

### 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
6<sup>th</sup> 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 31<sup>st</sup> 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 3<sup>rd</sup> 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,

L Aizawl, Mizoram.

Aizawl, Mizoram

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N. C. DAS & CO.

Chartered Accountants Firm Regn. No. 305021E Goswami Building S. C. Goswami Road Panbazar

Guwahati-781001

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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 31<sup>st</sup> 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.

**AUDITOR'S REPORT** 

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 31<sup>st</sup> March, 2014.

0361-254

(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 Societ Mizoram Aizawi For and on behalf of N. C. DAS & CO Chartered Accountants

CA.N. C. DAS

<u>Partner.</u>

Membership No. 007207



### **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 12<sup>th</sup> June, 2014 Countersigned

Martered Accountants
Membership No. 007207

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(Project Director

Project Director State AIDS Control Society
Mizoram Aizawl

# BALANCE SHEET AS ON 31ST MARCH, 2014.

	LIABILITY		CURRENT	PREVIOUS	ASSETS		CURRENT
		•	YEAR	YEAR			YEAR
Γ			31.03.2014	31.03.2013			31.03.2014
0	1845693.00 As per last Account	1470060.00		1102316.00	FIXED ASSETS: 1102316.00 As per last Account		1102316.00
	Less: Excess of Expenditure over			<del></del>	CURRENT ASSETS, LOANS & ADVANCES		
	from Income & (375633.00) Expenditure Account	299458.00			CURRENT ASSETS		
1470060.00			1170602.00	10110.00	10110.00 Cash in hand 357634.00 Cash at Bank	4390.00	
			<u>.                                    </u>				68286.00
1470060.00			1170602.00	1470060.00			1170602 00

Signed in terms of our report of even date.

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

Chartered Accountants

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

The 12th June, 2014

Dated: Guwahati

State AIDS Control Society Mizoram : Aizawl

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

PREVIOUS		EXPENDITURE	CURRENT	PREVIOUS	INCOME	CHRRENT
YEAR			YEAR	YEAR		VEAD !
31.03.2013			31.03.2014	31.03.2013		31 03 2014
_	Ţo,			-Bv		103:00:10
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	
309000.00		World Blood Donor Day	530100.00		(issued twice)	ı
598670.00		Miscellaneous Expenses	80220.00	:	<u>Sponsorship</u> NE Workshop	1
:	<u> </u>	Advertisement/Sponsorship	40000.00	200000.00	From DHS	l
160500.00		National Blood Donation Day	204500.00	<u>:</u>	Balance being excess of	
8000000.00		NE Workshop	1	375633.00	Expenditure over Income transferred to Balance Sheet	299458.00
93200.00		Training Expenses	ı			
<u>:</u> 		Equipment/Consumables	965343.00			<u> </u>
4505040.00			2992713.00	4505040.00		2002713 00

Signed in terms of our report of even date.

For and on behalf of

Chartered Accountants N. C. DAS & CO.

ACCOUNT Partner.
Membership No. 007207

The 12th June, 2014 Dated: Guwahati

Project Director State AIDS Control Societ Mizoram : Aizawl

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

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PREVIOUS	RECEIPTS	CURRENT	PREVIOUS	PAYAMENTS	CURRENT
YEAR		YEAR	YEAR		YEAR
31.03.2013		31.03.2014	31.03.2013		31.03.2014
10110 00 TO	To, OPENING BALANCE		375000.00 By,	375000.00 By, Blood Motivation Campaign	230000.00
293135.00	ω.		1620200.00	Blood Donation Camp. Exp	907000.00
-		367744.00			
3881000 00	Grantin Aid	0003790	48470.00	Meeting Expenses	35550.00
		0006/07	309000.00	World Blood Donor Day	530100.00
20207.00	Bank Interest	18255.00			
28200 00	Aned begins at part)		598670.00	Miscellaneous Expenses	80220.00
	due to double sanction	ı	93200.00	Advertisement/Sponsorship	40000.00
200000.00	From DHS	ı	160500.00	National Blood Donation Day	204500.00
<del></del>			00.000008	NE Workshop	1
			:	Training Expenses	
			59868.00	Equipment/Consumables	965343.00
			10110.00	CLOSING BALANCE: Cash in hand 4390.00	
			357634.00	Cash at Bank 63896.00	68286.00
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. hartered Accountants

Dated: Guwahati The 12th June, 2014

Project Director
State AIDS Control Society
Mizoram : Aizawl

Membership No. 007207

COUNTY Partner.

C. DAS & CO.

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



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 31<sup>st</sup>, 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 Accontants 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 31<sup>st</sup>, 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 Accountant

Chartered Accountants.

Dated : Guwahati

The 12<sup>th</sup> June, 2

Project Director State AIDS Control Society Mizoram Aizawi S E. Yell

<u>Partner.</u>

Membership No. 007207



### MIZORAM STATE AIDS CONTROL SOCIETY AIZAWL, MIZORAM

### **NEW DBS FUND**

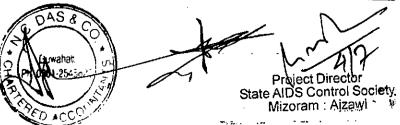
### **MANAGEMENT LETTER**

	<u></u>	11/	AGEMENT LETTER
1)	Comments and observation on the	T	The Society is maintaining proper books & records
1	accounting records, system and		as revealed from our test check.
	control that were examined during the course of audit.		
2)		4	
2/	Specific deficiencies and areas of		Advance Monitoring
	weakness in the system and controls and make		Delay in settlement of advances has been found
	recommendations for their		which in few cases extended even more than 2
	improvement.		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.
			date of audit.
			<ul> <li>Advances given to the various institutions,</li> </ul>
		l	pending settlement till 31.03.2014 have been
			listed out below:
			Name of the Institution Amount
}			SBTC (33) 6387.00
ľ		1	Govt. Sherchhip College (107) 5000.00
İ		1	ICFAI (146) 5000.00
			HATIM (161) 5000 00
		1	Health & Family Welfare DEptt.
			Aizawi (172) 10000.00
			Saksham GFATM Rd.7 HFATM Imphal (176)
			Imphai (176) 15600.00
	·		SOE (statement of expenditure ) has not been
			received from the institutions, thus the advances
			remains unsettled/ pending as on 31.03.2014.
	·		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.
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Project Director
State AID S Control Smiety
Mizoram : A

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'   		Insurance:     Insurance against cash in hand (with as average balance of about RS. 1 lac) has not been undertaken as required by NACO guidelines.
		Fixed Assets Register  • 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.



### 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	711017/01/2013-NACO (F) 87.22.07.2013	57367000~00
2.	T11017/05/2013-NACO(PIN) 8+ 30.09.13	H4H28020-10
3.	Pronsferred to T. 1. Pool fund.	28862815-10
	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

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ered Accountant)

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Leath & Family We

Ministry of Health & Family Welfare New Delhi (Project Director)

Project Director

State AIDS Control Society

Mizoram : Aizers

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	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
Itilisation of funds	
	Amount (Rs.)
IEC NGO Services	16,647,730.00
	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
Contigency Project Director	416,000.00
Consumable Items State AID'S Control Society	1,113,885.00
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Meeting Expenses Mizoram : Aizawl Furniture , Fixtures & Supplies	22,200.00



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Equipment (Other)	399,800.00
Office Equipment	316,710.00
	90,654,443.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	15,250.00
Interest from Bank	1,138,945.00
	1,154,195.00
urrent Liabilities	Amount (Rs.)
General Provident Fund	-600.00
Group Insurance Scheme	600.00
TDS (Others)	842.00
	842.00
losing 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
	7,290,651.36

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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.)
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		
00.00	CURRENT LIABILITIES	1050	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

FC/FM/FO

Auditor

Project Directon
Project Director
State AIDS Control Society.
Mizoram : Aizawl

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Schedule 01

		Figures in Rupees
	As at	As at
Particulars	(Rs.)	(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





