

MEGHALAYA AIDS CONTROL SOCIETY

Ideal Lodge, Oakland, Shillong – 793001

Phone No – 0364-2223140

E-mail: meghalayasacs@gmail.com

No. PD/MACS/Audit/39/5203

Dated Shillong the 18th October 2011

From: The Project Director
Meghalaya AIDS Control Society
Shillong

To,

The Director (Finance)
National AIDS Control Organisation,
Ministry of Health & Family Welfare
Govt. of India
6th Floor, Chandralok Building
36 Janpath, New Delhi-110001

Sub: Audit certificate for the year 2010-2011 of Meghalaya AIDS Control Society, Shillong

Sir,

With reference to the subject above, I have the honour to submit herewith the CPFMS generated Audit certificate along with Final Account Statements for the year 2010-2011 along with Utilization Certificate in respect of Meghalaya AIDS Control Society, Shillong.

This is for favour of your information and necessary action.

Yours faithfully

Encl: 1. Audit Certificate of 2010-2011
2. Utilization Certificate
3. CPFMS Final Account Statements

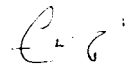
Project Director
Meghalaya AIDS Control Society
Shillong

Memo No. PD/MACS/Audit/39/5204

Dated Shillong the 18th October 2011

Copy to:

- ✓ 1. Shri. P. R. Das, National Programme Officer (NACPIII), National AIDS Control Organisation, 6th Floor, Chandralok Building, 36 Janpath, New Delhi-110001 for favour of your information


Project Director
Meghalaya AIDS Control Society
Shillong



VINOD AJAY & ASSOCIATES
CHARTERED ACCOUNTANTS

Head Office:

D-85, East of Kailash, New Delhi-110065

Tel.: +91-11-26444419/20

Fax: +91-11- 41624600

E mail: vinod@vinodajay.com

Branches:

Punjab, Haryana, Uttar Pradesh,

Maharashtra,

Himachal Pradesh, Bihar.

To
The Project Director,
Meghalya State AIDS Control Society,
Ideal Lodge, Oakland,
Shillong- 793001.
Meghalya.

Date: 1st July, 2011

Subject: Executive Summary for the Statutory Audit of Meghalya SACS

Dear Madam,

This representation letter is provided in connection with our Audit of Financial Statement of Meghalya State AIDS Control Society, Shillong for the year ended 31st March, 2011 for the purpose of expressing an opinion as to whether the Financial Statement gives true and fair view of financial position of Meghalya State AIDS Control Society as on that date and of the result of operation for the financial year ended. The management of MACS acknowledges their responsibility for preparation of financial statement in accordance with the requirements of National AIDS Control Organization, Ministry of Health & Family Welfare, Government of India.

We confirm to the best of our knowledge and belief, the following representation.

1. Accounting Policies

The Accounting Policies which are material in determining the results of operation for the financial year or the financial position are set out in the Financial Statement and are consistent with those adopted in the financial statements of the previous year. The Financial Statements are prepared on accrual basis.

2. Fixed Assets

The Society has a satisfactory title to all Assets and there are no liens or encumbrances on the Society's Assets those are disclosed in the Financial Statements.

The net book values at which Fixed Assets are stated in the Balance Sheet are arrived at:

- i. After taking into account all capital expenditure and additions thereto.
- ii. Depreciation on Fixed Assets has not been charged.

3. Loans and Advances

We have verified the Utilization Certificates of NGOs with the Books of Accounts of the Society (MACS) and perceived major differences which influence the true and fair view of the Financial Statement. Following are the some instances:

Name of NGOs	Utilization as per NGO's UC	Utilization as per our Books	Balance as per UC of NGOs	Balance as per our Books
Meghalaya State Network of Positive Peoples	5,80,016.00	5,05,470.00	45,973.00	40,590.00
The Director, Educational Research and traininf of AEP	56,865.00	17,605.00	4,78,361.00	68,926.00
NEIGRHIMS	1,42,590.00	1,08,974.00	1,10,116.00	1,13,026.00
Voluntary health Association of Meghalaya, Shill Ong	10,83,477.00	12,19,115.00	4,24,119.00	25,496.00
ADIL Gandhian Society	7,24,143.00	7,06,702.00	2,15,488.00	2,29,341.00
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BAKDIL (001)	2,28,124.00	4,42,124.00		0.00
Total	72,54,509.00	74,81,852.00	26,66,563.00	20,09,666.00

