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N. N. Das & Co.
Chartered Accountants
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Auditor's Report on the Financial Statement of SSACS-III

To,
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, 2008. Our Responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph

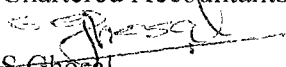
We conducted our audit in accordance with standard on auditing issued by the Chartered Accountant of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material mis-statement. An audit includes examining, on a test basis, evidence supporting the amount, review of internal controls and disclosures in the financial statements. **Subject to the limitation that the internal audit of SSACS has not yet been conducted and accordingly the adequacy or otherwise of the existence and effectiveness of the inbuilt internal control system could not be reviewed by us, although our normal routine checks 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, read with observation, if any and further subject to what has been set out in the preceding paragraph relating to internal audit, give a true and view of the source and application of funds and financial position of Sikkim State AIDS control society for the year ended 31st march, 2008, which has been prepared by the management in accordance with consistency applied accounting standards.

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

Gangtok
Date:17/07/08

For N.N.Das & Co.
Chartered Accountants

S. Ghosal
Partner.
Membership No-12957

Part - II

1. General

A. Accounting Convention:

These accounts have been prepared on historical 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 guideline issued by NACO.

B. For officers on deputation from State Government organizations the necessary applicable deduction on account of provident fund etc. are deducted from their salary and remitted to their original employees. 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 such benefit is reflecting in accounts.

C. The SSACS is maintaining a proper records showing full particulars, including quantitative details and situation of fixed assets.

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

E. Physical verification have been conducted by the management at periodical interval in respect of medicine, stock of stationery, other supplies etc and no significant discrepancies have been noticed on such verification as compared to book records.

There are two categories of stocks, one is bought out items and others acquired without any cost, like medicine procured from NACO for ART Drugs etc. On receipt of the materials/ medicines the accounting for purchases are made in respect of bought out items and at the time of issues against requisitions the necessary entries are passed as consumptions irrespective of actual consumption at the various units. However necessary controls are made at various consuming centers.

F. The NGO/ Individual to whom the advances have been given by the SSACS are regularly sending duly audited utilization for the purpose for which they are sanctioned and reasonable steps have been taken by the SSACS for the proper utilization/recovery of advances and interest if any, as the case may be. However in forming the above opinion we had to rely the results of our such test checks as considered appropriate by us in absence of the internal audit report which we understand the auditors has been appointed but they have not yet commenced their audit.



Annexure to the Audit Report

Part I

1. Financial position as on 31.03.08

Cumulative unspent balance of fund (Pool Fund) in the bank as on 31.03.08 amount to Rs. 269.49 Lacs (Inclusive of imprest cash of Rs. 0.20 Lacs). The above amount further includes 116.06 lacs representing Cheques-in-transit and GFATM RD-VI the unspent balance is 16.11 lacs and cash nil.

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 and further based on the information and explanations obtained, we certify that :

- A. Fund received have been used in accordance with approved action plan and with due attention to economy and efficiency, and goods and services financed have been procured in accordance with the relevant agreement.
- B. There exists an adequate internal control procedure commensurate with the size of the society and the nature of its work subject to non receipts of internal audit report. The basic responsibility of the internal audit is to review and report on the existence, implementation, and effectiveness of the well proof in built internal control system in the entity.
- C. All necessary supporting, documents, records and accounts have been maintained in respect of all project activities including expenditure reported vis SOE's.
- D. There exists clear linkage between the books of account and reports submitted to the NACO/Bank. The expenditure claimed for reimbursement are eligible for financing under the loan agreement excepting for the utilization of the fund by the peripherals/NGOs during the month of March,2008 were not reported in time and initial accounts were prepared without taking into accounts the movements of the funds lying with such peripheral/NGOs, the result being the figure previously sent by SSACS to NACO relating to utilization of the Grant etc. as of 31st March,2008 was not correct. On our pointing out such, the fresh accounts has been prepared after giving due effect of such adjustments and amended utilization certificates has been prepared which has been audited by us. We have been informed that the required statements wherever consider necessary will be resent to NACO after incorporating the effect of such adjustment.
- E. 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 expenditures for the year ended on that date.



