



NATIONAL AIDS CONTROL PROJECT-PHASE-III
ASSAM SACS-POOL FUND

UTILISATION CERTIFICATE

Certified that an amount of Rs. 8,94,58,000.00 as Grant-in-Aid received from Department of AIDS Control (NACO) during the financial year 2009-10 vide letter No. given below and opening Cash/ Bank Balance Rs.3,39,96,173.40 (and Current Liabilities of Rs.11,07,302.00) and Outstanding Advances for Rs.2,96,53,799.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs.14,69,956.00 a sum of Rs. 10,71,55,694.00 has been utilized for the purpose for which it was sanctioned and the Cash / Bank Balances of Rs.2,86,25,732.40 (and Current Liabilities of Rs.7,98,134.00) and outstanding advances of Rs.1,84,87,334.00 remaining unutilized at the end of the year will be adjusted towards the Grand-in-Aids payable during the next year..

Sl. No.	Sanction letter No.	Amount (Rs.)
(1)	(2)	(3)
1.	T-11012/02/2009-NACO(Fin)/19 dated 30.06.2009	Rs. 6,93,00,000.00
2.	T-11017/26/2009-NACO/123 dated 26.02.2010	Rs. 2,01,58,000.00
	Total Rs.	8,94,58,000.00

2. Certified that we have satisfied ourself that the conditions on which the Grants-in-Aid was sanctioned have been duly fulfilled/are being 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. Statement of Expenditures.
2. Annual Financial Statements.

FOR P.GAGGAR & ASSOCIATES
CHARTERED ACCOUNTANTS

PL
P.GAGGAR
(PARTNER)



PLACE : GUWAHATI
DATE : 30.07.2010

Shagorban
(PROJECT DIRECTOR)

Project Director,
 Assam State AIDS Control Society,
 Khanapara, Guwahati- 22

Opening Balance of Non Current Assets	Amount (Rs.)
Cash in hand	89,232.00
Bank 3	33,906,941.40
Advance to Others	6,901,972.00
Advance to NGOs	8,549,924.00
Advance to Contractors/Suppliers (Non Reimbursable)	768.00
Advance to Staff	59,500.00
Advance to District Authorities	9,671,280.00
Advance to District Hospitals	470,355.00
Inter Unit Fund Transfer	-1,000,000.00
	63,649,972.40
Opening Balance of Non Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	901,126.00
TDS (Others)	206,176.00
	1,107,302.00
Receipt of Funds	Amount (Rs.)
Grant from NACO to SACS	89,458,000.00
	89,458,000.00
Utilization of Funds	Amount (Rs.)
IEC	20,460,552.00
NGO Services	1,616,500.00
Consultants and Consultancy Services	1,594,278.00
Training	7,682,727.00
Salary	11,257,858.00
Equipment Maintenance	265,720.00
Building Maintenance	64,625.00
Vehicle Maintenance	25,473.00
Travelling Expenses	820,608.00
Telephone/Communication Expenses	239,381.00
Honorarium	10,000.00
Bank Charges	8,321.00
Miscellaneous Expenses	771,623.00
Printing & Stationery	73,297.00
Advertisement (Other than IEC)	922,534.00
Audit Fees	1,502,838.00
Legal Expenses	300,000.00
NGO Services for Priority Interventions	48,581,159.00
Surveillance	125,650.00
Postage/Courier	342,065.00
Quality Assessment	1,587,321.00
Contractual Services - Companies	1,491,373.00
Campaigns	3,251,897.00
Contingency	334,240.00



Consumable Items	2,624,388.00
Furniture, Fixtures & Supplies	362,977.00
Blood Bank Equipments	59,135.00
Office Equipment	787,159.00
	<u>107,155,694.00</u>
Amount (Rs.)	
Cost of Bid/Tender Documents	22,500.00
Other Receipts	197,290.00
Interest from Bank	1,250,166.00
	<u>1,469,956.00</u>
Amount (Rs.)	
Security / Earnest Deposit (Received)	798,134.00
	<u>798,134.00</u>
Amount (Rs.)	
Balance in hand	54,257.00
Balance	28,571,475.40
Advance to Others	2,904,334.00
Advance to NGOs	10,533,728.00
Advance to Staff	11,600.00
Advance to District Authorities	4,092,072.00
Advance to District Hospitals	945,580.00
	<u>47,113,046.40</u>

AUDITOR'S REPORT

To
The Project Director,
Assam State AIDS Control Society,
Khasimpore,
Guwahati - 781 022

We have audited the accompanying financial statement of ASSAM STATE AIDS CONTROL SOCIETY in respect of Pool Fund as at 31st March, 2010 and Income & Expenditure Account and Receipts & Payments Account for the year ended on that date annexed hereto. The responsibility of preparing the financial statements is that of management. Our responsibility is to express an opinion on these financial statements based on our audit and report that:-

We conducted our audit in accordance with National Standards on Auditing. 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 amount 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 statement give a true and fair view of the sources and application of funds of Assam State AIDS Control Society for the year ended 31st March, 2010 in accordance with National Standards and also Income & Expenditure Account, Receipts & Payments Account for the year ended 31st March, 2010 subjected to notes on accounts. Our observation on maintenance of accounts, etc. has been separately given as per management letter dated 30.07.2010 enclosed hereunder.

In addition in our opinion the procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to notes on accounts and management letter dated 30.07.2010 enclosed hereunder.



PLACE : GUWAHATI
DATED : 30.07.2010

For P. GAGGAR & ASSOCIATES
CHARTERED ACCOUNTANTS

P.
(P.GAGGAR)
PARTNER (M.NO.49256)

PGA/2010-10/207

Dated 10th July, 2010

To
The Project Director,
Assam State AIDS Control Society,
Khanapara,
Guwahati - 781 022

Dear Sir,

SUB: MANAGEMENT LETTER REFERRED TO IN OUR AUDIT REPORT OF EVEN DATE SHOWING OUR COMMENTS, OBSERVATION AND SUGGESTIONS IN COURSE OF OUR AUDIT FOR THE YEAR ENDED 31ST MARCH, 2010

(1) **ACCOUNTING RECORDS, SYSTEMS AND CONTROLS :**

(a) **Accounting Records :**

The main accounting records of the Society are Cash Book, General Ledger, Journal Proper, and Sub-Ledger for Advances under various programmes and Stock Register. Society also maintains Cheque Issue Register, Drafts Issue Register, Deductions Register showing the amounts of deductions from salary on account of GPF, GIS, APT, HBA, MCA, IT, etc. and payments of the same to the credit of the State Government as well as VAT recovered from various suppliers and its subsequent payment to the credit of the State Government and Salary Register (Including salaries paid to the lab technicians of Voluntary Counseling and Testing Centres located in different parts of the state of Assam).

(b) **Systems :**

Accounts of the society are computerized on the software called CPFMS, (Computer Project Financial Management System) provided to the society by NACO. Society follows cash system of accounting and does not value closing stock in hand at the end of the year.

(c) **Controls:**

Vouchers for expenses and payments are sanctioned by the Finance Officer only with the prior approval and authorization of the Project Director (PD) is received. Receipts are recorded on the basis of the relevant receipt documents.

For purchase of drug and equipments, purchase requirements are assessed and finalized by the PD on the basis of the requisitions given by the Officer-in-Charge of different programmes. Orders are then placed with the enlisted suppliers and at rates as approved by the Purchase Board of the Society. The rates with regard to purchase of consumables, etc. are determined and adopted on the basis of National Shopping System in which a minimum of three quotations are obtained and the dealer who has quoted the least price is selected and approved by the Purchase Board for fulfilling the purchase requirements.



Grants are extended to an NGO for a particular Project only when it is finalized, approved and authorized by the PD on the basis of recommendations sent by the Joint Approval Team (JAT), consisting of members of the Society which in turn visit the sites and assess the performance of the respective NGO with respect to the project requirements and on the basis of due compliance of guidelines laid down by NACO in this regard.

(2) **DEFICIENCIES AND AREAS OF WEAKNESSES IN SYSTEM & SUGGESTIONS FOR IMPROVEMENT :**

I. **DEFICIENCIES AND AREAS OF WEAKNESSES**

- (a) During the year under audit we have observed that the Society had sanctioned subsequent instalments to the Principals and DRC's of several districts without adjusting their previous unpaid balances (details of which is given in Annexure 1 attached herewith)

Further we have observed that some of the opening Balance as of 01.04.2009 were lying unadjusted as on 31.03.2010 details of which are given as per Annexure-1 enclosed herewith

- (b) During the period under audit we have observed some discrepancies in the voucher the details of which are given in Annexure "3" Attached to this Report.

