



Govt. of Bihar

Bihar State AIDS Control Society

Department of Health & Family Welfare
State Institute of Health & Family Welfare Building
Sheikhpura, Patna- 800 014

www.bsacs.org, Email: biharsacs@gmail.com

File No. BSACS-A/c-50-2010-

1027

Date: - 13.09.2011

To,

Sri P. R. Das
National Program Officer,
National AIDS Control Organisation,
Ministry of Health & Family Welfare,
6th Floor, Chandralok Building,
36 Janpath,
New Delhi – 110001.

Sub: - Submission of Statutory Audit Report of Bihar State AIDS Control Society for F.Y. 2010-11

Sir,

With reference of above mentioned subject, I am enclosing herewith Statutory Audit Report of Bihar State AIDS Control Society for F.Y. 2010-11, for your kind information and necessary action.

With regards,

Encl.: - As mentioned above.

Yours sincerely


(Yogamand Sinha)

Joint Director (Finance)

Sr. AO (G.I.P.S.)
(G.I.P.S.)

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AUDITOR'S REPORT

To,
The Project Director,
Bihar State AIDS Control Society,
SIHFW Bhawan, Sheikhpura,
Patna - 800014

We have audited the accompanying financial statements of the "Pool Fund" of the National AIDS Control Project- Phase III (financed under World Bank Credit No.- Not Applicable 3242 – IN and DFID grant – Not Applicable) comprising Balance Sheet as at 31st March, 2011, Income & Expenditure Account and Receipt & Payment account for the year ended 31st March, 2011. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

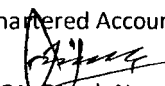
We conducted our audit in accordance with Standards on Accounting issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on 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 and to the best of our information and according to the explanations given to us, the Balance Sheet and the Income & Expenditure Statement read with the Accounting Policies and the notes on the accounts attached with the Balance sheet and subject to our comments given in Annexure-I of the report, give a true and fair view :

- (a) It the case of Balance sheet , of the state of affairs of the Society as at 31st March, 2011;
- (b) In the case of Income & Expenditure Account, of the Income & Expenditure for the year ended on that date; and,
- (c) In the case of Receipt & Payment Account of the receipts and payments taken place during the year ended on that date.

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

Place : Patna
Date : 9th September, 2011

For G.K.Sureka & Co.
Chartered Accountants

(CA. Dhruv Narayan)
Partner



M.No.-501415
FRN.- 513018C

**Bihar State Aids Control Society
Activity : Pool Fund**

ANNEXURE - 1

STATEMENT OF DISALLOWABLE EXPENDITURE FOR THE PURPOSE OF REIMBURSABLE CLAIM FOR THE YEAR 2010-2011

Cheque No.	Date	Amount	VAT	Ser. Tax.	Total	Name of Party
787523	04-08-2010	797450		85672	85672	THERMO FISHER
787495	04-05-2010	16527		1527	1527	KESHAV JHA & CO. C.A
788725	05-12-2010	14332		1332	1332	KESHAV JHA & CO. C.A
788727	05-11-2010	12731		1436	1436	INDIAN POST
788700	05-06-2010	3350		700	700	VISHWAKARMA REFRIGERATOR
788840	15.06.2010	619943		24308	24308	ZEAL INDIA CHEMICAL
789788	07-12-2010	682864		26800	26800	JAIN INTERNATIONAL
788895	07-02-2010	16537		1875	1875	KESHAV JHA & CO. C.A
788880	07-01-2010	9042		1019	1019	INDIAN POST
789846	26/07/2010	86809		3521	3521	JAIN INTERNATIONAL
789812	20/07/2010	24093		2294	2294	WALKER
789151	13.08.2010	18120		1692	1692	INDIAN POST
789179	25/08/2010	240260		9462	9462	ZEAL INDIA CHEMICAL
789186	26/08/2010	240570		25029	25029	D. JHA & ASSOCIATE
789954	09.08.2010	994358		48071	48071	SPAN HEALTH CARE
789957	08.09.10	77834		9662	9662	WALKER
790136	30/09/2010	17648		1648	1648	BEEKMEN COMPUTER INDIA Pvt. Ltd.
790042	22/09/2010	124087		12875	12875	R. N. MISHRA & CO.
790310	11-03-2011	138815		5448	5448	S KEERAN
790432	12-02-2011	9212225		119950	119950	ELMECH ENG.
	TOTAL	13347595	364311	20010	384321	



