

Govt. Of Jharkhand

# Jharkhand State AIDS Control Society

Department of Health & Family Welfare  
Sadar Hospital Campus, Purulia Road, Ranchi  
(0651) 2211018, Fax- 2211018, 2309556

Letter No. 1410 / JSACS/08, Ranchi

Date: 11/08/08

To,

The Director Finance  
National AIDS Control Organisation  
Ministry of Health & Family Welfare,  
9<sup>th</sup> Floor Chandralok,  
36 Janpath, New Delhi.

Subj: Statutory Audit Report for the financial year 2007-2008 of Jharkhand State AIDS Control Society.

Dear Sir,

With reference to the above mentioned subject please find enclosed herewith the Utilization Certificate, Statutory Audit Report with audited Balance Sheet, Income & Expenditure Account and Receipt & Payment Account and Sources of Fund for the Fund for the Financial Year 2007-2008 Chartered Accountant Singh Ray, Chandra & Co.

This is for your information & needful. Please acknowledge Receipt.

Thanking you,

Yours Sincerely,



(K. N. Prasad)

Deputy Director

Jharkhand State AIDS Control Society  
Ranchi

Enclosure :- As above

25

**STATUTORY AUDIT REPORT**  
**OF**  
**JHARKHAND STATE AIDS CONTROL**  
**SOCIETY, RANCHI**

FINANCIAL YEAR 2007-2008

BY:  
Singh Ray Mishra & Co.  
Chartered Accountant  
102, Subham Flatlets,  
Navin Mitra Road, Lalpur, Ranchi.

9/1

JHARKHAND SACS

SADAR HOSPITAL COMPLEX PURULIA ROAD RANCHI  
NATIONAL AIDS CONTROL PHASE-III (3242-IN)

UTILIZATION CERTIFICATE

Certified that out of Rs.5,97,95,653.00 as grants in aid received during the year 2007-08 from the ministry of health and family welfare (National aids control organization) by letters mentioned hereunder, Rs. 3,08,558.00 as bank interest, Rs. 17,500.00 Received as Sale Bid/Tender documents, Rs. 77,020.00 Received as other receipts & Rs.4,41,70,734.01 on account of unspent balance brought forward from the previous financial year a sum of Rs.7,38,56,710.00 has been utilized for the purpose for which it was sanctioned. Rs.40,700.00 utilized for payment of security / earnest deposit and the balance of Rs.3,04,22,152.01 remaining unutilized at the of the year will be adjusted towards the grants in aid payable during the next year 2008-2009.

Sl. No	Sanction letter no & Date	Amount (Rs)
1	Letter no. T-11020/7/2007-NACO (ART) 12.04.07	19,04,000.00
2	Letter no. T-11017/37/2007-NACO (PFMU) 1.06.07	1,88,20,000.00
3	Letter no. T-11017/37/2007-NACO (PFMU) 27.09.07	2,48,35,000.00
4	Letter no. T-11017/37/2007-NACO (PFMU) 24.03.08	1,62,36,000.00
5	Electronic transfer to bank- 31.03.08	10,00,000.00
6	Grant transferred to NBTC	(30,00,000.00)
<b>Total</b>		<b>5,97,95,653.00</b>

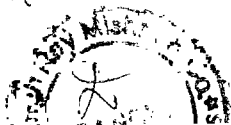
Certified that I have satisfied myself that the condition on which the grants in aids was sanctioned have duly fulfilled/ are being fulfilled and that I have exercised the following checks to see that money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised:

1. Statement of Expenditure.
2. Annual financial statements.

Countersigned

*[Signature]*  
Chartered A/c  
4/09/08



*[Signature]*

(Project Director)  
(Jharkhand SACS)

