

NAME

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*Mr K B Moya*

**REPORT**  
**2007-2008**



**R K P**  
ASSOCIATES  
Chartered Accountants

Sarwan, 1st Floor, Jamiganj Bazar,  
Silchar - 788 001 Assam, India.  
Phone : +91-362-238915/231560,  
Mobile : +91-9435565649,  
Fax : +91-3842-231560,  
Email : rkpa@hotmai.com

### AUDITOR'S REPORT

To  
The Project Director  
Mizoram State Aids Control Society  
Aizawl  
Mizoram

We have audited the accompanying financial statement of the National AIDS Control Project – Phase III (Financed under World Bank Credit No. 3242-IN) as of March 31, 2008. Our responsibility is to express an opinion on these financial statements based on our audit.

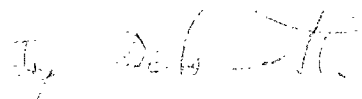
We conducted our audit in accordance with Standard on Auditing issued by the Institute of Chartered Accountants of India. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free material misstatement. An audit includes examination, 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 the 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, read with observation, if any, give a true and fair view of the source and Application of Funds and the financial position of **Mizoram State Aids Control Society** for the year end March 31, 2008, in accordance with consistency applied Accounting Standards **subject to our comments detailed in Annexure – I.**

In addition, (a) with respect to Expenditure Report, adequate supporting documentation has been mentioned to support the Claims to the world Bank for expenditure incurred and (b) which expenditure are eligible for financing under the credit/Grant Agreement.

FOR R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANT

Dated at Silchar  
the 19<sup>th</sup> day of July' 2008

  
(CA. JOY DEBNATH)  
PARTNER  
MRN. 064610



**R K P**  
ASSOCIATES  
Chartered Accountants

Sarwan, 1st Floor, Janiganj Bazar,  
Silchar - 781001, Assam, India.  
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MIZORAM STATE AIDS CONTROL SOCIETY, AIZAWL, MIZORAM

POOL FUND

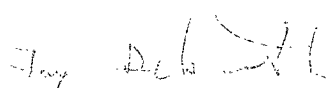
ANNEXURE - I

COMMENTS TO AND FORMING PART OF AUDITORS REPORT

1. **Depreciation on Fixed Assets has not been provided** in the books of accounts as per Accounting Standard - 6 "Depreciation Accounting" issued by the Institute of Chartered Accountants of India. Hence the financial statements do not give the actual value of the assets held by the society under the said fund at the end of the financial year.
2. Sale proceeds of old vehicles of Rs. 1,61,500/- has been credited to Other Receipt and the whole receipt has been shown as income which should otherwise be accounted for by crediting the concern assets and the balance profit/loss if any should be accounted for as per Accounting Standard - 10 Accounting for Fixed Assets.
3. Valuation of Closing Stock of Consumable stores has not been ascertained and accounted for as per AS- 2 of 'Valuation of inventories'.

FOR R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANT

Dated at Silchar  
the 19<sup>th</sup> day of July' 2008

  
(CA. JOY DEBNATH)  
PARTNER  
MRN. 064610

BRANCHES IN



**R K P**

ASSOCIATES

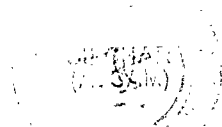
Chartered Accountants

Sarwan, 1st Floor, Janiganj Bazar,  
Silchar - 781001 Assam, India.  
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**MIZORAM STATE AIDS CONTROL SOCIETY, AIZAWL, MOZORAM**  
**POOL FUND**  
**MANAGEMENT LETTER**

1. Comments and observations on the accounting records, system, and controls that were examined during the course of the audit. : Proper accounting records, systems, and controls were maintained by the society **subject to our comments detailed in Annexure – I forming part of Auditor's Report.**  
Further, we have to mention that :
  - a. **Physical verification of Fixed Assets has not been done** by the Management/Authority during the period of audit which should be done on a periodic basis as per NACO rules.
  - b. **Physical verification of Consumables stores has not been done** by the Management/Authority during the period of audit which should be done on a periodic basis as per NACO rules.
  - c. **Physical verification of cash has not been done** by the Management/Authority during the period of audit which should be done on a periodic basis as per NACO rules.
2. Specific deficiencies and areas of weaknesses in the system and controls and make recommendation for their improvement; : As detailed in **Annexure – I forming part of Auditor's Report.**  
Further, we have to mention that Fixed Assets Register as per GFR 40 is not updated properly till the date of our audit.
3. Report on the degree of compliance with the Financial / internal control procedure as documented in the financial manual of the project. : Satisfactory subject to our comments detailed in **Annexure – I forming part of Auditor's Report.**  
Further, we have to mention that :