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BIHAR STATE AIDS CONTROL SOCIETY, PATNA

ACTIVITY: POOL FUND

SCHEDULE OF ACCOUNTING POLICIES AND NOTES ON ACCOUNTS ANNEXED TO AND FORMING PART OF ACCOUNTS FOR THE YEAR ENDED ON 31ST MARCH, 2011

1. SIGNIFICANT ACCOUNTING POLICIES

- 1.1 The financial Statements have been prepared under Historical Cost convention in accordance with the Generally Accepted Accounting Principles and are on "going concern" concept. The Accounts have been maintained on Cash System unless otherwise stated. The Accounts have been prepared on Generally Accepted Accounting Principles on Cash System in conformity with standards as prescribed by the Institute of Chartered Accountants of India for Cash System of Accounting.
- 1.2 Grants-in Aid are recognized in the Income & Expenditure Account to the extent of Revenue Expenditures.
- 1.3 Capital Expenditures are directly deducted from the Grants –in- Aid as utilized.
- 1.4 No depreciation has been provided on fixed assets as the same is acquired out of grant and equivalent amount is created as reserve.
- 1.5 Entire activities of the Society is funded by way of grant, the excess of grant over expenses or excess of expenditure over grant received is treated as unspent grant or grant receivable, as the case may be.
- 1.6 Additions of fixed assets by NGO/Peripheral units implementing the schemes are charged to concerned scheme expenditure.
- 1.7 Although confirmation of yearend balance of advances have not been obtained, in the opinion of management, the same to be treated as correct and good.

2. NOTES ON ACCOUNTS

- 2.1 Confirmation of Balance for Advances was not obtained. Besides this, in some cases balances as shown in the books of accounts of the society did not match with the books of accounts of the NGOs or Govt. Authorities.
- 2.2 The fixed assets are stated at cost which includes cost of assets together with the installation or incidental expenses incurred thereon.
- 2.3 Although fixed assets were not physically verified during the current financial year, the assets are considered physically in existence and in condition.
- 2.4 Grants/Advances given to NGO / Implementing Agencies are being treated as expenditure only after receipt of SOE/ Utilization Certificate.
- 2.5 These Financial Statements are system generated only.



2.6 These accounts comprised of accounts of World Bank only as per the Advice of NACO and ART & DFID are shown in GFATM.

2.7 No provision has been made on account of statutory liability like provision for I.tax, employee terminal benefits etc.

For Bihar State AIDS Control Society

For G.K.Sureka & Co.
Chartered Accountants

Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna
PLACE: PATNA

DATE: 9th September, 2011

Project Director
Project Director
Bihar State AIDS Control Society
Sheikhpura, Patna

(CA. Dhruv Narayan)

Partner

M.No.- 501415

FRN .- 513018C





Date : 9th September, 2011

To,
The Project Director,
Bihar State AIDS Control Society,
SIHFW Bhawan,
Sheikhpura, Patna-14

Sub: Letter to Management for Audit Observations – 2010-11 for Pool Fund

We have audited the books of accounts and other records of "Pool Fund" of Bihar State AIDS Control Society for the year ended on 31st March 2011. This management letter is issued for expressing our audit observations related to accounts, accounting systems, operations and records of the society.

