30	40,368.50	Salary (Pay and Allowances)	25	16,249,212.0
0.00	LOANS AND ADVANCES	17	3,417,500.00	Maintenance Costs	26	3,273,275.0
16,672,000.00	GENERAL FUND	29	17,666,000.00	Operational Expenses	27	2,367.0
137,180.00	Other Income	56	116,492.00	Closing Balance:		
17,366,160.50			21,253,840.50	Cash in hand		32,665.0
				Balance with Bank	31	50,605.50
						21,253,840.50



[Signature]
Project Director
State AIDS Control Societ
Mizoram : Aizawl

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to District Authorities	17,500.00	0.00
Inter Unit Fund Transfer	3,400,000.00	0.00
Total	3,417,500.00	0.00

GENERAL FUND

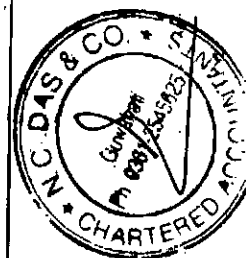
Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	17,666,000.00	16,672,000.00
Total	17,666,000.00	16,672,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Ac. No. 30800100001268 BOB	40,368.50	552,600.50
Total	40,368.50	552,600.50



Project Director
State AIDS Control Society
Mizoram : Aizawl

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	116,492.00	137,180.00
Total	116,492.00	137,180.00

LOANS AND ADVANCES

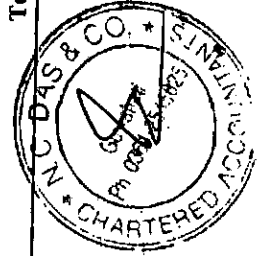
Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	282,950.00	740,200.00
Advance to Staff	500,485.00	413,315.00
Advance to District Authorities	0.00	56,791.00
Advance to District Hospitals	862,281.00	716,513.00
Total	1,645,716.00	1,926,819.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	0.00	43,595.00
Total	0.00	43,595.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	16,249,212.00	13,216,900.00
Total	16,249,212.00	13,216,900.00

Maintenance Costs

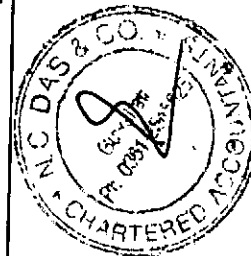
Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicle Maintenance	401,304.00	864,166.00
Expenses on ICTC centre set up and maintenance	2,871,971.00	1,250,857.00
Total	3,273,275.00	2,115,023.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	2,367.00	925.00
Review Meeting and Supervision of Councillors	0.00	9,050.00
Total	2,367.00	9,975.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
Ac. No. 30800100001268 BOB	50,605.50	40,368.50
Total	50,605.50	40,368.50



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

C. DAS & CO.

Chartered Accountants
Firm Regn. No. 305021E
Goswami Building
S. C. Goswami Road
Panbazar
Guwahati-781001
ASSAM



Dial : 2545625 (O)
2471515 (R)

28

AUDITOR'S REPORT

The Project Director,
Mizoram State AIDS
Control Society,
Aizawl
Mizoram.

We have audited the accompanying financial statements of **MIZORAM STATE AIDS CONTROL SOCIETY** in respect of **TI POOL FUND** as at March 31st, 2014 and Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. Our responsibility is to express an opinion on these financial statements based on our audit.

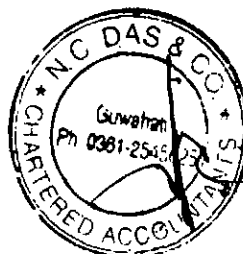
We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes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

In our opinion, the financial statements, give a true and fair view of the Sources and Application of Funds and the financial position of **TI POOL FUND of MIZORAM STATE AIDS CONTROL SOCIETY, AIZAWL, MIZORAM** for the year ended March, 31st 2014, in accordance with consistency applied accounting standards.

In addition, (a) with respect of IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which 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, GOI and NGO/CBO Guidelines.