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BRANCHES IN



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

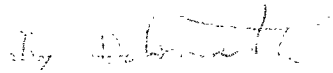
Garwan, 3<sup>rd</sup> Floor, Sahiganj Bazar,  
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Mobile : +91-9435565649,  
Fax : +91-3842-231560,  
Email : rkpara@hotmail.com

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- a. Payment of Audit Fees for the year 2006 - 07 has been made without deduction of Tax at source which should otherwise be paid by deducting tax at source as per Section 194J of the Income Tax, 1961.
  - b. Annual Return as per Societies Act has not been filed with the Registrar of Societies for the period of our audit.
  - c. There are payments above Rs. 5,000/- which are made in cash which should otherwise be made through Account Payee Cheque/Account Payee Draft as per NACO Rules.
4. Communication matter that have come to attention during the audit which might have a significant impact on the implementation of the society; and : As detailed in **Annexure – I forming part of Auditor's Report.**
5. Bring to attention any other matter that the auditor pertinent. : Utilisation Certificate received from NGOs/ Phepharial Units relating to the financial year after the end of the year but before finalisation of the financial statements should be considered and accounted for as per AS – 4 'Contingencies and Event' Occurring After the Balance Sheet Date.

FOR R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANT

Dated at Silchar  
the 19<sup>th</sup> day of July' 2008

  
(CA. JOY DEBNATH)  
PARTNER  
MRN. 064610

## Mizoram SACS - Pool Fund

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III (Contract No. 3242-IN)

### Utilisation Certificate

Certified that out of amount of **Rs. 114,299,000.00** as grants-in-aid received during the year 2007-08 from the Ministry of Health and Family Welfare (National AIDS Control Organization) vide letters mentioned hereunder and **Rs. 47,851,596.83** on account of unspent balance brought forward from the previous financial year, a sum of **Rs. 81,704,858.53 (including (LA) Non Reimbursable prior period expensable of Rs. 2,000,000.00 )** has been utilized for the purpose for which it was sanctioned and the balance of **Rs. 81,156,877.52** remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year 2008-2009.

Sl. No.	Sanction letter Number and Date	Amount
1	T.11017/24/2007-NACO Dated 23.7.07	30,264,000.00
2	T.11017/24/2007-NACO(PFMU) Dated 30.10.07	26,441,000.00
3	T.11017/24/2007-NACO(PFMU) Dated 11.1.08	9,743,000.00
4	T.11017/17/2007-NACO(PFMU) Dated 29.3.08	47,851,000.00
	<b>Total</b>	<b>114,299,000.00</b>

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

#### *Kinds of checks exercised*


1. Statement of Expenditures
2. Annual Financial Statements

#### Countersigned

For R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

  
(Chartered Accountant)

(CA. JOY DE MATH)  
Partner

  
(Project Director),  
(Mizoram SACS - Pool Fund)

Mizoram SACS - Pool Fund

[Draft]

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III (Credit No. 3242-IN)

Balance Sheet

For The Period From : 01-Apr-2007 To :31-Mar-2008

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.)
47,851,596.83	GENERAL FUND	01	81,156,877.52	14,300,820.00	FIXED ASSETS	02	16,319,257.
14,300,820.00	FIXED ASSET FUND		16,319,257.00		CURRENT ASSETS, LOANS AND ADVANCES		
				23,165,929.83	CURRENT ASSETS	0301	50,471,395.
				24,685,667.00	LOANS AND ADVANCES	0401	30,685,482.
<u>62,152,416.83</u>			<u>97,476,134.52</u>	<u>62,152,416.83</u>			<u>97,476,134.5</u>

Auditor

For P. K. R. ASSOCIATES  
Chartered Accountants

*(Signature)*  
Partner

*(Signature)*  
FC/EM/FO  
Finance C  
State AIDS Cont.  
Mizoram . Aid.