MANAGEMENT LETTER

1. The society is implementing programs for the prevention and control of AIDS. Since the objective is highly social in nature, the proprietary aspects of expenditure have not been strictly verified. The management should exercise control measures to ensure proprietary in spending.
2. It is assessed that amount much in excess of the requirement have been given to staff on several occasions for meting expenditure in connection with various programs. Further, delay is noticed in settling the advances on time. Attention shall be given for release of advances as per requirement and settlement of the same regularly and soon after the event. Direction may be issued to settle pending advances; before availing or taking any new advance and it should be strictly implemented.
3. We have verified the accounts of NGOs/peripheral units on random basis during the year. We observed that staff insurance is included in the budget of the program, but some of the NGOs are not spending the amount of staff insurance. BSACS is not asking the NGOs for not doing staff insurance. As it is a welfare matter having serious impact on the working/life of the staffs, it should be taken care of on priority basis.
4. We observed that a huge amount of fund is lying in SB A/C during the year. If the same had been deposited in flexi fixed deposit account, the society would have earned a huge amount through interest. It is informed that as per policy of NACO funds can be deposited in flexi accounts rather than on time deposit. If so the flexi deposit account be operated, it will give additional income to the society.
5. We observed in the B.R.S that 6 different cheques of different dates of Rs.95038/- has been deposited into the bank but so far no credit has been given by the bank till the date of our audit. We also observed that Stale cheques of Rs. 115410 are appearing in the B.R.S. The management should pay proper attention for adjustment of these entries.
6. Project Monitoring Committee has not been formed as per the guidelines of NACO



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☎ 91-621-2263740 Mobile : 09835290195 E mail : mfp@gksureka.com

❖ Delhi ❖ Mumbai ❖ Kolkata ❖ Chennai ❖ Bangalore ❖ Chandigarh ❖ Muzaffarpur ❖ Ranchi

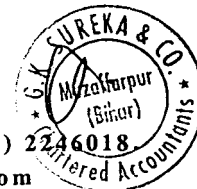


7. During the period under reference no physical verification of fixed assets and stock has been conducted. As per NACO guidelines physical verification of fixed assets and stock must be conducted at least once a year.
8. Fixed Assets Register is as per NACO Format but it is incomplete as details of fixed assets like asset identification number, location etc. are not incorporated in the fixed asset register.
9. BSACS has no control over fixed assets purchased out of funds of the society and lying in the offices of NGOs/ District Authorities and peripheral units.
10. There is no Insurance coverage of fixed assets despite there being guideline of NACO for insurance of fixed assets.
11. On verification of NGOs files we observed that BSACS is not disallowing VAT payment on purchase of fixed assets by NGOs. As per the NACO guidelines, no fund of the project can be used for payment of identifiable taxes. Taxes are to be borne by the NGOs themselves.
12. Revenue expenditure (Repair & Maintenance Expenses) to the tune of Rs.356484 has been accounted for as Capital expenditure (Addition to fixed assets). Details of the same are as under:

Date	A/C head under which payment made	Amount
15.06.10	Repair & Maintenance	104842
31.03.11	Repair & Maintenance	49892
30.03.11	Repair & maintenance	201750

The impact of abovementioned entries are that grant utilised to the extent of revenue expenditure have been understated and addition to Fixed assets have been overstated to the tune of Rs.356484

13. We had observed that a large amount related to previous year being debited to respective expenditure head during the current year. Such amounts relate to grants given to Peripheral units/NGOs during the previous year and they had not submitted their relative SOE to BSACS as per the prescribed time limit.
14. The Society has not properly utilized budget available under respective head which has been approved by NACO. We observed significant variation in inter head and intra head budget vs actual expenditure.
15. Records are not maintained by the BSACS about periodic physical verification of cash by the finance officer and the finance controller.
16. As per guidelines of NACO, BRS is mandatory to be prepared latest by 10th of next month. BSACS is preparing BRS on monthly basis and the same is duly verified by us.
17. BSACS does not tally its books with the books of NGOs/Peripheral units to whom advances are given, through a method of confirmation. We observed difference in



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balances as per books of Society and as per books of NGOs in some cases. We strongly recommend confirmation of balances from units for healthy accounting.