- (c) We have verified Bank Reconciliation statements and have observed the following discrepancies and found the stale cheques are not reversed by ASACS

Cheque No.	Date	Amount
659420	31-Dec-08	8,653.00
662267	09-Jan-09	6,000.00
662275	09-Jan-09	6,000.00
662260	09-Jan-09	6,000.00
490651	09-Jan-09	2,500.00
492376	31-Mar-09	22,000.00
492548	20-Mar-09	1,350.00
480934	02-Jun-09	1,350.00
494872	23-Jul-09	2,376.00
480972	24-Jun-09	13,000.00
494677	29-Jul-09	99,270.00
488759	10-Sep-09	1,470.00
486843	20-Oct-09	512,026.00
486850	06-Nov-09	10,000.00
486875	19-Nov-09	600.00
486876	19-Nov-09	1,814.00
486877	19-Nov-09	325.00
486896	19-Nov-09	15,000.00
489099	10-Dec-09	10,000.00
489101	10-Dec-09	4,180.00
489121	11-Dec-09	2,028.00
489149	18-Dec-09	100,500.00
489156	23-Dec-09	7,800.00
489161	23-Dec-09	10,000.00



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- (d) We have observed that in relation to fixed Assets register:-
- i. Fixed Assets Register does not contained Assets Identification number, Location of Assets
 - ii. Physical verification of Assets was not carried out as per the guidelines.
 - iii. Consumables/ Stationeries etc. such as Printer cartages were also included in fixed assets register
- (e) Contractual Employees are not covered under provident fund by the society which is non-compliance of the Act.
- (f) We have covered on test check basis procurement of goods and services for the year 2009-10 and did not find any discrepancies in recording of purchases. The society has complied with procurement guidelines.

ii. **Suggestion :**

- (a) Regarding advances to NGO's and others we are of the opinion that no subsequent advances shall be granted to them unless their previous unspent balances are refunded or necessary adjustment are done from subsequent advances
- (b) Regarding fixed Assets register we are of opinion that the Fixed Assets Register should be properly maintained including the Assets Identification number & Location of Assets

Further Physical verification of Assets must be carried out as per the guidelines

a) **Maintenance of Records and Control Over Stock of Consumables like Medicines, Blood Testing Kits, etc. and IEC Materials like Printed Manuals, Banners, Poster, etc. :**

The Society maintains records of stock of the medicines and that of IEC printed materials in separate stock registers. The receipts are entered into the stock register after proper verification of the items and the stock taken into account in the register is duly authenticated by the seal and the signature of the Procurement Officer of the society. The issues are made against proper requisition orders being passed by the respective officials of the Society in charge of the programmes and the signature of the person receiving the stock items is duly obtained on the order signifying its delivery and is duly authenticated by the Procurement Officer of the Society. The stocks are physically verified under the supervision of the Procurement Officer.

However We have observed some discrepancies in maintaining in Stock register details of which are given in Annexure "4" Attached to this Report.

Suggestion :

It is advised that the Stock Register should be maintained properly and up-to-date entries should be made in order to ensure proper control over the stock of goods.

For P. GAGGAR & ASSOCIATES
CHARTERED ACCOUNTANTS

Pt.
(P.GAGGAR)

PARTNER (M.NO.40259)



**ASSAM STATE AIDS CONTROL SOCIETY
KHANAPARA, GUWAHATI - 781 022**

LIST OF DISBURSEMENT GRANTED WITHOUT ADJUSTING PREVIOUS UNSPENT BALANCES

Name	Date of Disbursement	Amount Disbursed	Amount Outstanding at the time of Disbursement	Amount Outstanding as on 31/03/2010
Advance to Others (3292)				
Department of Psychology, Gauhati University (200904)	31-Mar-10	113,600.00	200,000.00	284,842.00
Advance to NGOs (3283)				
SNEH (04)	30-Sep-09	211,450.00	19,440.00	91,865.00
Rural Multi Media Publicity & Promotion (08)	8-Jul-09	510,225.00	94,000.00	
	10-Dec-09	353,820.00	105,531.00	
	10-Feb-10	60,000.00	459,351.00	43,283.00
NEVARD (12)	20-Jul-09	305,350.00	171,998.00	
	7-Aug-09	305,350.00	477,348.00	
	17-Dec-09	610,700.00	1,910.00	189,844.00
NERIM (14)	8-Jul-09	497,725.00	224,000.00	76,891.00
Bhoraka Publica Welfare Trust (16)	8-May-09	136,980.00	25,587.00	
	6-Jun-09	434,900.00	100,708.00	
	28-Jul-09	346,950.00	434,900.00	
	10-Dec-09	439,900.00	92,738.00	
	7-Jan-10	346,950.00	439,900.00	311,488.00
Deeshabandhu Club, Cachar (2003005)	10-Jul-09	497,725.00	52,888.00	
	10-Dec-09	497,725.00	4,103.00	182,831.00
Discovery Club Kokrajhar (2003014)	29-Aug-09	211,450.00	211,450.00	
	17-Dec-09	422,900.00	922.00	38,988.00
ASHA (200304)	17-Dec-09	497,725.00	427,900.00	
	10-Feb-10	60,000.00	749,086.00	322,185.00
Lotus Progressive Centre (2008012)	18-Jun-09	249,260.00	84,274.00	
	9-Mar-10	602,050.00	4,250.00	421,225.00
Bhagyalakshmi Anchalik Sishu Kalyan Kendra (200811)	15-Jul-09	348,820.00	5,162.00	
	7-Jan-10	353,820.00	5,912.00	91,129.00
Pati-Betsani Social Welfare Society, Barpeta (200812)	29-Jun-09	249,260.00	34,584.00	
	9-Mar-10	602,050.00	6,000.00	688,958.00



DISHA,NGO (200813)	28-Jul-09	422,900.00	2,096.00	364,505.00
	10-Dec-09	427,900.00	259,073.00	
GOLD (22)	27-Jul-09	880,900.00	10,000.00	199,664.00
	17-Dec-09	880,900.00	10,000.00	
Pragatishil Janakalyan Samity (33)	8-Sep-09	248,863.00	248,862.00	136,195.00
	1-Jan-10	497,725.00	4,717.00	
PRAKSHALAN (36)	30-Sep-09	171,100.00	2,250.00	37,140.00
DREESTEE (37)	1-Jan-10	422,900.00	5,250.00	428,150.00
Eight Brothers Social Welfare Society (38)	20-Jul-09	171,100.00	1,932.00	111,984.00
	7-Aug-09	171,100.00	173,032.00	
	10-Dec-09	342,200.00	66,742.00	
Purbanchal Vikas Paridhi (40)	17-Jul-09	211,450.00	25,000.00	82,600.00
	13-Aug-09	211,450.00	236,450.00	
	10-Dec-09	422,900.00	27,625.00	
Kanakpur Pragatishil Club (41)	10-Dec-09	497,725.00	24,821.00	185,722.00
SHAPE (42)	7-Jan-10	497,725.00	10,440.00	114,601.00
Randia Youth Centre (43)	23-Jul-09	211,450.00	78,814.00	79,058.00
	13-Aug-09	211,450.00	290,264.00	
Arunoday Socio-Economic Development society (45)	28-Jul-09	346,950.00	45,474.00	0.00
GUIDE (47)	10-Feb-10	60,000.00	770,100.00	435,745.00
Asomar Buniyad ,Sonitpur (53)	22-Jul-09	422,900.00	85,000.00	381,879.00
RWUAA (55)	8-Jul-09	566,400.00	57,877.00	638,904.00
	28-Jul-09	346,950.00	624,277.00	
	17-Dec-09	602,050.00	118,100.00	
	17-Dec-09	510,225.00	720,150.00	
DAIPARC (61)	8-Jul-09	434,450.00	84,000.00	452,767.00
	29-Aug-09	434,450.00	518,450.00	
	17-Dec-09	868,900.00	20,812.00	
	24-Dec-09	427,900.00	889,712.00	
	10-Feb-10	60,000.00	1,317,612.00	
Guwahati Youth Society (68)	20-Jul-09	610,700.00	177,440.00	102,914.00
Centre for Rural Artisans (75)	28-Jul-09	171,100.00	25,000.00	134,660.00
	30-Sep-09	171,100.00	196,100.00	
	17-Dec-09	342,200.00	25,000.00	
Sri Sankar Sangha (76)	10-Sep-09	342,200.00	30,000.00	63,496.00
Karpungpuli (K) Society (78)	15-Sep-09	211,450.00	211,450.00	61,452.00



