

N.Marda & Associates

Chartered Accountants

CA. NEHRU MARDIA

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

e-mail: mardanehru@yahoo.com

Auditor's Report in respect of NEW DBS FOR NACP-IV, GLOBAL FUND RCC-IV, GLOBAL FUND RC -II

The Project Director,
Sikkim State AIDS Control Society,
Gangtok, East Sikkim.

Introductory Paragraph

We have audited the accompanying financial statements of the National AIDS Control Project-Phase III (Financed under World Bank Loan/Credit No-3242-IN) as of 31st March, 2013 and our responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph

We conducted our audit in accordance with the Standard on Auditing issued by the Institute of the Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material Mi-statement. An audit includes examining, on a test basis, evidence supporting the amount, review of internal controls and disclosures in the financial statements. Our normal routine checks also did not reveal any major control weaknesses which might have material effect on the true and fair view of the financial statements examined by us.

Opinion Paragraph

In our opinion, the financial statement, subject to our observation(as set out in 2A to 2E of the Annexure annexed to the Audit Report, Part I) and read with other notes (Annexure to the Audit Report, Part I, Part II & Part III), give true and fair view of the source and application of funds and financial position of the Sikkim State AIDS Control Society for the year ended 31st March, 2013, which has been prepared by the management in accordance with consistency and applied accounting standards.



Ms. Pooja
Asst
11.6.13
See the
attached
pages
Mr. N. D. Sharma
Rajko

N.Marda & Associates

Chartered Accountants

CA. NEHRU MARDA

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

e-mail: mardanehru@yahoo.com

In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained in support of IFRs, (b) which expenditures are eligible for financing under the credit/grant agreement (c)procured of goods and services has been carried out as per the procurement manual issued by NACO,GOI and NGO/CBO guidelines.

Annexure to the Audit Report

Part-I

1. Financial position as on 31.03.2013

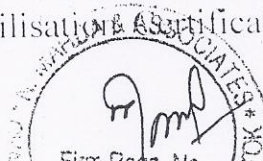
Cumulative unspent balances on account under noted funds as on 31.03.2013 are as follows:

Particulars	New DBS for NACP - IV	Global Fund RCC - IV	Global Fund RCC - II
Opening Cash/Bank Bal.	-	6,12,799	1,42,455
Grant in Aid received	4,36,29,177.59	28,65,000	59,78,000
Add : Miscellaneous Receipts	1,76,643.64	36,066	48,001
Add : Current Liabilities	43,750	-	-
Less: Opening Current Liabilities	-	13639	-
Less : Fund Utilized	4,02,28,667.80	26,36,736	55,58,202
Less: Outstanding Advances	55,727	-	-
Closing Cash & Bank Balance	35,65,176.43	863490	6,10,254

2. On the basis of our examination of the books and records maintained by the SSACS on such test check basis as considered appropriate by us under the given circumstances we observe the following:

Observation

A. As per the prevailing practice the amount of Grants under this project are only accounted for as expenses on receipt of UC from the other organization to whom the grant has been disbursed. Till such time this amount is shown as Advance to NGOs. Since, the Project Period of TI NGOs ends on 30th April which falls beyond the financial year and receipt of final Utilisation Certificate to this effect



N.Marda & Associates

Chartered Accountants

CA. NEHRU MARDIA

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

e-mail: mardanehru@yahoo.com

will be affected only after their annual project period is over. This situation will continue unless Accounts Period and Project Period is identically the same. Delays have been noted in submitting expenditures and UCs by the NGOs resulting in delayed adjustments in the advance accounts in the books of SSACS

B. We also observed that sometimes the cash balances in the Savings Bank Account appear to be more than the requirement. With proper cash management such idle savings bank balance may be transferred to the Fixed Account in order to earn better revenue.

C. It appears to us that the proper and detailed guidelines needs to be issued for recognizing expenditure as to Capital and Revenue in order to have proper accounting.

3. Funds received have been used in accordance with approved action plan and with due attention to economy and efficiency, and goods and services Financial have been procured in accordance with the relevant Agreement.