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18. Issues related to Accounting Software:

The accounting software being used by the society has many loose ends which are as under:

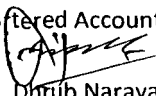
- Aging analysis of debit balances of parties, creditors, NGOs, Units etc is not possible to derive from software.
- Many reports, MIS and registers are being kept manually or in excel sheets as the same cannot be derived from the software.
- The entry and editing of data in the software is free for all. Thus there are improper controls in software for data entry and data integrity.
- Accounting software is not able to do proper accounting for purchase of fixed assets by BSACS for NGOs/Peripheral units etc. As per financial guidelines of NACO, such expenses are to be charged as revenue expenses. But accounting software does not follow the above guidelines.

19. Visit report of BSACS official to various peripheral units/NGOs etc. could not be provided to us for verification. We recommend visit to the centres should be backed by detailed reports and the visiting official should check financial procedure followed by the units on test check basis.

20. BSACS has not submitted Annual Return of financial year 2009-10 to the Registrar of Societies under the Societies Registration Act.

21. The society has not filed income tax return for the financial year 2009-10 or earlier years.

22. We have applied such sample checks and other sampling method for our audit, as deemed fit & reasonable by us considering the size & nature of activities of BSACS.

Thanking You,
For G.K.Sureka & Co.
Chartered Accountants

(CA. Dhruv Narayan)
Partner
M.No.-501415



NACO

Bihar SACS - POOL FUND

[Draft]

SIHFW Bhawan Sheikhpura, Patna - 800014

National AIDS Control Project - Phase III

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

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.)
77,883,450.49	GENERAL FUND	01	106,673,502.49	15,517,274.70	FIXED ASSETS	02	26,667,071.70
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
220,478.00	CURRENT LIABILITIES	0501	624,240.00	12,739,529.48	CURRENT ASSETS	0301	45,419,192.48
15,517,274.70	FIXED ASSET FUND		26,667,071.70	65,364,399.01	LOANS AND ADVANCES	0401	61,878,550.01
<u>93,621,203.19</u>			<u>133,964,814.19</u>	<u>93,621,203.19</u>			<u>133,964,814.19</u>

Auditor

For
GKSureka & Co.
Chartered Accountants

(CA Dhrub Narayan)
Partner

M.N. 501415



[Signature]
Joint Director (Finance)
Bihar State AIDS Control Society
Sheikhpura, Patna

Project Director

[Signature]
Project Director
Bihar State AIDS Control Society

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General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	77,883,450.49	132,398,833.49
Add: Received during the year		
Grant from NACO to SACS	136,791,000.00	10,649,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	96,851,151.00	63,047,536.00
Grants utilised to the extent of fixed asset expenditure	11,149,797.00	2,116,847.00
Closing grant in aid	106,673,502.49	77,883,450.49



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	9,197,197.90	8,666,894.00	188,289.00	17,675,802.90
Civil Works (2201)	22,950.00	0.00	0.00	22,950.00
Equipment (Other) (2204)	560,236.00	0.00	0.00	560,236.00
Furniture, Fixtures & Supplies (2202)	3,071,326.80	216,316.00	29,787.00	3,257,855.80
Office Equipment (2206)	1,741,574.00	1,053,070.00	0.00	2,794,644.00
Vehicles (2205)	923,990.00	1,431,593.00	0.00	2,355,583.00
Grand Total	15,517,274.70	11,367,873.00	218,076.00	26,667,071.70

1,13,67,873 = 00
 (-) 2,18,076 = 00

 1,11,49,797 = 00
 ↓
 Addition in F.A

Funds from Other Sources

Schedule 03

Figures in Rupees

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



(Handwritten marks)

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank 3	45,394,192.48	12,739,529.48
Imprest Account	25,000.00	0.00
Total	45,419,192.48	12,739,529.48