Manav Kalyan, Silchar (79)	17-Dec-09	422,900.00	92,373.00	235,168.00
Akinchan (90)	1-Jan-10	427,900.00	8,890.00	100,395.00
Pakowa Gramin Vikash Sangha (91)	10-Dec-09	427,900.00	1,540.00	49,976.00
North East Peoples Right (92)	10-Dec-09	602,050.00	1,250.00	103,319.00
Ata Bhowkamari Society Development Association (98)	29-Jun-09	348,820.00	2,277.00	89,911.00
<u>Advance to Staff (3295)</u>				
Dhruti Baria (221)	18-Jun-09	75,000.00	5,600.00	
	16-Jul-09	90,400.00	80,600.00	
	20-Jul-09	35,600.00	171,000.00	5,600.00
<u>Advance to District Authorities (3298)</u>				
JLDHS Kamrup (1)	13-Aug-09	19,500.00	1,435,730.00	
	13-Aug-09	156,000.00	1,455,230.00	
	13-Aug-09	19,500.00	1,611,230.00	
	6-Nov-09	175,500.00	1,041,730.00	
	6-Nov-09	19,500.00	1,217,230.00	
	23-Nov-09	7,800.00	1,236,730.00	1,010,530.00
JLDHS Tinsukia (10)	13-Aug-09	19,500.00	369,400.00	
	13-Aug-09	19,500.00	388,900.00	
	6-Nov-09	19,500.00	408,400.00	
	6-Nov-09	19,500.00	427,900.00	0.00
JLDHS Dibrugarh (11)	13-Aug-09	97,500.00	612,064.00	
	13-Aug-09	19,500.00	709,564.00	
	6-Nov-09	97,500.00	729,064.00	
	6-Nov-09	19,500.00	826,564.00	
	23-Nov-09	7,550.00	846,064.00	0.00
JLDHS Sibsagar (12)	13-Aug-09	19,500.00	566,600.00	
	13-Aug-09	19,500.00	586,100.00	
	6-Nov-09	19,500.00	605,600.00	
	6-Nov-09	19,500.00	625,100.00	529,368.00
JLDHS Jorhat (13 13)	13-Aug-09	19,500.00	497,340.00	
	13-Aug-09	19,500.00	516,840.00	
	6-Nov-09	19,500.00	392,118.00	
	6-Nov-09	19,500.00	411,618.00	188,618.00
JLDHS Golaghat (14)	13-Aug-09	19,500.00	588,600.00	
	13-Aug-09	19,500.00	608,100.00	
	6-Nov-09	19,500.00	553,600.00	
	6-Nov-09	19,500.00	573,100.00	
	23-Nov-09	7,800.00	592,600.00	326,119.00



Jt.DHS N-Lakhimpur (15)	13-Aug-09	19,500.00	100,380.00	
	13-Aug-09	19,500.00	119,880.00	
	6-Nov-09	19,500.00	98,880.00	
	6-Nov-09	19,500.00	118,380.00	69,985.00
Jt.DHS Dhemaji (16)	13-Aug-09	19,500.00	128,000.00	
	13-Aug-09	19,500.00	147,500.00	
	6-Nov-09	19,500.00	167,000.00	
	6-Nov-09	19,500.00	186,500.00	
	23-Nov-09	5,550.00	206,000.00	5,550.00
Jt.DHS Silchar (17)	13-Aug-09	78,000.00	361,913.00	
	13-Aug-09	19,500.00	439,913.00	
	6-Nov-09	78,000.00	459,413.00	
	6-Nov-09	19,500.00	537,413.00	
	23-Nov-09	10,700.00	556,913.00	249,577.00
Jt.DHS Diphu (18)	13-Aug-09	19,500.00	210,400.00	
	6-Nov-09	19,500.00	229,900.00	
	23-Nov-09	5,300.00	249,400.00	60,300.00
Jt.DHS Barpeta (2)	13-Aug-09	19,500.00	109,468.00	
	13-Aug-09	19,500.00	128,968.00	
	6-Nov-09	19,500.00	107,968.00	
	6-Nov-09	19,500.00	127,468.00	
	23-Nov-09	11,300.00	146,968.00	1,636.00
Jt.DHS Hailong (20) Deputy Commissioner, Baska (200701) Deputy Commissioner, Chirang (200703)	6-Nov-09	19,500.00	336,700.00	181,500.00
	23-Nov-09	15,000.00	25,000.00	40,000.00
	23-Nov-09	15,000.00	30,000.00	45,000.00
Jt.DHS Dhubri (21)	13-Aug-09	19,500.00	203,000.00	
	6-Nov-09	19,500.00	118,570.00	
	6-Nov-09	19,500.00	138,070.00	
	23-Nov-09	6,880.00	157,570.00	6,880.00
Jt.DHS Mangaldoi (22)	13-Aug-09	19,500.00	247,900.00	
	6-Nov-09	19,500.00	25,350.00	
	23-Nov-09	7,050.00	44,850.00	0.00
Jt.DHS Tezpur (23)	13-Aug-09	19,500.00	597,397.00	
	13-Aug-09	19,500.00	616,897.00	
	6-Nov-09	19,500.00	636,397.00	
	6-Nov-09	19,500.00	655,897.00	
	23-Nov-09	4,550.00	675,397.00	320,189.00
Deputy Commissioner Barpeta (25) Deputy commissioner Bongaigaon (26)	23-Nov-09	15,000.00	45,000.00	15,000.00
	23-Nov-09	15,000.00	20,000.00	35,000.00
Jt.DHS Nalbari (3)	13-Aug-09	19,500.00	3,250.00	
	13-Aug-09	19,500.00	22,750.00	
	6-Nov-09	19,500.00	250.00	
	6-Nov-09	19,500.00	19,750.00	0.00
Deputy Commissioner Morigaon (33)	23-Nov-09	15,000.00	15,000.00	30,000.00



Deputy Commissioner Nagaon (34)	23-Nov-09	15,000.00	66,000.00	15,000.00
Deputy Commissioner Jorhat (35)	23-Nov-09	15,000.00	66,000.00	0.00
Deputy Commissioner Sibsagar (36)	23-Nov-09	15,000.00	45,000.00	45,000.00
Deputy Commissioner Golaghat (37)	23-Nov-09	15,000.00	45,000.00	30,000.00
Deputy Commissioner Dibrugarh (38)	23-Nov-09	15,000.00	210,000.00	0.00
Deputy Commissioner Tinsukia (39)	23-Nov-09	15,000.00	51,000.00	0.00
JL.DHS Nagaon (4)	13-Aug-09	39,000.00	373,400.00	
	13-Aug-09	19,500.00	412,400.00	
	6-Nov-09	39,000.00	250,787.00	
	6-Nov-09	19,500.00	289,787.00	
	23-Nov-09	6,880.00	309,287.00	
	10-Dec-09	6,880.00	256,167.00	165,280.00
Deputy Commissioner Lakhimpur (40)	23-Nov-09	15,000.00	45,000.00	45,000.00
Deputy Commissioner Dhemaji (41)	23-Nov-09	15,000.00	45,000.00	60,000.00
Deputy Commissioner Diphu (44)	23-Nov-09	15,000.00	15,000.00	30,000.00
Deputy Commissioner Cachar (46)	23-Nov-09	15,000.00	30,000.00	45,000.00
Deputy Commissioner Karimganj (47)	23-Nov-09	15,000.00	45,000.00	60,000.00
Deputy Commissioner Hallakandi (48)	23-Nov-09	15,000.00	45,000.00	0.00
JL.DHS Morigaon (5)	13-Aug-09	19,500.00	135,010.00	
	13-Aug-09	19,500.00	154,510.00	
	6-Nov-09	19,500.00	174,010.00	
	6-Nov-09	19,500.00	193,510.00	0.00
JL.DHS Goalpara (6)	13-Aug-09	19,500.00	238,100.00	
	6-Nov-09	19,500.00	35,500.00	0.00
JL.DHS Bongaigaon (7)	13-Aug-09	19,500.00	140,000.00	
	6-Nov-09	19,500.00	103,500.00	81,000.00
JL.DHS Kokrajhar (8)	13-Aug-09	19,500.00	191,420.00	
	6-Nov-09	19,500.00	21,580.00	
	23-Nov-09	6,550.00	41,080.00	6,550.00
JL.DHS Karimganj (9)	13-Aug-09	19,500.00	304,097.00	
	6-Nov-09	19,500.00	293,194.00	
	6-Nov-09	19,500.00	312,694.00	268,000.00
Advance to District Hospital (3289) Haflong Super Civil Hospital (2017)	25-Mar-10	100,000.00	15,000.00	115,000.00
Incharge of SRL AMCH Dibrugarh (2024)	10-Dec-09	130,821.00	19,179.00	150,000.00
Incharge of SRL SMCH Sivasar (2026)	21-Dec-09	100,500.00	156,120.00	
	9-Mar-10	63,000.00	156,120.00	199,620.00