4 Subject to our observation (as set out in 2A to 2C above), there exists an Internal control procedure commensurate with the size of the society and the nature of its work.

5 All necessary supporting, documents, records and accounts have been maintained in respect of all project activities including expenditure reported In the SOE'(Statements of Expenditure).

6 There exists clear linkage between the book of account and reports presented to the NACO/Bank.

The expenditure claimed for reimbursement is eligible for financing under the Loan Documents

7 The project account have been prepared in accordance with consistently Applied standards and give true and fair view of the financial situation of the Project at the end of each fiscal year and of resources and expenditure of the Year ended on that date.



N.Marda & Associates

Chartered Accountants

CA. NEHRU MARDHA

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

e-mail: mardanehru@yahoo.com

Part-II

1. General

A. Accounting Convention

These accounts have been prepared on history convention i.e., fixed assets are stated at cost. As per the practice followed no depreciation has been charged on the assets since the ownership of the assets lies with NACO and such policy of not charging depreciation is in accordance with the guidelines issued by NACO.

B. Accounting of transaction

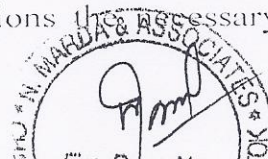
According to the guidelines issued by NACO the separate books of accounts including separate Bank account is maintained reflecting the financial transaction of NACP-IV, GLOBAL FUND RCC-IV, GLOBAL FUND RC II

C. For officers on deputation from State Government organization the necessary applicable deduction on account of provident funds etc, are deducted from their salaries and remitted to their original employer. In respect of other staff members we have been informed that no such superannuation benefit, leave encashment, bonus, etc, are payable in terms of the service contract and accordingly no such benefit is reflecting in accounts.

D. The SSACS is maintaining proper records showing full particular, including quantitative details and situation of fixed assets. However there is scope for further improvement like putting identification number on the assets etc.

E. These assets have been physically verified by the management and no serious discrepancies were noticed on such verification.

F. Physical verification have been conducted by the management at periodical interval in respect of medicine ,stock of stationeries, other supplies etc and no significant discrepancies have been noticed on such verification as compared to book records. There are two categories of stock, one is bought out items and others acquired without cost, like medicine procured from NACO for ART Drugs etc. On receipt of the materials /medicine the accounting for purchases are made in respect of bought out items and at the time of issues against requisitions the necessary entries are



N.Marda & Associates

Chartered Accountants

CA. NEHRU MARDIA

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

e-mail: mardanehru@yahoo.com

passed as consumption irrespective of actual consumption at the various units. However necessary controls are affected at various consuming centers.

G. In our opinion, there is an adequate and effective system for the determination of unserviceable/damaged/date expired stocks and adequate provision for the loss if any have been made in the accounts.

H. No personal expenditure of employees, other than those payable under contractual obligations, have been charged to expenditure.

Part-III

Audit Opinion

On examination of books of accounts, statements of expenditure (SOE)/Projects Management Report(PMR) and other relevant records, we are of the opinion that:

- A. All expenditure withdrawn under SOE/PMR are covered under proper Sanctions
- B. There is adequate provision of funds out of which the expenditure are met.
- C. The expenditure incurred conforms to the relevant provisions of the Constitutional or of the laws made there under and is also in accordance with the financial rules and regulation framed by the competent Authority.
- D. All expenditures are incurred with due regard to broad and general Principal of financial propriety. Considering accuracy and financial propriety of expenditure withdrawn under SOEs/PMRs, Bank can very well rely on SOEs/PMRs as a basis for loan disbursement.

System of Accounting

On the basis of examination of the books of accounts of the SSACS, we report that :

- A. Although Fixed Asset register is being maintained but a number of deficiencies have been noted by us on reconciling the entries with the financial books of accounts.