*(Signature)*  
Project Director  
National AIDS Control Project  
Mizoram

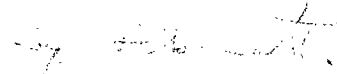
General Fund

Schedule 01

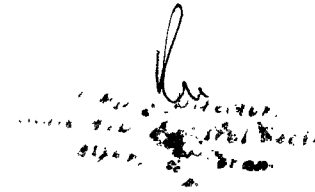
Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Opening grant in aid	47,851,596.83	0.00
<b>Add: Received during the year</b>		
Grant from NACO to SACS	114,299,000.00	62,152,416.83
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	78,975,282.31	0.00
Grants utilised to the extent of fixed asset expenditure	2,018,437.00	14,300,820.00
<b>Closing grant in aid</b>	<b>81,156,877.52</b>	<b>47,851,596.83</b>

FRY & K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS



(CA. JOY DEBNATH)  
Partner





**Fixed Asset**

**Schedule 02**

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	4,516,547.00	614,161.00	563,161.00	4,567,547.00
Civil Works (2201)	2,090,607.00	80,000.00	0.00	2,170,607.00
Equipment (Other) (2204)	3,268,774.00	182,084.00	28,857.00	3,422,001.00
Furniture , Fixtures & Supplies (2202)	989,680.00	863,935.00	527,750.00	1,325,865.00
Office Equipment (2206)	1,769,084.00	1,318,709.00	0.00	3,087,793.00
Vehicles (2205)	1,666,128.00	79,316.00	0.00	1,745,444.00
<b>Grand Total</b>	<b>14,300,820.00</b>	<b>3,138,205.00</b>	<b>1,119,768.00</b>	<b>16,319,257.00</b>

**Funds from Other Sources**

**Schedule 03**

Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
<b>Grand Total</b>				

For S. K. R. ASSOCIATES  
 Chartered Accountants

*(Signature)*  
 (CA S. K. R. MATH)  
 Partner

*(Signature)*  
 Director  
 11/11/2008

## CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Cash in hand	71,969.00	478,441.00
A/c No. 12126 - Vijaya Bank	53,579,205.05	22,487,488.83
Cheque in Transit	0.00	200,000.00
SBI-Ac-30316168351	-3,179,779.00	0.00
<b>Total</b>	<b>50,471,395.05</b>	<b>23,165,929.83</b>

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	2,494,895.00	2,887,728.00
Advance to NGOs	24,349,139.47	20,008,750.00
Advance to Staff	1,841,448.00	739,189.00
Advance to District Authorities	1,200,000.00	1,050,000.00
Inter Unit Fund Transfer	800,000.00	0.00
<b>Total</b>	<b>30,685,482.47</b>	<b>24,685,667.00</b>

ASSOCIATES  
OF THE DISTRICT AUTHORITIES

*[Signature]*  
(CA. M. DEBNATH)  
Partner

*[Signature]*  
DIRECTOR  
DISTRICT AUTHORITIES

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Cash in hand	478,441.00
A/c No. 12126 - Vijaya Bank	22,487,488.83
Cheque in Transit	200,000.00
Advance to Others	2,887,728.00
Advance to NGOs	20,008,750.00
Advance to Staff	739,189.00
Advance to District Authorities	1,050,000.00
	<b><u>47,851,596.83</u></b>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	114,299,000.00
	<b><u>114,299,000.00</u></b>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
HIV Kits	1,328,252.00
Other Lab. Supplies	466,130.00
STI Drugs	525,512.00
IEC	19,149,086.00
NGO Services	3,973,758.00
Consultants and Consultancy Services	776,000.00
Training	2,983,549.00
Salary	8,808,796.00
Equipment Maintenance	123,090.00
Vehicle Maintenance	983,199.00
Travelling Expenses	1,329,238.00
Rent, Rates & Taxes	283,740.00
Telephone/Communication Expenses	146,964.00
Bank Charges	1,790.00
Miscellaneous Expenses	781,373.00
Printing & Stationery	615,385.00
Blood Lab. Supplies	1,615,875.00
Advertisement (Other than IEC)	332,200.00
Medical Expenses	51,015.00
Water and Electricity Charges	57,285.00
Audit Fees	25,254.00
NGO Services for Priority Interventions	32,060,620.53
Surveillance	1,190,000.00
Postage/Courier	2,750.00
Quality Assessment	75,560.00
Civil Works	80,000.00
Furniture, Fixtures & Supplies	336,185.00
Blood Bank Equipments	51,000.00
Equipment (Other)	153,227.00
Vehicles	79,316.00