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	522,081.30	456,785.30
Advance to NGOs	16,321,164.00	6,969,627.00
Advance to Contractors/Suppliers (Non Reimbursable)	41,920.00	26,920.00
Advance to Staff	564,442.00	739,115.00
Advance to Autonomous Bodies	89,756.00	1,299,683.00
Advance to District Authorities	27,874,180.00	32,690,043.00
Advance to District Hospitals	0.00	143,476.00
Inter Unit Fund Transfer	16,465,006.71	23,038,749.71
Total	61,878,550.01	65,364,399.01



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CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs)	As at 30-Jun-11 (Rs)
Employees Contribution to CPF	36,857.00	17,321.00
General Provident Fund	1,705.00	1,705.00
Group Insurance Scheme	1,140.00	1,140.00
Other Recoveries	25,271.00	25,271.00
Salary Payable	0.00	30,000.00
Security / Earnest Deposit (Received)	516,500.00	73,500.00
TDS (Others)	42,707.00	71,541.00
TDS (Salary)	60.00	0.00
Total	624,240.00	220,478.00



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

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.)
7,631,985.00	IEC		11,689,808.00	1,427,480.00	Other Income	28	1,698,072.00
22,071.00	Consultants and Consultancy Services		0.00	63,047,536.00	Grants utilised to the extent of revenue expenditure		96,851,151.00
928,429.00	Monitoring & Evaluation (SIMS)		0.00				
574,825.00	Surveillance		850,528.00				
3,802,554.00	Prior to NACP III-(TI) Non Reimbursable expenses		5,835,411.00				
0.00	Prior to NACP III-(PI) Non Reimbursable expenses		2,903,537.00				
2,318.00	Prior to NACP III-(LA) Non Reimbursable expenses		199,684.00				
10,714.00	Prior to NACP III-(IS) Non Reimbursable expenses		0.00				
4,100.00	Prior to NACP III-(IC) Non Reimbursable expenses		0.00				
3,502,882.00	Kits and Other Lab Supplies	06	10,117,865.00				
1,164,668.00	Training and Workshops	08	7,404,217.00				
28,013,117.00	NGO Services	11	25,827,317.00				
15,000.00	Operational and Other Research	12	0.00				
11,238,975.00	Salary (Pay and Allowances)	13	21,695,121.00				



514,582.00	Maintenance Costs	14	2,145,950.00		
7,048,796.00	Operational Expenses	15	9,879,785.00		
<u>64,475,016.00</u>			<u>98,549,223.00</u>	<u>64,475,016.00</u>	<u>98,549,223.00</u>

For
GK Sureka & Co.
 Chartered Accountants

[Signature]
 (CA Dhrub Narayan)
 Partner
 M.N. 501415



(8) (4)

Other Income

Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	40,086.00	85,472.00
Interest from Bank	1,657,986.00	1,342,008.00
Total	1,698,072.00	1,427,480.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	19,848.00	0.00
Blood Lab. Supplies	0.00	2,216,910.00
Consumable Items	10,098,017.00	1,285,972.00
Total	10,117,865.00	3,502,882.00



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Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Workshops	0.00	9,000.00
Training	4,185,577.00	1,155,668.00
Campaigns	3,218,640.00	0.00
Total	7,404,217.00	1,164,668.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
NGO Services	850,568.00	491,372.00
NGO Services for Priority Interventions	24,976,749.00	27,521,745.00
Total	25,827,317.00	28,013,117.00



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Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Research & Development	0.00	15,000.00
Total	0.00	15,000.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	19,696,354.00	10,359,892.00
Honorarium	1,499,906.00	766,070.00
Leave Salary & Pension Contributions	172,396.00	14,434.00
Medical Expenses	181,981.00	18,100.00
Employer's Contribution to CPF	144,484.00	80,479.00
Total	21,695,121.00	11,238,975.00