Schedule 02

				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	00.0	0.00	3,422,001.00
NACPIII Furniture, Fixtures & Supplies	2,752,735.00	00:0	0.00	2,752,735.00
(2402)				
NACPIII Office Equipment (2406)	6,113,255.00	00:00	00:00	6,113,255.00
NACPIII Vehicles (2405)	1,745,444.00	00.0	00.00	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



State AIDS Control Society
Mizoram : Aizawi

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



Project Director State AIDS Control Soc Mizoram : Aizawi

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Schedule 0301

	. As at	As at
	31-Mar-14	31-Mar-13
Particulars	(Rs.)	(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

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Schedule
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		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





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Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
General Provident Fund	-600.00	0.00
Group Insurance Scheme	00.009	00.0
TDS (Others)	842.00	00.0
Total	842.00	0.00



State AlDS Control Society
Mizoram: Aizawl

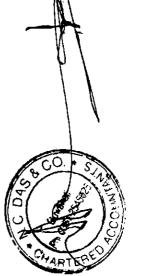
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National AIDS Control Project - Phase III

# Income And Expenditure Account

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

	_								
Figures for the current Period	(KS.)	00,021,461,1	0/,963,/36.00						89,137,933.00
Schedule Reference	3.6	3							
INCOME	Other Income		expenditure						
Figures for the previous Period (Rs.)	786,222.00	89,171,223.50							89,957,445.50
Figures for the current Period (Rs.)	16,647,730.00	1,113,885.00	5,361,439.00	28,189,568.00	24,881,100.00	1,690,301.00	11,253,910.00	22,200.00	89,137,933.00
Schedule Reference		90	80	П	13	14	15	NULL	
EXPENDITURE	IEC	Kits and Other Lab Supplies	Training and Workshops	NGO Services	Salary (Pay and Allowances)	Maintenance Costs	10,220,434.50 Operational Expenses		
Figures for the previous Period (Rs.)	6,805,083.00	979,060.00	6,792,600.00	41,928,402.00	22,247,476,00	984,390.00	10,220,434.50	144,010.00	89,957,445.50



State AIDS Control Society

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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		00:00	20,000.00
Consumable Items		1,113,885.00	959,060.00
	Total	1,113,885.00	979,060.00



State AIDS Control Society.

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	00.050,050,001.1
	00:001(10:01)	1,174,670,00
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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## 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	$\mid$	00 000 7	20,700,700
		0,000.00	66,600.00
Leave Salary & Pension Contributions		493,017.00	448 565 00
Medical Expenses		227 403 00	
		337,423.00	/52,772.00
	Total	24,881,100.00	22,247,476,00

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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

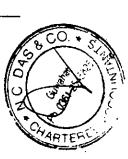


State AIDS Control Society
Mizoram : Aizawl

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Project Director State AIDS Control Society Mizoram : Aizawi

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	00.000,009
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
Contigency	416,000.00	131,525.00



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•		As at	Asat
	Particulars	31-Mar-14 (Rs.)	31-Mar-13 (Rs.)
Aecting Expenses		22,200.00	144 010 00
	Total	22,200.00	144,010.00



Project Director State AIDS Control Society
Mizoram : Aizawl

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Mizoram SACS - New DBS for NACPIV

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

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<b>₽</b> .	Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period	Higures for the previous Period	SLNIMAYA	Schedule	Figures for the current Period
		Opening Balance:		A CONTRACTOR OF THE PROPERTY O	M. C. C. Constant Con			(Rs.)
	`	0			64,841,412.00	LOANS AND ADVANCES	17	39,278,896.00
	00.00	Cash in hand		152,680.00	00:00	GENERAL FUND	13	28.862.815.00
	00:00	Balance with Bank	30	7,178,229.36	856,677.00	FIXED ASSETS	4	00.010,500,000
	109,075,772.86	GENERAL FUND	29	106,805,000.00	0.00	CURRENT LIABILITIES	2 6	00,012,010,1
	0.00	CURRENT LIABILITIES	32	1,442.00	00 090 656	. O. F. A. A. C. C. C. C.	<b>7</b> 6	900.00
	786 222 00	Orthor Indiana			00.000,000	Nits and Other Lab Supplies	18	1,113,885.08
	100 861 094 86		56	1,154,195.00	1,098,315.00	Training and Workshops	70	562,778.00
<del>-</del> -				115,291,546.36	22,247,476.00	Salary (Pay and Allowances)	25	26,070,550.00
-					984,390.00	Maintenance Costs	56	1,690,301.00
- 1			-	_	7,167,745.50	Operational Expenses	27	8,177,747.00
			<u></u>		6,770.00		NOLL	22,200.00
<del>.</del>					4,376,010.00	IEC		8,097,471.00
						Closing Balance:		
				<u>.                                      </u>	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
<u> </u>							<	

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GENERAL FUND

Schedule 29

2017/16/10/10		
20 625 350 001	106.805.000.00	Total
652,772.86	0.00	
	96	Recovery/Deduction of Grants
108,423,000.00	00.000,000,001	
	10.5 80.5 000 901	Grant from NACO to SACS
The second secon	THE REPORT OF THE PROPERTY OF	の)を発音のできます。 Company of the Company
(RS.)	(Rs.)	Particulars **
31-Mar-13	31-Mar-14	
As at	As at	
		では、日本のでは、日

Balance with Bank

Schedule 30

00.0	7,178,229.36	Total
00.0	7,178,229.36	Ac. No. 605301011000523 Vijaya Bank
As at 31-Mar-12	As at 31-Mar-13 (Rs.)	Particulars
OCHERATE OF		

CURRENT LIABILITIES

Schedule 32

0.00 0.00 0.00 31-Mar-13 3 00.009 842.00 1,442.00 31-Mar-14 As at Total Group Insurance Scheme TDS (Others)



State AIDS Control Society Mizoram Aizawi 34

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Page 3 of 8

786,222.00	1,154,195.00	Total
785,922.00	1,138,945.00	Interest from Bank
300.00	15,250.00	Other Receipts
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
Schedule 56		Other Income

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17	
Schedule	

64.841.412.00	39,278,896.00	Total
0.00	230,865.00	Inter Unit Fund Transfer
1,101,900.00	1,050,300.00	Advance to District Hospitals
7,000,000,00		
1 666 000 00	844,961.00	Advance to District Authorities
6,379,277.00	8,179,400.00	Advance to Staff
49,681,695.00	24,693,150.00	Advance to NGOs
0,012,340.00	00.027,002,	
6.012 540.00	4.280.220.00	Advance to Others
As at 31-Mar-13 (Rs.)	As at 31_Mar-14 (Rs.)	Particulars



State AIDS/Control Mizoram Air St

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0.00	28,862,815.00	Total
0.00	28,862,815.00	second y Deduction of Orangs
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31-Mar-13 (Rs.)	7. 31:Mar-14	Particulars
A AS BI	AS at	
Schedule 13	•	GENERAL FUND

856,677.00	1,016,210.00	Total
56,430.00	316,710.00	סיווכר באמיוסוובווו
401,700.00	372,000.00	1 800
00 000 104	399 8/00	Equipment (Other)
398,547.00	299,700.00	Furniture, Fixtures & Supplies
AS at 13.————————————————————————————————————	31-Mar-14 (Rs.)	Particulars
		かい かいしん かんかいき しゅうかい まがく はい 発養 (の) おおかく しょうしゅう しんしゅう しゅうしょう
Schedule 16		FIXED ASSETS

0.00		
000	600.009	Total
0.00	600.00	General Provident Fund
As at (%) 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
Schedule 32	LIES	CURRENT LIABILITIES

Project Director Sociate AIDS Control Sociation Aizoram Aizawi...