Dated : Guwahati
The 12th June, 2014

Project Director
State AIDS Control Society
Aizawl



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

CA. N. C. DAS
Partner.
Membership No. 007207

(27)

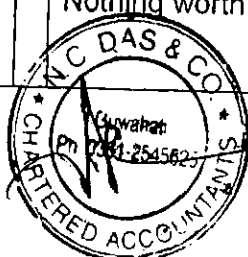
MIZORAM STATE AIDS CONTROL SOCIETY
AIZAWL, MIZORAM

TI POOL FUND

MANAGEMENT LETTER

1)	Comments and observation on the accounting records, system and control that were examined during the course of audit.	The Society is maintaining proper books & records as revealed from our test check.
2)	Specific deficiencies and areas of weakness in the system and controls and make recommendations for their improvement.	Advance Monitoring <ul style="list-style-type: none">• Delay in settlement of advances has been found which in few cases extended to even more than 2 months.• Advance to NGO : Rs. 45.61 lacs is pending for adjustment due to non availability of last SOE/ till the date of Audit.• Advance to District Hospital : Rs. 0.62 Lacs is pending for adjustment as on 31.03.2014.• Advance to Staff : Rs. 3.62 lacs is pending for adjustment.• Insurance : Insurance against the cash in hand (with an average balance of about Rs. 1 lac) has not been undertaken as required by NACO guidelines
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 degree of compliance were found to be adequate.
4)	Report any procurement which has not been carried out as per the procurement manual issued by NACO.	On random checking no irregularities were observed.
5)	Communicate matters that have come to attention during the audit which might have a significant impact on the Implementation of the Society.	On our random checking we did not find any serious irregularities.
6.	Bring to attention any other matter that the auditors consider pertinent.	Nothing worth to Comment.


Project Director
State AIDS Control Society
Mizoram : Aizawl



Mizoram SACS - TI Pool Fund

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III

Utilisation Certificate

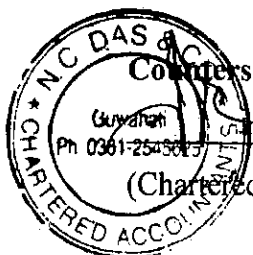
Certified that an amount of Rs. **28,862,815.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2013-14** vide letter No. given below and opening Cash/Bank Balance Rs. **0.00** (and Current Liabilities of Rs.**0.00**) and outstanding Advances for Rs. **0.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **28,800.00**, a sum of Rs. **23,848,114.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **59,040.00** (and Current Liabilities of Rs. **0.00**) and outstanding advances of Rs.**4,984,461.00**, 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
	<i>Recovery/deduction of grants from New DBS accounts</i>	<i>28862815.00</i>
	Total	28,862,815.00

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

(Chartered Accountant)

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare
New Delhi

(Project Director)

4/2
Project Director
State AIDS Control Society
Mizoram : Aizawl

Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	28,862,815.00
	<u>28,862,815.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	1,707,903.00
Training	400,065.00
Salary	11,533,783.00
Travelling Expenses	671,630.00
Rent, Rates & Taxes	1,154,000.00
Honorarium	3,854,590.00
Bank Charges	1,214.00
Printing & Stationery	928,400.00
NGO Services for Priority Interventions	1,315,740.00
Other Administration Cost	928,575.00
Need Based Assistance	307,816.00
Campaigns	325,665.00
Meeting Expenses	219,033.00
Office Equipment	499,700.00
	<u>23,848,114.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	28,800.00
	<u>28,800.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	59,040.00
Advance to NGOs	4,561,374.00
Advance to Staff	361,241.00
Advance to District Hospitals	61,846.00
	<u>5,043,501.00</u>