For R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Handwritten Signature]*  
R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

	<u>79,704,858.53</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Cash in hand	71,969.00
A/c No. 12126 - Vijaya Bank	53,579,205.05
SBI-Ac-30316168351	-3,179,779.00
Advance to Others	2,494,895.00
Advance to NGOs	24,349,139.47
Advance to Staff	1,841,448.00
Advance to District Authorities	1,200,000.00
Inter Unit Fund Transfer	800,000.00
	<u>81,156,877.52</u>

For R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
Partner

*[Signature]*

N. CO

**Mizoram SACS - Pool Fund**

[Draft]

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III (Credit No. 3242-IN)

**Income And Expenditure Account**  
**For The Period From : 01-Apr-2007 To :31-Mar-2008**

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	IEC		19,149,086.00	0.00	Other Income	28	711,139.
0.00	Consultants and Consultancy Services		776,000.00	0.00	<b>Grants utilised to the extent of revenue expenditure</b>		78,975,282.
0.00	Surveillance		1,190,000.00				
0.00	(LA)Non Reimbursable prior period expensable		2,000,000.00				
0.00	Kits and Other Lab Supplies	06	3,410,257.00				
0.00	Medicines	07	525,512.00				
0.00	Training and Workshops	08	2,983,549.00				
0.00	NGO Services	11	36,034,378.53				
0.00	Salary (Pay and Allowances)	13	8,859,811.00				
0.00	Maintenance Costs	14	1,106,289.00				
0.00	Operational Expenses	15	3,651,539.00				
<b>0.00</b>			<b>79,686,421.53</b>	<b>0.00</b>			<b>79,686,421.53</b>

(CA. JOY DEBNATH)  
 Partner

Other Income

Schedule 28

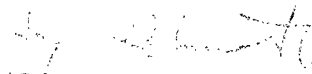
Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Other Receipts	161,500.00	0.00
Interest from Bank	549,639.22	0.00
<b>Total</b>	<b>711,139.22</b>	<b>0.00</b>

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
HIV Kits	1,328,252.00	0.00
Other Lab. Supplies	466,130.00	0.00
Blood Lab. Supplies	1,615,875.00	0.00
<b>Total</b>	<b>3,410,257.00</b>	<b>0.00</b>

FOR J. K. D. ASSOCIATES  
CERTIFIED ACCOUNTANTS

  
(CA. JOY DEBNATH)  
Partner



## Medicines

Schedule 07

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	525,512.00	0.00
<b>Total</b>	<b>525,512.00</b>	<b>0.00</b>

## Training and Workshops

Schedule 08

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	2,983,549.00	0.00
<b>Total</b>	<b>2,983,549.00</b>	<b>0.00</b>

## NGO Services

Schedule 11

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services	3,973,758.00	0.00
NGO Services for Priority Interventions	32,060,620.53	0.00
<b>Total</b>	<b>36,034,378.53</b>	<b>0.00</b>

*(Signature)*  
(CA. JOY DEENATHI)

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salary	8,808,796.00	0.00
Medical Expenses	51,015.00	0.00
<b>Total</b>	<b>8,859,811.00</b>	<b>0.00</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Equipment Maintenance	123,090.00	0.00
Vehicle Maintenance	983,199.00	0.00
<b>Total</b>	<b>1,106,289.00</b>	<b>0.00</b>