N.Marda & Associates

Chartered Accountants

CA. NEHRU MARDHA

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

e-mail: mardanehru@yahoo.com

- Few items of Fixed Assets have been recorded as an asset block without item wise bifurcation as brought forward in 2007-2008. Reconciliation of the group wise assets as per financial records visa-vies Fixed Assets Registers was not possible in absence of adequate details.
- In absence of any guidelines for the accounting of capital and Revenue Expenditure we have noted that in earlier years Bajaj Heaters, Battery for video Cameras, Radiation Screen and so many others like items of small values has been capitalized. We have also no information whether such items presently exists.
- Although we have been informed that Fixed Assets have physically verified by the Management and reconciled with the Fixed Assets Register but the detailed procedures as per guidelines of NACO, for Effective control procedure has not been followed. Hence, we are unable to form an opinion whether all the Assets are in existence, properly Maintained and are operational.
- As per the accounting principle consistently followed by the society with regard to TI (Target Intervention) and DIC (Drop in Centre), Grants given to the NGOs for Capital Expenditure are Accounted as Revenue Expenditure in the Financial Account, hence the ownership and physical custody are not vested with SSACS.

In view of what has been stated above we strongly suggest that after physical Verification of the assets, examining their working ability should be reconciled with the fixed assets register. Assets not found physically and assets not in working condition should be written off after a detailed list has been prepared which needs to be examined and approved by the appropriate committee.

SSACS prepares Budget, for the financial year sufficiently in advance, with the adequate details. We have nothing to comment on the actual performance of SSACS in relation to the original budget/subsequently revised provisions and the reason given by the management for abnormal variations as the revised budget also has approval of NACO.



N.Marda & Associates

Chartered Accountants

CA. NEHRU MARDA

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

e-mail: mardanehru@yahoo.com

B. No instance has come to our notice where

Theft/embezzlement/misappropriation of cash has occurred during the Period under report.

Income and Expenditure Statement

A. Abnormal Features

No abnormal features affecting the working results of the SSACS is observed during the year under audit.

B. Demurrage

No such instances for payments of demurrage charge came to our notice during the year under audit.

C. Valuation of closing Stock

In respect of bought out items of store, procurements are being charged to revenue as on the date of purchase irrespective of actual consumption, which has been consistently followed. Accordingly, Stocks lying at stores at the yearend are not considered for giving effect in the financial accounts, In case of stocks received from NACO, question of valuation of such stocks does not arise since these are received free of cost.

D. Profit/Loss on sale/disposal of the Assets

There has been no sale/disposal of the Assets during the year under Audit.

E. Provision for Bad and Doubtful Advances

Not applicable, since there is no such items which require any provisioning.

F. Accounts are prepared on cash basis. In respect of insurance, the prepaid Amount is carried in the accounts in respect of which part benefit will accrue in the future.



N.Marda & Associates

Chartered Accountants

CA. NEHRU MARDA

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

e-mail: mardanehru@yahoo.com

The Project Director,
Sikkim State AIDS Control Society,
Gangtok, East Sikkim

Management Letter

We have carried out the Statutory Audit of SSACS in respect of Grant in Aid received from NACO and Utilization Of fund relating to NEW DBS FOR NACP-IV , GLOBAL FUND RCC-IV , GLOBAL FUND RC -II , for the year ended 31st March, 2013. The Accounts have been prepared by the management on cash basis and taking into accounts the applicable accounting standards as enunciated by the Institute of Chartered Accountants Of India. The preparation of the accounts is basically the responsibility of the management and our scope of audit has already been defined and set out in our report.

We have also highlighted in our Audit Report how we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatements.

In order to obtain the degree/level of reliability on the financial data we have carried out the test checks of the entity's existing inbuilt internal control system and effectiveness we came across some exceptions which are highlighted here under for their proper redressed:

A. Lack of supervisory control over the consumption

Under the present system the ART Drugs and HIV Kits which are received from NACO are kept separately under the control and supervision of the Store Officer of SSACS. However the receipts and issues of the materials are being maintained in two different folios in the same ledger leading to difficulty in reconciling of the balances at any one point of time.