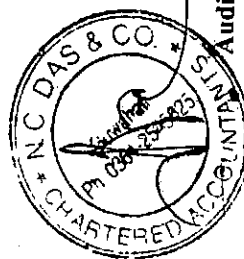


Project Director
State AIDS Control Society
Mizoram : Aizawl

Balance Sheet

For The Period From : 01-Apr-2013 To : 31-Mar-2014

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	01	5,043,501.00	0.00	FIXED ASSETS	02	499,700.00
0.00	FIXED ASSET FUND		499,700.00		CURRENT ASSETS, LOANS AND ADVANCES		
				0.00	CURRENT ASSETS	0301	59,040.00
				0.00	LOANS AND ADVANCES	0401	4,984,461.00
0.00			5,543,201.00	0.00			5,543,201.00



Auditor

FC/FM/FO

Project Director
Project Director
State AIDS Control Society
Mizoram : Aizawl

General Fund

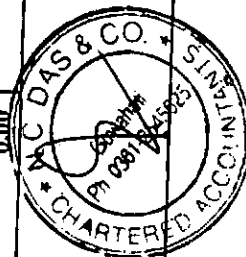
Schedule 01

Figures in Rupees		
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year		
Recovery/Deduction of Grants	28,862,815.00	0.00
	28,862,815.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	23,819,314.00	0.00
Grants utilised to the extent of fixed asset expenditure	(23,319,614.00)	0.00
	(499,700.00)	0.00
Closing grant in aid	5,043,501.00	0.00

Fixed Asset

Schedule 02

Figures in Rupees			
Particulars	Opening Balance	Addition	Deletion
Office Equipment (2206)	0.00	499,700.00	0.00
Grand Total	0.00	499,700.00	0.00
			499,700.00

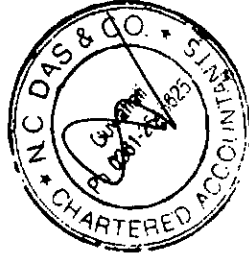


[Signature]
Project Director
State AIDS Control Society
Mizoram : Aizawl

Funds from Other Sources

Schedule 03

Particulars	Figures in Rupees		
	Opening Balance	Grant Recieved	Grant Utilised/ Refunded
			Closing Balance
Grand Total			

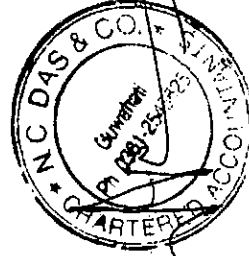


[Signature]
 Project Director
 State AIDS Control Society
 Mizoram : Aizawl

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	Kits and Other Lab Supplies	06	1,707,903.00	0.00	Other Income	28	28,800.00
0.00	Training and Workshops	08	725,730.00	0.00	Grants utilised to the extent of revenue expenditure		23,319,614.00
0.00	NGO Services	11	1,315,740.00				
0.00	Salary (Pay and Allowances)	13	15,388,373.00				
0.00	Maintenance Costs	14	307,816.00				
0.00	Operational Expenses	15	3,902,852.00				
0.00		NULL	219,033.00				
0.00			23,348,414.00	0.00			23,348,414.00



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

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	28,800.00	0.00
Total	28,800.00	0.00

Kits and Other Lab Supplies

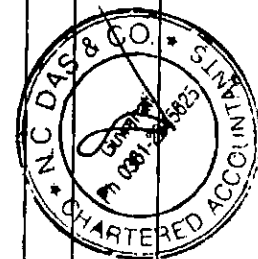
Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	1,707,903.00	0.00
Total	1,707,903.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	400,065.00	0.00
Campaigns	325,665.00	0.00
Total	725,730.00	0.00



Project Director for
State AIDS Control Society
Mizoram : Aizawl

NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	1,315,740.00	0.00
Total	1,315,740.00	0.00

Salary (Pay and Allowances)

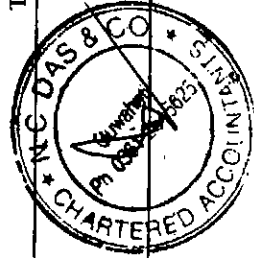
Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	11,533,783.00	0.00
Honorarium	3,854,590.00	0.00
Total	15,388,373.00	0.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Need Based Assistance	307,816.00	0.00
Total	307,816.00	0.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