G. In our opinion, there is an adequate and effective system for the determination of unserviceable/ damage/ date expiry 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, statement of expenditure (SOE)/ Financial 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 expenditures 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 regulations framed by the competent authority.
- D. All expenditures are incurred with due regards to board and general principle of financial propriety.
- E. Considering accuracy and financial propriety of expenditures 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. There is an effective system of reconciliation of the books by taking periodical trial balances and the reconciliation of the bank statement of accounts and subsidiary accounts periodically.
- B. Fixed Assets register are kept up-to-date and reconciled with the financial books.
- C. The SSACS prepared Budget, for the financial year with adequate details sufficiently in advance. We have nothing to comment on the actual performances in relation to the original budget provisions and the reason given by the management for abnormal variations.
- D. No instances, has come to the notice during audit where theft/embezzlement/misappropriation of cash has occurred during the period under report.



Income and Expenditure Statement

A. Abnormal features

No abnormal features effecting the working results of the SCACS is observed during the year under audit.

B. Demurrage

No such instances for payment 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 not issued for consumption are valued at FIFO which is consistently followed and such method is in accordance with the normally accepted accounting practice prevailing in India.

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

Not applicable as there were no sale/disposal of the Assets occurred during the year under audit. However inter fund transfer of Assets under civil construction has been shown under the head disposal (Global Fund), since the fixed assets schedule designe in the system does not provide any column for transfer separately.

E. Provision for Bad and doubtful advances.

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



**(FORMAT FOR UTILIZATION CERTIFICATE TO BE SUBMITTED
BY STATE AIDS CONTROL SOCIETY TO NACO)**

**NATIONAL AIDS CONTROL PROJECT – PHASE III
SIKKIM STATE AIDS CONTROL SOCIETY**

REVISED/FINAL UTILIZATION CERTIFICATES (POOL FUND)

Certified that out of **Rs.3,58,06,000/-** as grant-in-aid received during the year **2007-2008** from the Ministry of Health And Family Welfare (National AIDS Control Organization) vide letter mentioned hereunder and **Rs.1,16,06,795/-** on account of unspent balance brought forward from the previous financial year and **Rs.3,68,020/-** as other receipt & interest earned. A sum of **Rs.1,95,39,766/-** has been utilized for the purpose for which it was sanctioned. This expenditure includes non reimbursable prior period expensable and the balance of **Rs.2,69,48,745/-** remaining unutilized at the end of the year has been surrendered to Government (vide D.D. No Dated.....)/ will be adjusted towards the grant-in-aid payable during the next year **2008-09**. In addition an advance of **Rs.12,92,304/-** will also be carried forward to the next year.

Sl. No.	Sanction Letter Number & Date	Date	Amount
1.	T.11017/30/07-NACO(PFMU)	21.06.07	Rs.95,05,000/-
2.	T.11017/30/07-NACO(PFMU)	28.09.07	Rs.79,62,000/-
3.	T.11017/30/07-NACO(PFMU)	28.12.07	Rs.67,33,000/-
4.	T.11017/17/07-NACO(PFMU)	29.03.08	Rs.1,16,06,000/-
	TOTAL		Rs.3,58,06,000/-


Certified that I have satisfied myself that the conditions on which the grant-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

01. Statement of Expenditures.
02. Annual Financial Statements.
03. Cash and Bank Book, Ledger (CPFMS)

Countersigned
(Chartered Accountant)




(Project Director)
Project Director
Sikkim State AIDS Control Society
Gangtok

Sikkim SACS - Pool Fund

Yangthang Building Kazi Road , Gangtok - 737101

National AIDS Control Project - Phase III (Credit No. 3242-IN)

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Balance Sheet

For The Period From : 01-Apr-2007 To :31-Mar-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.)
11,235,764.59	GENERAL FUND	01	28,207,502.59	13,836,473.00	FIXED ASSETS	02	15,096,659.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
371,030.00	CURRENT LIABILITIES	0501	33,546.00	9,487,295.59	CURRENT ASSETS	0301	26,948,744.59
13,836,473.00	FIXED ASSET FUND		15,096,659.00	2,119,499.00	LOANS AND ADVANCES	0401	1,292,304.00
<u>25,443,267.59</u>			<u>43,337,707.59</u>	<u>25,443,267.59</u>			<u>43,337,707.59</u>