The stocks are being physically verified at two half year ends and adequate working papers have been maintained with effect to the same. However it is worth mentioning that documentation in respect of monitoring of the requisition and end use of the medical kits including such other high value items is not being maintained. It may be suggested that monitoring may be made through physical visit to the beneficiary centre and



N.Marda & Associates

Chartered Accountants

CA. NEHRU MARD

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

e-mail: mardanehru@yahoo.com

documentation in respect to such visits be maintained so that finance monitoring may be carried out along with activities in progress.

B. Control over the operation of NGO/Peripherals.

In our opinion the frequency of the visit to the NGO/Peripherals are inadequate. We suggest that frequency of visit should be increased by SSACS official in order to ensure the proper utilization of the fund disbursed to them. The expenditure vouchers in support of such visits should be accompanied with short write up of the visit undertaken so that Accounts is also appraised of the necessity of the visit Vis a Vis the expenditure incurred. The time schedule for submission of various returns/Bank statement/utilization of grants is not adhered to few NGO/Peripherals leading to delay in adjustments of the advances in the books of SAACS.

C. Accounting of fixed assets

Fixed assets comprising of furniture and fittings, office equipments and blood bank equipments are also routed through stores ledger apart from Fixed Assets Register, the result being unnecessary duplication of work. Stores ledger are normally maintained for accounting of consumables items. We suggest that such practice should be stopped and accounting of fixed assets should be made in the respective heads of accounts in financial book along with entries in fixed assets register only.

D. Accounting Package: We observed the following;

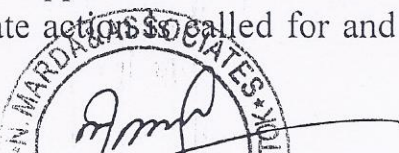
>Even after finalizing the Accounts, the printouts show the accounts as DRAFT.

>The Balance Sheet mentions the accounting period as 01.04.2012 to 31.03.2013 whereas this should be reads "as at 31st March, 2012 "since the purpose of the Balance Sheet is to show the position of a statement of affairs of a concern on a particular closing date.

We suggest that these issues may be taken up with the appropriate forum through NACO Accounts Department.

Conclusion

You will appreciate that we have highlighted only those areas of concern where your immediate action is called for and we like to add here further that our above finding are



N.Marda & Associates

Chartered Accountants

CA. NEHRU MARDHA

B.Com. L.L.B., F.C.A.

Phone: 03592-203311 (O), 203312(R)

Mobile no. : 94340-23311

Near water Supply Control Office

164/1, Tibet Road, Gangtok

East Sikkim-737101

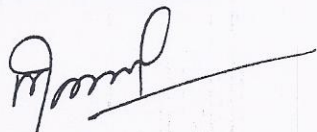
e-mail: mardanehru@yahoo.com

merely based on our limited review of your books of accounts and cursory review of your existing internal accounting control system.

Acknowledgement

We like to record our appreciation and the cooperation extended by your official in course of our assignment. Although the contents of this letter have been discussed with your concerned Officials but should you require any clarification/information on any of the matters, please do not hesitate to write to us.

For N.Marda & Associates
Chartered Accountant



CA Nehru Marda
Prop.



NACO

Sikkim SACS - NEW DBS FOR NACPIV

Yangthang Building Kazi Road , Gangtok - 737101

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 43,629,177.59 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2012-13 vide letter No. given below and opening Cash/Bank Balance Rs. 0.00 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 176,643.64. a sum of Rs. 40,228,667.80 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 3,565,176.43 (and Current Liabilities of Rs. 43,750.00)and outstanding advances of Rs.55,727.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

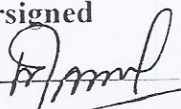
Sl. No.	Sanction letter Number and Date	Amount
01.	Transfer from POOL FUND to New DBS	3,910,177.59
02.	T-11017/02/2012/NACO. Dt. 27.09.12	17,919,000.00
03	T-11017/02/2012/NACO. Dt.	21,800,000.00
	Total	43,629,177.59

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)



(Project Director)