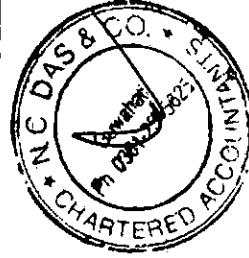
Operational Expenses


Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	671,630.00	0.00
Rent, Rates & Taxes	1,154,000.00	0.00
Bank Charges	1,214.00	0.00
Printing & Stationery	928,400.00	0.00
Other Administration Cost	928,575.00	0.00

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	219,033.00	0.00
Total	219,033.00	0.00

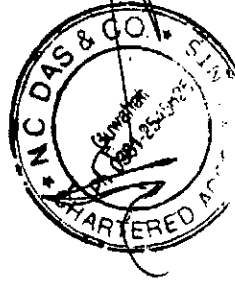



Project Director
State AIDS/Control Society
Mizoram : Aizawl

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	29	28,862,815.00	0.00	LOANS AND ADVANCES	17	26,519,461.00
0.00	Other Income	56	28,800.00	0.00	Salary (Pay and Allowances)	25	1,383,500.00
0.00			28,891,615.00	0.00	Operational Expenses	27	929,614.00
					Closing Balance:		
				0.00	Balance with Bank	31	59,040.00
				0.00			28,891,615.00



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

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	28,862,815.00	0.00
Total	28,862,815.00	0.00

Other Income

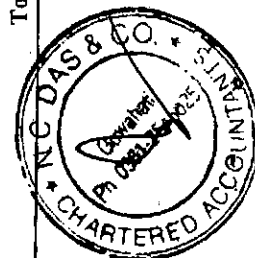
Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	28,800.00	0.00
Total	28,800.00	0.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	22,278,615.00	0.00
Advance to Staff	481,711.00	0.00
Advance to District Hospitals	200,000.00	0.00
Inter Unit Fund Transfer	3,559,135.00	0.00
Total	26,519,461.00	0.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	1,383,500.00	0.00
Total	1,383,500.00	0.00

Operational Expenses

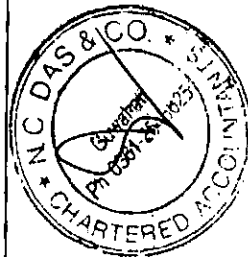
Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	1,214.00	0.00
Printing & Stationery	928,400.00	0.00
Total	929,614.00	0.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	59,040.00	0.00
Total	59,040.00	0.00



Project Director
State AIDS Control Society
Mizoram : Aizawl



Dial : 2545625 (O)
2471515 (R)

N. C. DAS & CO.
Chartered Accountants
Firm Regn. No. 305021E
Goswami Building
S. C. Goswami Road
Panhazar
Guwahati-781001.
ASSAM

AUDITOR'S REPORT

The Project Director,
Mizoram State AIDS
Control Society,
Aizawl
Mizoram.

We have audited the accompanying financial statements of **MIZORAM STATE AIDS CONTROL SOCIETY** in respect of **GFATM-Round-VII** as at March 31st, 2014 and Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed thereto. Our responsibility is to express an opinion on these financial statements based on our audit.

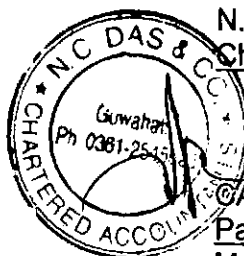
We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes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

In our opinion, the financial statements, give a true and fair view of the Sources and Application of Funds and the financial position of **GFATM Round-VII of MIZORAM STATE AIDS CONTROL SOCIETY, AIZAWL, MIZORAM** for the year ended March, 31st 2014, in accordance with consistency applied accounting standards.

In addition, (a) with respect of IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which 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, GOI and NGO/CBO Guidelines.