We have cross verified the UC of The Director, Education Research and training with our books of accounts and noticed that NGO has refunded an amount of Rs. 4,64,624.00 on 07th April, 2011 however MACS has accounted for the same in books of accounts as on 25th March, 2011 hence MACS has violated the prudence concept of accountancy and has recognized the refund without receiving the same. Consequently, the Utilization Certificate of MACS do not reflect the correct status of expenditure correspondingly the closing balance of unspent grant do not match with the Books of Accounts.

4. Compliance of Statutory Provisions:

- a. The Income Tax Department has allotted Tax Deduction Account Number (i.e. TAN) on 30th June, 2010 yet the organization is not complying with the provisions regarding deduction of TDS, submission of Challans and filing of TDS returns.
- b. The Society has not applied for exemption u/s 12A of the Income Tax Act, 1961, in spite of the supra-mentioned fact it enjoys the benefit of tax exemption as it had neither deposited any tax nor made any provision thereof.

5. Checking of Work Orders and Service Contracts:

On going through the work order files, on sample basis, it is noticed that in 90% cases the management fails to receive the performance guarantee @5% of the work order. Moreover, the Society has kept the drafts of EMD and SD in their custody instead of depositing the same in the Bank Account. The Society has not prepared any register for SD and EMD.

6. Financial Monitoring on NGOs:

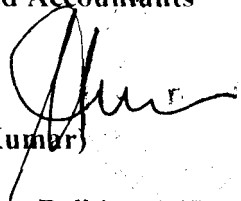
During the previous year ending 31st March, 2011 two NGOs has discontinued the project and had adjusted the unspent balance. On detailed review of the files we have noticed following discrepancies in case BAKDIL (NGO):

As per the UC, as certified by the CA, M/s RNV & Co., (Unspent balance as on 31/12/2009)	Rs. 4,43,624.00
Less: Amount utilized as per UC for the quarter ended 31/03/2010	Rs. 1,44,792.00
Less: Amount utilized as per UC for the quarter ended 30/06/2010	Rs. 76,000.00
Less: Amount utilized as per UC for the quarter ended 30/09/2010	<u>Rs. 7,332.00</u>
Balance unspent Grant laying with NGO	<u>Rs. 2,15,500.00</u>

On review of the above figures the NGO has an unspent grant of Rs. 2,15,500.00 however as per the books of the Society the balance is NIL.

Thanking You,

**For Vinod Ajay & Associates
Chartered Accountants**



**(Vinod Kumar)
Partner
Place: New Delhi
Date: 01/07/2011**



VINOD AJAY & ASSOCIATES
CHARTERED ACCOUNTANTS

Head Office:

D-85, East of Kailash, New Delhi-110065

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Himachal Pradesh, Bihar.

To
The Project Director,
Meghalya State AIDS Control Society,
Ideal Lodge, Oakland,
Shillong- 793001.
Meghalya.

Subject: Statutory Audit Report of Meghalya State AIDS Control Society.

Dear Madam,

With allusion to the subject as cited above, we are pleased to submit that we have completed the Statutory Audit of Meghalya State AIDS Control Society (MACS) for the financial year ending 31st March, 2011.

We have conducted the Audit in accordance with auditing standards generally accepted in India. These standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. 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 the management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

This report includes only those observations, which could not be settled after discussion with the concerned officer.

For Vinod Ajay & Associates
Chartered Accountants

(Vinod Kumar)
Partner

Place: New Delhi

Date: 01/07/2011

Statutory Audit Report of MACS
for the year ending 31st March 2011

1. Compliance of Statutory Provisions:

- a. The Income Tax Department has allotted Tax Deduction Account Number (i.e. TAN) on 30th June, 2010 yet the organization is not complying with the provisions regarding deduction of TDS, submission of Challans and filing of TDS returns.
- b. The Society has not applied for exemption u/s 12A of the Income Tax Act, 1961, in spite of the supra-mentioned fact it enjoys the benefit of tax exemption as it had neither deposited any tax nor made any provision thereof.