Dr. Kishor Pradhan
19.10.2012
Sd/- (Project Director)

Sikkim SACS - NEW DBS FOR NACPIV

Yangthang Building Kazi Road, Gangtok - 737101

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
0.00	GENERAL FUND	01	3,577,153.43	0.00	FIXED ASSETS	02	20,612,030.00
0.00	CURRENT LIABILITIES AND PROVISIONS		43,750.00	0.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	3,565,176.41
0.00	CURRENT LIABILITIES	0501	20,612,030.00	0.00	CURRENT ASSETS	0401	55,727.00
0.00	FIXED ASSET FUND		<u>24,232,933.43</u>	<u>0.00</u>	LOANS AND ADVANCES		<u>24,232,933.43</u>

Auditor



FC/FM/FO

Project Director

General Fund

Schedule 01
Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year		
Grant from NACO to SACS	62,746,177.59	0.00
Recovery/Deduction of Grants	39,719,000.00	0.00
NACPIII Closure	3,910,177.59	0.00
	19,117,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	59,169,024.16	0.00
Grants utilised to the extent of fixed asset expenditure	38,556,994.16	0.00
	20,612,030.00	0.00
Closing grant in aid	3,577,153.43	0.00



Fixed Asset

Schedule 02
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	0.00	1,057,651.00	0.00	1,057,651.00
Equipment (Other) (2204)	0.00	50,000.00	0.00	50,000.00
Furniture, Fixtures & Supplies (2202)	0.00	128,989.00	0.00	128,989.00
NACP III Blood Bank Equipments (2403)	0.00	1,566,183.00	0.00	1,566,183.00
NACP III Civil Works (2401)	0.00	7,492,801.00	0.00	7,492,801.00
NACP III Equipment (Other) (2404)	0.00	2,401,927.00	0.00	2,401,927.00
NACP III Furniture, Fixtures & Supplies (2402)	0.00	1,779,497.00	0.00	1,779,497.00
NACP III Office Equipment (2406)	0.00	4,725,675.00	0.00	4,725,675.00
NACP III Vehicles (2405)	0.00	1,150,917.00	0.00	1,150,917.00
Office Equipment (2206)	0.00	258,390.00	0.00	258,390.00
Grand Total	0.00	20,612,030.00	0.00	20,612,030.00



Funds from Other Sources

Schedule 03
Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	3,565,176.43	0.00
Total	3,565,176.43	0.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	55,727.00	0.00
Total	55,727.00	0.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Security / Earnest Deposit (Received)	43,750.00	0.00
Total	43,750.00	0.00



Sikkim SACS - NEW DBS FOR NACPIV
Yangthang Building Kazi Road, Gangtok - 737101
National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
0.00	IEC	06	9,640,655.00	0.00	Other Income	28	176,643.6
0.00	Kits and Other Lab Supplies	08	446,848.00	0.00	Grants utilised to the extent of revenue expenditure		38,556,994.1
0.00	Training and Workshops	11	1,123,807.00				
0.00	NGO Services	13	7,961,313.00				
0.00	Salary (Pay and Allowances)	14	13,183,128.00				
0.00	Maintenance Costs	15	969,511.00				
0.00	Operational Expenses		5,408,375.80				
0.00			<u>38,733,637.80</u>	<u>0.00</u>			<u>38,733,637.80</u>



Other Income

Schedule 28

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Interest from Bank	176,643.64	0.00
Total	176,643.64	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Consumable Items	446,848.00	0.00
Total	446,848.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	948,807.00	0.00
Campaigns	175,000.00	0.00
Total	1,123,807.00	0.00



NGO Services

Schedule 11

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services	533,000.00	0.00
NGO Services for Priority Interventions	7,428,313.00	0.00
Total	7,961,313.00	0.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	12,170,121.00	0.00
Honorarium	179,600.00	0.00
Leave Salary & Pension Contributions	578,663.00	0.00
Medical Expenses	206,972.00	0.00
Employer's Contribution to CPF	47,772.00	0.00
Total	13,183,128.00	0.00