**Project Director**

23

Opening balance of Net Current assets	Amount(Rs.)
Cash in Hand	58,296.00
Bank	1,45,94,699.51
Advance to Others	3,70,000.00
Advance to NGOs	32,48,468.00
Advance to Contractors/Suppliers (Non Reimbursiable)	1,36,044.00
Advance to Staff	4,66,443.00
Advance to Autonomous Bodies	13,88,500.00
Advance to District Authorities	2,38,48,411.50
Security Deposit (Paid)	9,922.00
	<b>4,41,20,784.01</b>
Source of Funds	Amount(Rs.)
Grant to NBFC	(30,00,000.00)
Grant from NACO to SACS	6,27,95,000.00
	<b>5,97,95,000.00</b>
Utilisation Of Funds	Amount(Rs.)
HIV kits	3,02,092.00
Other Lab. Supplies	20,76,175.00
STI Drugs	1,20,808.00
Workshops	1,03,457.00
IEC	4,25,04,206.00
NGO services	4,87,131.00
Training	4,97,481.00
Salary	1,23,78,521.00
Equipment Maintenance	2,44,947.00
Building Maintenance	13,82,689.00
Vehicle Maintenance	96,522.00
Travelling Expenses	19,36,021.00
Telephone Communication Expenses	3,48,411.00
Honorarium	25,100.00
Bank Charges	6,164.00
Miscellaneous Expenses	4,97,540.00
Printing & Stationery	3,21,346.00
Monitoring & Evaluation Exp	5,82,350.00
Advertisement (Other than IEC)	1,05,164.00
Water and Electricity Charges	80,621.00
Audit Fees	37,144.00
Legal Expenses	1,000.00
NGO services for priority interventions	23,99,531.00
Surveillance	6,950.00
Postage/Courier	43,273.00
Blood Lab. Supplies	6,16,500.00
Civil work	1,30,451.00

92

Office Equipment	14,69,837.00
Vehicles	15,94,992.00
	7,38,56,710.00

CLOSING BALANCE OF NET CURRENT ASSETS	Amount(Rs.)
Cash in Hand	27,296.00
...	1,63,15,642.51
Advance to Others	23,37,399.00
Advance to NGOs	25,74,273.00
Advance to Staff	16,69,332.00
Advance to Autonomous Bodies	5,79,500.00
Advance to District Authorities	1,49,01,287.50
Security Deposit (Paid)	17,422.00
Inter- Unit fund transfer	(80,00,000.00)
	3,04,22,152.01

Assistant Director (Finance)  
J. S. & C. S. (K.S. & C.S.)

*[Handwritten Signature]*  
3/9/10





# SINGH RAY MISHRA & CO.

CHARTERED ACCOUNTANTS

21

## AUDITORS' REPORT

To,  
The project director,  
Jharkhand State AIDS Control Society,  
Sadar Hospital Cam pus,  
Purulia Road,  
Ranchi.

We have audited the accompanying financial statement of JHARKHAND STATE AIDS CONTROL SOCIETY, RANCHI related to National Aids Control Project Phase-III( financed under World Bank Credit No-3242-IN for the year ended on 31<sup>st</sup> march 2008. These Financial Statements are the responsibility of the Project's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We further report that we have conducted our audit in accordance with auditing standards generally accepted in 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 a test basis, evidence supporting the amounts 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 subject to the best of our information and according to the explanation given to us, the financial statement read with our observation vide schedule "A" and notes on Accounts vide Annexure '1' annexed thereto, give a true and fair view of the source and application of funds and financial position of National AIDS control Project Phase-III for the year ended on 31<sup>st</sup> March ,2007 in accordance with principles generally accepted in India.

In addition, with requested to SOEs, adequate supporting documentation has been maintained to support claim to the World Bank for reimbursement of expenditure incurred; and expenditure are eligible for financing under the Loan / Credit Agreement Cr.No 3242-IN

Place: Ranchi  
Date: 07/08/2008  
4/09/2008



For Singh Ray Mishra & Co.  
Chartered Accountants

*Dhananjay Kumar*  
(CA Dhananjay Kumar)  
Partner

JHARKHAND STATE AIDS CONTROL SOCIETY, RANCHI

SCHEDULE-A

SALIENT OBSERVATION FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH, 2008

I. ADVANCES :

I. District Authorities (2208):

As informed to us, the District authorities are not furnishing details of expenditure and so reconciliation of balances with Districts authorities are not up-to date. Our suggestion in this regard is that the reconciliation should be made at the earliest to derive the actual figures, as JSACS books and Districts authorities books speak different figures.