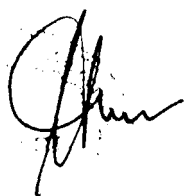
2. Checking of Work Orders and Service Contracts:

- On going through the work order files, on sample basis, it is noticed that in 90% cases the management fails to receive the performance guarantee @5% of the work order.
- On sample basis we have verified seven work order those involves major outflows and noticed that out of seven, five work orders were awarded without having a performance guarantee. Details of the above discrepancies are as follows:

Work Order No.	Name of Vendor	Amount of Work Order	Performance Guarantee(PG)	Remarks
PD/MACS/JCH/10/3359 dt. 02/06/2010	M/s Arti Entp.	Rs. 5,82,938	Rs. 29,147	PG not received, Agreement not found
PD/MACS/Proc.IEC/311/20 10/5213 dt. 10/12/2010	M/s Print Xpress	Rs. 2,76,096	Rs. 13,805	PG not received, TDS not deducted
PD/MACS/Proc.IEC/311/ 2010/892 dt. 25/02/2011	M/s Karma Entp.	Rs. 3,19,000	Rs. 15,950	PG not received, TDS not deducted
PD/MACS/Proc.IEC/311/ 2010/796 dt. 21/02/2011	M/s Print Xpress	Rs. 2,90,000	Rs. 14,500	PG not received, TDS not deducted
PD/MACS/Proc. Of cooler/2010/13 dt. 06/1/11	M/s E. L. Entp.	Rs. 11,68,326	Rs. 58,416	PG not deposited in Bank

3. Scrutiny of Utilization Certificates of NGOs with MACS's books of accounts:

- On scrutinizing the SOEs, Utilization Certificates and Balance Sheet of NGOs and correlating the same with MACS's books of accounts it reveals that the system of accounting for grant utilization is not appropriate as we have noticed major differences. At the end of the accounting period MACS has accounted for the Grant Utilization of NGOs merely upon taking up the hypothetical figures i.e. without any adequate grounds, as a result the Grant utilization as well as the **unspent grant** laying with the NGOs do not reconcile with its own books. For detail please refer "**Annexure- A**" given below.



- We have verified the Utilization Certificates of NGOs with the books of accounts of the society (MACS) and perceived major differences which influence the true and fair view of the financial statement. Following are the some instances:

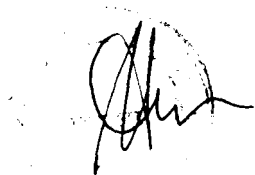
“Annexure- A”

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Total	72,54,509.00	74,81,852.00	26,66,563.00	20,09,666.00

- We have cross verified the UC of The Director, Education Research and training with our books of accounts and noticed that NGO has refunded an amount of Rs. 4,64,624.00 on 07th April, 2011 however MACS has accounted for the same in books of accounts as on 25th March, 2011 hence MACS has violated the prudence concept of accountancy and has recognized the refund without receiving the same. Consequently, the Utilization Certificate of MACS do not reflect the correct status of expenditure correspondingly the closing balance of unspent grant do not match with the Books of Accounts.
In addition to above, the NGO has refunded the grant of Rs. 4,64,624.00 after utilizing it for more than a year also it has not recognized the interest earned from the said grant in their books of account.
- During Audit, we have noticed that MACS has not recognized Audit Fee payable under the head Current Liabilities. Had the society recognized the same in the books of accounts the utilization of grant would increased by the Audit Fee.

Consequences:

- On analysis of the observations as cited above in point no. “a”, it reveals that MACS has fails to account for the actual expenditure as MACS has adjusted Rs. 74,81,852.00 instead of the actual expenditure of Rs.72,54,509.00 as stated in the Utilization Certificate.



