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Office of the Project Director
Chhattisgarh State AIDS Control Society
State Health Training Center, Kalibadi, Raipur
Telephone & Fax No. 0771-2235860/ 4081069

Letter No. AIDS/FIN /2011/91 /1272

Raipur Date: 08/09/2011

To

Shri P.R.Das
NPO(Audit) , NACO
6th floor , Chandralok Building
36 Janpath , New Delhi


Dear Sir ;

Sub : Submission of Statutory Audit REPORT OF
CHHATTISGARH SACS For the year 2010-11.

As we want to State that our Statutory Audit of CGSACS is
been completed & Audit Report has been received , we are submitting the
Copy of Audit Report for your Reference & Needful .

Please find the Needful Enclosurement

With Regard


Dr.A.G.Sheikh 08/09/11

APD (CGSACS)

Encl :- Original Audit Report

R.K.Singhania & Associates

CHARTERED ACCOUNTANTS

-: Head Office :-

205, 1st FLOOR, SAMTA COLONY. RAIPUR – 492 001 (C.G.) INDIA

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AUDIT REPORT (POOL FUND)

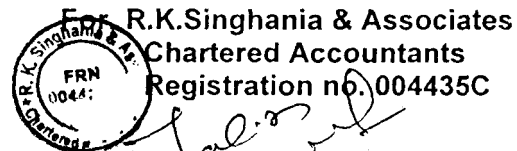
To,
The Project Director,
Chattisgarh State AIDS Control Society
Raipur (C.G.)

We have audited the accompanying financial statements of the National AIDS Control project-phase III financed under World Bank credit number-3242-IN and DFID grant as on **March 31st 2011**. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with Standard on Auditing issued by the Institute Of Chartered Accountants Of India. Those standards require that we plan and perform the audit obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements 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 Sources and Application of the Funds and the financial position of Chattisgarh State AIDS Control Society for the year ended **March 31st 2011**, in accordance with consistency applied accounting standards.

In addition, (a) adequate supporting documentations has been maintained to support the financial statements; (b) which expenditures are eligible for financing under the Credit/Grant Agreement and (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI & NGO/CBO Guidelines.



Jatin Mangal Agrawal
(Jatin Mangal Agrawal)
Partner
M. No. 409843

Date: 26/08/2011
Place: Raipur

Branch Office :- 104, Goverdhan Tower, Chaitanya Nagar, Raigarh 496001, Ph.:07762-2231905

Branch Office :- 158, New Civic Centre, Bhilai-490006, Ph.0788-2261755

Branch Office :- Plot No.11,1st Floor,Opp.Sanjay Parisar,R-1,Vinoba Nagar,Bilaspur 495001,Ph.07752-422300

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To,
The Project Director,
Chattisgarh State AIDS Control Society (Pool Fund),
Raipur (C.G.)

Sub.: Statutory audit of Chattisgarh State AIDS Control Society(Pool Fund),RAIPUR for financial year 2010-11.

We have carried out the audit of above mentioned society for the financial year 2010-11 our comments and observations are as under-

GENERAL

- 1) Society has received following funds during the year:-

Particulars	Amount (In Rs.)
Pool fund - World Bank	Rs. 92,926,000/-
TOTAL	Rs 92,926,000/-

- 2) Out of the fund disbursed during the year 2010-11 Rs. 7,64,59,991/- utilized for the purpose for which it was sanctioned as on 31st March 2011. Details are enclosed with utilization certificate attached here with.
- 3) Out of the fund disbursed by the society during the year 2010-11 following amounts stands outstanding with district authorities (peripheral Units) & NGOs' as on 31st March 2011.

Particulars	Amount (In Rs.)
NGOs'	Rs. 95,88,078/-
District Authorities (peripheral Units)	Rs. 73,66,972/-
TOTAL	Rs 1,69,55,050/-

- 4) Expenses for TI,IEC,Blood bank,IS & sentinel Surveillance have been booked under pool fund.
- 5) As informed no contingent liability exists as on 31st March 2011.
- 6) Grants received from NACO have been reflected in **Annexure 1** of balance sheet.

Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



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ACCOUNTING RECORDS, SYSTEM AND CONTROLS

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- 1) Accounts are maintained on Computerized accounting system on software(CPFMS) got developed by NACO.
- 2) Manual cash books for 2010-11 have also been maintained but we have framed our opinion on the basis of computerized accounts.
- 3) Expenses as well other transactions are supported by proper and adequate supporting documents, Expenditures are incurred in accordance with financial norms prescribed by NACP III.
 - i) During the conduct of audit, a case was found where an Awareness Programme Budget was including photocopy & recording expenses of Rs. 1500/- which is not allowable under NACO guidelines, as guidelines are silent about such expenses.
- 4) Advances Rs. 42746/- to TSUs', Rs. 1000/- to Autonomous bodies & Rs.112302/- to contractor/supplier outstanding since opening which have been closed or must be received back.

FINANCIAL AND INTERNAL CONTROLS

- 1) Assets other than vehicles are still under no insurance. Fixed assets are not mentioned in fixed asset register location wise.
- 2) Monitoring of advances to staff for project expenses must be strengthened, by proper recording and periodic ageing.
- 3) There aggregate segregation of duties and controls.
- 4) Goods, Works and Services have been generally procured in accordance with the relevant provisions of procurement manual.

ADEQUACY OF CONTROL OVER PERIPHERAL UNITS AND NGO'S

- 1) Peripheral units are not submitting the UC's in time. Some units show the advance given for expenses, directly as expenditures as UC's.
- 2) Control over peripheral units and NGO's needs to be further strengthened. UC's/SOE's must be invariably submitted periodically and must be posted in the accounts forthwith after duly verifications.
- 3) Balances with Peripheral Units (Pu's) & NGOs' are not reconciled .
- 4) Funds are required to be disbursed timely.


Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


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C.G. State AIDS Control Society
Raipur (C.G.)


Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



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RECOMMENDATIONS FOR IMPROVEMENTS

- 1) Advances lying with discontinued NGO's & other Advances must be recovered from them along with disallowance amount of expenses if any in past.
- 2) Efforts are required at CGSACS to desist the district authorities in issuing huge amount received for AIDS fund as advances to Nodal officers for the program expenses. Such advances result in cash payments and non observance of procurement procedures.
- 3) Assets having no useful life must be identified and must be written off.

For, R.K.Singhania & Associates
Chartered Accountants
Registration no. 004435C



Jatin Mangal Agrawal
(Jatin Mangal Agrawal)
Partner
M. No. 409843

Date: 26/08/2011
Place: Raipur

[Signature]
Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Ex. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)

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CHATTISGARH STATE AIDS CONTROL SOCIETY
2nd FLOOR, OIL FED BUILDING, 1-ARERA HILLS, RAIPUR-462011
NATIONAL AIDS CONTROL PROJECT PHASE III

SCHEDULE TO BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

SIGNIFICANT ACCOUNTING POLICIES & NOTES ON ACCOUNTS

I. ACCOUNTING POLICIES

1) ACCOUNTING CONVENTION

These financial statements are prepared as of a going concern on historical cost convention in accordance with generally accepted accounting principles.


2) REVENUE RECOGNITION

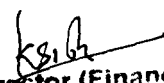
All revenues and expenses are generally recognized on cash basis except the following:


- a) Funds released by NACO during the financial year are recognized in that financial year irrespective of its actual receipts.
- b) Grants/Funds to local authorities, NGO & other implementing agencies are treated as advances till its adjustment on receipt of statement of expenditure from them.
- c) As per previous practice on receipt of expenditures, statements, utilization certificates, the expenditure as per statement is booked as expenses of the society irrespective of period in which they have been occurred or paid.
- d) Bank interest of MSOD has been recognized when account is closed.

3) FIXED ASSETS

- a) Fixed assets are stated at cost. Cost is inclusive of freight, duties, levies and any other directly attributable cost of bringing the assets to its working conditions for intended use.
- b) Fixed assets purchased by district authorities are also shown as fixed assets of CGSACS.
- c) The value of these are recorded by CGSACS as per utilization certificate/statement of expenses submitted by respective authorities.
- d) No depreciation is provided on fixed assets.


Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


Andl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)





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4) STOCK OF MATERIAL, CONSUMABLES, LAB SUPPLIES, DRUGS, HIV KITS, CONDOMS OTHER SUPPLIES,ETC


All materials purchased are treated as expense at the time of making payment. No closing stock of the above items is recognized as on closing date of the financial year.

II. NOTES ON ACCOUNTS


- 1) Some district authorities have not submitted there statements of expenses/utilization certificates during the year. In such circumstances expenses of such local authorities has not been accounted for.
- 2) Balances of advances to district authorities (peripheral units) and NGO's and other implementing authorities are subject to reconciliation.
- 3) Salaries shown in Income And Expenditure accounts of CGSACS includes salaries paid to counselors and lab technicians appointed at district authorities and only to that expenses statement received and posted by CGSACS during the year.