Dated : Guwahati
The 12th June, 2014

Project Director
State AIDS Control Society
Mizoram : Aizawl



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

CA. N. C. DAS
Partner.
Membership No. 007207


MIZORAM STATE AIDS CONTROL SOCIETY
AIZAWL, MIZORAM

GLOBAL FUND VII

MANAGEMENT LETTER

1)	Comments and observation on the accounting records, system and control that were examined during the course of audit.	The Society is maintaining proper books & records as revealed from our test check.
2)	Specific deficiencies and areas of weakness in the system and controls and make recommendations for their improvement.	Advance Monitoring <ul style="list-style-type: none"> • Advance to NGO : Outstanding advances of Rs. 14.45 lacs is lying with SPYM (lead agency) against which SOE/audited UC has not been submitted to MSACS for the year ending March, 2014. • Insurance : Insurance against cash in hand (with an average balance of about RS. 1 lac) has not been undertaken as required by NACO guidelines.
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 degree of compliance were found to be adequate.
4)	Report any procurement which has not been carried out as per the procurement manual issued by NACO.	On random checking no irregularities were observed.
5)	Communicate matters that have come to attention during the audit which might have a significant impact on the Implementation of the Society.	On our random checking we did not find any serious irregularities.
6.	Bring to attention any other matter that the auditors consider pertinent.	Nothing worth to Comment.




 Project Director
 State AIDS Control Society
 Mizoram : Aizawl

Mizoram SACS - Global Fund VII

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III

Utilisation Certificate

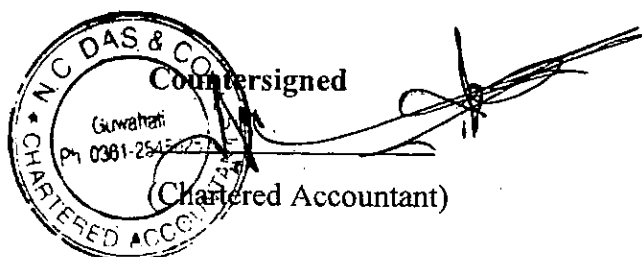
Certified that an amount of Rs. 7,371,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 1,031,334.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 972,208.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 99,231.00. a sum of Rs. 8,413,440.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 105,090.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.955,243.00. 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	M. 18017/07/2013 - NACO (GFATM Rd VII) (NE SACS) Dated 27/9/2013	3,656,000.00
2	M 18017/07/2013 - NACO (GFATM) Rd VII) (NE SACS) Dated 27/9/2013	3,715,000.00
	Total	7,371,000.00

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.

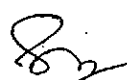
Kinds of checks exercised

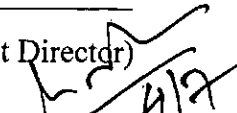
1. Statement of Expenditures
2. Annual Financial Statements



Countersigned

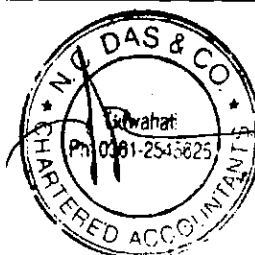
(Chartered Accountant)


S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare
New Delhi

(Project Director)

Project Director
State AIDS Control Society
Mizoram : Aizawl

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	280.00
Ac. No. 30800100001095 BOB	1,031,054.00
Advance to NGOs	972,208.00
	<u>2,003,542.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	7,371,000.00
	<u>7,371,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	517,945.00
Operational Expenses	47,675.00
Training	442,917.00
Salary	5,407,500.00
Equipment Maintenance	15,900.00
Building Maintenance	13,000.00
Travelling Expenses	1,160,776.00
Rent, Rates & Taxes	188,300.00
Telephone/Communication Expenses	57,657.00
Bank Charges	295.00
Miscellaneous Expenses	35,234.00
Printing & Stationery	49,266.00
Monitoring & Evaluation (SIMS)	437,449.00
Water and Electricity Charges	11,662.00
Postage/Courier	6,864.00
Red Ribbon Clubs/Youth Friendly Clubs	10,500.00
PLHA Expenses	10,500.00
	<u>8,413,440.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	99,231.00
	<u>99,231.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	280.00
Ac. No. 30800100001095 BOB	104,810.00
Advance to NGOs	1,445,243.00
Inter Unit Fund Transfer	-490,000.00
	<u>1,060,333.00</u>