DATE: 17/07/08
PLACE: GANGTOK

Auditor
S. GHOSAL
PARTNER
MEM NO: - 12957



FC/FM/PO
N. T. Bhutta
Finance Officer
Sikkim State AIDS Control Society
Gangtok, Sikkim

Project Director
Dr. Hemgyal T. Sharma
Project Director
Sikkim State AIDS Control Society
Gangtok

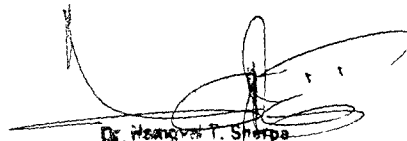
General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Opening grant in aid	11,235,764.59	0.00
Add: Received during the year		
Pool Fund - World Bank	0.00	25,072,237.59
Inter Unit Fund Transfer	8,563.00	0.00
Grant from NACO to SACS	35,756,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	17,532,639.00	0.00
Grants utilised to the extent of fixed asset expenditure	1,260,186.00	13,836,473.00
Closing grant in aid	28,207,502.59	11,235,764.59




 Dr. Hsingpa T. Sherpa
 Project Director
 Sikkim State AIDS Control Society
 Gangtok

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	113,210.00	0.00	0.00	453,210.00
Civil Works (2201)	7,124,003.00	275,846.00	171,266.00	7,228,583.00
Equipment (Other) (2204)	2,104,247.00	249,680.00	0.00	2,353,927.00
Furniture, Fixtures & Supplies (2202)	901,267.00	227,850.00	0.00	1,129,117.00
Office Equipment (2206)	2,192,829.00	678,076.00	0.00	2,870,905.00
Vehicles (2205)	1,150,917.00	0.00	0.00	1,150,917.00
Grand Total	13,836,473.00	1,431,452.00	171,266.00	15,096,659.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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



Dr. Namgyal T. Sherpa
Project Director
Sikkim State AIDS Control Society
Gangtok

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Bank 3	15,322,744.59	9,467,295.59
Imprest Account	20,000.00	20,000.00
Cheque in Transit	11,606,000.00	0.00
Total	26,948,744.59	9,487,295.59

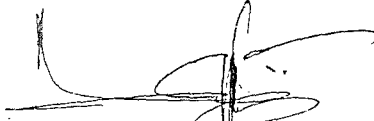
LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	456,041.00	450,000.00
Advance to NGOs	90,100.00	1,422,140.00
Advance to Contractors/Suppliers (Non Reimbursiable)	645,000.00	0.00
Advance to Staff	101,163.00	247,359.00
Total	1,292,304.00	2,119,499.00



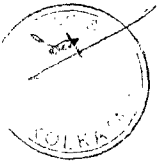

 Dr. Namgyal T. Sherpa
 Project Director
 Sikkim State AIDS Control Society
 Gangtok

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Security / Earnest Deposit (Received)	33,546.00	371,030.00
Total	33,546.00	371,030.00




Dr. Namgyal T. Sherpa
Project Director
Sikkim State AIDS Control Society
Gangtok

Sikkim SACS - Pool Fund

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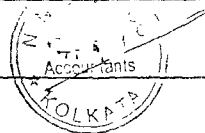
Manginang Building Kazi Road, Gangtok - 737101

National AIDS Control Project - Phase III (Credit No. 3242-IN)

Income And Expenditure Account

For The Period From : 01-Apr-2007 To :31-Mar-2008

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		3,239,453.00	0.00	Other Income	28	368,020.00
0.00	Consultants and Consultancy Services		91,242.00	0.00	Grants utilised to the extent of revenue expenditure		17,532,639.00
0.00	Surveillance		280,535.00				
0.00	(TI)Non Reimbursable prior period expensable		1,549,305.00				
0.00	(PI)Non Reimbursable prior period expensable		9,859.00				
0.00	(LA)Non Reimbursable prior period expensable		7,500.00				
0.00	(IS)Non Reimbursable prior period expensable		284,398.00				
0.00	Kits and Other Lab Supplies	06	793,461.00				
0.00	Medicines	07	162,625.00				
0.00	Training and Workshops	08	933,578.00				
0.00	NGO Services	11	4,624,745.00				
0.00	Salary (Pay and Allowances)	13	4,478,839.00				
0.00	Maintenance Costs	14	381,411.00				
0.00	Operational Expenses	15	1,063,708.00				
0.00			<u>17,900,659.00</u>	<u>0.00</u>			<u>17,900,659.00</u>