II. Parties (2209):

We have also observed that amount under this head is required to be adjusted but it is being carried without any adjustment during the period under reference. After our suggestion, officials are engaged in collecting confirmation of balances from the parties.

III. NGO, etc / Others (2210):

Amount under these heads are un-reconciled from the very beginning. After our suggestion officials are engaged in collecting confirmation of balances from the parties. We suggest for the compliance of the guidelines and reconciliation /confirmation of the balances without further delay.

IV. Sec. (2215)

As per NACO guidelines, the advances should be adjusted within three months and further advance should not be given without the adjustment of prior advance, but it is not being followed strictly. Some balances are old even more than one year.

2. Selection of contractor for civil works, maintenance and supply:

Written bids are not issued for tender biddings. As explained to us, suppliers are contracted over telephone and detail description regarding requirement are told to them over telephone.



19

3. No Deduction of income tax/sales tax:

Due to ignorance of accounts personnel, no deduction of income tax and sales tax are being made from the payment to the contractors. We have suggested to deduct T.D.S.

4. Payment to supplies:

We have noticed that various payment are made to single party instead of single full payment.

5. Purchase of Vehicles:

During the year under reference, two vehicles have been purchased for amounting to Rs. 15,94,992/-. As explained, for approval the letter has been sent to NACO, but no document in support thereof has been produced before us.

6. Comparison of actual figures with budgeted figures:

In some head of account actual figures have exceeded from the budgeted figures which require approval at appropriate level.

7. Physical verification of fixed assets and stock:

During the period under reference no physical verification of fixed assets and stock has been conducted. As per NACO guidelines physical verification should be conducted at least once in a year.

8. Maintenance of fixed assets register, stock register and stationery register:

The said registers have been maintained but not complete in all respect.

9. Insurance coverage:

As per the guidelines, there should have been adequate insurance coverage of fixed assets, cash in box/ chest, cash in transit and employee fidelity insurance of the society but there is no insurance as such.





18

10. Log Book of vehicles:

The log book of vehicles has not been properly maintained.

11. Sales Tax Recoverable:

The society has deposited sales tax amounting to Rs.64,388/- with commercial Tax Deptt. against the demand notice served by the Deptt. This amount was debited under the head T.D.S (others). On our pointing out that the said amount is recoverable from M/S Rhea Enterprises, the same has been transferred to Advance to Contractor & suppliers but the amount is still recoverable.

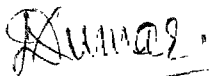
12. Maintenance of voucher:

The society has not been maintaining vouchers of payment, receipts, journal and contra as prescribed by NACO. The entries are being made on the basis of concerned files.

Place: Ranchi  
Date: 07/08/2008  
4/09/2008



For Singh Ray Mishra & Co.  
Chartered Accountants

  
(CA Dhananjay Kumar)  
Partner

(12)

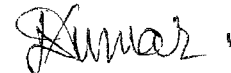
SCHEDULE-1

NOTES ON ACCOUNTS

1. The Society is following cash system of accounting.
2. Previous Year figures have been rearranged / reclassified wherever necessary to make them comparable with those of the current Year.
3. No depreciation has been charged on Fixed Assets.
4. The unspent grant of previous year 2006-07 amounting to Rs.43,587,408.01 has been brought forward to the current year and has been adjusted with grant in aid for the current year 2007-08. The unspent grant of Current year 2007-08 amounting to Rs.30,030,960.01 has been carried forward and will be adjusted with grant in aid for the year 2008-09.
5. During the Year under reference the Society has not maintained manual ledger as prescribed by NACO.