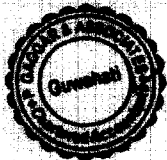
**ASSAM STATE AIDS CONTROL SOCIETY
KHANAPARA, GUWAHATI - 781 022**

LIST OF OPENING BALANCE OF ADVANCE LYING UNADJUSTED TILL 31ST MARCH, 2010

	Op Bal.	Advance disbursed during the year	Adjustment during the year	Refund during the year	Closing Balance
Advance to Others (3202)					
Principal ,AMCH Dibrugarh (0002)	1,93,400	0.00	104,900.00	0.00	88,500.00
Padakshyep (200306)	10,000	0.00	0.00	0.00	10,000.00
Chairman Women Cell Nagaon (200313)	12,000	0.00	0.00	0.00	12,000.00
Principal SMCH Sitchar (200316)	1,69,000	0.00	0.00	0.00	169,000.00
Lakhimpur Zila Parishad (200319)	20,000	0.00	0.00	0.00	20,000.00
District Sports Officer Kokrajhar (200322)	15,000	0.00	0.00	0.00	15,000.00
Creative Content services Pvt.Ltd. (200340)	7,00,000	0.00	0.00	0.00	700,000.00
Janashakti Prabah (200342)	12,000	0.00	0.00	0.00	12,000.00
White Room (200343)	25,000	0.00	0.00	0.00	25,000.00
Principal GMCH,Guwahati (200346)	1,26,000	0.00	125,714.00	0.00	286.00
Golden Jubilee Celebration committee Cotton Colege (200352)	3,000	0.00	0.00	0.00	3,000.00
CEO Zila Parishad Cachar (200361)	20,000	0.00	0.00	0.00	20,000.00
Society for Rural Entrepreneurship & Youth Advancement (200374)	5,000	0.00	0.00	0.00	5,000.00
Principal DIET Sibsagar (200380)	1,54,920	0.00	149,455.00	5,425.00	40.00
Principal DIET Nalbari (200388)	1,54,920	0.00	154,880.00	0.00	40.00
Principal DIET Golaghat (200394)	1,54,880	0.00	0.00	0.00	154,880.00
Principal DIET Lakhimpur (200395)	2,860	0.00	0.00	0.00	2,860.00
Principal DIET Dhemaji (200398)	1,54,880	0.00	0.00	0.00	154,880.00
Incharge Blood Bank Jorhat (200415)	15,000	0.00	0.00	0.00	15,000.00
Assam State Commission for Women (200416)	13,455	0.00	0.00	0.00	13,455.00
Incharge Blood Bank Morigaon (200418)	15,000	0.00	0.00	0.00	15,000.00
Incharge Blood Bank Nalbari (200420)	15,000	0.00	0.00	0.00	15,000.00
Incharge Blood Bank Dhemaji (200422)	15,000	0.00	0.00	0.00	15,000.00
Incharge Blood Bank Karimganj (200423)	15,000	0.00	0.00	0.00	15,000.00
Incharge Blood Bank Sibsagar (200426)	7,471	0.00	0.00	0.00	7,471.00
Incharge Blood Bank Kokrajhar (200427)	5,000	0.00	0.00	0.00	5,000.00
Incharge Blood Bank Barpeta (200428)	500	0.00	0.00	0.00	500.00
Incharge Blood Bank Diphu (200429)	15,000	0.00	14,400.00	0.00	600.00
Incharge Blood Bank Jonai (200431)	10,000	0.00	0.00	0.00	10,000.00
Incharge Blood Bank Goalpara (200432)	15,000	0.00	0.00	0.00	15,000.00
Incharge Blood Bank Mangaldoi (200433)	15,000	0.00	0.00	0.00	15,000.00
Inspector of School, Karbi-Anglong (2004435)	2,17,300	0.00	154,880.00	0.00	62,420.00
Incharge ICTC/BB,Kokraghar (2007004)	10,000	0.00	0.00	0.00	10,000.00
Incharge ICTC/BB,Barpeta (2007006)	10,000	0.00	0.00	0.00	10,000.00
Incharge ICTC/BB,Morgaon (2007011)	45,000	0.00	29,717.00	2,533.00	12,750.00
Incharge ICTC/BB,Diphu (2007012)	45,000	0.00	15,000.00	0.00	30,000.00
Incharge ICTC/BB,Hailong (2007013)	22,366	0.00	14,219.00	0.00	8,147.00
Incharge ICTC/BB,Dhubri (2007016)	15,000	0.00	0.00	0.00	15,000.00



Incharge ICTC/BB,Biswanath Chariali (2007017)	22,332	0.00	0.00	0.00	22,332.00
Supdt.Civil Hospital,Sibsagar (2007025)	1,870	0.00	0.00	0.00	1,870.00
Incharge ICTC Jonai (2007030)	819	0.00	0.00	0.00	819.00
Incharge ICTC Hojai (2007031)	20,000	0.00	0.00	0.00	20,000.00
Incharge ICTC Jakhlabandha (2007032)	8,015	0.00	0.00	0.00	8,015.00
Incharge ICTC Udalguri (2007033)	500	0.00	0.00	0.00	500.00
Incharge ICTC Pathsala (2007035)	17,292	0.00	11,500.00	0.00	5,792.00
Incharge ICTC Sanapathar (2007036)	415	0.00	0.00	0.00	415.00
Incharge ICTC Teok (2007037)	20,000	0.00	0.00	0.00	20,000.00
Incharge ICTC Mibong (2007039)	20,000	0.00	0.00	0.00	20,000.00
Incharge ICTC Abhyapuri (2007040)	1,000	0.00	0.00	0.00	1,000.00
Incharge ICTC SMCH (2007044)	2,940	0.00	0.00	0.00	2,940.00
Incharge ICTC Sibagar (2007045)	30,000	0.00	0.00	0.00	30,000.00
Principal cum chief supdt.LAMCH (2007047)	1,95,000	0.00	0.00	0.00	195,000.00
Vivekananda Yuva Kendra Sangathan,Assam (2008023)	8,500	0.00	0.00	0.00	8,500.00
Principal Morgaon College, Morgaon (200811)	10,000	0.00	0.00	0.00	10,000.00
Principal R.S.Girls College,Karimganj (200812)	2,500	0.00	0.00	0.00	2,500.00
Principal Dhemaji College,Dhemaji (200813)	10,000	0.00	0.00	0.00	10,000.00
Principal DHSK College,Dibrugarh (200816)	16,000	0.00	2,500.00	7,500.00	6,000.00
Principal Sibagar Girls College,Sibsagar (200818)	10,000	0.00	0.00	7,500.00	2,500.00
Principal Dhakuakhana College,Lakhimpur (200821)	10,000	0.00	0.00	0.00	10,000.00
Principal Lumding College,Nagaon (200822)	10,000	0.00	0.00	7,500.00	2,500.00
Principal Sonari College,Sibsagar (200824)	10,000	0.00	0.00	7,500.00	2,500.00
Principal Biswanath College,Sonitpur (200825)	10,000	0.00	2,500.00	0.00	7,500.00
Principal Naibari College,Naibari (200827)	10,000	0.00	0.00	0.00	10,000.00
Principal Bongaigaon College,Bongaigaon (200828)	16,000	0.00	0.00	7,500.00	8,500.00
Principal JDSG College,Golaghat (200829)	10,000	0.00	0.00	0.00	10,000.00
Principal Aryavidyapith College,Guwahati (200830)	16,000	0.00	6,000.00	0.00	10,000.00
Principal Cotton College, Guwahati (200832)	16,000	0.00	2,500.00	7,500.00	6,000.00
Principal GC College,Sitcher (200840)	6,000	0.00	0.00	0.00	6,000.00
Principal MNC College, Halbari (200847)	6,000	0.00	0.00	0.00	6,000.00
Principal Hazai Girls College (200860)	2,500	0.00	0.00	0.00	2,500.00
Principal Bajali College Pathsala (200861)	2,500	0.00	0.00	0.00	2,500.00
Principal Demow College Sibagar (200862)	2,500	0.00	0.00	0.00	2,500.00
Principal North Lakhimpur College (200863)	2,500	0.00	0.00	0.00	2,500.00
Principal Suran Das College Hajo (200864)	2,500	0.00	0.00	0.00	2,500.00
Principal J.N.College Bokro (200865)	2,500	0.00	0.00	0.00	2,500.00
Principal Gossigaon College Kokrajhar (200871)	2,500	0.00	0.00	0.00	2,500.00
Principal Lakhimpur Girls College (200872)	2,500	0.00	0.00	0.00	2,500.00
NEMICROCON (200875)	25,000	0.00	0.00	0.00	25,000.00
Advance to NGOs (3203)					
NESPYM (03)	1,13,932	0.00	0.00	0.00	113,932.00
Club Rhino, Barpeta (2003002)	33,000	0.00	33,000.00	0.00	0.00