P. P. W. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
(CA. S. S. S. S. S. S.)  
Partner

*[Signature]*  
11/01/08  
11/01/08



## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	1,329,238.00	0.00
Rent, Rates & Taxes	283,740.00	0.00
Telephone/Communication Expenses	146,964.00	0.00
Bank Charges	1,790.00	0.00
Miscellaneous Expenses	781,373.00	0.00
Printing & Stationery	615,385.00	0.00
Advertisement (Other than IEC)	332,200.00	0.00
Water and Electricity Charges	57,285.00	0.00
Audit Fees	25,254.00	0.00
Postage/Courier	2,750.00	0.00
Quality Assessment	75,560.00	0.00
<b>Total</b>	<b>3,651,539.00</b>	<b>0.00</b>

DR. M. K. P. ASSOCIATES  
 CHARTERED ACCOUNTANTS

*[Handwritten Signature]*

(M. K. P. NATH)  
 Partner

*[Handwritten Signature]*  
 CHARTERED ACCOUNTANT  
 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

Mizoram SACS - Pool Fund

[Draft]

P.O. Kulkawn , Aizwal - 796001

National AIDS Control Project - Phase III (Credit No. 3242-IN)

**Receipt And Payment Account**  
**For The Period From : 01-Apr-2007 To :31-Mar-2008**

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	<b>Opening Balance:</b>			0.00	LOANS AND ADVANCES	17	56,859,582.0
0.00	Cash in hand		478,441.00	0.00	FIXED ASSETS	16	2,558,205.0
0.00	Balance with Bank	30	22,687,488.83	0.00	Kits and Other Lab Supplies	18	3,489,507.0
0.00	LOANS AND ADVANCES	17	1,862,175.00	0.00	Medicines	19	1,151,882.0
23,165,929.83	GENERAL FUND	29	114,299,000.00	0.00	Training and Workshops	20	485,104.0
0.00	NGO Services	39	146,303.00	0.00	Salary (Pay and Allowances)	25	9,664,411.0
0.00	Other Income	56	711,139.22	0.00	Maintenance Costs	26	1,074,789.0
				0.00	Operational Expenses	27	3,026,826.0
				0.00	IEC		11,334,346.0
				0.00	Consultants and Consultancy Services		68,500.0
					<b>Closing Balance:</b>		
				478,441.00	Cash in hand		71,969.0
				22,687,488.83	Balance with Bank	31	50,399,426.0

*[Signature]*  
 (C. JOY DEBNAIR)

*[Signature]*

**LOANS AND ADVANCES**

Schedule 17

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Inter Unit Fund Transfer	1,862,175.00	0.00
<b>Total</b>	<b>1,862,175.00</b>	<b>0.00</b>

**GENERAL FUND**

Schedule 29

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Grant from NACO to SACS	114,299,000.00	23,165,929.83
<b>Total</b>	<b>114,299,000.00</b>	<b>23,165,929.83</b>

**Balance with Bank**

Schedule 30

Particulars	As at 01-Apr-07 (Rs.)	As at 01-Apr-06 (Rs.)
A/c No. 12126 - Vijaya Bank	22,487,488.83	0.00
Cheque in Transit	200,000.00	0.00
<b>Total</b>	<b>22,687,488.83</b>	<b>0.00</b>

For R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Signature)*  
(CA. JOY DEBNATH)  
Partner

*(Signature)*

NGO Services

Schedule 39

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services	26,000.00	0.00
NGO Services for Priority Interventions	120,303.00	0.00
<b>Total</b>	<b>146,303.00</b>	<b>0.00</b>

Other Income

Schedule 56

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Other Receipts	161,500.00	0.00
Interest from Bank	549,639.22	0.00
<b>Total</b>	<b>711,139.22</b>	<b>0.00</b>

TOP & K. ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
(Chartered Accountant)  
Partner

*[Signature]*

**LOANS AND ADVANCES**

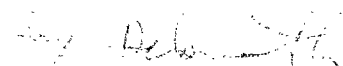
Schedule 17


Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	3,797,488.00	0.00
Advance to NGOs	44,468,383.00	0.00
Advance to Contractors/Suppliers (Non Reimbursiable)	80,000.00	0.00
Advance to Staff	7,313,711.00	0.00
Advance to District Authorities	1,200,000.00	0.00
<b>Total</b>	<b>56,859,582.00</b>	<b>0.00</b>