For R.K.Singhania & Associates
Chartered Accountants
Registration no. 004435C





(Jatin Mangal Agrawal)
Partner
M. No. 409843

Date: 26/08/2011
Place: Raipur


Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)

Utilisation Certificate

Certified that an amount of Rs. 92,926,000.00 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. 23,778,361.87 (and Current Liabilities of Rs.133,368.00) and outstanding Advances for Rs. 17,640,748.50 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,141,931.00. a sum of Rs. 76,459,991.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 40,383,121.87 (and Current Liabilities of Rs. 175,135.00) and outstanding advances of Rs.19,685,695.50. 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	T. 11017/48/2009 - NACO/2 dt. 7/5/2010	597,81,000.00
2	————— do ————— dt. 25/10/2010	296,70,000.00
3	————— do ————— dt. 17/03/2011	34,75,000.00
	Total	92,926,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)
Asst. Director (Finance)

C.G. State AIDS Control Society,
Raipur (C.G.)



Kesh
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Benoit Choudhary
विनय चौधरी/BENOY CHOUDHARY
अवर सचिव/Under Secretary (NACO)
स्वास्थ्य एवं परिवार कल्याण मंत्रालय
Ministry of Health & Family Welfare
भारत सरकार/Govt of India
नई दिल्ली/New Delhi
(Project Director)

[Signature]
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	3,000.00
Bank 3	23,775,361.87
Advance to Others	4,587,414.00
Advance to NGOs	8,889,552.00
Advance to Contractors/Suppliers (Non Reimbursable)	112,302.00
Advance to Staff	371,328.50
Advance to Autonomous Bodies	1,000.00
Advance to District Authorities	3,522,500.00
Security Deposit (Paid)	113,906.00
Advance to TSU's	42,746.00
	<u>41,419,110.37</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	133,368.00
	<u>133,368.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	92,926,000.00
	<u>92,926,000.00</u>
Utilisation of funds	Amount (Rs.)
HIV Kits	513,596.00
IEC	17,464,965.00
NGO Services	425,836.00
Consultants and Consultancy Services	628,879.00
Training	9,018,796.00
Salary	11,821,498.00
Equipment Maintenance	38,461.00
Vehicle Maintenance	278,072.00
Travelling Expenses	3,528,745.00
Rent, Rates & Taxes	303,750.00
Telephone/Communication Expenses	72,348.00
Honorarium	390,780.00
Miscellaneous Expenses	295,859.00
Printing & Stationery	566,336.00
Blood Lab. Supplies	571,934.00
Monitoring & Evaluation (SIMS)	21,023.00
Advertisement (Other than IEC)	21,020.00
Water and Electricity Charges	51,387.00
Audit Fees	1,189,329.00
Legal Expenses	550.00
NGO Services for Priority Interventions	23,173,027.00
Surveillance	1,280,720.00
Postage/Courier	63,615.00
Other Administration Cost	360,193.00

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Asst. Director (Finance)
C.G. State AIDS Control Societ
Raipur (C.G.)

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Dy. Director (Finance)
C.G. State AIDS Control Societ
Raipur (C.G.)


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Addl. Project Director
C.G. State AIDS Control Societ
Raipur (C.G.)



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Contractual Services - Companies	1,412,311.00
Need Based Assistance	251,170.00
Contingency	316,685.00
Consumable Items	709,131.00
Civil Works	82,892.00
Blood Bank Equipments	400,464.00
Equipment (Other)	634,068.00
Office Equipment	572,551.00
	<u>76,459,991.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Testing Fee from Patients	55,150.00
Other Receipts	2,086,781.00
	<u>2,141,931.00</u>
Current Liabilities	Amount (Rs.)
General Provident Fund	-59,800.00
Group Insurance Scheme	-3,960.00
TDS (Salary)	75,029.00
Security / Earnest Deposit (Received)	163,866.00
	<u>175,135.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	3,000.00
Bank 3	40,380,121.87
Advance to Others	2,263,429.00
Advance to NGOs	9,588,078.00
Advance to Contractors/Suppliers (Non Reimbursable)	112,302.00
Advance to Staff	197,262.50
Advance to Autonomous Bodies	1,000.00
Advance to District Authorities	7,366,972.00
Security Deposit (Paid)	113,906.00
Advancement to TSU's	42,746.00
	<u>60,068,817.37</u>


Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)







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.)
41,285,742.37	GENERAL FUND	01	59,893,682.37	19,332,415.00	FIXED ASSETS	02	21,022,390.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
133,368.00	CURRENT LIABILITIES	0501	175,135.00	23,778,361.87	CURRENT ASSETS	0301	40,383,121.87
19,332,415.00	FIXED ASSET FUND		21,022,390.00	17,640,748.50	LOANS AND ADVANCES	0401	19,685,695.50
<u>60,751,525.37</u>			<u>81,091,207.37</u>	<u>60,751,525.37</u>			<u>81,091,207.37</u>

[Signature]
 Asst Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)

[Signature]
 Dy. Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)

[Signature]
 Addl. Project Director
 C.G. State AIDS Control Society
 Raipur (C.G.)



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Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	41,285,742.37	75,863,457.37
Add: Received during the year		
Grant from NACO to SACS	92,926,000.00	20,100,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	72,628,085.00	52,171,922.00
Grants utilised to the extent of fixed asset expenditure	1,689,975.00	2,505,793.00
Closing grant in aid	59,893,682.37	41,285,742.37

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Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Ksibh
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

(Signature)
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



(Signature)

(Signature)

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	1,042,976.00	400,464.00	0.00	1,443,440.00
Civil Works (2201)	1,776,828.00	182,892.00	100,000.00	1,859,720.00
Equipment (Other) (2204)	8,842,518.00	634,068.00	0.00	9,476,586.00
Furniture, Fixtures & Supplies (2202)	2,014,952.00	0.00	0.00	2,014,952.00
Office Equipment (2206)	4,468,581.00	572,551.00	0.00	5,041,132.00
Vehicles (2205)	1,186,560.00	0.00	0.00	1,186,560.00
Grand Total	19,332,415.00	1,789,975.00	100,000.00	21,022,390.00

1,789,975
 100,000
 1,689,975 ✓

Funds from Other Sources

Schedule 03

Figures in Rupees

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

[Signature]
 Asst. Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)

[Signature]
 Dy. Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)

[Signature]
 Add. Project Director
 C.G. State AIDS Control Society
 Raipur (C.G.)



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CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Cash in hand	3,000.00	3,000.00
Bank 3	40,380,121.87	23,775,361.87
Total	40,383,121.87	23,778,361.87

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	2,263,429.00	4,587,414.00
Advance to NGOs	9,588,078.00	8,889,552.00
Advance to Contractors/Suppliers (Non Reimbursiable)	112,302.00	112,302.00
Advance to Staff	197,262.50	371,328.50
Advance to Autonomous Bodies	1,000.00	1,000.00
Advance to District Authorities	7,366,972.00	3,522,500.00
Security Deposit (Paid)	113,906.00	113,906.00
Advance to TSU's	42,746.00	42,746.00
Total	19,685,695.50	17,640,748.50

b
Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Kish
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	-59,800.00	0.00
Group Insurance Scheme	-3,960.00	0.00
Security / Earnest Deposit (Received)	163,866.00	133,368.00
TDS (Salary)	75,029.00	0.00
Total	175,135.00	133,368.00

[Signature]
Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



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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.)
10,235,312.00	IEC		17,464,965.00	0.00	Other Income	28	2,141,931.00
10,750.00	Consultants and Consultancy Services		628,879.00	52,171,922.00	Grants utilised to the extent of revenue expenditure		72,628,086.00
0.00	Monitoring & Evaluation (SIMS)		21,023.00				
115,635.00	Surveillance		1,280,720.00				
5,000.00	Prior to NACPHI-(PI) Non Reimbursable expenses		0.00				
956,293.00	Kits and Other Lab Supplies	06	1,794,661.00				
20,000.00	Medicines	07	0.00				
57,058.00	Training and Workshops	08	9,018,796.00				
12,522,105.00	NGO Services	11	23,598,863.00				
16,600.00	Operational and Other Research	12	0.00				
11,831,640.00	Salary (Pay and Allowances)	13	12,212,278.00				
2,645,672.00	Maintenance Costs	14	567,703.00				
6,755,857.00	Operational Expenses	15	8,182,128.00				
<u>52,171,922.00</u>			<u>74,770,016.00</u>	<u>52,171,922.00</u>			<u>74,770,016.00</u>

Asst. Director (Finance)
C.G. State AIDS Control Society

Dy. Director (Finance)
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Raipur (C.G.)