4. Financial Monitoring on NGOs:

During the previous year ending 31st March, 2011 two NGOs has discontinued the project and had adjusted the unspent balance. On detailed review of the files we have noticed following discrepancies in case BAKDIL (NGO):

As per the UC, as certified by the CA, M/s RNV & Co., (Unspent balance as on 31/12/2009)	Rs. 4,43,624.00
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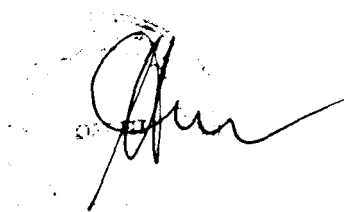
On review of the above figures the NGO has an unspent grant of Rs. 2,15,500.00. However as per the books of the society the balance is NIL.

5. Review of Advance Adjustments:

On going through the Cash Payment Vouchers of the Advance Adjustment we have noticed that in numerous cases supporting bills were not attached with the vouchers. During Audit, we have observed that approximate 62 per cent of the expenditures (47,700*100/76,600) were without any adequate supporting i.e. the advances were settled merely based upon the Settlement Receipt without fastening the bills with the vouchers. Some of the instances are:-

S. No.	Activities	Date of Voucher	Voucher No.	Total Amount	Amount with no bills.
1	Training*	10-03-2011	0917	10,800.00	5,345.00
2	Training	14-03-2011	0980	42,300.00	34,120.00
3	Training*	10-03-2011	0912	10,000.00	1,365.00
4	IEC	10-03-2011	0873	10,000.00	3,370.00
5	Equipment Maintenance	02-02-2011	0736	300.00	300.00
6	Vehicle Maintenance	07-02-2011	0777	3,200.00	3,200.00
Grand Total				76,600.00	47,700.00

*these expenditures constitute only of breakfast, lunch and dinner without having any bill.



CA

VINOD AJAY & ASSOCIATES
CHARTERED ACCOUNTANTS

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To
The Project Director,
Meghalaya State AIDS Control Society,
Ideal Lodge, Oakland,
Shillong- 793001.
Meghalaya.

Date: 1st July, 2011

Subject: Management Letter to Meghalaya State AIDS Control Society

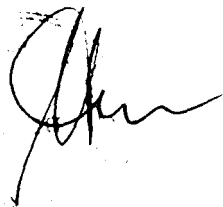
Dear Madam,

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We confirm to the best of our knowledge and belief, the following representation.

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102

The Society has a satisfactory title to all assets and there are no liens or encumbrances on the Society's assets those are disclosed in the financial statements.

The net book values at which fixed assets are stated in the Balance Sheet are arrived at:

- i. After taking into account all capital expenditure and additions thereto.
- ii. Depreciation on Fixed Assets has not been charged.

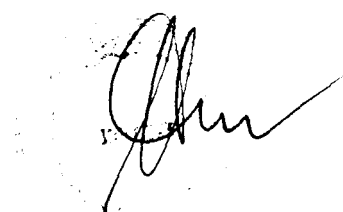
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6. Financial Monitoring on NGOs:

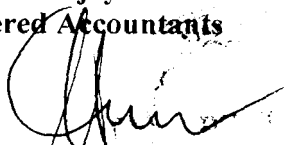
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Balance unspent Grant laying with NGO	<u>Rs. 2,15,500.00</u>

On review of the above figures the NGO has an unspent grant of Rs. 2,15,500.00 however as per the books of the Society the balance is NIL.

Thanking You,

**For Vinod Ajay & Associates
Chartered Accountants**



**(Vinod Kumar)
Partner
Place: New Delhi
Date: 01/07/2011**

MEGHALAYA AIDS CONTROL SOCIETY

“Ideal Lodge”, Oakland, Shillong – 793001

Phone No – 0364-2223140

meghalayasacs@gmail.com

Meghalaya SACS - Pool Fund

NACO
National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **26,944,000.00** 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. **14,777,324.88** (and Current Liabilities of Rs.**0.00**) and outstanding Advances for Rs. **3,785,590.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **625,510.00**. a sum of Rs. **36,367,715.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **7,457,036.88** (and Current Liabilities of Rs. **0.00**) and outstanding advances of Rs.**2,307,673.00** 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. T - 11017/56/2009 – NACO /8 dt. 18 th May 2010	₹ 146,68,000.00
2	No. T - 11017/26/2009 – NACO /58 dt. 22 nd October 2010	₹ 105,89,000.00
3	No. T - 11017/26/2009 – NACO /97 dt. 28 th February 2010	₹ 16,87,000.00
	Total	₹ 269,44,000.00