(Signature)
 Project Director
 Sikkim State AIDS Control Society

Other Income

Schedule 28


Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Other Receipts	42,577.00	0.00
Interest from Bank	325,443.00	0.00
Total	368,020.00	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Other Lab. Supplies	341,472.00	0.00
Blood Lab. Supplies	451,989.00	0.00
Total	793,461.00	0.00




 Dr. Ashwini T. Sherpa
 Project Director
 State AIDS Control Society
 Gangtok

Medicines

Schedule 07

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	156,625.00	0.00
OI Drugs	6,000.00	0.00
Total	162,625.00	0.00

Training and Workshops

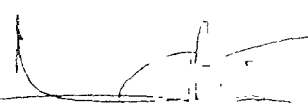
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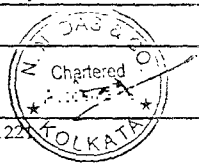
Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	933,578.00	0.00
Total	933,578.00	0.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services	43,357.00	0.00
NGO Services for Priority Interventions	4,581,388.00	0.00
Total	4,624,745.00	0.00


 Dr. Namgyal
 Project Director
 Sikkim State AIDS Control Society
 Gangtok



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salary	4,368,378.00	0.00
Leave Salary & Pension Contributions	109,011.00	0.00
Medical Expenses	1,450.00	0.00
Total	4,478,839.00	0.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Equipment Maintenance	56,328.00	0.00
Building Maintenance	96,777.00	0.00
Vehicle Maintenance	228,306.00	0.00
Total	381,411.00	0.00



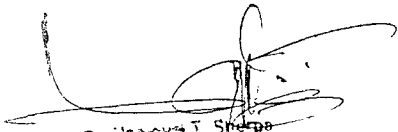
Dr. Namgyal T. Sherpa
Project Director
Sikkim State AIDS Control Society
Campus

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	288,785.00	0.00
Rent, Rates & Taxes	57,000.00	0.00
Telephone/Communication Expenses	78,627.00	0.00
Miscellaneous Expenses	230,669.00	0.00
Printing & Stationery	215,998.00	0.00
Advertisement (Other than IEC)	134,165.00	0.00
Water and Electricity Charges	8,116.00	0.00
Audit Fees	20,225.00	0.00
Postage/Courier	6,359.00	0.00
Quality Assessment	23,764.00	0.00
Total	1,063,708.00	0.00




 Dr. Hangvra T. Sherpa
 Project Director
 Sikkim State AIDS Control Society
 Gangtok

N/CO

Sikkim SACS - Pool Fund
National AIDS Control Project - Phase III (Credit No. 3242-PN)
Receipt And Payment Account
For the Period From : 01-Apr-2007 To : 31-Mar-2008

Figures for the previous Period (Rs.)	RECEIPTS	Schedule	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule	Figures for the current Period (Rs.)
	Opening Balance:						6,730,787.00
20,000.00	Imprest Account		20,000.00	0.00	GRANTS AND ADVANCES	17	50,700.00
10,19,539.00	Balance with Bank	30	9,467,295.59	3,181,073.00	GENERAL FUND	13	1,381,452.00
33,040,000.00	GENERAL FUND	29	38,078,688.00	0.00	FIXED ASSETS	16	328,921.00
67,976.00	CURRENT LIABILITIES		0.00	1,932,380.00	CURRENT LIABILITIES	22	1,358,182.00
292,249.00	Other Income	56	343,615.00	138,453.00	Kits and Other Lab Supplies	15	198,318.00
				249,445.00	Medicines	18	405,006.00
				0.00	Training and Workshops	20	2,657.00
				5,905,568.00	NGO Services	23	5,831,739.00
				349,122.00	Salary (Pay and Allowances)	25	381,411.00
				683,839.00	Maintenance Costs	26	920,275.00
				2,940,388.00	Operational Expenses	27	2,840,453.00
				465,796.00	IEC		91,242.00
				396,819.00	Consultants and Consultancy Services		240,805.00
				0.00	Surveillance		136,565.00
				0.00	(TI) Non Reimbursable prior period expensable		63,041.00
				0.00	(IS) Non Reimbursable prior period expensable		
	Closing Balance:						0.00
				0.00	Cash in hand		20,000.00
				20,000.00	Imprest Account		26,928,744.59
				9,467,295.59	Balance with Bank	31	