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	886,300.00	277,970.00
Building Maintenance	0.00	32,520.00
Vehicle Maintenance	1,259,650.00	204,092.00
Total	2,145,950.00	514,582.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	2,993,651.00	1,658,223.00
Rent, Rates & Taxes	1,051,786.00	873,214.00
Telephone/Communication Expenses	477,644.00	462,036.00
Bank Charges	7,420.00	4,965.00
Miscellaneous Expenses	1,795,245.00	1,233,336.00
Printing & Stationery	741,055.00	295,575.00
Advertisement (Other than IEC)	338,600.00	1,103,697.00
Water and Electricity Charges	381,422.00	132,179.00
Audit Fees	813,305.00	412,921.00
Legal Expenses	13,440.00	17,146.00
Postage/Courier	315,478.00	315,700.00
Quality Assessment	70,576.00	107,729.00
Other Administration Cost	15,967.00	432,075.00
Contractual Services - Companies	816,845.00	0.00
Contingency	47,351.00	0.00
Total	9,879,785.00	7,048,796.00



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Receipt And Payment Account

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

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.)
	Opening Balance:			6,585,963.10	LOANS AND ADVANCES	17	32,935,785.00
53,153,196.58	Balance with Bank	30	12,739,529.48	71,764.00	GENERAL FUND	13	0.00
96,485.00	LOANS AND ADVANCES	17	6,413,813.00	927,673.00	FIXED ASSETS	16	10,453,351.00
10,649,000.00	GENERAL FUND	29	136,791,000.00	12,261,663.00	CURRENT LIABILITIES	32	24,547,092.00
0.00	CURRENT LIABILITIES	32	443,000.00	2,401,209.00	Kits and Other Lab Supplies	18	7,125,725.00
1,427,480.00	Other Income	56	1,759,961.00	343,904.00	Training and Workshops	20	3,397,188.00
65,326,161.58			158,147,303.48	15,144,163.00	NGO Services	23	11,772,415.00
				15,000.00	Operational and Other Research	24	0.00
				4,766,674.00	Salary (Pay and Allowances)	25	11,654,897.00
				324,066.00	Maintenance Costs	26	1,390,515.00
				4,985,253.00	Operational Expenses	27	5,575,938.00
				3,917,348.00	IEC		2,611,462.00
				20,602.00	Consultants and Consultancy Services		0.00
				476,470.00	Monitoring & Evaluation (SIMS)		0.00
				339,880.00	Surveillance		225,762.00
				0.00	Prior to NACPIII-(TI) Non Reimbursable expenses		704,981.00



			0.0	P. r to SACI - (Pr on mb, table's expenses		5,000.00
			5,000.00	Other Income	40	0.00
				Closing Balance:		
			0.00	Imprest Account		25,000.00
			12,739,529.48	Balance with Bank	31	45,394,192.48
			<u>65,326,161.58</u>			<u>158,147,303.48</u>

G.S. Sureka & Co.
Chartered Accountants
(Signature)
(CA Dhrub Narayan)
Partner
M.N. 501415



(Handwritten marks)

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Autonomous Bodies	781,627.00	0.00
Advance to District Authorities	60,995.00	0.00
Advance to District Hospitals	54,260.00	0.00
Inter Unit Fund Transfer	5,516,931.00	96,485.00
Total	6,413,813.00	96,485.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	136,791,000.00	10,649,000.00
Total	136,791,000.00	10,649,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	12,739,529.48	53,153,196.58
Cheque in Transit	0.00	0.00
Bank 7	0.00	0.00
Total	12,739,529.48	53,153,196.58



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security / Earnest Deposit (Received)	443,000.00	0.00
Total	443,000.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	101,975.00	85,472.00
Interest from Bank	1,657,986.00	1,342,008.00
Total	1,759,961.00	1,427,480.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	263,872.00	5,464.00
Advance to NGOs	28,680,292.00	1,432,622.00
Advance to Contractors/Suppliers (Non Reimbursible)	73,300.00	100,000.00
Advance to Staff	3,918,321.00	1,377,597.00
Advance to Autonomous Bodies	0.00	1,299,783.00
Advance to District Authorities	0.00	2,160,616.10
Advance to District Hospitals	0.00	180,991.00
Security Deposit (Paid)	0.00	28,890.00
Total	32,935,785.00	6,585,963.10