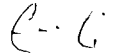
Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned


(Chartered Accountant)


(Project Director)

(Meghalaya SACS – POOL FUND)

SBI	14,712,845.88
Cheque in Transit	35,768.00
ICICI (PF)	28,711.00
Advance to Others	623,804.00
Advance to NGOs	2,978,726.00
Advance to Autonomous Bodies	183,060.00
	18,562,914.88
Amount (Rs.)	
Grant from NACO to SACS	26,944,000.00
	26,944,000.00
Amount (Rs.)	
Other Lab. Supplies	27,000.00
IEC	9,110,597.00
NGO Services	505,470.00
Training	1,785,481.00
Salary	9,190,176.00
Equipment Maintenance	32,413.00
Vehicle Maintenance	150,478.00
Travelling Expenses	801,008.00
Rent, Rates & Taxes	242,256.00
Telephone/Communication Expenses	29,259.00
Honorarium	536,536.00
Bank Charges	4,916.00
Miscellaneous Expenses	165,198.00
Printing & Stationery	227,236.00
Leave Salary & Pension Contributions	361,889.00
Advertisement (Other than IEC)	139,720.00
Water and Electricity Charges	21,710.00
Audit Fees	399,550.00
NGO Services for Priority Interventions	8,324,777.00
Postage/Courier	19,800.00
Quality Assessment	744,351.00
Contractual Services - Companies	243,873.00
Campaigns	47,614.00
Consumable Items	757,667.00
Transportation Expenses	50,527.00
Civil Works	162,627.00
Furniture , Fixtures & Supplies	23,378.00
Blood Bank Equipments	1,790,859.00
Equipment (Other)	27,032.00
Office Equipment	444,317.00
	36,367,715.00

786

	Amount (Rs.)
Sale of Bid/Tender Documents	6,600.00
Interest from Bank	618,910.00
	<u>625,510.00</u>
Closing Balance of Non-Current Assets	
Amount (Rs.)	
SBI	7,447,312.88
ICICI (PF)	9,724.00
Advance to Others	185,084.00
Advance to NGOs	1,968,973.00
Advance to Autonomous Bodies	153,616.00
	<u>9,764,709.88</u>



A handwritten signature in black ink is written over a circular official stamp. The stamp contains some illegible text, possibly a name and a title, but it is mostly obscured by the signature.



Meghalaya SACS - Pool Fund

[Draft]

Ideal Lodge Oakland, Shillong - 793001

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.)
18,562,914.88	GENERAL FUND	01	9,764,709.88	5,475,216.00	FIXED ASSETS	02	7,923,429.00
5,475,216.00	FIXED ASSET FUND		7,923,429.00		CURRENT ASSETS, LOANS AND ADVANCES		
				14,777,324.88	CURRENT ASSETS	0301	7,457,036.88
				3,785,590.00	LOANS AND ADVANCES	0401	2,307,673.00
24,038,130.88			17,688,138.88	24,038,130.88			17,688,138.88


Auditor




AC/FM/FO
AD (Finance)
Meghalaya AIDS Control Society
Shillong


Project Director
Project Director
Meghalaya AIDS Control Society
Shillong

Opening grant in aid	18,562,914.88	24,246,512.88
Add: Received during the year		
Grant from NACO to SACS	26,944,000.00	18,394,000.00
Recovery/Deduction of Grants	0.00	952,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	33,293,992.00	22,189,779.00
Grants utilised to the extent of fixed asset expenditure	2,448,213.00	935,819.00
Closing grant in aid	9,764,709.88	18,562,914.88