Place: Ranchi  
Date: 07/08/2008

For Singh Ray Mishra & Co.  
Chartered Accountants



(CA Dhananjay Kumar)  
Partner

**NACO**

**Jharkhand SACS - Pool Fund**

**Sadar Hospital Complex Purlia Road, Ranchi  
National AIDS Control Project-Phase-III Credit No-3242-IN**

**Balance sheet**

**For The Period From:01/04/2007 To 31/03/2008**

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the Current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the Current Period (Rs.)
4,35,37,408.01	GENERAL FUND	101	2,99,28,776.01	1,09,18,514.00	FIXED ASSETS	103	1,65,44,080.00
	CURRENT LIABILITIES AND PROVISIONS:				CURRENT ASSETS, LOADS AND ADVANCES:		
20,80,000.00	CURRENT LIABILITIES	102	20,49,000.00	1,46,52,995.51	CURRENT ASSETS	106	1,63,42,938.51
1,09,18,514.00	FIXED ASSETS FUND	103	1,65,44,080.00	2,94,67,788.50	LOANS AND ADVANCES	107	1,40,79,213.50
(15,46,624.00)	fund from other Sources	104	(15,46,624.00)				
5,50,39,298.01	TOTAL		4,69,66,232.01	5,50,39,298.01	TOTAL		4,69,66,232.01

Auditor

FC/FM/FO

Project Director

**Project Director  
JSACS (Ranchi)**

16

*[Handwritten signature]*  
ASSISTANT PROJECT DIRECTOR  
J.S.A.C.S. (Ranchi)

*[Handwritten signature]*  
2/9/08  
PROJECT DIRECTOR  
S. (Ranchi)

of Singh & Associates & Co.  
Chartered Accountants  
*[Handwritten signature]*  
Anil Kumar  
Partner

Schedule-103

FIXED ASSETS

Figures in Rs.

Particulars	As at	As at
	31-Mar-08 (Rs.)	31-Mar-07 (Rs.)
Bank equipment	36,49,836.00	36,49,836.00
Buildings	41,15,528.00	16,76,077.00
Motor vehicle, fixture & supplies	17,36,793.00	16,15,507.00
Office equipments	33,25,969.00	18,56,132.00
Others	28,63,622.00	12,68,630.00
Others (others)	8,52,332.00	8,52,332.00
<b>Total</b>	<b>1,65,44,080.00</b>	<b>1,09,18,514.00</b>

Schedule-106

CURRENT ASSETS

Figures in Rs.

Particulars	As at	As at
	31-Mar-08 (Rs.)	31-Mar-07 (Rs.)
Bank Balance	27,296.00	58,296.00
Debtors	1,63,15,642.51	1,45,94,699.51
<b>Total</b>	<b>1,63,42,938.51</b>	<b>1,46,52,995.51</b>

*[Handwritten signature]*  
 Director (Finance)  
 J.S.A.C.S. (Ranchi)

*[Handwritten signature]*  
 3/9/08  
 Director (Finance)  
 J.S.A.C.S. (Ranchi)



15

Schedule-101

## GENERAL FUND

Figures in Rs.

Particulars	As at	As at
	31-Mar-08 (Rs.)	31-Mar-07 (Rs.)
Opening grant in Aid	4,35,87,408.01	4,45,12,731.01
Add: Received during the Year:		
Pool Fund-World Bank	-	-
Grant to NBTC	(30,00,000.00)	-
Grant from NACO to SACS	6,27,95,000.00	5,82,00,000.00
Less: Utilised During the Year:		
Grant utilised to the extent of revenue expenditure	6,78,28,066.00	5,66,54,732.00
Grant utilised to the extent of revenue fixed asset expenditure	56,25,566.00	24,70,591.00
Closing Grant in aid	2,99,28,776.01	4,35,87,408.01

Schedule-102

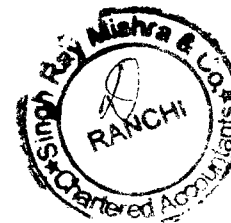
## CURRENT LIABILITIES

Figures in Rs.