Operational Expenses

Schedule 27

Operational Expenses		
Travelling Expenses	795,666.00	841,100.00
Telephone/Communication Expenses	239,381.00	148,300.00
Bank Charges	8,321.00	23,600.00
Miscellaneous Expenses	594,577.00	687,200.00
Printing & Stationery	73,297.00	422,536.00
Advertisement (Other than IEC)	921,207.00	2,500,200.00
Water and Electricity Charges	0.00	61,800.00
Audit Fees	1,502,838.00	2,081,500.00
Legal Expenses	300,000.00	0.00
Postage/Courier	346,198.00	466,700.00
Quality Assessment	289,638.00	97,400.00
Contractual Services - Companies	1,491,373.00	1,636,200.00
Total	6,568,496.00	16,968,754.00

Balance with Bank

Schedule 31

Balance with Bank		
Bank 3	28,571,475.40	33,906,991.40
Cheque in Transit	0.00	0.00
Total	28,571,475.40	33,906,991.40

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Salary (Pay and Allowances)

Schedule 25

Salary	5,002,811.00	4,972,007.00
Housing	10,000.00	11,000.00
Leave Salary & Pension Contributions	0.00	30,107.00
Total	5,012,811.00	5,013,114.00

Maintenance Costs

Schedule 26

Equipment Maintenance	200,400.00	200,000.00
Building Maintenance	35,071.00	45,000.00
Vehicle Maintenance	21,475.00	175,000.00
Need Based Assistance	0.00	11,000.00
Total	256,946.00	431,000.00



Kits and Other Lab Supplies

Schedule 18

Blood Lab. Supplies	0.00	189,750.00
Consumable Items	2,624,388.00	1,864,914.00
Total	2,624,388.00	2,054,664.00

Training and Workshops

Schedule 20

Training	3,084,977.00	1,798,856.00
Campaigns	3,251,892.00	1,250,000.00
Total	7,136,869.00	3,048,856.00

NGO Services

Schedule 23

NGO Services	215,000.00	0.00
NGO Services for Priority Interventions	319,070.00	1,083,367.00
Total	534,070.00	1,083,367.00



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FIXED ASSETS

Schedule 16

Gifts	0.00	232,000.00
Furniture, Fixtures & Supplies	362,289.00	42,942.00
Fixed Asset Impairments	59,133.00	4,374,326.00
Equipment (Other)	0.00	250,223.00
Office Equipment	787,159.00	289,487.00
Total	1,208,581.00	4,628,978.00

CURRENT LIABILITIES

Schedule 22

General Provident Fund	0.00	21,044.00
Group Insurance Scheme	0.00	3,000.00
TDS (Salary)	0.00	66,504.00
Stamp / Stamped Receipt (Received)	122,540.00	149,080.00
EOS (Other)	201,629.00	1,635,215.00
Other Liabilities	293.00	73,736.00
Total	326,372.00	1,909,579.00



Other Income

Schedule 56

Other Income		
Sale of EM/Teacher Documents	22,988.00	0.00
Other Receipts	197,298.00	174,222.00
Interest from Bank	1,238,166.00	907,433.00
Total	1,468,936.00	1,081,685.00

LOANS AND ADVANCES

Schedule 17

LOANS AND ADVANCES		
Advance to Others	699,646.00	4,442,186.00
Advance to NGOs	51,975,393.00	31,124,747.40
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	596,804.00
Advance to Staff	636,245.00	5,214,510.00
Advance to District Authorities	2,303,524.00	5,010,355.00
Advance to District Hospitals	947,065.00	359,767.00
Inter Unit Fund Transfer	0.00	4,019,593.00
Total	56,561,873.00	58,767,882.40



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LOANS AND ADVANCES

Schedule 17

State Loan Fund Transfer	4,088,000.00	0.00
Total	4,088,000.00	0.00

GENERAL FUNDS

Schedule 20

Change from FUND 17 TO FUND 20	27,488,000.00	27,488,000.00
Total	27,488,000.00	27,488,000.00

Balance with Bank

Schedule 30

Bank 1	33,986,341.00	66,972,682.00
Change in Transit	0.00	-63,244,000.00
Total	33,986,341.00	3,728,682.00



				136,580,378.00			129,689,626.40
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h
 Deputy Director, (Finance)
 Assam State AIDS Control Society,
 Khanapara, Guwahati-22

Shyamsunder
 Project Director
 Assam State AIDS Control Society,
 Khanapara, Guwahati-22

NACO

Assam SACS - Pool Fund
 Khanpara Guwahati-22, Guwahati - 781022
 National AIDS Control Project - Phase III
Receipt And Payment Account
 For The Period From : 01-Apr-2009 To :31-Mar-2010

	Closing Balance:						
66,333.00	Cash in hand		89,232.00	6,630,000.00	LOANS AND ADVANCES	17	96,561,873.00
2,766,388.80	Balance with Bank	30	33,906,941.40	1,900,851.00	FIXED ASSETS	18	1,208,903.00
0.00	LOANS AND ADVANCES	17	4,965,493.00	2,054,664.00	CURRENT LIABILITIES	32	326,372.00
124,666,000.00	GENERAL FUND	29	89,458,000.00	3,048,856.00	Kit and Other Lab Supplies	18	2,624,388.00
1,081,655.00	Other Income	56	1,469,956.00	1,083,367.00	Training and Workshops	20	7,136,869.00
<u>138,528,376.80</u>			<u>129,809,182.40</u>	6,124,364.00	NGO Services	23	534,070.00
				6,124,364.00	Salary (Pay and Allowances)	25	9,062,311.00
				1,119,833.00	Maintenance Costs	26	326,015.00
				10,065,764.00	Operational Expenses	27	6,560,496.00
				20,669,803.00	IEC		14,324,715.00
				321,683.00	Consultants and Consultancy Services		1,594,278.00
				776,258.00	Surveillance		0.00
					Closing Balance:		
				89,232.00	Cash in hand		54,257.00
				0.00	Imprest Account		0.00
				33,906,941.40	Balance with Bank	31	28,571,475.40

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Operational Expenses

Schedule 15

Travelling Expenses	286,000.00	1,972,267.00
Telephone/Communication Expenses	239,361.80	146,364.00
Bank Charges	8,321.80	23,641.00
Miscellaneous Expenses	773,623.80	710,838.00
Printing & Stationery	73,297.80	451,214.00
Advertisement (Other than IEC)	922,534.00	2,550,888.00
Water and Electricity Charges	0.00	61,682.00
Audit Fees	1,502,838.00	2,319,363.00
Legal Expenses	300,000.00	0.00
Postage/Courier	342,065.00	477,217.00
Quality Assessment	1,587,321.00	149,711.00
Contractual Services - Companies	1,491,373.00	1,646,829.00
Contingency	334,240.00	0.00
Total	8,395,681.80	10,509,996.00