Fixed Asset

Schedule 02

Figures in Rupees

Blood Bank Equipments (2203)	3,009,001.00	1,790,859.00	0.00	4,799,860.00
Civil Works (2201)	0.00	162,627.00	0.00	162,627.00
Equipment (Other) (2204)	0.00	27,032.00	0.00	27,032.00
Furniture , Fixtures & Supplies (2202)	553,716.00	23,378.00	0.00	577,094.00
Office Equipment (2206)	1,215,849.00	444,317.00	0.00	1,660,166.00
Vehicles (2205)	696,650.00	0.00	0.00	696,650.00
Grand Total	5,475,216.00	2,448,213.00	0.00	7,923,429.00

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised Returned	Closing Balance
Grand Total				

CURRENT ASSETS

Schedule 0301

Figures in Rupees

SBI	7,447,312.88	14,712,845.88
Cheque in Transit	0.00	35,768.00
ICICI (PF)	9,724.00	28,711.00
Total	7,457,036.88	14,777,324.88

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	2010-11	2009-10
Advance to Others	185,084.00	623,804.00
Advance to NGOs	1,968,973.00	2,978,726.00
Advance to Autonomous Bodies	153,616.00	183,060.00
Total	2,307,673.00	3,785,590.00



Meghalaya SACS - Pool Fund

[Draft]

Ideal Lodge Oakland , Shillong - 793001

National AIDS Control Project - Phase III

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

Balance b/f Previous Period (Rs.)	EXPENDITURE	Schedule Reference	Balance for the current Period (Rs.)	Balance for the previous Period (Rs.)	INCOME	Schedule Reference	Balance for the current Period (Rs.)
6,356,474.00	IEC		9,110,597.00	547,161.00	Other Income	28	625,510.00
215,983.00	Surveillance		0.00	22,189,779.00	Grants utilised to the extent of revenue expenditure		33,293,992.00
208,509.00	Kits and Other Lab Supplies	06	784,667.00				
1,816,868.00	Training and Workshops	08	1,833,095.00				
5,089,103.00	NGO Services	11	8,830,247.00				
6,102,927.00	Salary (Pay and Allowances)	13	10,088,601.00				
71,831.00	Maintenance Costs	14	182,891.00				
2,875,245.00	Operational Expenses	15	3,089,404.00				
22,736,940.00			33,919,502.00	22,736,940.00			33,919,502.00

Other Income

Schedule 28

Particulars	2010-11	2009-10
Sale of Bid/Tender Documents	6,600.00	0.00
Other Receipts	0.00	6,700.00
Interest from Bank	618,910.00	540,461.00
Total	625,510.00	547,161.00

Kits and Other Lab Supplies

Schedule 06

Particulars	2010-11	2009-10
Other Lab. Supplies	27,000.00	0.00
Consumable Items	757,667.00	208,509.00
Total	784,667.00	208,509.00

Training and Workshops

Schedule 08

Training	1,785,481.00	1,228,812.00
Campaigns	47,614.00	588,056.00
Total	1,833,095.00	1,816,868.00

NGO Services

Schedule 11

NGO Services	505,470.00	499,940.00
NGO Services for Priority Interventions	8,324,777.00	4,589,163.00
Total	8,830,247.00	5,089,103.00

Salary (Pay and Allowances)

Schedule 13

[REDACTED]		
Salary	9,190,176.00	5,462,047.00
Honorarium	536,536.00	212,222.00
Leave Salary & Pension Contributions	361,889.00	97,663.00
Medical Expenses	0.00	330,995.00
Total	10,088,601.00	6,102,927.00

Maintenance Costs

Schedule 14

[REDACTED]		
Particulars	AS AT 31/03/2011	AS AT 31/03/2010
Equipment Maintenance	32,413.00	4,796.00
Vehicle Maintenance	150,478.00	67,035.00
Total	182,891.00	71,831.00

Transportation Expenses	50,527.00	0.00
Travelling Expenses	801,008.00	295,670.00
Rent, Rates & Taxes	242,256.00	234,622.00
Telephone/Communication Expenses	29,259.00	21,326.00
Bank Charges	4,916.00	2,985.00
Miscellaneous Expenses	165,198.00	260,208.00
Printing & Stationery	227,236.00	120,242.00
Advertisement (Other than IEC)	139,720.00	140,280.00
Water and Electricity Charges	21,710.00	25,403.00
Audit Fees	399,550.00	1,226,982.00
Postage/Courier	19,800.00	22,010.00
Quality Assessment	744,351.00	299,095.00
Contractual Services - Companies	243,873.00	226,422.00
Total	3,089,404.00	2,875,245.00