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Kits and Other Lab Supplies

Schedule 18

959,060.00	1,113,885.00	Total
929,060.00	1,113,885.00	nsumable Items
As at	31-Ms at 31-Mar-14 (Rs.)	Particulars

Training and Workshops

Schedule 20

1,098,315.00	562,778.00	Total
0.00	114,960.00	Campaigns
1,098,315.00	447,818.00	Training
As at 31-Mair-133 (Rs.) [Sk.	As at 31-Mar-14 (Rs.)	Particulars

Salary (Pay and Allowances)

Schedule 25

<b>月</b> ≥ > > 1 > 1 > 1 × 1 × 1 × 1 × 1 × 1		
~ 22,247,476,00	26,070,550.00	Total
752,772.00	337,423.00	Medical Expenses
448,565.00	493,017.00	Leave Salary & Pension Contributions
00.009'99	00.000,9	Honorarium
20,979,539.00	25,234,110.00	Salary
(Rs.)	(Rs.)	
As at 3; 31-Mar-13; (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Project Director State AIDS Control Society

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Costs	
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Tainter	
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26		<u> </u>	3 1	0.00	00	9
Schedule 26	( <u>AS 80</u> 614/Ang-18 ((Ra))	346.465.00		0.0	637,925.00	00 001 780
S	Asai 31-Mar-19 (RS)	530,380.00	00 000 0	2,300.00	1,157,021.00	1,690,301.00
Maintenance Costs	Particulars	Equipment Maintenance	Building Maintenance	Vehicle Maintenance	Vancie mannendialee	Total



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Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	31-Mar-13
Operational Expenses	36,050.00	00 020 0E
Travelling Expenses	3.189.379.00	0.302,02
Rent, Rates & Taxes	840 000 00	2,702,023
Telephone/Communication Expenses	455 646 00	00.000,000
,	3.569.00	\$ 172.00
Miscellaneous Expenses	268,884.00	3,172.00
Printing & Stationery	897.828.00	00:122:00
Advertisement (Other than IEC)	68.700.00	139 000 00
Water and Electricity Charges	143,289,00	120,625,00
Audit Fees	658 802 00	00,102,023,00
Postage/Courier	255;586.00	274 963 00
Quality Assessment	125,444.00	16.650.00
Other Administration Cost	384,710.00	\$12.550.00
Contractual Services - Companies	827.660.00	\$72.813.50
Contigency	00.0	103 525 00
		00.020,000

Schedule NULL

	1/2/	Project Di	e AIDS Control Society Mizoram : Aizawl
As at 31:Mar-13	6,770.00	6,770.00	
As at 31-Mar-14 (Rs.)	22,200.00	22,200.00	
Particulars	Meeting Expenses	NC DAS Total	CANAL CANAL

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Page 7 of 8

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Schedule 31

• :		
AS40 SI÷Var>E3 (RS9)	7,178,229.36	7 178 270 3K
(63) 01 <del>-10//4</del> 13 13:87	320,836.36	320.836.36
Particulars	Ac. No. 605301011000523 Vijaya Bank	Total



Project Director T/7 State AIDS Control Society Mizoram : Aizawl

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C. DAS & CO.

CA

Dial: 2545625 (O)

2471515 (R)

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 31<sup>st</sup>,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, 31<sup>st</sup> 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.

Guwahan

For and on behalf of

N. C. DAS & CO.

Chartered Accountants.

Dated : Guwahati

The 12th June, 2019

Project Director State AIDS Control Society Mizoram, Aizawi CA. N. C. DAS

Partner.

Membership No. 007207



### 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> <li>Insurance:         <ul> <li>Insurance against the cash in hand (with an average balance of about Rs. 1 lac) has not been undertaken as required by NACO guidelines.</li> </ul> </li> <li>Advance to District Hospital:         <ul> <li>Rs. 0.64 Lacs is pending for adjustment as on 31.03.2014.</li> </ul> </li> </ul>
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.

CHAPTER ACCOUNT

Rroject Director State AIDS Control So Mizoram Aiza

### 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
	M. 18017/8/2013-NACO(F) Sated 28/9/13	4700,000 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

ssigned

d Accountant)

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

Now Delhi

(Project Director)

Project Director State AIDS Control Soci

Mizoram Aizawi

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(58)