Salary (Pay and Allowances)

Schedule 13

Salary	11,207,000.00	11,207,000.00
Allowances	10,000.00	11,200.00
Leave Salary & Pension Contributions	0.00	20,000.00
Total	11,207,000.00	11,227,000.00

Maintenance Costs

Schedule 14

Depreciation	300,000.00	400,000.00
Building Maintenance	34,000.00	320,000.00
Vehicle Maintenance	25,473.00	170,000.00
Road Board Allowance	0.00	11,000.00
Total	345,473.00	1,101,000.00



Training and Workshops

Schedule 06

Training	7,000,000.00	9,470,201.00
Campaigns	3,251,892.00	1,230,000.00
Total	10,251,892.00	10,700,201.00

NGO Service

Schedule 11

NGO Services	1,000,000.00	563,175.00
NGO Services for Priority Interventions	40,581,150.00	40,441,751.00
Total	41,581,150.00	41,004,926.00



Other Income

Schedule 28

[Redacted]		
Other Income	0.00	0.00
Other Income	1,000,000.00	1,000,000.00
Investment Income	1,000,000.00	1,000,000.00
Total	2,000,000.00	2,000,000.00

Kits and Other Lab Supplies

Schedule 28

[Redacted]		
Other Income	0.00	0.00
Other Lab Supplies	0.00	0.00
Commodity Items	2,000,000.00	2,000,000.00
Total	2,000,000.00	2,000,000.00



N/CO

[Draft]

Assam SACS - Pool Fund

Khanapara Guwahati-22, Guwahati - 781022

National AIDS Control Project - Phase III

**Income And Expenditure Account
For The Period From : 01-Apr-2009 To :31-Mar-2010**

28,796,997.00	IEC		20,468,532.00	1,881,655.00	Other Income	28	1,491,910.00
328,808.00	Consultants and Consultancy Services		1,594,278.00	103,511,005.00	Grants utilized to the extent of revenue expenditure		105,476,657.00
1,114,895.00	Surveillance		125,650.00				
2,506,636.00	Kits and Other Lab Supplies	06	2,624,388.00				
10,928,281.00	Training and Workshops	08	10,934,619.00				
41,004,926.00	NGO Services	11	50,197,659.00				
8,206,548.00	Salary (Pay and Allowances)	13	11,267,858.00				
1,196,473.00	Maintenance Costs	14	345,818.00				
10,509,996.00	Operational Expenses	15	8,395,601.00				
104,592,668.00			105,946,423.00	104,592,668.00			105,946,423.00

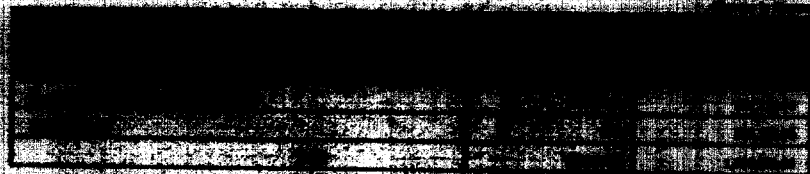


Deputy Director, (Finance)
Assam State AIDS Control Society,
Khanapara, Guwahati-22

Project Director
Assam State AIDS Control Society,
Khanapara, Guwahati-22

CURRENT LIABILITY

Balance 1/31



1107302

CURRENT ASSETS

Schedule 8301

Figures in Rupees

Cash in hand	94,259.00	94,259.00
Bank 2	30,571,472.00	30,571,472.00
Total	30,665,731.00	30,665,731.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Advances to Staff	2,99,034.00	6,901,300.00
Advances to NGOs	10,333,728.00	8,549,936.00
Advances to Contractors/Suppliers (Non Reimbursable)	0.00	768.00
Advances to Staff	11,600.00	59,500.00
Advances to District Authorities	4,092,072.00	9,671,280.00
Advances to District Hospitals	945,580.00	470,355.00
Inter-District Fund Transfer	0.00	4,000,000.00
Total	18,467,334.00	29,653,739.00



Fixed Asset

Schedule 82

Account	Balance	Change	Balance	Balance
Buildings (2200)	22,422,000.00	0.00	0.00	22,422,000.00
Cell Work (2201)	15,500,500.00	0.00	0.00	15,500,500.00
Equipment (Other) (2206)	2,006,330.00	0.00	0.00	2,006,330.00
Furniture, Fixtures & Supplies (2202)	1,821,294.00	363,977.00	0.00	2,185,271.00
Office Equipment (2205)	4,016,213.00	787,159.00	0.00	4,803,372.00
Vehicles (2203)	445,288.00	0.00	0.00	445,288.00
Grand Total	34,495,396.00	1,151,136.00	0.00	35,646,532.00

Funds from Other Sources

Schedule 93

Account	Balance	Change	Balance	Balance
Grand Total				



General Fund

Schedule 01

Figure 51 Budget

	2010	2009
Available for		46,314,932.48
Add: Available during the year		
Grants from the CO to SAAS	89,456,000.00	134,666,000.00
Less: Utilized during the year		
Grants utilized to the extent of revenue expenditure	164,476,467.00	103,511,005.00
Grants utilized to the extent of fixed asset expenditure	1,289,271.00	9,346,528.00
Closing grant in hand	46,314,932.48	62,542,678.48

21
N/CO

ASSAM SACS - Pool Fund
 Khanpara Gowahati-22, Guwahati - 781022
 National AIDS Control Project - Phase III

[Draft]

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

42,546,878.40	GENERAL FUND	01	46,314,992.40	34,495,106.00	FIXED ASSETS	02	35,784,577.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
1,107,302.00	CURRENT LIABILITIES	0501	798,134.00	33,996,173.40	CURRENT ASSETS	0301	28,625,732.40
34,495,106.00	FIXED ASSET FUND		35,704,377.00	29,653,799.00	LOANS AND ADVANCES	0401	18,487,334.00
<u>42,546,878.40</u>			<u>82,017,443.40</u>	<u>98,145,878.40</u>			<u>82,017,443.40</u>

P GAGGAR & ASSOCIATES
 CHARTERED ACCOUNTANTS

P. Gaggar
 Parulokan Goggar
 Partner
 Auditor

[Signature]
 Deputy Director, (Finance)
 Assam AIDS Control Society
 Khanpara, Guwahati-22