Particulars	As at	As at
	31-Mar-08 (Rs.)	31-Mar-07 (Rs.)
Security / Earnest Deposit (Received)	20,40,000.00	20,80,000.00
Total	20,40,000.00	20,80,000.00

*[Handwritten signature]*  
 S. J. Mishra

*[Handwritten signature]*  
 3/9/08  
 S. J. Mishra



15

## Schedule-107

## LOANS AND ADVANCES:

Figures in Rs.

Particulars	As at	As at
	31-Mar-08 (Rs.)	31-Mar-07 (Rs.)
Advance to Others	23,37,399.00	3,70,000.00
Advance to NGOs	25,74,273.00	32,48,411.00
Advance to Contractors/Suppliers (Non Reimbursiable)	-	1,36,044.00
Advance to Staff	16,69,332.00	4,66,443.00
Advance to Autonomous Bodies	5,79,500.00	13,11,500.00
Advance to District Authorities	1,49,017.50	2,38,48,411.50
Security Deposit ( )	17,422.00	9,922.00
Inter Unit Fund Transfer	(80,00,000.00)	-
Total	1,40,79,213.50	2,94,67,788.50

Director (Finance)  
C. S. (Ranchi)

Director (Finance)  
C. S. (Ranchi)



13

**Jharkhand SACS - Pool Fund  
Sadar Hospital Complex Purna Road, Ranchi**

National AIDS Control Project-Phase-III C.A. No. 1-42-L.C

**Income And Expenditure Account  
For The Year:2007-08**

For ous 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.)
5,10,721.00	IEC		4,25,04,206.00	3,54,010.00	Other income	208	4,03,078.00
5,55,134.00	Monitoring & Evaluation Exp		5,82,350.00		Grant utilised to the extent of revenue expenditure		6,78,28,066.00
47,317.00	Surveillance		6,950.00	5,66,54,732.00			
1,77,451.00	Kits and Other Lab Supplies	201	29,94,767.00				
7,58,320.00	Medician	202	1,20,808.00				
1,25,037.00	Training and Wokshops	203	6,00,938.00				
5,86,199.00	NGO services	204	28,86,662.00				
3,39,717.00	Salary(pay and Allowance)	205	1,24,03,621.00				
1,08,846.00	Maintences Costs	206	17,24,158.00				
	Operational Expenses	207	44,06,684.00				
1,08,742.00	Total		6,82,31,144.00	5,70,08,742.00	Total		6,82,31,144.00

Auditor

**Sharma & Co**  
Chartered Accountants

*Sharma*  
Ajay Kumar  
Partner

*[Signature]*  
C. S. (Ranchi)

*[Signature]*  
2/9/08  
Deputy Director (Finance)  
J. S. A. C. S. (Ranchi)

Project Director

**Project Director**  
**JSACS (Ranchi)**

12

**Schedule-201**  
Kits and Other Lab Supplies

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
HIV kits	3,02,092.00	3,38,061.00
Other Lab. Supplies	20,76,175.00	3,63,239.00
Blood Lab. Supplies	6,16,500.00	24,46,017.00
Total	29,94,767.00	31,47,317.00

**Schedule-202**  
Drugs

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	1,20,808.00	1,35,724.00
OI Drugs	-	38,127.00
Total	1,20,808.00	1,77,451.00

*[Signature]*  
Assistant Director  
J. S. C. S. (Ranchi)

*[Signature]*  
3/9/08  
Deputy Director  
J. S. C. S. (Ranchi)





Schedule-203

Training and Workshops

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Workshops	1,03,457.00	3,28,378.00
Training	4,97,481.00	4,29,942.00
Total	6,00,938.00	7,58,320.00

Schedule-204

NGO services

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO services	4,87,131.00	11,17,706.00
NGO services for priority Interventions	23,99,531.00	1,53,07,331.00
Total	28,86,662.00	1,64,25,037.00

Schedule-205

Salaries and Allowance)