Addl. Project Director
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Raipur (C.G.)



Other Income

Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Testing Fee from Patients	55,150.00	0.00
Other Receipts	2,086,781.00	0.00
Total	2,141,931.00	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
HIV Kits	513,596.00	0.00
Blood Lab. Supplies	571,934.00	585,269.00
Consumable Items	709,131.00	371,024.00
Total	1,794,661.00	956,293.00

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Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



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Medicines

Schedule 07

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STI Drugs	0.00	20,000.00
Total	0.00	20,000.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Workshops	0.00	11,234.00
Training	9,018,796.00	7,045,824.00
Total	9,018,796.00	7,057,058.00

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Asst. Director (Finance)
C.G. State AIDS Control Soci
Raipur (C.G.)

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	425,836.00	0.00
NGO Services for Priority Interventions	23,173,027.00	12,522,105.00
Total	23,598,863.00	12,522,105.00

Ked
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

B
Addl. Project Director
C.G. State AIDS Control Societ
Raipur (C.G.)



Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Operational Research	0.00	16,600.00
Total	0.00	16,600.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	11,821,498.00	11,812,787.00
Honorarium	390,780.00	18,853.00
Total	12,212,278.00	11,831,640.00

h
Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Maintenance Costs

Schedule 14


Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	38,461.00	1,000,319.00
Vehicle Maintenance	278,072.00	558,468.00
Need Based Assistance	251,170.00	1,086,885.00
Total	567,703.00	2,645,672.00


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Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

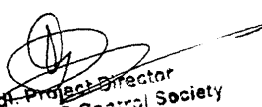
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Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Travelling Expenses	3,528,745.00	3,958,798.00
Rent, Rates & Taxes	303,750.00	312,200.00
Telephone/Communication Expenses	72,348.00	139,363.00
Miscellaneous Expenses	295,859.00	119,966.00
Printing & Stationery	566,336.00	370,116.00
Advertisement (Other than IEC)	21,020.00	389,691.00
Water and Electricity Charges	51,387.00	129,350.00
Audit Fees	1,189,329.00	369,273.00
Legal Expenses	550.00	37,285.00
Postage/Courier	63,615.00	106,866.00
Other Administration Cost	360,193.00	25,140.00
Contractual Services - Companies	1,412,311.00	4,000.00
Contingency	316,685.00	793,809.00
Total	8,182,128.00	6,755,857.00


Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)


Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)





Chattisgarh SACS - Pool Fund

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

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:			24,481,919.00	LOANS AND ADVANCES	17	45,492,505.00
3,000.00	Cash in hand		3,000.00	990,260.00	FIXED ASSETS	16	1,607,083.00
49,731,775.87	Balance with Bank	30	23,775,361.87	24,383.00	CURRENT LIABILITIES	32	177,235.00
19,594.00	LOANS AND ADVANCES	17	0.00	271,024.00	Kits and Other Lab Supplies	18	990,224.00
20,100,000.00	GENERAL FUND	29	92,926,000.00	1,830,587.00	Training and Workshops	20	2,360,454.00
5,155.00	CURRENT LIABILITIES	32	94,258.00	0.00	NGO Services	23	89,496.00
10,424.00	NGO Services	39	0.00	16,600.00	Operational and Other Research	24	0.00
0.00	Other Income	56	2,141,931.00	7,150,163.00	Salary (Pay and Allowances)	25	11,807,621.00
<u>69,869,948.87</u>			<u>118,940,550.87</u>	1,806,773.00	Maintenance Costs	26	565,703.00
				4,201,488.00	Operational Expenses	27	6,752,899.00
				5,292,005.00	IEC		7,862,565.00
				10,750.00	Consultants and Consultancy Services		199,160.00
				0.00	Monitoring & Evaluation (SIMS)		1,023.00
				15,635.00	Surveillance		651,461.00
				3,000.00	Closing Balance Add. Project Director Cash in hand		3,000.00

Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

K.S.B.
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)



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Add. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)

			23,775,364.87	Balance with Bank	31	40,380,121.87
			69,869,948.87			118,940,550.87

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 Asst. Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)

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 Dy. Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)

[Signature]
 Addl. Project Director
 C.G. State AIDS Control Society
 Raipur (C.G.)