 Project Director
 State AIDS Control Society
 Mizoram : Aizawl



Mizoram SACS - Global Fund VII

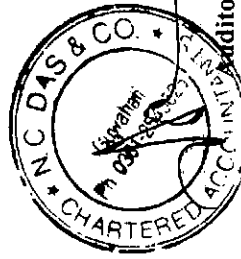
P.O. Kulkawn , Aizawl - 796001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
2,003,542.00	GENERAL FUND	01	1,060,333.00	254,500.00	FIXED ASSETS	02	254,500.00
254,500.00	FIXED ASSET FUND		254,500.00	1,031,334.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	105,090.00
				972,208.00	CURRENT ASSETS	0401	955,243.00
2,258,042.00			1,314,833.00	2,258,042.00	LOANS AND ADVANCES		1,314,833.00



Auditor

FC/FM/FO

Project Director

4/7

Project Director
State AIDS Control Society
Mizoram : Aizawl

General Fund

Schedule 01

Figures in Rupees

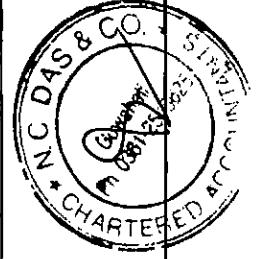
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	2,003,542.00	4,875,466.00
Add: Received during the year		
Grant from NACO to SACS	7,371,000.00	6,836,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(8,314,209.00)	9,707,924.00
Closing grant in aid	1,060,333.00	2,003,542.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	163,500.00	0.00	0.00	163,500.00
Furniture, Fixtures & Supplies (2202)	91,000.00	0.00	0.00	91,000.00
Grand Total	254,500.00	0.00	0.00	254,500.00



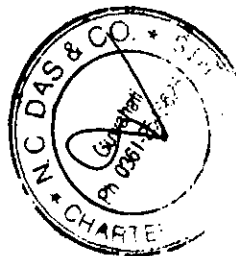
Project Director
State AIDS Control Society
Mizoram, Aizawl

Funds from Other Sources

Schedule 03

Figures in Rupees

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



N. C. DAS
Project Director
State AIDS Control Society
Mizoram : Aizawl

CURRENT ASSETS

Schedule 0301

Figures in Rupees

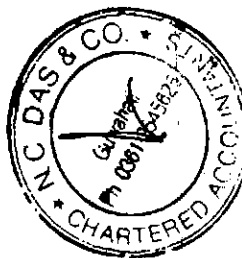
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cash in hand	280.00	280.00
Ac. No. 30800100001095 BOB	104,810.00	1,031,054.00
Total	105,090.00	1,031,334.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	1,445,243.00	972,208.00
Inter Unit Fund Transfer	-490,000.00	0.00
Total	955,243.00	972,208.00

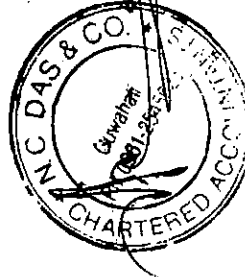


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Project Director
State AIDS Control Society
Mizoram : Aizawl

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
1,175,000.00	IEC		517,945.00	191,093.00	Other Income	28	99,231.00
161,807.00	Monitoring & Evaluation (SIMS)		437,449.00	9,707,924.00	Grants utilised to the extent of revenue expenditure		8,314,209.00
837,194.00	Training and Workshops	08	453,417.00				
6,015,000.00	Salary (Pay and Allowances)	13	5,407,500.00				
37,650.00	Maintenance Costs	14	28,900.00				
1,672,366.00	Operational Expenses	15	1,568,229.00				
<u>9,899,017.00</u>			<u>8,413,440.00</u>	<u>9,899,017.00</u>			<u>8,413,440.00</u>



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Project Director
State AIDS Control Society
Mizoram : Aizawl

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	99,231.00	191,093.00
Total	99,231.00	191,093.00