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salaries	1,23,78,521.00	55,80,199.00
Allowance	25,100.00	6,000.00
Total	1,24,03,621.00	55,86,199.00

Assistant Director  
J. S. A. C. S. (Ranchi)

*[Signature]*  
31/05  
Assistant Director (Finance)  
J. S. A. C. S. (Ranchi)



10

## Schedule-206

## Maintenances Costs

Particulars	As at	As at
	31-Mar-08 (Rs.)	31-Mar-07 (Rs.)
Equipment Maintenance	2,44,947.00	45,194.00
Building Maintenance	13,82,689.00	4,90,254.00
Vehicle Maintenance	96,522.00	1,04,269.00
Total	17,24,158.00	6,39,717.00

## Schedule-207

## Operational Expenses

Particulars	As at	As at
	31-Mar-08 (Rs.)	31-Mar-07 (Rs.)
Travelling Expenses	29,36,021.00	9,29,903.00
Telephone Communication Expenses	3,48,411.00	1,97,481.00
Bank Charges	6,164.00	3,504.00
Miscellaneous Expenses	4,97,540.00	2,36,243.00
Printing & Stationery	3,21,346.00	2,65,917.00
Advertisement (Other than IEC)	1,05,164.00	76,414.00
Water and Electricity Charges	80,621.00	47,375.00
Audit Fees	67,144.00	1,33,876.00
Legal Expenses	1,000.00	41,900.00
Postage & Courier	43,273.00	76,233.00
Total	44,06,684.00	20,08,846.00

Assistant Director (Finance)  
J. S. A. C. S. (Ranchi)

2/4/08  
Deputy Director (Finance)  
J. S. A. C. S. (Ranchi)



51

Schedule-208

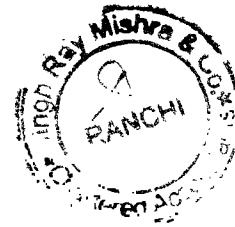
Other Income

Figures in Rs.

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Sale of Bid/Tender Documents	17,500.00	16,500.00
Other Receipts	77,020.00	62,500.00
Interest from Bank	3,08,558.00	2,75,010.00
Total	4,03,078.00	3,54,010.00

*[Signature]*  
 Assistant Director (Finance)  
 J. S. A. C. S. (Ranchi)

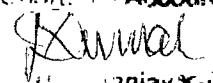
*[Signature]*  
 Director (Finance)  
 J. S. A. C. S. (Ranchi)

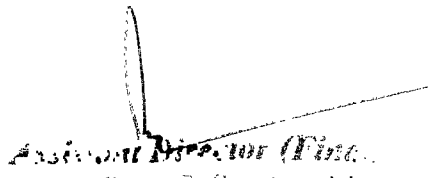



8


**Jharkhand SACS - Pool Fund**  
**Sadar Hospital Complex Purlia Road, Ranchi**  
**National AIDS Control Project-Phase-III Credit No-3242-IN**  
**Receipts And Payment Account**  
**For The Year:2007-08**

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.)
55,026.00	Opening Balance :			2,06,51,776.00	Loans and Advances	301	1,16,27,631.00
1,12,32,708.51	Cash in hand		58,596.00	1,04,45,700.00	Current Liab.	302	11,59,388.00
5,82,00,000.00	Cash at Bank	311	1,45,94,699.51	11,06,352.00	Fixed Assets	303	35,00,671.00
-	General Fund	312	6,27,95,000.00	3,78,002.00	Kits and Other Lab Supplies	304	10,68,360.00
20,80,000.00	Loans and Advances	313	80,00,000.00	3,65,347.00	Training and Wokshops	305	4,97,550.00
3,54,010.00	Current Liab.	314	10,55,000.00	16,56,707.00	NGO services	306	6,67,832.00
	Other Income	315	4,03,078.00	27,55,014.00	Salary(pay and Allowance)	307	43,63,418.00
				6,30,752.00	Maintenances Costs	308	15,76,939.00
				14,43,047.00	Operational Expenses	309	33,86,340.00
				1,74,43,509.00	IEC		3,94,83,248.00
				3,90,343.00	Surveillance		6,950.00
				-	Monitoring & Evaluation Exp		1,04,000.00
					Grant To NBTC		30,00,000.00
					Medicines	310	1,20,808.00
				58,296.00	Closing Balance:		
				1,45,94,699.51	Cash in hand		27,296.00
					Cash at Bank	311	1,63,15,642.51
7,19,21,744.51	TOTAL		8,69,06,373.51	7,19,21,744.51	TOTAL		8,69,06,073.51