**FIXED ASSETS**

Schedule 16

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Furniture , Fixtures & Supplies	363,935.00	0.00
Blood Bank Equipments	614,161.00	0.00
Equipment (Other)	182,084.00	0.00
Vehicles	79,316.00	0.00
Office Equipment	1,318,709.00	0.00
<b>Total</b>	<b>2,558,205.00</b>	<b>0.00</b>

  
 (CA. JOY DEBNATHI)  
 Partner

  
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Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
HIV Kits	1,401,952.00	0.00
Other Lab. Supplies	466,130.00	0.00
Blood Lab. Supplies	1,621,425.00	0.00
<b>Total</b>	<b>3,489,507.00</b>	<b>0.00</b>

Medicines

Schedule 19

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	525,512.00	0.00
ARV Drugs	227,370.00	0.00
PEP Drugs	399,000.00	0.00
<b>Total</b>	<b>1,151,882.00</b>	<b>0.00</b>

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	485,104.00	0.00
<b>Total</b>	<b>485,104.00</b>	<b>0.00</b>

For R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

(CA. JOY DEE BATH)  
Partner

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salary	9,613,396.00	0.00
Medical Expenses	51,015.00	0.00
<b>Total</b>	<b>9,664,411.00</b>	<b>0.00</b>

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Equipment Maintenance	123,090.00	0.00
Vehicle Maintenance	951,699.00	0.00
<b>Total</b>	<b>1,074,789.00</b>	<b>0.00</b>

WILLIAMS & ASSOCIATES  
PUBLIC ACCOUNTANTS

*[Signature]*  
Partner

*[Signature]*

## Operational Expenses

Schedule 27

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	915,838.00	0.00
Rent, Rates & Taxes	283,740.00	0.00
Telephone/Communication Expenses	146,964.00	0.00
Bank Charges	1,790.00	0.00
Miscellaneous Expenses	785,060.00	0.00
Printing & Stationery	615,385.00	0.00
Advertisement (Other than IEC)	117,200.00	0.00
Water and Electricity Charges	57,285.00	0.00
Audit Fees	25,254.00	0.00
Postage/Courier	2,750.00	0.00
Quality Assessment	75,560.00	0.00
<b>Total</b>	<b>3,026,826.00</b>	<b>0.00</b>

## Balance with Bank

Schedule 31

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
A/c No. 12126 - Vijaya Bank	53,579,205.05	22,487,488.83
Cheque in Transit	0.00	200,000.00
SBI-Ac-30316168351	-3,179,779.00	0.00
<b>Total</b>	<b>50,399,426.05</b>	<b>22,687,488.83</b>

For B. V. B. ASSOCIATES  
 CHARTERED ACCOUNTANTS

By *[Signature]*  
 (CA/JOYDEBNATH)  
 Partner

*[Handwritten mark]*



## Mizoram SACS - Pool Fund

National AIDS Control Project - Phase III (Credit No. 3242-IN)

Monitoring Report(States)  
& Activity Wise Expenditure report

FMR-III

For The Year 2007-08

As on 31-Mar-2008

Rs. lacs

Activities funded by Pooling Partners	Consolidated *					
	AWP/Budget			Actual		
	Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
Expenditures on Pharmaceuticals & Medical Supplies under Components 1 & 2 by the SACS	26.67	26.67	53.34	12.68	22.52	35.20
Expenditures on Others Goods, Works, Services, NGOs, Training & Operating Costs by SACS						
<b>Evention</b>						
Civil Works under PI	0.00	0.00	0.00	0.00	0.00	0.00
AIDS Control	13.00	13.00	26.00	0.00	1.53	1.53
Condom Promotion	3.00	3.00	6.00	-0.84	4.13	3.29
Contraceptive services for priority interventions	257.50	257.50	515.00	148.20	172.41	320.61
Consultant Services	0.00	0.00	0.00	0.69	7.08	7.77
Technical Resource Groups (TRGs)	0.00	0.00	0.00	0.00	0.00	0.00
Operational Research/Policy and Other Studies/Cause of Death Studies/Research and Development under TI	0.00	0.00	0.00	0.00	0.00	0.00
Condom and Awareness under PI	144.16	144.16	288.32	59.44	131.65	191.09
Model AIDS Education under PI	0.00	0.00	0.00	0.40	0.00	0.40
Integrated Counselling and Testing Centres under PI	0.75	0.75	1.50	22.73	-11.33	11.40
Model Safety under PI	5.45	5.45	10.90	4.43	7.53	11.96
Operational Research/Policy and Other Studies/Cause of Death Studies/Research & Development under PI	0.00	0.00	0.00	0.00	0.00	0.00
National Health Awareness Campaign (FHAC) under PI	4.53	4.53	9.06	0.00	0.00	0.00
Implementation of PMTCT Program under PI	0.00	0.00	0.00	4.58	-1.19	3.39
Internal Quality Assessment Programme under PI	0.00	0.00	0.00	0.00	0.00	0.00
<b>Pre, Support and Treatment</b>						
Civil Works under LA	0.00	0.00	0.00	0.00	0.00	0.00