Dr. Atanagyal T. Sharma
Project Director
Sikkim State AIDS Control Society
Gangtok

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Inter Unit Fund Transfer	2,272,688.00	0.00
Grant from NACO to SACS	35,806,000.00	33,040,000.00
Total	38,078,688.00	33,040,000.00

Balance With Bank

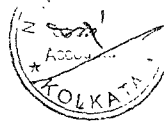
Schedule 30

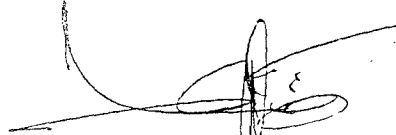
Particulars	As at 01-Apr-07 (Rs.)	As at 01-Apr-06 (Rs.)
Bank 3	9,467,295.59	1,010,539.59
Total	9,467,295.59	1,010,539.59

Other Income

Schedule 56

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
sale of bid/tender documents	0.00	29,100.00
Other Receipts	18,172.00	62,631.50
Interest from Bank	325,443.00	200,518.00
Total	343,615.00	292,249.50




 Dr. Hongyi T. Sherpa
 Project Director
 Sikkim State AIDS Control Society
 Gangtok

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	249,349.00	266,892.00
Advance to NGOs	4,752,683.00	7,413,409.00
Advance to Contractors/Suppliers (Non Reimbursable)	695,000.00	0.00
Advance to Staff	805,347.00	749,118.00
Advance to Autonomous Bodies	35,000.00	171,610.00
Advance to District Authorities	193,408.00	99,557.00
Total	6,730,787.00	8,700,586.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Grant from SACS to SBTC	50,000.00	0.00
Total	50,000.00	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Civil Works	225,846.00	2,983,519.00
Furniture, Fixtures & Supplies	227,850.00	34,902.00
Equipment (Other)	249,680.00	31,977.00
Office Equipment	678,076.00	130,675.00
Total	1,381,452.00	3,181,073.00



Dr. Rangya T. Ghosh
Project Director
West Bengal State AIDS Control Society
Gandol

Current Liabilities

Schedule 32

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Security / Earnest Deposit (Received)	328,921.00	0.00
Total	328,921.00	0.00

Kits & Other Lab Supplies

Schedule 18


Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
HIV Kits	0.00	47,248.00
Other Lab Supplies	906,193.00	1,430,592.00
Blood Lab Supplies	451,989.00	454,540.00
Total	1,358,182.00	1,932,380.00

Medicines

Schedule 19

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	156,625.00	76,053.00
OTI Drugs	31,347.00	62,400.00
PEP Drugs	10,346.00	0.00
Total	198,318.00	138,453.00




 Dr. Namgyal T. Sherpa
 Project Director
 Sikkim State AIDS Control Society
 Gangtok

Training Schedule 20

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	405,006.00	249,445.00
Total	405,006.00	249,445.00

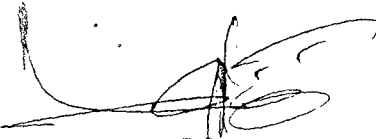
NGO Services Schedule 23

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services	2,657.00	0.00
Total	2,657.00	0.00

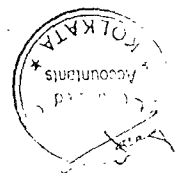
Salary (Pay & Allowances) Schedule 24

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salary	5,721,278.00	5,780,497.00
Leave Salary & Pension Contributions	109,011.00	122,430.00
Medical Expenses	1,450.00	2,641.00
Total	5,831,739.00	5,905,568.00




 Dr. Kisangyat T. Sherpa
 Project Director
 Sikkim State AIDS Control Society
 Gangtok