Interest from Bank	Opening balance of Net Current Assets	Amount (Rs.)
Advance to NGOs Advance to Staff Advance to District Hospitals  276,606.00 276,606.00 3,588,726.00  Sources of funds Grant from NACO to SACS  4,700,000.00 4,700,000.00 4,700,000.00 4,700,000.00  Utilisation of funds Other Lab. Supplies OI Drugs OI Drugs 1EC 185,590.00 Operational Expenses Training Salary Solution Maintenance Equipment Maintenance Building Maintenance Vehicle Maintenance Travelling Expenses Telephone/Communication Expenses Bank Charges Printing & Stationery Water and Electricity Charges Postage/Courier Contigency Consumable Items Food Expenses Food Expenses  Bank Interest & Miscellancous Receipts Interest from Bank  108,915.00  Closing Dalance of Net Current Assets Amount (RS)  Cash in hand Ac. No. 601601010016183 (Vijaya Bank) Advance to District Hospitals	Cash in hand	11,526.00
Advance to District Hospitals  Advance to District Hospitals  Sources of funds  Grant from NACO to SACS  Amount (Rs.)  Grant from NACO to SACS  Amount (Rs.)  Other Lab. Supplies  OI Drugs  IEC  Operational Expenses  Training  Salary  Equipment Maintenance  Building Maintenance  Suiding Maintenance  Travelling Expenses  Telephone/Communication Expenses  Telephone/Communication Expenses  Telephone/Communication Expenses  Printing & Stationery  Water and Electricity Charges  Postage/Courier  Contigency  Local Conveyance  Consumable Items  Food Expenses  Bank/Interest & Miscellaneous Receipts  Interest from Bank  Costing balance of Net Current/Assets  Amount (Rs.)  Cash in hand  Ac. No. 601601010016183 (Vijaya Bank)  Advance to District Hospitals	Ac. No. 601601010016183 (Vijaya Bank)	1,566,602.00
Advance to District Hospitals  276,606.00 3,588,726.00  Amount (Rs.)  Grant from NACO to SACS  4,700,000.00 4,700,000.00 4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  4,700,000.00  185,590.00  185,590.00  185,590.00  185,590.00  185,590.00  185,590.00  198,917.00  198,917.00  198,917.00  198,917.00  198,917.00  198,917.00  198,918.00  198,918.00  198,918.00  198,918.00  198,918.00  198,918.00  198,918.00  108,918.	Advance to NGOs	1,667,992.00
3,588,726.00	Advance to Staff	66,000.00
Grant from NACO to SACS	Advance to District Hospitals	276,606.00
Grant from NACO to SACS		3,588,726.00
Anount (Rs)	Sources of funds	Amount (Rs.)
Utilisation of funds           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         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           Contigency         225,778.00           Local Conveyance         205,290.00           Consumable Items         220,359.00           Food Expenses         248,081.00           8,098,355.00           Bank Interest & Miscellaneous Receipts         Amount (Rs.)           Interest from Bank         108,915.00           Cosh in hand         16,184.00           Ac. No. 601601010016183 (Vijaya Bank)         118,679.00           Advance to District Hospitals         64,423.00	Grant from NACO to SACS	4,700,000.00
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         60,000.00           Building Maintenance         40,000.00           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           Contigency         225,778.00           Local Conveyance         205,290.00           Consumable Items         220,359.00           Food Expenses         248,081.00           8,098,355.00         8,098,355.00           Bank Interest & Miscellaneous Receipts         Amount (Rs.)           Interest from Bank         108,915.00           Cossing balance of Net Current Assets         Amount (Rs.)           Cash in hand         16,184.00           Ac. No. 601601010016183 (Vijaya Bank)		4,700,000.00
OI Drugs	Utilisation of funds	Amount (Rs.)
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       126,636.00         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         Contigency       225,778.00         Local Conveyance       205,290.00         Consumable Items       220,359.00         Food Expenses       248,081.00         Bank Interest & Miscellaneous Receipts       Amount (Rs.)         Interest from Bank       108,915.00         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	Other Lab. Supplies	357,939.00
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           Contigency         225,778.00           Local Conveyance         205,290.00           Consumable Items         220,359.00           Food Expenses         248,081.00           8,098,355.00         8,098,355.00           Bank Interest & Miscellancous Receipts         Amount (Rs.)           Interest from Bank         108,915.00           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	OI Drugs	
Training   289,217.00   5,264,344.00   Equipment Maintenance   25,230.00   Building Maintenance   60,000.00   Vehicle Maintenance   40,000.00   Travelling Expenses   8,450.00   Travelling 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   Contigency   225,778.00   Local Conveyance   205,290.00   Consumable Items   220,359.00   Expenses   248,081.00   8,098,355.00   Expenses   248,081.00   Expenses	IEC .	185,590.00
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         Contigency       225,778.00         Local Conveyance       220,359.00         Consumable Items       220,359.00         Food Expenses       248,081.00         Bank Interest (*Miscellaneous Receipts)       Amount (Rs.)         Interest from Bank       108,915.00         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	Operational Expenses	1
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         Contigency       225,778.00         Local Conveyance       205,290.00         Consumable Items       220,359.00         Food Expenses       248,081.00         Bank Interest Miscellaneous Receipts       Amount (Rs.)         Interest from Bank       108,915.00         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	Training.	•
Building Maintenance	Salary	
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         Contigency       225,778.00         Local Conveyance       205,290.00         Consumable Items       220,359.00         Food Expenses       248,081.00         8,098,355.00       8,098,355.00         Bank Interest & Miscellaneous Receipts       Amount (Rs.)         Interest from Bank       108,915.00         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	Equipment Maintenance	25,230.00
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         Contigency       225,778.00         Local Conveyance       205,290.00         Consumable Items       220,359.00         Food Expenses       248,081.00         8,098,355.00       8,098,355.00         Bank Interest & Miscellaneous Receipts       Amount (Rs.)         Interest from Bank       108,915.00         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	Building Maintenance	60,000.00
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     Contigency   225,778.00     Local Conveyance   205,290.00     Consumable Items   220,359.00     Food Expenses   248,081.00     8,098,355.00     Interest from Bank   108,915.00     Interest from Bank   108,915.00     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     Consumable Items   126,636.00     Advance to District Hospitals   128,679.00     Consumable Items   126,636.00     Consumable Items   220,359.00     Consu	Vehicle Maintenance	40,000.00
Bank Charges   3,253.00     Printing & Stationery   148,884.00     Water and Electricity Charges   96,524.00     Postage/Courier   61,080.00     Contigency   225,778.00     Local Conveyance   205,290.00     Consumable Items   220,359.00     Food Expenses   248,081.00     Bank Interest & Miscellaneous Receipts   Amount (Rs.)     Interest from Bank   108,915.00     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     Advance to District Hospitals   64,423.00     Consumable Items   220,359.00     Closing balance of Net Current Assets   Amount (Rs.)     Cash in hand   16,184.00     Closing balance of Net Current Assets   Amount (Rs.)     Cash in hand   16,184.00     Consumable Items   18,679.00     Closing balance of Net Current Assets   Amount (Rs.)     Cash in hand   16,184.00     Cash in hand   16,	Travelling Expenses	8,450.00
Printing & Stationery       148,884.00         Water and Electricity Charges       96,524.00         Postage/Courier       61,080.00         Contigency       225,778.00         Local Conveyance       205,290.00         Consumable Items       220,359.00         Food Expenses       248,081.00         8,098,355.00       8,098,355.00         Bank Interest & Miscellaneous Receipts       Amount (Rs.)         Interest from Bank       108,915.00         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	Telephone/Communication Expenses	126,636.00
Water and Electricity Charges       96,524.00         Postage/Courier       61,080.00         Contigency       225,778.00         Local Conveyance       205,290.00         Consumable Items       220,359.00         Food Expenses       248,081.00         8,098,355.00       8,098,355.00         Interest @Miscellaneous Receipts       Amount (Rs.)         Interest from Bank       108,915.00         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	Bank Charges	3,253.00
Postage/Courier	Printing & Stationery	148,884.00
Contigency	Water and Electricity Charges	96,524.00
Local Conveyance	Postage/Courier	61,080.00
Consumable Items       220,359.00         Food Expenses       248,081.00         8,098,355.00       8,098,355.00         Bank Interest & Miscellaneous Receipts       Amount (Rs.)         Interest from Bank       108,915.00         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	Contigency	225,778.00
Food Expenses  248,081.00  8,098,355.00  Bank Interest & Miscellaneous Receipts  Interest from Bank  108,915.00  108,915.00  Closing balance of Net Current Assets  Cash in hand  Ac. No. 601601010016183 (Vijaya Bank)  Advance to District Hospitals  248,081.00  Amount (Rs.)  108,915.00  118,679.00  64,423.00	Local Conveyance	205,290.00
S,098,355.00	Consumable Items	220,359.00
Interest & Miscellaneous Receipts	Food Expenses	248,081.00
Interest from Bank		8,098,355.00
108,915.00     108,915.00     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	Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Closing balance of Net Current Assets Amount (Rs.)  Cash in hand  Ac. No. 601601010016183 (Vijaya Bank)  Advance to District Hospitals  64,423.00	Interest from Bank	108,915.00
Cash in hand       16,184.00         Ac. No. 601601010016183 (Vijaya Bank)       118,679.00         Advance to District Hospitals       64,423.00		108,915.00
Ac. No. 601601010016183 (Vijaya Bank)  Advance to District Hospitals  64,423.00	Closing balance of Net Current Assets	Amount (Rs.)
Ac. No. 601601010016183 (Vijaya Bank)       118,679.00         Advance to District Hospitals       64,423.00	Cash in hand	16,184.00
	Ac. No. 601601010016183 (Vijaya Bank)	
Inter Unit Fund Transfer	Advance to District Hospitals	64,423.00
100,000.00	Inter Unit Fund Transfer	100,000.00
299,286.00		299,286.00

Project Director
State AIDS Centrol Society
Mizoram Aizawl



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National AIDS Control Project - Phase III

## Balance Sheet

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

Figures for the current Period (Rs.)	7,353,588.00	_	134,863.00	164,423.00	7,652,874.00
494	7,3		<u></u> -	<del>-</del>	7,65
Schedule Reference	02		0301	0401	
ASSETS	FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES	
Figures for the previous Period (Rs.)	7,353,588.00		1,578,128.00	2,010,598.00	10,942,314.00
Figures for the current Period (Rs.)	299,286.00	7,353,588.00			7,652,874.00
Schedule Reference	01				
***					3 <u>-</u>
LIABILITIES	GENERAL FUND	FIXED ASSET FUND			
Figures for the previous Period (Rs.)	3,588,726.00	7,353,588.00			10,942,314.00

FC/FM/FO

State AIDS Control Society Mizoram Aizawl Project Director

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		Figures in Rupees
Particulars	As ad S1-Mar-14 (Rs.)	As at SD-Marz-EB (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 Prector L. State AlbS Control Society Mizoram : Aizawi

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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	00.00	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

Grant Utilised/
Refunded Closing Balance

Opening Balance

Particulars

Grand Total

CHARTERE CHARTERE

Project Director
State AID® Control Society
Mizoram : Aizawl

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Figures in Rupees

1,578,128.00	134,863.00	Total
1,566,602.00	118,679.00	Ac. No. 6016010110116183 (Vijaya Bank)
11,526.00	16,184.00	Cash in hand
As at 31-Mar-13 * (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