Auditor  
 For Charanjay Mishra & Co  
 Chartered Accountants  
  
 Charanjay Kumar  
 Partner

  
 Assistant Director (Finance)  
 J. S. A. C. S. (Ranchi)

  
 25/9/08  
 Project Director (Finance)  
 J. S. A. C. S. (Ranchi)

  
 Project Director  
 JSACS (Ranchi)



Schedule-301

**LOANS AND ADVANCES:**

Figures in Rs.

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	37,21,749.00	(7,543.00)
Advance to NGOs	16,51,035.00	62,50,598.00
Advance to Contractors/Suppliers (Non F)	40,000.00	-
Advance to Staff	23,18,534.00	13,77,540.00
Advance to Autonomous Bodies	50,000.00	25,18,500.00
Advance to District Authorities	38,38,813.00	1,05,09,759.00
Security Deposit (Paid)	7,500.00	1,922.00
<b>Total</b>	<b>1,16,27,631.00</b>	<b>2,06,51,776.00</b>

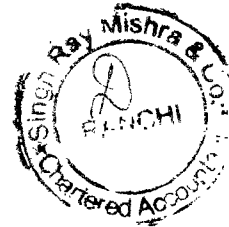
Schedule - 302

**CURRENT LIABILITIES**

Particulars	As at 31-Mar-08	As at 31-Mar-07
TDS (Others)	64,388.00	-
Security/Earnest Deposit(Received)	10,95,000.00	-
<b>Total</b>	<b>11,59,388.00</b>	<b>-</b>

Assistant Director (Finance)  
J. S. A. C. S. Ranchi

*2/9/08*  
Director (Finance)  
J. S. A. C. S. Ranchi



4

**FIXED ASSETS**

Figures in Rs.

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Civil Works	4,44,041.00	-
Furniture, Fixture & Supplies	1,21,286.00	2,79,932.00
Vehicle	15,94,992.00	-
Office Equipment	13,40,352.00	3,02,230.00
Blood Bank Equipment	-	2,18,000.00
Equipment Other	-	3,06,190.00
Total	35,00,671.00	11,06,352.00

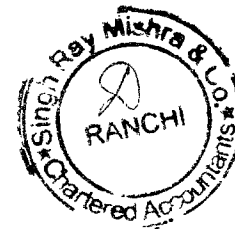
Schedule 304

**Kits and other Lab Supplies**

Particulars	As at 31-Mar-08	As at 31-Mar-07
HIV Kits	3,02,092.00	3,38,061.00
Other Lab Supplies	7,66,268.00	39,941.00
Total	1068360	378002

*Assistant Director (Finance)*  
**J. S. A. C. S. (Ranchi)**

*2/9/08*  
*[Signature]*  
**Deputy Director (Finance)**  
**J. S. A. C. S. (Ranchi)**



(5)

## Schedule 305

## Training and Workshop

Particulars	As at 31-Mar-08	As at 31-Mar-07
Workshop	90,457.00	1,60,959.00
Training	4,07,093.00	2,04,388.00
Total	497550	365347

## Schedule 306

## NGO Services

Particulars	As at 31-Mar-08	As at 31-Mar-07
NGO Services for priority Intervention	6,67,832.00	16,56,707.00
Total	6,67,832.00	16,56,707.00