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	320,923.00	0.00
Building Maintenance	126,880.00	0.00
Vehicle Maintenance	521,708.00	0.00
Total	969,511.00	0.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	1,392,576.00	0.00
Telephone/Communication Expenses	122,937.00	0.00
Bank Charges	61.80	0.00
Miscellaneous Expenses	1,573,134.00	0.00
Printing & Stationery	531,814.00	0.00
Advertisement (Other than IEC)	32,695.00	0.00
Audit Fees	158,782.00	0.00
Postage/Courier	23,589.00	0.00
Quality Assessment	17,093.00	0.00
Other Administration Cost	37,052.00	0.00
Contractual Services - Companies	239,786.00	0.00
Contingency	1,278,856.00	0.00
Total	5,408,375.80	0.00



NACO

Sikkim SACS - NEW DBS FOR NACPIV

Yangthang Building Kazi Road, Gangtok - 737101

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
0.00	GENERAL FUND	29	43,629,177.59	0.00	LOANS AND ADVANCES	17	14,369,144.00
0.00	CURRENT LIABILITIES	32	43,750.00	0.00	FIXED ASSETS	16	1,495,030.00
0.00	Other Income	56	176,643.64	0.00	Kits and Other Lab Supplies	18	446,848.00
0.00			<u>43,849,571.23</u>	0.00	Training and Workshops	20	425,522.00
				0.00	NGO Services	23	106,140.00
				0.00	Salary (Pay and Allowances)	25	13,083,128.00
				0.00	Maintenance Costs	26	969,511.00
				0.00	Operational Expenses	27	2,775,913.00
				0.00	IEC		6,485,943.00
				0.00	Monitoring & Evaluation (SIMS)		127,215.00
				0.00	Closing Balance:		
				0.00	Cash in hand		
				0.00	Imprest Account		3,565.17
				0.00	Balance with Bank	31	<u>43,849,571.23</u>



23

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Grant from NACO to SACS	39,719,000.00	0.00
Recovery/Deduction of Grants	3,910,177.59	0.00
Total	43,629,177.59	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Security / Earnest Deposit (Received)	43,750.00	0.00
Total	43,750.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Interest from Bank	176,643.64	0.00
Total	176,643.64	0.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	2,808,775.00	0.00
Advance to NGOs	7,961,313.00	0.00
Advance to Staff	1,829,413.00	0.00
Advance to Autonomous Bodies	1,769,643.00	0.00
Total	14,369,144.00	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Furniture, Fixtures & Supplies	128,989.00	0.00
Blood Bank Equipments	1,057,651.00	0.00
Equipment (Other)	50,000.00	0.00
Office Equipment	258,390.00	0.00
Total	1,495,030.00	0.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Consumable Items	446,848.00	0.00
Total	446,848.00	0.00



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	425,522.00	0.00
Total	425,522.00	0.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services for Priority Interventions	106,140.00	0.00
Total	106,140.00	0.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	12,170,121.00	0.00
Honorarium	179,600.00	0.00
Leave Salary & Pension Contributions	578,663.00	0.00
Medical Expenses *	106,972.00	0.00
Employer's Contribution to CPF	47,772.00	0.00
Total	13,083,128.00	0.00



Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	320,923.00	0.00
Building Maintenance	126,880.00	0.00
Vehicle Maintenance	521,708.00	0.00
Total	969,511.00	0.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	999,970.00	0.00
Telephone/Communication Expenses	122,937.00	0.00
Bank Charges	61.80	0.00
Miscellaneous Expenses	523,134.00	0.00
Printing & Stationery	531,814.00	0.00
Advertisement (Other than IEC)	32,695.00	0.00
Audit Fees	158,782.00	0.00
Postage/Courier	23,589.00	0.00
Quality Assessment	17,093.00	0.00
Other Administration Cost	34,852.00	0.00
Contractual Services - Companies	239,786.00	0.00
Contingency	91,200.00	0.00
Total	2,775,913.80	0.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	3,565,176.43	0.00
Total	3,565,176.43	0.00