## LOANS AND ADVANCES

Schedule 0401

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



Project Director Constant Society Nizoram Aizawi

## Mizoram SACS - GLOBAL FUND RCC-IV

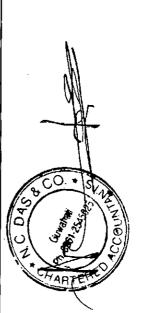
P.O. Kulkawn, Aizwal - 796001

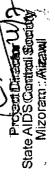
National AIDS Control Project - Phase III

## 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
147,750.00	IEC		185,590.00	136,821.00	136,821,00 Other Income	28	108,915.00
588,391.00	588,391.00 Kits and Other Lab Supplies	90	578,298.00	9,921,187.00	9,921,187.00 Grants utilised to the extent of revenue		7,989,440.00
203,274.00	Medicines	07	445,720.00		expenditure		
440,360.00	440,360.00 Training and Workshops	80	289,217.00				
6,573,488.00	6,573,488.00   Salary (Pay and Allowances)	13	5,264,344.00				
553,808.00	553,808.00 Maintenance Costs	14	125,230.00				
1,550,937.00	1,550,937.00 Operational Expenses	15	1,209,956.00	-,			
10,058,008.00			8,098,355.00	10,058,008.00		<del></del> :	8,098,355.00





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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.)	3
OI Drugs	445,720.00	203,274.00 State All	State Allos Control Solution
TO ON TO	7 Total 445,720.00	203,274.00	ALLS Control Socie
HARTE HARTE	, CO.	*	Project Director

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Training and Workshops

Schedule 08

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

Salary (Pay and Allowances)

Schedule 13

Maintenance Costs

Schedule 14

		A CONTRACTOR OF THE PROPERTY O	Project Director	Mizoram : Aizawi	
As at 31-Mar-13 (Rs.)	28,008.00	316,550.00	209,250.00	553,808.00	: :
As at 31-Mar-14 (Rs.)	25,230.00	00.000.09	40,000.00	125,230.00	
Particulars				Total	O SART
	Equipment Maintenance	Building Maintenance	Vehicle Maintenance		

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Transportation Expenses	0.00	45,740.00	
Operational Expenses	85,980.00	503,783.00	
Travelling Expenses	8,450.00	00:0	•
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	
Contigency	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 (1) A State AID& Control Society Mizoram : Aizawi

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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

41.50	9	9	<u>ہ</u>	0	<u> </u>		0	0	1011
Figures for the current Period (Rs.)	1,075,197.00	445,720.00	0.00	4,842,074.00	.185,590,00		16,184.00	118,679.00	6,686,057.00
Schedule Reference	17	- 19	20	25				31	
PAYMENTS	LOANS AND ADVANCES	Medicines	Training and Workshops	Salary (Pay and Allowances)	IEC	Closing Balance:	Cash in hand	Balance with Bank	
Figures for the previous Period (Rs.)	5,764,340.00	203,274.00	256,720.00	3,929,983.00	147,750.00		11,526.00	1,566,602.00	11,926,794.00
Figures for the current Period (Rs.)		11,526.00	1,566,602.00	299,014.00	4,700,000.00	108,915.00	6,686,057.00		
Schedule Reference			30	17	29	99			
					-				
RECEIPTS	Opening Balance:	Cash in hand	Balance with Bank	LOANS AND ADVANCES	GENERAL FUND	Other Income			
Figures for the previous Period (Rs.)		15,136.00	1,476,837.00	0.00	10,298,000.00	136,821.00	11,926,794.00		

Project Director ( State AIDS Control Society Mizoram: Aizawi Page 1 of 4

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Schedule 17

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As at	William Street
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0.00	299,014.00	Total
0.00	299,014.00	lvance to NGOs
7As at 31 Mar-13 (Rs.)	As at 31-Mar-14	Particulars

ENERAL FUND		
NERAL F	QND	
Z	MLF	
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hed
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10,298,000.00	4,700,000.00	Total	
10,298,000.00	4,700,000.00		Grant from NACO to SACS
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)		Particulars

## Balance with Bank

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1,476,837.00	1,566,602.00	Total	
1,476,837.00	1,566,602.00		Ac. No. 601601010016183 (Vijaya Bank)
0:00	0.00		Cheque in Transit
As at 31-Mar-12 (Rs.)	As at 31-Mar-13 (Rs.)		Particulars



Project Director ( C State AID'S Control Society Mizoram : Aizawi

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Other Income

Schedule 56

136,821.00	108,915.00	Total	
136,821.00	108,915.00		nterest from Bank
As at:====================================	As at 31-Mar-14 (Rs.)	Particulars	

LOANS AND ADVANCES

Schedule 17

5,764,340.00	1,075,197.00	Total
0.00	100,000.00	Inter Unit Fund Transfer
560,451.00	751,980.00	Advance to District Hospitals
240,550.00	137,627.00	Advance to Staff
4,962,889.00	00'0	Advance to NGOs
450.00	85,590.00	Advance to Others
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
Schedule 17		

Medicines

Schedule 19

203,274.00	445,720.00	10181	
	145 120 00	Total Total	<del></del>
203,274.00	142,720.00		b
203 224 00	445 720 00		Ol Drugs
()			
(Bs)	(Re.)	Particulars	
31-Mar-13	31-Mar-14		
Asat	Asat		
		· 1000 ·	

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State AIDS Control Society Page 3 of 4 Mizoram : Aizawl

Page 4 of 4

256,720.00	00.00	Total
256,720.00	0.00	Training
As at 331-Mar-13*	Asat 31-Mar-14 (Rs.)	Particulars
Schedule 20	sd	Lianning and Workshops

Salary (Pay and Allowances)	ances)	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

		H	Balance with Bank	ank		Schedule 31
	Particulars			As at 31-Mar-14 (Rs.)		As at 31-Mar-13 (Rs.)
Cheque in Transit					0.00	0.00
Ac. No. 60160101001618.	16183 (Vijaya Bank)	(		118,0	118,679.00	1,566,602.00
		ĮĮ	Total	118,0	118,679.00	1,566,602.00

CONTRACTOR OF THE PROPERTY OF

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DAS & CO.

Fiartered Accountants
Firm Regn. No. 305021E
Goswami Building

S. C. Goswami Road Panbazar Guwahati-781001

**ASSAM** 

AUDITOR'S REPORT

Dial: 2545625 (O

2471515 (R)

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 31<sup>st</sup>,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, 31<sup>st</sup> 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, 201

State AIDS Control Society
Mizoram Aizawi

For and on behalf of DAS & CO.
Chartered Accountants

CA. N. C. DAS

Partner.

0381-25458

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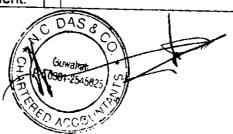
Membership No. 007207

## MIZORAM STATE AIDS CONTROL SOCIETY AIZAWL, MIZORAM

## **GLOBAL FUND RCC-II**

### **MANAGEMENT LETTER**

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> <li>Advance Monitoring</li> <li>Delay in settlement of advances has been found which in few cases extended to even more than 2 months.</li> <li>Advance to District Hospital: Rs. 0.71 Lacs is pending for adjustment as on 31.03.2014.</li> <li>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.</li> <li>Insurance: Insurance against cash in hand (with as average balance of about Rs. 1 lac) has not been undertaken as required by NACO guidelines</li> <li>Cash in hand: Quarterly physical verification of cash has not been undertaken by the Society as required by the NACO guidelines.</li> </ul>
procedure as documented in the financial manual of the Project.	Other than the above observations degree of compliance were found to be adequate.
procurement manual issued by NACO.	On random checking no irregularities were observed.
which might have a significant impact on the Implementation of the Society.	On our random checking we did not find any serious irregularities.
triat the auditors consider pertinent.	Nothing worth to Comment.