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LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security Deposit (Paid)	0.00	19,594.00
Total	0.00	19,594.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	92,926,000.00	20,100,000.00
Total	92,926,000.00	20,100,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	23,775,361.87	49,731,775.87
Bank 7	0.00	0.00
Total	23,775,361.87	49,731,775.87

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Asst. Director (Fi:
C.G. State AIDS Control Society
Raipur (C.G.)

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Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



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CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
TDS (Salary)	63,760.00	847.00
Security / Earnest Deposit (Received)	30,498.00	4,308.00
Total	94,258.00	5,155.00

NGO Services

Schedule 39

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services for Priority Interventions	0.00	10,424.00
Total	0.00	10,424.00

Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Testing Fee from Patients	55,150.00	0.00
Other Receipts	2,086,781.00	0.00
Total	2,141,931.00	0.00

Asst. Director
C.G. State AIDS Control Society
Raipur (C.G.)

Ksibh
Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



LOANS AND ADVANCES

Schedule 17

Particulars	As on 31-Mar-11 (Rs.)	As on 31-Mar-10 (Rs.)
Advance to Others	7,947,749.00	2,714,667.00
Advance to NGOs	23,710,140.00	10,901,837.00
Advance to Staff	6,188,100.00	5,999,979.00
Advance to District Authorities	7,646,516.00	4,862,462.00
Advance to TSU's	0.00	2,974.00
Total	45,492,505.00	24,481,919.00

FIXED ASSETS

Schedule 16

Particulars	As on 31-Mar-11 (Rs.)	As on 31-Mar-10 (Rs.)
Furniture, Fixtures & Supplies	0.00	46,150.00
Blood Bank Equipments	400,464.00	0.00
Equipment (Other)	634,068.00	0.00
Office Equipment	572,551.00	944,110.00
Total	1,607,083.00	990,260.00

Asst. Director (Fin.)
C.G. State AIDS Control Society
Raipur (C.G.)

Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Asst. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



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CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	59,800.00	6,100.00
Group Insurance Scheme	3,960.00	180.00
TDS (Others)	53,830.00	18,103.00
Salary Payable	59,645.00	0.00
Total	177,235.00	24,383.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
HIV Kits	513,596.00	0.00
Blood Lab. Supplies	29,900.00	0.00
Consumable Items	446,728.00	271,024.00
Total	990,224.00	271,024.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	2,360,454.00	1,830,587.00
Total	2,360,454.00	1,830,587.00

Asst. Director (Finance)

C.G. State AIDS Control Society
Raipur (C.G.)

Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

Asst. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



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NGO Services

Schedule 23

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services for Priority Interventions	89,496.00	0.00
Total	89,496.00	0.00

Operational and Other Research

Schedule 24

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Operational Research	0.00	16,600.00
Total	0.00	16,600.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	11,446,841.00	7,141,310.00
Honorarium	360,780.00	8,853.00
Total	11,807,621.00	7,150,163.00

[Signature]
Asst. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

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Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)

[Signature]
Addl. Project Director
C.G. State AIDS Control Society
Raipur (C.G.)



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	38,461.00	989,519.00
Vehicle Maintenance	276,072.00	370,858.00
Need Based Assistance	251,170.00	446,396.00
Total	565,703.00	1,806,773.00

[Signature]
 Asst. Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)

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 Dy. Director (Finance)
 C.G. State AIDS Control Society
 Raipur (C.G.)

[Signature]
 Addl. Project Director
 C.G. State AIDS Control Society
 Raipur (C.G.)



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Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	2,791,602.00	2,358,531.00
Rent, Rates & Taxes	303,750.00	312,200.00
Telephone/Communication Expenses	62,348.00	137,085.00
Miscellaneous Expenses	158,459.00	42,716.00
Printing & Stationery	426,495.00	242,642.00
Advertisement (Other than IEC)	21,020.00	389,691.00
Water and Electricity Charges	51,387.00	129,350.00
Audit Fees	1,134,711.00	369,273.00
Legal Expenses	550.00	37,285.00
Postage/Courier	3,615.00	0.00
Other Administration Cost	338,435.00	25,140.00
Contractual Services - Companies	1,412,311.00	4,000.00
Contingency	48,216.00	153,575.00
Total	6,752,899.00	4,201,488.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Bank 3	40,380,121.87	23,775,361.87
Bank 7	0.00	0.00
Total	40,380,121.87	23,775,361.87

Asst. Director (Finance)

Dy. Director (Finance)
C.G. State AIDS Control Society
Raipur (C.G.)



Project Director
C.G. State AIDS Control Society
Raipur (C.G.)