[Signature]
 Assam AIDS Control Society
 Khanpara, Guwahati-22

Sl. No.	Particulars	1.1.10	1.1.10	1.1.10	1.1.10	1.1.10	1.1.10
1	Nil	1,500	(1,500)	Nil	1,500	1,500	1,500
2	...	25	-	25	25	25	25
3	...	8,500	-	8,500	8,500	8,500	8,500
4	...	25	-	25	25	25	25
5	...	45	-	45	45	45	45
6	...	450	-	450	450	450	450
7	...	Nil	-	Nil	72,500	72,500	72,500
8	...	1,500	-	1,500	1,500	1,500	1,500
9	...	25	-	25	25	25	25
10	...	1,400	-	1,400	1,400	1,400	1,400
11	...	1,500	-	1,500	1,500	1,500	1,500
12	...	25	-	25	25	25	25
13	...	1,500	-	1,500	1,500	1,500	1,500
14	...	25	-	25	25	25	25
15	...	1,500	-	1,500	1,500	1,500	1,500
16	...	25	-	25	25	25	25
17	...	1,500	-	1,500	1,500	1,500	1,500
18	...	25	-	25	25	25	25
19	...	1,500	-	1,500	1,500	1,500	1,500
20	...	25	-	25	25	25	25
21	...	1,500	-	1,500	1,500	1,500	1,500
22	...	25	-	25	25	25	25
23	...	1,500	-	1,500	1,500	1,500	1,500
24	...	25	-	25	25	25	25
25	...	1,500	-	1,500	1,500	1,500	1,500
26	...	25	-	25	25	25	25
27	...	1,500	-	1,500	1,500	1,500	1,500
28	...	25	-	25	25	25	25
29	...	1,500	-	1,500	1,500	1,500	1,500
30	...	25	-	25	25	25	25
31	...	1,500	-	1,500	1,500	1,500	1,500
32	...	25	-	25	25	25	25
33	...	1,500	-	1,500	1,500	1,500	1,500
34	...	25	-	25	25	25	25
35	...	1,500	-	1,500	1,500	1,500	1,500
36	...	25	-	25	25	25	25
37	...	1,500	-	1,500	1,500	1,500	1,500
38	...	25	-	25	25	25	25
39	...	1,500	-	1,500	1,500	1,500	1,500
40	...	25	-	25	25	25	25
41	...	1,500	-	1,500	1,500	1,500	1,500
42	...	25	-	25	25	25	25
43	...	1,500	-	1,500	1,500	1,500	1,500
44	...	25	-	25	25	25	25
45	...	1,500	-	1,500	1,500	1,500	1,500
46	...	25	-	25	25	25	25
47	...	1,500	-	1,500	1,500	1,500	1,500
48	...	25	-	25	25	25	25
49	...	1,500	-	1,500	1,500	1,500	1,500
50	...	25	-	25	25	25	25
51	...	1,500	-	1,500	1,500	1,500	1,500
52	...	25	-	25	25	25	25
53	...	1,500	-	1,500	1,500	1,500	1,500
54	...	25	-	25	25	25	25
55	...	1,500	-	1,500	1,500	1,500	1,500
56	...	25	-	25	25	25	25
57	...	1,500	-	1,500	1,500	1,500	1,500
58	...	25	-	25	25	25	25
59	...	1,500	-	1,500	1,500	1,500	1,500
60	...	25	-	25	25	25	25
61	...	1,500	-	1,500	1,500	1,500	1,500
62	...	25	-	25	25	25	25
63	...	1,500	-	1,500	1,500	1,500	1,500
64	...	25	-	25	25	25	25
65	...	1,500	-	1,500	1,500	1,500	1,500
66	...	25	-	25	25	25	25
67	...	1,500	-	1,500	1,500	1,500	1,500
68	...	25	-	25	25	25	25
69	...	1,500	-	1,500	1,500	1,500	1,500
70	...	25	-	25	25	25	25
71	...	1,500	-	1,500	1,500	1,500	1,500
72	...	25	-	25	25	25	25
73	...	1,500	-	1,500	1,500	1,500	1,500
74	...	25	-	25	25	25	25
75	...	1,500	-	1,500	1,500	1,500	1,500
76	...	25	-	25	25	25	25
77	...	1,500	-	1,500	1,500	1,500	1,500
78	...	25	-	25	25	25	25
79	...	1,500	-	1,500	1,500	1,500	1,500
80	...	25	-	25	25	25	25
81	...	1,500	-	1,500	1,500	1,500	1,500
82	...	25	-	25	25	25	25
83	...	1,500	-	1,500	1,500	1,500	1,500
84	...	25	-	25	25	25	25
85	...	1,500	-	1,500	1,500	1,500	1,500
86	...	25	-	25	25	25	25
87	...	1,500	-	1,500	1,500	1,500	1,500
88	...	25	-	25	25	25	25
89	...	1,500	-	1,500	1,500	1,500	1,500
90	...	25	-	25	25	25	25
91	...	1,500	-	1,500	1,500	1,500	1,500
92	...	25	-	25	25	25	25
93	...	1,500	-	1,500	1,500	1,500	1,500
94	...	25	-	25	25	25	25
95	...	1,500	-	1,500	1,500	1,500	1,500
96	...	25	-	25	25	25	25
97	...	1,500	-	1,500	1,500	1,500	1,500
98	...	25	-	25	25	25	25
99	...	1,500	-	1,500	1,500	1,500	1,500
100	...	25	-	25	25	25	25

1. PHYSICAL VERIFICATION OF STOCKS IS DONE BY COMMITTEE IN DEC 08 & THE DISCREPANCIES AS FOUND WAS ADMITTED WITH THE BOOK STOCK OF 31.03.10.
2. IN THE STOCK OF MEDICINES NO EXPIRY DATES ARE NOTED LEADING TO DAMAGED MATERIALS QUANTIFIED IN STOCK.
3. STOCK KEPT IN GODDOWNS ARE IN A DAMAGING CONDITION AS THE GODDOWNS IS NOT MAINTAINED IN A GOOD CONDITION.
4. GODDOWNS FOR STORAGE OF MEDICINES WAS NOT FOUND IN A SECURED POSITION AS NO LOCK WAS PROVIDED LEADING TO EASY THEFT.
5. MEDICINES RETURNED FROM GODDOWNS ETC. ARE RETURNED WITHOUT ANY CORRESPONDENCE.
6. PROPER SOFTWARE SHOULD BE USED FOR THE PURPOSE OF RECORDING OF STOCK AND TIMELY PHYSICAL VERIFICATION SHOULD BE CONDUCTED.



ASSAM STATE AIDS CONTROL SOCIETY
KHANAPARA, GUWAHATI - 781 022

DETAILS OF DISCREPANCIES IN MAINTAINING IN STOCK REGISTER

1	HIV ELISA	NIL	NIL	NIL	21,298	08.07.2010	66,472	(3,840)	1248 in Stock are in Damaged Condition
2	HBS Ag Elisa (HBV Elisa)	23,004	(96)	23,808	46,098	08.07.2010	10,848	11,232	3744 kits Expired
3	HCV Elisa	2,860	(2,860)	NIL	(384)	08.07.2010	1,700	1,700	1700 Kits found Expired and Damaged
4	HIV Triline Card	360	1,450	NIL	NIL	28.08.2010	1,700	1,700	66 NOS. DAMAGED
5	Comb AIDS	50,860		50,860	288	07.07.2010	288	-	
6	Blood Bag - Single	11,207	123	11,330					
7	Blood Bag - Double	3,599	877	4,476					
8	Blood Bag - Tripple	15,356	(612)	14,744					
9	Safety Lancet	200	15,07.09	-					STOCK NOT UPDATED TILL MAR
10	SD Bio- Line	14,940		14,940	NIL	06.07.2010	5,310	5,310	Stock in Cold Storage
11	Anil Sera 'A'	103		103	103	28.08.2010	-	(103)	Stocks returned to the supplier
12	Anil Sera 'B'	203		203	203	28.08.2010	-	(203)	Stocks returned to the supplier
13	Anil Sera 'D'	63		63	63	28.08.2010	-	(63)	Stocks returned to the supplier
14	Bovine Albumin 22% Solution	50		50	50	28.08.2010	-	(50)	Stocks returned to the supplier
15	Blood Collection Plain Tube (VT)	10,050	(11,788)	NIL					
16	Disposable Syringe with Needle (I) 01 ml	115,800	28,100	141,900					Total pur. in 09-10 for 116000 Nos.
17	Disposable Syringe (II) 02 ml	119,850	20,800	140,650					
18	Disposable Needle 24 & 22 Gauge	812,000	(140,200)	671,800					Balance wrongly B/F
19	Rubber Gloves	14,325	10,425	24,750					EXPIRED QTY. 5774
20	Sodium Hypochloride Solution	689	5,075	5,774					
21	Spirit Swab	307,000	(73,200)	233,800	92,400	06.07.2010	86,400	(4,000)	
22	Microscope (20-200)	67,500	(18,500)	49,000					
23	Lancet (Blood Lancet)	5,600	(4,400)	1,200					No stock available
24	2% Glutaraldehyde 1ltr	1	(2)	NIL	NIL	28.08.2010	NIL		Balance wrongly B/F
25	Face Mask	670	(332)	438					
26	Plastic Gloves	191,300	14,500	205,800					
27	Medicated Dressing Wash Proof	12,420	(340)	12,080	12,080	28.08.2010	12,150	70	
28	Roll Bandage	3,000	(600)	2,400	2,400	28.08.2010	2,368	(32)	
29	Sterile Gauge	3,400	(380)	3,020	3,020	28.08.2010	2,700	(320)	
30	Centrifuge Tube	478	(25)	453					
31	Industrial Gloves	30	3	33	32	06.05.2010		32	
32	Bleaching Powder	153	(56)	97	97	28.08.2010	L/S	(97)	STOCKS DAMAGED IN WATER
33	Chlorhexidine 3%	100	(1)	99					
34	Plastic Pippette	4,750	(1,750)	3,000					
35	Plastic Vial (Screw Capped)	30,000	(14,300)	15,700					Balance wrongly B/F



**ASSAM STATE AIDS CONTROL SOCIETY
KHANAPARA, GUWAHATI - 781 022**

DETAILS OF DISCREPANCIES FOUND IN THE PAYMENT VOUCHER

SL No.	Voucher No. & Date	As per Voucher	As per CPFMS	Difference	Remarks
	BPV/280 dt. 7.06.09	18,079.00	18,079.00	Nil	Amount paid to Fidelity for Car Hiring but no TDS deducted from Party.
	BPV/851 dt. 14.08.09	5,042.00	5,382.00	340	Amount paid as per voucher 494718 dt. 14.08.09. excess payment made to the "Fidelity" for Vehicle hire charge. Excess payment made.
	BPV/1221 dt. 30.08.09	20,156.00	20,156.00	Nil	Amount paid to Zenith Travels with out deducting the TDS.
	BVP/1230 dt. 3.09.09	11,330.00	15,330.00	4000	Excess payment made to Alpine Restaurant Vide Ch. No.486793 dt.24.08.09 which is recovered on 12.02.2010 vide Receipt no. 021
	BVP/1529 dt. 27.10.09	21,632.00	24,332.00	2700	Amount paid to Rasadher Deka Vide ch. No.486827 dt. 21.10.09 Rs.24332.00 after deduction of Rs.3000/- but actually payment should be (24632-3000) = 21632.00 hence excess payment made Rs. 2700.00 which is recovered on 24.05.2010.