State AIDS Control Society
Mizoram: Aizawi

## 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 11) (NE SACS) & 27N Lept., 2013.	77720000
a.	M. 18017/6/2012-NACO (RCC 11) (NESACO)  84. 27th Sept., 2013	9894,000.60
	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

signed

0361-2545625

d Accountant)

S. N. NASKAR Under Secretary

Deptt. of AIDS Control Ministry of Health & Family Welfare

New Delhi

(Project Director)

bject Director State AID'S Control Society Mizoram: Aizawl

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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
	1,291,898.50
ources of funds	Amount (Rs.)
Grant from NACO to SACS	17,666,000.00
	17,666,000.00
Itilisation 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 Councellors	400,350.00
	22,320,436.00
ank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	116,492.00
	116,492.00
osing 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
•	-3,246,045.50

Gunahari ACCOUNTY

Project Director State AIDS Control Society Mizoram Aizawi

## Mizoram SACS - GLOBAL FUND RCC-II

P.O. Kulkawn, Aizwal - 796001

National AIDS Control Project - Phase III

## **Balance Sheet**

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

							- 4
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
1,291,898.50	GENERAL FUND	10	(3 246 045 50)	00 013 120 9	obligation daying		(KS.)
		}	(00:010;014;0)	00.016,750,0	O,UJ,JIO.UU   FIAED ASSEIS	02	6,057,518.00
6,057,518.00	FIXED ASSET FUND		6,057,518.00		CURRENT ASSETS, LOANS AND		<del></del>
					ADVANCES		
				53,848.50	CURRENT ASSETS	0301	83,270.50
				1,238,050.00	LOANS AND ADVANCES	0401	-3.329.316.00
7,349,416.50			2,811,472.50	7,349,416.50			2,811,472.50

FC/FM/FO

Project Director

Project Director (

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General Fund

Schedule 01

Figures in Rupees

	As at	As at
Particulars	31-Mar-14 (Rs.)	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

	-			
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	440,123.00	0.00	00:00	440 123 00
				20.04.6
Office Equipment (2206)	52,300.00	0.00	00.0	52 300 00
				00:000
Vehicles (2205)	5,565,095.00	0.00	00.0	00 560 895 5
				no contracts
Grand Total	6,057,518.00	000	00.0	6.057.518.00
				00.01.01.01.000

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(For the Location)

State AIDS Control Society
Mizoram Aizawi Azawi

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Schedule 03

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

CHARTERED CHARTERED

Project Director State AIDS/Control Society

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Project Director
State AIDS Control Society
Mizoram: Aizawl

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Schedule 0301

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の決定とは異なっている。	As at 31-Mar-14	As at
Particulars	(Rs.)	(Rs.)
Cash in hand	32.665.00	00 080 00
		ON ORLEGE
Ac. No. 30800100001268 BOB	 50,605.50	40.368.50
Total	83,270.50	53.848.50

LOANS AND ADVANCES

Schedule 0401

As at 31-Mar-14 31-IV (Rs.) (Rs.) (0.00 0.00 0.00 0.00 0.00 0.00 0.00 0			Figures in Kupees
orities 0.00 0.00 0.00 itals 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
itals 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Advance to Others	0.00	\$69.200.00
itals 0.00 70,684.00 -3,400,000.00 Total	Advance to Staff	00.0	185 060 00
itals 70,684.00 3 -3,400,000.00 7	Advance to District Authorities	00.0	163,000.00
-3,400,000.00 Total	Advance to District Hospitals	70 684 00	00,000,00
00 312 022 5	Inter Unit Fund Transfer	-3,400,000.00	0.00
00:01:01:01:01	Total	-3,329,316.00	1,238,050.00

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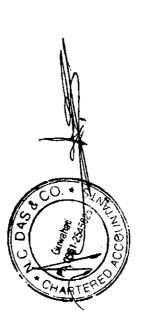
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P.O. Kulkawn, Aizwal-796001

National AIDS Control Project - Phase III

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

	Figures for the current Period	(Rs.)	116 492 00	33 303 644 66	22,203,944.00			22,320,436.00
	Schedule Reference		28	}				
	HOON		Income	16,782,908.00 Grants utilised to the extent of revenue	expenditure			
	Figures for the previous Period		137,180,00 Other Income	16,782,908.00   Gran	exber			16,920,088.00
	Figures for the current Period (Rs.)		1,040,510.00	16,496,357.00	4,380,852.00	402,717.00	00 755 055 55	44,320,436.00
	Schedule Reference		80	13	14	15	<del></del>	
1、1の1の1の1の1の1の1の1の1の1の1の1の1の1の1の1の1の1の1	EXPENDITURE	740.665.00 Training and Worksham	Squissions and simple	13,216,900.00   Salary (Pay and Allowances)	2,735,353.00 Maintenance Costs	227,170.00 Operational Expenses		
	rigures for the previous Period (Rs.)	740.665.00		13,216,900.00	2,735,353.00	227,170.00	16,920,088.00	



Project Director State AIDS Control Society Mizoram : Aizawl

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Schedule 28

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

Training and Workshops

Schedule 08

740,665.00	1,040,510.00	Total
/40,665.00	יייייייייייייייייייייייייייייייייייייי	
740.222.00	1 040 510 00	raining
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Salary (Pay and Allowances)

Schedule 13

Salary  Total  Total  Total  16,496,357.00  13,216,900.00  13,216,900.00  13,216,900.00  State AlDS/Control Society Mizoram: Aizawi		Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Total 16,496,357.00 13,216,900.00	χ.		16,496,357.00	13,216,900.00
O WART CHART		Total	16,496,357.00	13,216,900.00
CHART		100048		-
				•

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Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13
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
		00.100,002,1
Total	4,380.852.00	2,735,353,00

## Operational Expenses

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



Project Director State AIDS Control Go Mizoram : Aizawl

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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

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Figures for the previous Period (RS)	RECEIPTS	Schedule Reference	Egures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the
	Opening Balance:			1,926,819.00	LOANS AND ADVANCES		((KS.))
4,380.00	Cash in hand		13,480.00	43,595.00	Training and Workshons	/ 1	1,645,716.0
552,600.50	Balance with Bank	30	40,368.50	13,216,900.00	Salary (Pay and Allowances)	7 C	0.0
0.00	LOANS AND ADVANCES	17.	3,417,500.00	2,115,023.00	Maintenance Costs	2 %	3 272 275 0
16,672,000.00	GENERAL FUND	. 59	17,666,000.00	9,975.00	Operational Expenses	27	0.6/2,6/2,6 .
137,180.00	Other Income	56	116,492.00		Closing Balance:	·	Z,30 Agu
17,366,160.50			21,253,840.50	13,480.00	Cash in hand		
· .				40;368.50	Balance with Bank	7	32,663.00
•			<u> </u>	17,366,160.50		16	21,253,840.5(



Project Director State AIDS Control Societ Mizoram : Aizawi

Page 1 of 5

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Project Director ( 4 State AIDS Control Society Mizoram : Aizawl

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LOANS AND ADVANCES	CES	Schedule 17
Particulars	As at 31-Mar-14 (Rs.)	As at 31: Mar-13
Advance to District Authorities	17,500.00	00.0
nter Unit Fund Transfer	3,400,000.00	0.00
Total	3,417,500.00	0.00

16,672,000.00	17,666,000.00	Total
16,6 / 2,000.00	17,000,000,00	
20 000 CED. / 1	17 666 000 00	Grant from NACO to SACS
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars
Schedule 29		GENERAL FUND

552,600.50	40,368.50	Total
552,600.50	40,368.50	Ac. No. 30800100001268 BOB
 As at 31-Mar-12 (Rs.)	As at 31-Mar-13 (Rs.)	Particulars
Schedule 30	ink .	Balance with Bank

Balance with Bank



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Other Income

Schedule 56

137.180.00	116,492.00	Total
 137,180.00	116,492.00	iterest trout bank
 さる はない こうしゅうしゅう	本のでは、100mmのである。100mmの対象が大変がある。	iterest from Bank
 (Rs.)	(Rs.)	Parliculars
 AS 81	31-Mac-14	
 Take the second		

LOANS AND ADVANCES

Schedule 17

1,926,819,00	1,645,716.00	Total
716,513.00	862,281.00	Auvalice to District Hospitals
56,791.00	0.00	Advance to District
00.000	00 0	Advance to District Authorities
413,315.00	500,485.00	
00:00%		Advance to Staff
740 300 00	282.950.00	Advance to Others
金巻の一名の一名の一名の一名の一名の一名の一名の一名の一名の一名の一名の一名の一名の	A CONTRACTOR OF THE CONTRACTOR	A ALTERNATION OF THE PROPERTY
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Ť.