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Pool Fund - World Bank	0.00	66,764.00
Payment to Proc. Agent	0.00	5,000.00
Total	0.00	71,764.00



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Civil Works	0.00	11,548.00
Furniture , Fixtures & Supplies	56,033.00	62,496.00
Blood Bank Equipments	8,152,110.00	613,595.00
Equipment (Other)	0.00	44,998.00
Vehicles	1,418,593.00	16,687.00
Office Equipment	826,615.00	178,349.00
Total	10,453,351.00	927,673.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	236,340.00	114,000.00
Employees Contribution to CPF	279,788.00	218,958.00
Group Insurance Scheme	5,760.00	8,970.00
TDS (Salary)	350,792.00	241,825.00
Security / Earnest Deposit (Received)	0.00	28,890.00
TDS (Others)	421,388.00	196,447.00
Salary Payable	8,081,036.00	5,107,533.00
Creditors Payable	15,147,585.00	6,345,040.00
Rent Payable	24,403.00	0.00
Total	24,547,092.00	12,261,663.00



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Blood Lab. Supplies	0.00	1,218,504.00
Consumable Items	7,125,725.00	1,182,705.00
Total	7,125,725.00	2,401,209.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	770,405.00	343,904.00
Campaigns	2,626,783.00	0.00
Total	3,397,188.00	343,904.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	117,722.00	159,048.00
NGO Services for Priority Interventions	11,654,693.00	14,985,115.00
Total	11,772,415.00	15,144,163.00



Operational and Other Research

Schedule 24

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Research & Development	0.00	15,000.00
Total	0.00	15,000.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	10,856,120.00	4,719,946.00
Honorarium	444,400.00	14,194.00
Leave Salary & Pension Contributions	172,396.00	14,434.00
Medical Expenses	181,981.00	18,100.00
Total	11,654,897.00	4,766,674.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	226,425.00	117,785.00
Building Maintenance	0.00	27,060.00
Vehicle Maintenance	1,164,090.00	179,221.00
Total	1,390,515.00	324,066.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,567,583.00	1,345,445.00
Rent, Rates & Taxes	823,661.00	865,214.00
Telephone/Communication Expenses	474,224.00	459,536.00
Bank Charges	7,420.00	4,965.00
Miscellaneous Expenses	1,524,614.00	1,121,900.00
Printing & Stationery	509,955.00	281,405.00
Advertisement (Other than IEC)	0.00	357,834.00
Water and Electricity Charges	381,422.00	132,179.00
Audit Fees	8,280.00	16,978.00
Legal Expenses	13,440.00	17,146.00
Postage/Courier	245,816.00	223,284.00
Quality Assessment	2,856.00	107,124.00
Other Administration Cost	15,967.00	52,243.00
Contingency	700.00	0.00
Total	5,575,938.00	4,985,253.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank 3	45,394,192.48	12,739,529.48
Cheque in Transit	0.00	0.00
Bank 7	0.00	0.00
Total	45,394,192.48	12,739,529.48

Other Income

Schedule 40

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Testing Fee from Patients	0.00	5,000.00
Total	0.00	5,000.00



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Bihar SACS - POOL FUND

SIHFW Bhawan Sheikhpura , Patna - 800014

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **136,791,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2010-11** vide letter No. given below and opening Cash/Bank Balance Rs. **12,739,529.48** (and Current Liabilities of Rs. **220,478.00**) and outstanding Advances for Rs. **65,364,399.01** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,698,072.00**. a sum of Rs. **109,699,020.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **45,419,192.48** (and Current Liabilities of Rs. **624,240.00**) and outstanding advances of Rs. **61,878,550.01**. 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.	No. T11017/10/2009 - NACO - 117 dt. 31.05.10	9,27,90,000.00
2.	Trf. from 0099826044309 dt. 26.03.11.	4,40,01,000.00
	Total	136,791,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