(11)



Meghalaya SACS - Pool Fund

Ideal Lodge Oakland , Shillong - 793001

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Receipts for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Receipts for the current Period (Rs.)	Receipts for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Payments for the current Period (Rs.)
	Opening Balance:			7,382,860.00	LOANS AND ADVANCES	17	9,170,652.00
0.00	Cash in hand		0.00	1,102,000.00	GENERAL FUND	13	0.00
21,510,749.88	Balance with Bank	30	14,777,324.88	926,978.00	FIXED ASSETS	16	2,448,213.00
87,794.00	LOANS AND ADVANCES	17	0.00	153,105.00	CURRENT LIABILITIES	32	301,106.00
18,394,000.00	GENERAL FUND	29	26,944,000.00	208,509.00	Kits and Other Lab Supplies	18	784,667.00
7,900.00	CURRENT LIABILITIES	32	129,940.00	1,342,931.00	Training and Workshops	20	1,431,743.00
547,161.00	Other Income	56	625,510.00	81,632.00	NGO Services	23	0.00
40,547,604.88			42,476,774.88	5,949,822.00	Salary (Pay and Allowances)	25	9,680,203.00
				71,831.00	Maintenance Costs	26	182,891.00
				2,911,320.00	Operational Expenses	27	3,084,404.00
				5,423,309.00	IEC		7,935,859.00
				215,983.00	Surveillance		0.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				0.00	Imprest Account		0.00
				14,777,324.88	Balance with Bank	31	7,457,036.88
				40,547,604.88			42,476,774.88



LOANS AND ADVANCES

Schedule 17

Particulars	2010-11	2009-10
Inter Unit Fund Transfer	0.00	87,794.00
Total	0.00	87,794.00

GENERAL FUND

Schedule 29

Particulars	2010-11	2009-10
Grant from NACO to SACS	26,944,000.00	18,394,000.00
Total	26,944,000.00	18,394,000.00

Balance with Bank

Schedule 30

Particulars	2010-11	2009-10
SBI	14,712,845.88	21,386,146.88
Cheque in Transit	35,768.00	0.00
ICICI (PF)	28,711.00	124,603.00
Total	14,777,324.88	21,510,749.88

CURRENT LIABILITIES

Schedule 32

[REDACTED]		
Stale Cheques	129,940.00	7,900.00
Total	129,940.00	7,900.00

Other Income

Schedule 56

[REDACTED]		
Particulars	2010-11	2009-10
Sale of Bid/Tender Documents	6,600.00	0.00
Other Receipts	0.00	6,700.00
Interest from Bank	618,910.00	540,461.00
Total	625,510.00	547,161.00

LOANS AND ADVANCES

Schedule 17

[REDACTED]		
Particulars	2010-11	2009-10
Advance to Others	647,482.00	293,155.00
Advance to NGOs	7,315,024.00	6,509,633.00
Advance to Staff	582,546.00	158,662.00
Advance to Autonomous Bodies	625,600.00	421,410.00
Total	9,170,652.00	7,382,860.00

GENERAL FUND

Schedule 13

[REDACTED]		
Grant to support institutions	0.00	150,000.00
Recovery/Deduction of Grants	0.00	952,000.00
Total	0.00	1,102,000.00

FIXED ASSETS

Schedule 16

Particulars	As at 31.03.2011 (Rs.)	As at 31.03.2010 (Rs.)
Civil Works	162,627.00	0.00
Furniture , Fixtures & Supplies	23,378.00	142,150.00
Blood Bank Equipments	1,790,859.00	394,470.00
Equipment (Other)	27,032.00	0.00
Office Equipment	444,317.00	390,358.00
Total	2,448,213.00	926,978.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31.03.2011 (Rs.)	As at 31.03.2010 (Rs.)
General Provident Fund	268,000.00	137,000.00
TDS (Salary)	33,106.00	16,105.00
Total	301,106.00	153,105.00