Training and Workshops

Schedule 20

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

CHARTERE

Phoject Director | Q State AIDS Control Society Mizoram : Aizawl

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Salary (Pay and Allowances)

Schedule 25

13.216.900.00	16,249,212.00	Total
13,216,900.00	16,249,212.00	Salary
	一年 日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	
	K. K. K. S.	Particulars Control
211112	31-Mar-14	
A	Asat	

•		
0 2 115 023 00	3,273,275,00	Total
0 1,250,857.00	2,871,971.00	Expenses on ICIC centre set up and maintenance
00 251 128	401.304.00	Vehicle Maintenance
As at 31-Mar-13 (Rs.)	As at:	Particulars

Operational Expenses

Schedule 27

0.975,00	2,367.00	Total
9,050.00	0.00	Review Meeting and Supervision of Councellors
925.00	2,367.00	Bank Charges
As at 31-Mar-13 ((Rs)	As at 31-Mar-14 (Rs.)	Particulars



Project Director
State AIDS Control Society
Mizoram : Aizawi

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	40,368.50	50,605.50	Total
	40,368.50	50,605.50	Ac. No. 30800100001268 BOB
•	Asai 314Mar-13 (Rs)	Asen Stantal (RS)	Particulars
	Schedule 31	nk	Balance with Bank

Balance with Bank



Project Director 1/ State AIDS Control Socie Mizoram : Aizawl

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DAS &

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 T I 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.

> GUWANA Ph 0381-251

> > ACC€

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

Dated: Guwahati

The 12th June, 201

State AIDS Control Society inorem : Aizawi

CA. N. C. D. Partner.

Membership No. 007207

## MIZORAM STATE AIDS CONTROL SOCIETY AIZAWL, MIZORAM

## TI POOL FUND

## MANAGEMENT LETTER

	VI C	
	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	Advance Menitorina
	weakness in the system and controls and make recommendations for their improvement.	<ul> <li>Advance Monitoring</li> <li>Delay in settlement of advances has been found which in few cases extended to even more than 2 months.</li> <li>Advance to NGO:     Rs. 45.61 lacs is pending for adjustment due to non availability of last SOE/ till the date of Audit.</li> <li>Advance to District Hospital:     Rs. 0.62 Lacs is pending for adjustment as on 31.03.2014.</li> <li>Advance to Staff:     Rs. 3.62 lacs is pending for adjustment.</li> <li>Insurance:     Insurance:     Insurance against the cash in hand (with an average balance of about Rs. 1 lac) has not been undertaken as required by NACO</li> </ul>
		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 : Aizawi	Pn (31.254562) (5)

### 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.

SI. No.	Sanction letter Number and Date	Amount
	Recovery/ Deduction of Grants	28862815.00
· .	Recenery/Deduction of Grants from New DBS accounts	
<u>.</u>	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

gsignea

d Accountant)

S. N. NASKAR Under Secretary Under Secretary

Deptt of AIDS CORNEY Welfare Ministry of Health & Family Welfare (Project Directo

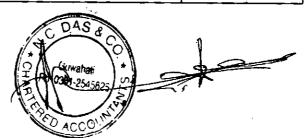
State AID'S Control Society

Mizoram : Aizawl

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Sources of funds	Amount (Rsi)
Recovery/Deduction of Grants	
Accounty, Doddenon of Grants	28,862,815.00
	28,862,815.00
tilisation 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 Assisstance	307,816.00
Campaigns	325,665.00
Meeting Expenses	219,033.00
Office Equipment	499,700.00
	23,848,114.00
ank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	28,800.00
	28,800.00
losing 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
·	5,043,501.00



Project Director State AIDS Control Society Mizoram : Aizawi



P.O. Kulkawn, Aizwal-796001

National AIDS Control Project - Phase III

## **Balance Sheet**

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

				•			
Dienes Co. 41.	· · · · · · · · · · · · · · · · · · ·						
previous Period (Rs.)	LIABILITIES	Schedule Reference	9 <b>7</b> 9	Figures for the previous Period		Schedule	Figures for the
00 0	CRNSDAT Brans		\$20 King (TCS, 187, 57 King	(Rs.)	ASSETS	Reference	(Rs.)
	<del>-</del>	10	5,043,501.00	00.0	0.00 FIXED ASSETS	02	499 700 00
	FIXED ASSET FUND		499,700.00		CURRENT ASSETS, LOANS AND ADVANCES		
		_		00.00	CURRENT ASSETS	1020	59,040.00
000				0.00	LOANS AND ADVANCES	0401	4,984,461.00
0.00			5,543,201.00	0.00			5,543,201.00

FC/FM/FO

Auditor

Project Director
Project Director
State AIDS Control Society
Mizoram : Aizawi

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(For the Location)

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General Fund

Schedule 01

		Figures in Rupecs
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	28,862,815.00	000
Recovery/Deduction of Grants	28,862,815.00	
fore Hilling J		00.0
cess. Cumsed during the year	23,819,314.00	00.0
Grants utilised to the extent of revenue expenditure	(23,319,614.00)	000
Grants utilised to the extent of fixed asset expenditure	(499,700,00)	00.00
	(00:00)	0.00
Closing grant in aid	5,043,501.00	00 0

Fixed Asset

Schedule 02

				Figures in Rupees
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)				
(00=)	0.00	499,700.00	000	00 000 007
£ 7			200	422,700,00
Crand 10tal	000	499,700.00	000	700 000
			20:5	+ 1111.1111.1.44+

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State AIDS Control Society
Mizoram : Aizawl

Sources	
Other	
from	
Funds	

Schedule 03

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

Project Director State AIDS Control Society Mizoram : Aizawl



## Mizoram SACS - TI Pool Fund

P.O. Kulkawn, Aizwal - 796001

National AIDS Control Project - Phase III

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

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.)
00.00	Kits and Other Lab Supplies	90.	1,707,903.00	00.00	Other Income	28	28,800.00
0.00	0.00 Training and Workshops	80	725,730.00	0.00	Grants utilised to the extent of revenue		23,319,614.00
0.00	NGO Services	11	1,315,740.00		expenditure	•	
0.00	0.00 Salary (Pay and Allowances)	13	15,388,373.00	,			
00.00	Maintenance Costs	14	307,816.00				
00.00	Operational Expenses	15	3,902,852.00				
00.00		NULL	219,033.00				
0.00			23,348,414.00	0.00	-	-	23,348,414.00

State AIDS Control Society
Mizoram : Aizawl

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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	00 0

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

13	0.00	00:00	0.00 Draignt	State Alto Control Society Mizoram : Aizawl
As at 31-Mar-14 (Rs.) (Rs.)	400,065.00	325,665.00	725,730.00	
Particulars	Training	Campaigns	Total	8 CC

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0.00	1,315,740.00	Total
00:00	1,315,740.00	NGO Services for Priority Interventions
As at 31-Mar-13) (RS!)	As at: 31:Mar-14. (Rs.)	Particulars

Salary (Pay and Allowances)

Schedule 13

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

Maintenance Costs

Schedule 14

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

9.00
Project Director Amizoram : Aizawl

Page 3 of 4

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Particulars	As at 31-Mar-14	As at 31-Mar-13
	(Ks.)	(Rs.)
Travelling Expenses	671,630.00	0.00
Rent, Rates & Taxes	1,154,000.00	000
Bank Charges	1.214.00	00.0
Printing & Stationery	928,400.00	00:0
Other Administration Cost	928,575.00	0:00