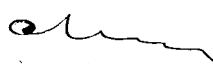
For
GK Surve & Co.
 Chartered Accountants

(CA Dhrub Narayan)
 Partner

M.N. 501415

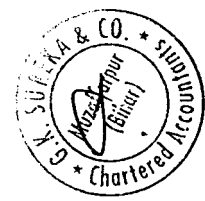

 (Project Director)

Bihar State AIDS Control Society
 Sheikhpura, Patna


 Under Secretary (P)
 Ministry of Health & Family Welfare
 Government of Bihar

Opening balance of Net Current Assets	Amount (Rs.)
Bank 3	12,739,529.48
Advance to Others	456,785.30
Advance to NGOs	6,969,627.00
Advance to Contractors/Suppliers (Non Reimbursiable)	26,920.00
Advance to Staff	739,115.00
Advance to Autonomous Bodies	1,299,683.00
Advance to District Authorities	32,690,043.00
Advance to District Hospitals	143,476.00
Inter Unit Fund Transfer	23,038,749.71
	78,103,928.49
Opening balance of Net Current Liabilities	Amount (Rs.)
General Provident Fund	1,705.00
Employees Contribution to CPF	17,321.00
Group Insurance Scheme	1,140.00
Security / Earnest Deposit (Received)	73,500.00
TDS (Others)	71,541.00
Other Recoveries	25,271.00
Salary Payable	30,000.00
	220,478.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	136,791,000.00
	136,791,000.00
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	19,848.00
IEC	11,689,808.00
NGO Services	850,568.00
Training	4,185,577.00
Salary	19,696,354.00
Equipment Maintenance	886,300.00
Vehicle Maintenance	1,259,650.00
Travelling Expenses	2,993,651.00
Rent, Rates & Taxes	1,051,786.00
Telephone/Communication Expenses	477,644.00
Honorarium	1,499,906.00
Bank Charges	7,420.00
Miscellaneous Expenses	1,795,245.00
Printing & Stationery	741,055.00
Leave Salary & Pension Contributions	172,396.00
Advertisement (Other than IEC)	338,600.00
Medical Expenses	181,981.00
Water and Electricity Charges	381,422.00
Audit Fees	813,305.00

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Legal Expenses	13,440.00
NGO Services for Priority Interventions	24,976,749.00
Employer's Contribution to CPF	144,484.00
Surveillance	850,528.00
Postage/Courier	315,478.00
Quality Assessment	70,576.00
Other Administration Cost	15,967.00
Contractual Services - Companies	816,845.00
Campaigns	3,218,640.00
Contingency	47,351.00
Consumable Items	10,098,017.00
Prior to NACPIII-(TI) Non Reimbursable expenses	5,835,411.00
Prior to NACPIII-(PI) Non Reimbursable expenses	2,903,537.00
Prior to NACPIII-(LA) Non Reimbursable expenses	199,684.00
Furniture , Fixtures & Supplies	186,529.00
Blood Bank Equipments	8,478,605.00
Vehicles	1,431,593.00
Office Equipment	1,053,070.00
	109,699,020.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	40,086.00
Interest from Bank	1,657,986.00
	1,698,072.00
Current Liabilities	Amount (Rs.)
General Provident Fund	1,705.00
Employees Contribution to CPF	36,857.00
Group Insurance Scheme	1,140.00
TDS (Salary)	60.00
Security / Earnest Deposit (Received)	516,500.00
TDS (Others)	42,707.00
Other Recoveries	25,271.00
	624,240.00
Closing balance of Net Current Assets	Amount (Rs.)
Imprest Account	25,000.00
Bank 3	45,394,192.48
Advance to Others	522,081.30
Advance to NGOs	16,321,164.00
Advance to Contractors/Suppliers (Non Reimbursable)	41,920.00
Advance to Staff	564,442.00
Advance to Autonomous Bodies	89,756.00
Advance to District Authorities	27,874,180.00
Inter Unit Fund Transfer	16,465,006.71
	107,297,742.49