VCH NO.	DATE	AMOUNT	SUB-LEDGER	REMARKS
3233	11.03.2010	82,100.00	PRAKSHALAN	AMOUNT ADJUSTED INCLUDED LOAN REFUND OF Rs. 30,100.00 LEADING TO A TOTAL EXCESS ADJUSTMENT OF Rs. 30,100.00.
2585	18.01.2010	24,999.00	OFFICE EQUIPMENT	PRINTER PURCHASED VAT Rs. 1,190.43 NOT DEDUCTED
2601	19.01.2010	874.00	TRAINING	AMOUNT PAID ON A/C OF STATIONARY VAT Rs. 87.55 NOT DEDUCTED



Deputy Commissioner Diphu (44)	30,000.00	15,000.00	15,000.00	0.00	30,000.00
Deputy Commissioner Cachar (46)	30,000.00	15,000.00	0.00	0.00	45,000.00
Deputy Commissioner Karimganj (47)	45,000.00	15,000.00	0.00	0.00	60,000.00
Deputy Commissioner Hailakandi (48)	45,000.00	15,000.00	60,000.00	0.00	0.00
Deputy Commissioner, Kamrup (49)	21,000.00	0.00	0.00	0.00	21,000.00
Jt.DHS Morigaon (5)	135,010.00	85,891.00	220,901.00	0.00	0.00
Jt.DHS Goalpara (6)	245,100.00	55,000.00	300,100.00	0.00	0.00
Jt.DHS Bongaigaon (7)	140,000.00	39,000.00	98,000.00	0.00	81,000.00
Jt.DHS Kokrajhar (8)	191,420.00	249,895.00	344,883.00	89,882.00	6,550.00
Jt.DHS Karimganj (9)	328,000.00	79,550.00	139,550.00	0.00	268,000.00
Advance to District Hospitals (3209)					
Incharge of SRL AMCH Dibrugarh (2024)	180,000.00	130,821.00	115,877.00	24,944.00	150,000.00
Incharge of SRL SMCH Silchar (2026)	180,355.00	163,500.00	113,500.00	10,675.00	199,680.00



Teresa Samaj Kalayan Mahila Samiti, Gauripur, Dhubri (2003003)	45,000.00	0.00	45,000.00	0.00	0.00
Loharkatha Yuvak Sangha (200302)	1,000,000.00	0.00	1,000,000.00	0.00	0.00
Assam Network Positive People(ANP+) (2003020)	355,700.00	0.00	215,000.00	0.00	140,700.00
Assam Seva Sammiti (31)	700,000.00	0.00	0.00	0.00	700,000.00
North East AIDS & Drug Prevention Centre (34)	17,000.00	0.00	0.00	0.00	17,000.00
Zeal Thrill Frindship Group (44)	238,194.00	0.00	94,934.00	0.00	143,260.00
ELEVATE CLUB (62)	92,500.00	0.00	0.00	0.00	92,500.00
Ankan Academy (85)	12,821.00	0.00	0.00	0.00	12,821.00
Advance to Contractors/Suppliers (Non Reimbursable) (3204)					
Godrej & Boyce Mfg Co.Ltd. (200803)	768.00	0.00	768.00	0.00	0.00
Advance to District Authorities (3208)					
J.DHS Kamrup (1)	1,435,730.00	397,800.00	823,000.00	0.00	1,010,530.00
J.DHS Tinsukia (10)	369,400.00	78,000.00	447,400.00	0.00	0.00
J.DHS Dibrugarh (11)	670,590.00	241,550.00	911,640.00	500.00	0.00
J.DHS Sivasagar (12)	588,600.00	78,000.00	115,242.00	0.00	529,358.00
J.DHS Jorhat (13-13)	527,340.00	78,000.00	416,722.00	0.00	188,618.00
J.DHS Golaghat (14)	615,100.00	85,800.00	374,781.00	0.00	326,119.00
J.DHS N-Lakhimpur (15)	100,380.00	191,000.00	221,395.00	0.00	69,985.00
J.DHS Dhemajee (16)	128,000.00	83,550.00	206,000.00	0.00	5,550.00
J.DHS Sivasagar (17)	361,913.00	205,700.00	318,036.00	0.00	249,577.00
J.DHS Diphu (18)	210,400.00	44,300.00	194,400.00	0.00	60,300.00
J.DHS Hailakandi (19)	476,400.00	53,400.00	480,400.00	49,400.00	0.00
J.DHS Barpeta (2)	135,000.00	89,300.00	222,664.00	0.00	1,636.00
J.DHS Hailong (20)	433,700.00	19,500.00	271,700.00	0.00	181,500.00
Deputy Commissioner, Baska (200701)	25,000.00	15,000.00	0.00	0.00	40,000.00
Deputy Commissioner, Udalguri (200702)	30,000.00	15,000.00	0.00	0.00	45,000.00
Deputy Commissioner, Chirang (200703)	30,000.00	15,000.00	0.00	0.00	45,000.00
J.DHS Dhubri (21)	203,000.00	74,780.00	270,900.00	0.00	6,890.00
J.DHS Mangaldoi (22)	254,650.00	138,075.00	392,725.00	0.00	0.00
J.DHS Tezpur (23)	597,397.00	82,550.00	319,858.00	39,900.00	320,189.00
Deputy Commissioner Nalbari (24)	15,000.00	15,000.00	15,000.00	0.00	15,000.00
Deputy Commissioner Barpeta (25)	45,000.00	15,000.00	45,000.00	0.00	15,000.00
Deputy Commissioner Bongaigaon (26)	45,000.00	15,000.00	25,000.00	0.00	35,000.00
Deputy Commissioner Kokrajhar (27)	45,000.00	15,000.00	30,000.00	15,000.00	15,000.00
Deputy Commissioner Dhubri (28)	45,000.00	15,000.00	45,000.00	0.00	15,000.00
Deputy Commissioner Goalpara (29)	45,000.00	15,000.00	45,000.00	0.00	15,000.00
J.DHS Nalbari (3)	43,750.00	78,000.00	121,750.00	0.00	0.00
Deputy Commissioner Morigaon (33)	15,000.00	15,000.00	0.00	0.00	30,000.00
Deputy Commissioner Nagaon (34)	66,000.00	15,000.00	66,000.00	0.00	15,000.00
Deputy Commissioner Jorhat (35)	66,000.00	15,000.00	81,000.00	0.00	0.00
Deputy Commissioner Sivasagar (36)	45,000.00	15,000.00	15,000.00	0.00	45,000.00
Deputy Commissioner Golaghat (37)	45,000.00	15,000.00	30,000.00	0.00	30,000.00
Deputy Commissioner Dibrugarh (38)	210,000.00	15,000.00	212,796.00	12,204.00	0.00
Deputy Commissioner Tinsukia (39)	51,000.00	15,000.00	66,000.00	0.00	0.00
J.DHS Nagaon (4)	373,400.00	137,470.00	338,710.00	6,890.00	165,280.00
Deputy Commissioner Lakhimpur (40)	45,000.00	15,000.00	15,000.00	0.00	45,000.00
Deputy Commissioner Dhemajee (41)	45,000.00	15,000.00	0.00	0.00	60,000.00
Deputy Commissioner Darrang (43)	45,000.00	15,000.00	60,000.00	0.00	0.00