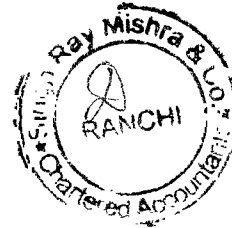
## Schedule 307

## Salary(Pay and Allowance)

Particulars	As at 31-Mar-08	As at 31-Mar-07
Salary	43,55,818.00	27,51,014.00
Honorarium	7,600.00	4,000.00
Total	43,63,418.00	27,55,014.00

Asst. Director (Finance)  
J. S. A. C. S. (Ranchi)

Director (Finance)  
J. S. A. C. S. (Ranchi)



5

## Schedule-308

**Maintenance Costs**

<b>Particulars</b>	<b>As at 31-Mar-08</b>	<b>As at 31-Mar-07</b>
Equipment Maintenance	1,01,211.00	40,622.00
Building maintenance	13,82,689.00	4,90,254.00
Vehicle Maintenance	93,039.00	99,876.00
<b>Total</b>	<b>15,76,939.00</b>	<b>6,30,752.00</b>

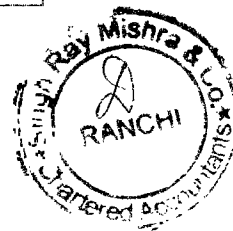
## Schedule-309

**Operating Expenses**

<b>Particulars</b>	<b>As at 31-Mar-08 (Rs.)</b>	<b>As at 31-Mar-07 (Rs.)</b>
Travelling Expenses	23,12,777.00	6,11,500.00
Telephone Communication Expenses	2,69,337.00	1,49,263.00
Bank Charges	6,164.00	3,504.00
Miscellaneous Expenses	1,85,119.00	62,846.00
Printing & Stationery	3,21,346.00	2,64,437.00
Advertisement (Other than IEC)	1,05,164.00	76,414.00
Water and Electricity Charges	80,621.00	47,375.00
Audit Fees	67,144.00	1,33,876.00
Legal Expenses		22,400.00
Postage Courier	38,668.00	71,432.00
<b>Total</b>	<b>33,86,340.00</b>	<b>14,43,047.00</b>

*Assistant Director (Finance)*  
J. S. A. C. S. (Ranchi)

*Director (Finance)*  
J. S. A. C. S. (Ranchi)



3



Schedule 310

**Medicines**

Particulars	As at 31-Mar-08	As at 31-Mar-07
STI Drugs	120808	0
Total	120808	0

Schedule-311

**Balance With Bank**

Figures in Rs.

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Bank 3	1,45,94,699.51	11232708.51
Total	1,45,94,699.51	1,12,32,708.51

Schedule-312

**GENERAL FUND**

Figures in Rs.

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Grant from NACO to SACS	6,27,95,000.00	5,82,00,000.00
Total	6,27,95,000.00	5,82,00,000.00

Account Director (I)  
J.S.A.C.S. (Ranchi)

*[Signature]*  
3/9/08  
Deputy Director (I)  
J.S.A.C.S. (Ranchi)



7

Schedule-313

**LOADS AND ADVANCES:**

Figures in Rs.

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Inter Unit Fund Transfer	80,00,000.00	-
Total	80,00,000.00	-

Schedule - 314

**CURRENT LIABILITIES**

Particulars	As at 31-Mar-08	As at 31-Mar-07
Security/Earnest Deposit(Received)	10,55,000.00	-
Total	10,55,000.00	-

Schedule-315

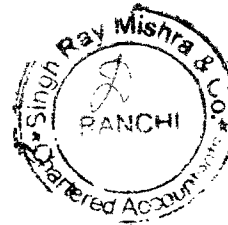
**Other Income**

Figures in Rs.

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Sale of Bid/Tender Documents	17,500.00	16,500.00
Other Receipts	77,020.00	62,500.00
Interest from Bank	3,08,558.00	2,75,010.00
Total	4,03,078.00	3,54,010.00

*[Handwritten signature]*

*[Handwritten signature]*  
07/9/08  
Deputy Director  
I.S.A.C.S. (Ranchi)



①