Training and Workshops

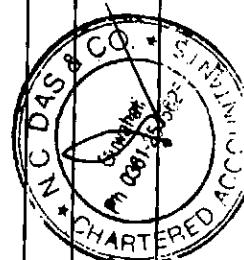
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	442,917.00	807,009.00
Red Ribbon Clubs/Youth Friendly Clubs	10,500.00	30,185.00
Total	453,417.00	837,194.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	5,407,500.00	6,015,000.00
Total	5,407,500.00	6,015,000.00



Project Director
State AIDS Control Society
Mizoram : Aizawl

Maintenance Costs

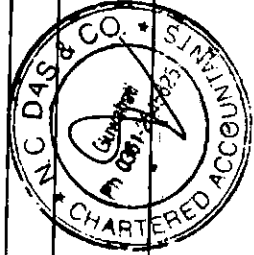
Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	15,900.00	26,645.00
Building Maintenance	13,000.00	11,005.00
Total	28,900.00	37,650.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	47,675.00	90,128.00
Travelling Expenses	1,160,776.00	1,238,100.00
Rent, Rates & Taxes	188,300.00	134,000.00
Telephone/Communication Expenses	57,657.00	66,317.00
Bank Charges	295.00	1,085.00
Miscellaneous Expenses	35,234.00	40,900.00
Printing & Stationery	49,266.00	59,039.00
Water and Electricity Charges	11,662.00	14,286.00
Postage/Courier	6,864.00	5,671.00
PLHA Expenses	10,500.00	22,840.00
Total	1,568,229.00	1,672,366.00



Project Director
State AIDS Control Society
Mizoram : Aizawl
4/2

Mizoram SACS - Global Fund VII

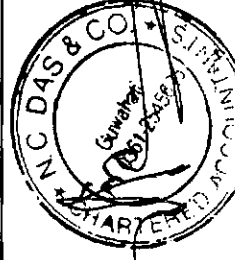
P.O. Kulkawn , Aizawl - 796001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			8,137,152.00	LOANS AND ADVANCES	17	8,886,475.00
	Cash in hand		280.00		Closing Balance:		
2,141,393.00	Balance with Bank	30	1,031,054.00	280.00	Cash in hand		280.00
0.00	LOANS AND ADVANCES	17	490,000.00	1,031,054.00	Balance with Bank	31	104,810.00
6,836,000.00	GENERAL FUND	29	7,371,000.00	9,168,486.00			8,991,565.00
191,093.00	Other Income	56	99,231.00				
9,168,486.00			8,991,565.00				



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

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Inter Unit Fund Transfer	490,000.00	0.00
Total	490,000.00	0.00

GENERAL FUND

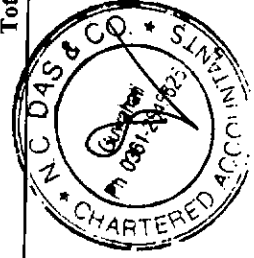
Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	7,371,000.00	6,836,000.00
Total	7,371,000.00	6,836,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Cheque in Transit	0.00	0.00
Ac. No. 30800100001095 BOB	1,031,054.00	2,141,393.00
Total	1,031,054.00	2,141,393.00

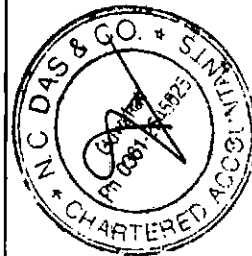


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Project Director
State AIDS Control Society
Mizoram : Aizawl

Other Income		Schedule 56
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	99,231.00	191,093.00
Total	99,231.00	191,093.00

LOANS AND ADVANCES		Schedule 17
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	8,886,475.00	8,137,152.00
Total	8,886,475.00	8,137,152.00

Balance with Bank		Schedule 31
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Cheque in Transit	0.00	0.00
Ac. No. 30800100001095 BOB	104,810.00	1,031,054.00
Total	104,810.00	1,031,054.00



Project Director
State AIDS Control Society
Mizoram : Aizawl