For R. K. P. ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
G. JOY DEEVIATH,  
Partner

to be supported by Stat. wise breakup of budget verses actuals

Page 1 of 2

Activities funded by Pooling Partners	Consolidated *					
	AWP/Budget			Actual		
	Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
Acquisition of Equipment under LA	0.00	0.00	0.00	0.00	0.00	0.00
Antiviral Drugs for Opportunistic Infections/PEP/CD4/CD8 under LA	0.00	0.00	0.00	3.21	-2.40	0.81
Community Care Centres under LA	8.00	8.00	16.00	19.63	20.11	39.74
Condoms and Awareness Related to PLWAs under LA	0.00	0.00	0.00	0.00	0.00	0.00
Operational Research/Policy and Other Studies/Cause of Death Studies/Research and Development under LA	0.00	0.00	0.00	0.00	0.00	0.00
Consultant Services under LA	0.00	0.00	0.00	0.00	0.00	0.00
Technical Resource Groups (TRGs) under LA	0.00	0.00	0.00	0.00	0.00	0.00
<b>Capacity Building</b>						
Child Health Works under IS	0.00	0.00	0.00	0.00	0.80	0.80
Child Health Services under IS	0.00	0.00	0.00	0.00	0.79	0.79
Child Health Sentinel Surveillance under IS	5.95	5.95	11.90	0.00	11.90	11.90
Child Health Training and Fellowship under IS	42.50	42.50	85.00	10.28	19.56	29.84
Child Health IIS and Monitoring and Evaluation under IS	0.00	0.00	0.00	0.00	0.00	0.00
Child Health Operational Research/Policy and Other Studies/Cause of Death Studies/Research and Development under IS	0.00	0.00	0.00	0.00	0.00	0.00
Child Health Technical Resource Groups (TRGs) under IS	0.00	0.00	0.00	0.00	0.00	0.00
Child Health Salary of Staff under IS	30.00	30.00	60.00	30.35	35.56	65.91
Child Health Furniture & Supplies and Office Equipment under IS	5.75	5.75	11.50	2.97	13.58	16.55
Child Health Equipment Maintenance under IS	0.50	0.50	1.00	0.48	0.75	1.23
Child Health Building Maintenance under IS	0.00	0.00	0.00	0.00	0.00	0.00
Child Health Vehicle Maintenance under IS	5.00	5.00	10.00	4.73	4.51	9.24
Child Health Operational Expenses under IS	13.75	13.75	27.50	12.97	20.63	33.60
<b>Strategic Information Management</b>						
Strategic Information Management and Awareness under IC	5.00	5.00	10.00	0.00	0.00	0.00
Strategic Information Management Training and Fellowship under IC	0.00	0.00	0.00	0.00	0.00	0.00
<b>Sub Total</b>	<b>544.84</b>	<b>544.84</b>	<b>1,089.68</b>	<b>324.25</b>	<b>437.60</b>	<b>761.85</b>
<b>Grand Total:</b>	<b>571.51</b>	<b>571.51</b>	<b>1,143.02</b>	<b>336.93</b>	<b>460.12</b>	<b>797.05</b>

REGISTERED ACCOUNTANTS

*Signature*

*Signature*

(A. JOY DEBNATH)  
Partner