Kits and Other Lab Supplies

Schedule 18

[Redacted Header]		
Particulars	As at 31 March 2011 (Rs.)	As at 31 March 2010 (Rs.)
Other Lab. Supplies	27,000.00	0.00
Consumable Items	757,667.00	208,509.00
Total	784,667.00	208,509.00

Training and Workshops

Schedule 20

[Redacted Header]		
Particulars	As at 31 March 2011 (Rs.)	As at 31 March 2010 (Rs.)
Training	1,384,129.00	864,566.00
Campaigns	47,614.00	478,365.00
Total	1,431,743.00	1,342,931.00

NGO Services

Schedule 23

[Redacted Header]		
Particulars	As at 31 March 2011 (Rs.)	As at 31 March 2010 (Rs.)
NGO Services for Priority Interventions	0.00	81,632.00
Total	0.00	81,632.00

Salary (Pay and Allowances)

Schedule 25

Salary	8,780,096.00	5,308,942.00
Honorarium	486,536.00	212,222.00
Leave Salary & Pension Contributions	413,571.00	97,663.00
Medical Expenses	0.00	330,995.00
Total	9,680,203.00	5,949,822.00

Maintenance Costs

Schedule 26

Equipment Maintenance	32,413.00	4,796.00
Vehicle Maintenance	150,478.00	67,035.00
Total	182,891.00	71,831.00

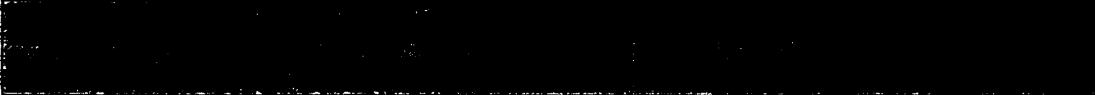
Operational Expenses

Schedule 27

Travelling Expenses	801,008.00	300,404.00
Rent, Rates & Taxes	242,256.00	234,622.00
Telephone/Communication Expenses	29,259.00	21,326.00
Bank Charges	4,916.00	2,985.00
Miscellaneous Expenses	165,198.00	269,049.00
Printing & Stationery	227,236.00	142,742.00
Advertisement (Other than IEC)	139,720.00	140,280.00
Water and Electricity Charges	21,710.00	25,403.00
Audit Fees	399,550.00	1,226,982.00
Postage/Courier	19,800.00	22,010.00
Quality Assessment	744,351.00	299,095.00
Contractual Services - Companies	243,873.00	226,422.00
Transportation Expenses	45,527.00	0.00
Total	3,084,404.00	2,911,320.00

Balance with Bank

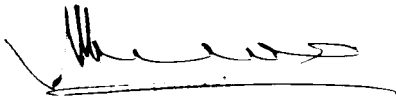
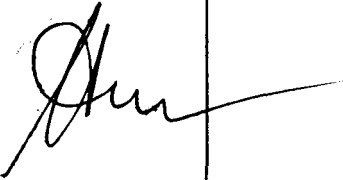
Schedule 31

		
SBI	7,447,312.88	14,712,845.88
Cheque in Transit	0.00	35,768.00
ICICI (PF)	9,724.00	28,711.00
Total	7,457,036.88	14,777,324.88

Bank Reconciliation Statement

Bank Code SBI (3104)


As on 31-Mar-2011

Closing Balance as per Bank Book		7,447,312.88
ADD		
Cheques issued but not presented for payment	7,140,877.00	
Directly Credited by Bank	0.00	
		7,140,877.00
LESS		
Cheques deposited but not cleared	545,880.00	
Directly Debited by Bank	0.00	
		545,880.00
Closing Balance as per Bank Statement		14,042,309.88
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Bank Reconciliation Statement

Bank Code ICICI (PF) (3108)

As on 31-Mar-2011

Closing Balance as per Bank Book		9,724.00
ADD		
Cheques issued but not presented for payment	0.00	
Directly Credited by Bank	0.00	
		0.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		9,724.00
 Meghalaya AIDS Control Society Shillong	