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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 Directo State AIDS/Control Society Mizoram : Aizawt

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## Mizoram SACS - TI Pool Fund

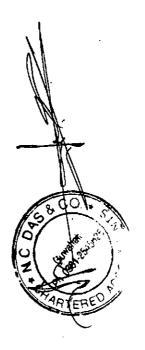
P.O. Kulkawn, Aizwal - 796001

National AIDS Control Project - Phase III

# Receipt And Payment Account

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

			_					
	Figures for the	(Rs.)	26,519,461.00	1,383,500.00	929,614.00		59,040.00	28,891,615.00
	Schedule	Reference	17	25	27		31	
	A VALVA CARACTER STATE OF THE S	FAXMENIS	LOANS AND ADVANCES	Salary (Pay and Allowances)	Operational Expenses	Closing Balance:	Balance with Bank	
	Figures for the previous Period	(IVS)	00:0	0.00	0.00		0.00	0.00
	Figures for the current Period (Rs.)		28,862,815.00	28,800.00	40,071,013,00			<b></b>
	Schedule Reference	o c	67					<u> </u>
	RECEIPTS	0.00 GENERAL FUND	0.00 Other Income					
Figures Co. 41	previous Period (Rs.)	0.00	0.00	0.00				



Project Director State AIDS Control Soci

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Maria de la companya	0.00	0.00
As at 1. 31-Mar-13 (RS)		-
As at, 31-Mar-14	28,862,815.00	28,862,815.00
Particulars	ecovery/Deduction of Grants	Total

Other Income

Schedule 56

0.00	28,800.00	Total
00.00	28,800.00	Interest from Bank
As at 3 31-Mar-13 (Rs.) 3	As at 31.Mar-14 (Rs.)	Particulars

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	00:0
Total	26,519,461.00	0.00

Project Director | State AIDS Control Societ Mizoram : Aizawi

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

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	00.0
Total	929,614.00	00'0

Balance with Bank

Schedule 31

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



Project Directo Araby State AIDS Control Socials Nizoram: Aizawi

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C. DAS & CO.

Dial: 2545625 (O)

2471515 (R)

Chartered Accountants Firm Rean. 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.

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Project Director State AIDS Control Society Mizoram : Aizawl

Guwahat Ph 0361.

Chartered Accountants.

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

CA. N. C. DAS

Partn<u>er</u>.

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 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: Aizawi

### 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-NAW (GFATM Rd VII) (NE SACS) Dated 27/9/2013	3,52,000.00
2	M 18017fo7/2013-MACO (GFATM) Rd VII) (NESACS) Det 0 27f9/2013	3715,000.00
	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

**le**rsigned

artered Accountant)

New Delhi

(Project Directo

Ministry of Health & Family Welfare 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
•	2,003,542.00
ources of funds	Amount (Rs.)
Grant from NACO to SACS	7,371,000.00
	7,371,000.00
tilisation 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
	8,413,440.00
ank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	99,231.00
	99,231.00
losing 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
	1,060,333.00

Project Director State AIDS Control Society Mizoram : Aizawl





### **Balance Sheet**

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

Figures for the current Period (Rs.)	254,500.00		105,090.00	955,243.00	1,314,833.00
Schedule Reference	02		0301	0401	• .
ASSETS	254,500.00 FIXED ASSETS	CURRENT ASSETS, LOANS AND ADVANCES	CURRENT ASSETS	LOANS AND ADVANCES	
Figures for the previous Period (Rs.)	254,500.00		1,031,334.00	972,208.00	2,258,042.00
Figures for the current Period (Rs.)	1,060,333.00	254,500.00			1,314,833.00
Schedule Reference	10				
LIABILITIES	GENERAL FUND	FIXED ASSET FUND			
Figures for the previous Period (Rs.)	2,003,542,00	254,500.00	- "		2,258,042.00

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Project Director

Project Director State AIDS Control Society Mizoram : Aizawl

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Page 1 of 4

General Fund

Figures in Rupees Schedule 01

Particulars	As at 31-Mān-14 (Rs.)	As atj 31-Mar-131 (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

	作品のできる。 Manager Andrews An			
Section 1997 Control of the Control	Onening Ralance		Deletion	Closing Balance
Equipment (Other) (2204)	163,500.00	0.00	00:00	163,500.00
Ensaitum Eighnes & Cumiliae (2003)	00 000 10	_ 000	000	91 000 00
r militure, r intuites & Supplies (2202)	21,000.00	0.00	0.00	00:000517
		1		4
Grand Total	254,500.00	0.00	00.0	254,500.00



State AIDS Control Society

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Sources	
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Grant Recieved Refunded Closing Balance	atticulars Cheming Dalance
Refunded	· '

Project Director | (7) State AIDS Control Society Mizoram : Aizawl



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**CURRENT ASSETS** 

Figures in Rupees

Schedule 0301

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

**LOANS AND ADVANCES** 

Schedule 0401

Figures in Rupees

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



Project Director Project Director Society State Albs Control Society Mizoram: Aizawi

## Mizoram SACS - Global Fund VII

P.O. Kulkawn, Aizwal - 796001

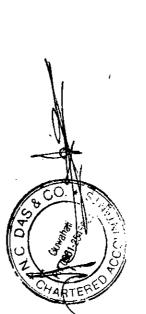
National AIDS Control Project - Phase III

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# Income And Expenditure Account

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

Figures for the current Period	00 221 00	8 314 209 00	20.004,11,0				8,413,440.00
Schedule Reference	38	}					
INCOME	191,093.00 Other Income	Grants utilised to the extent of revenue	expenditure				
Figures for the previous Period (Rs.)	191,093.00	9,707,924.00					9,899,017.00
Figures for the current Period (Rs.)	517,945.00	437,449.00	453,417.00	5,407,500.00	28,900.00	1,568,229.00	8,413,440.00
Schedule Reference			80	13	14	- 51	,
EXPENDITURE	JEC	Monitoring & Evaluation (SIMS)	837,194.00 Training and Workshops	6,015,000.00 Salary (Pay and Allowances)	Maintenance Costs	Operational Expenses	
Figures for the previous Period (Rs.)	1,175,000.00	161,807.00	837,194.00	6,015,000.00	37,650.00	1,672,366.00	9,899,017.00



Project Director State AIDS Control Society Mizoram : Aizawl

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### Other Income

Schedule 28

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

Training and Workshops

Schedule 08

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

Salary (Pay and Allowances)

Schedule 13

	12/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/2/	6,015,000.00 State AIDS Control Society	Mizoram: Aizawl
As at 31-Mar-13 (Rs.)	6,015,000.00	6,015,000.00	
As at 31-Mar-14 (Rs.)	5,407,500.00	5,407,500.00	
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Particulars	Salary		CHA

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### Maintenance Costs

Schedule 14

37 650 00	28,900,00	Total
11,005.00	13,000.00	Building Maintenance
26,645.00	15,900.00	Equipment Maintenance
——————————————————————————————————————	As at 31-Mar-14 (Rs.)	Particulars

Operational Expenses

Schedule 15

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	
Enses       1,160,776.00         Taxes       188,300.00         nmunication Expenses       57,657.00         295.00	
Taxes       188,300.00         nmunication Expenses       57,657.00         295.00	
nmunication Expenses 57,657.00	
295.00	
Missellaticus Expenses	
Water and Electricity Charges	
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	Project Directory
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## Mizoram SACS - Global Fund VII

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



Project Director 1 / State AIDS Control Society Mizoram : Aizawi

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

Balance with Bank

Schedule 30

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

State AIDS Control Society
Mizoram : Aizawl

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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

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

Balance with Bank

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



Preject Director / / d State AIDS Control Society Mizoram : Aizawl

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