Dr. Narayan I. Sharma
 Project Director
 SIKKIM STATE AIDS CONTROL SOCIETY
 Gangtokh



Particulars	As at 31-March 1997 (Rs.)	As at 31-March 1997 (Rs.)	Total
Equipment Maintenance	56,228.00	57,467.00	
Building Maintenance	96,777.00	0.00	
Vehicle Maintenance	228,306.00	291,655.00	
			349,122.00

Maintenance Cost Schedule 26

Sikkim SACS - Pool Fund

[Draft]

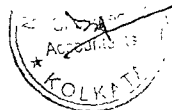
National AIDS Control Project - Phase III (Credit No. 3242-IN)


Sources and Uses of Funds

As on: 31-Mar-2008

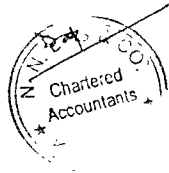
Year----->

Particulars		2006-07	2007-08
Opening balance of Net Current Assets	Cash in Hand	0.00	20,000.00
	Balance in Bank (01)	0.00	9,467,295.59
	Advances (02)	0.00	2,119,499.00
	(-) Current Liabilities (03)	0.00	371,030.00
Sources of funds	Pool Fund - World Bank	25,072,237.59	35,764,563.00
	Miscellaneous Receipts (04)	0.00	368,020.00
Utilisation of funds	Expenses (05)	0.00	17,900,659.00
	Fixed Assets (06)	13,836,473.00	1,260,186.00
Closing balance of Net Current Assets	Cash in Hand	20,000.00	20,000.00
	Balance in Bank (07)	9,467,295.59	26,928,744.59




 Dr. Namgyal T. Sherpa
 Project Director
 Sikkim State AIDS Control Society
 Gangtok

		2006-07	2007-08
Closing balance of Current Assets	Advances (08)	2,119,499.00	1,292,304.00
	(-) Current Liabilities (09)	371,030.00	33,546.00



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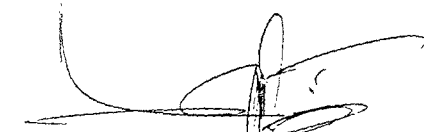
Dr. Namgyal T. Sherpa
 Project Director
 Sikkim State AIDS Control Society
 Gangtok

Sikkim SACS


Year →

Particulars		2006-07	2007-08
Balance in Bank (01)	Bank 3	0.00	9,467,295.59
	Total	0.00	9,467,295.59
Advances (02)	Advance to NGOs	0.00	1,422,140.00
	Advance to Others	0.00	450,000.00
	Advance to Staff	0.00	247,359.00
	Total	0.00	2,119,499.00
(-) Current Liabilities (03)	Security / Earnest Deposit (Received)	0.00	371,030.00
	Total	0.00	371,030.00
Miscellaneous Receipts (04)	Interest from Bank	0.00	325,443.00
	Other Receipts	0.00	42,577.00
	Total	0.00	368,020.00
Expenses (05)	(IS)Non Reimbursable prior period expensable	0.00	284,398.00
	(LA)Non Reimbursable prior period expensable	0.00	7,500.00
	(PI)Non Reimbursable prior period expensable	0.00	9,859.00
	(TI)Non Reimbursable prior period expensable	0.00	1,549,305.00




Dr. Hemgyal T. Sherpa
 Project Director
 Sikkim State AIDS Control Society
 Gangtok

		2006-07	2007-08
Expenses (05)	Advertisement (Other than IEC)	0.00	1,165.00
	Audit Fees	0.00	20,225.00
	Blood Lab. Supplies	0.00	451,989.00
	Building Maintenance	0.00	96,777.00
	Consultants and Consultancy Services	0.00	91,242.00
	Equipment Maintenance	0.00	56,328.00
	IEC	0.00	3,239,453.00
	Leave Salary & Pension Contributions	0.00	109,011.00
	Medical Expenses	0.00	1,450.00
	Miscellaneous Expenses	0.00	230,669.00
	NGO Services	0.00	43,357.00
	NGO Services for Priority Interventions	0.00	4,581,388.00
	OI Drugs	0.00	6,000.00
	Other Lab. Supplies	0.00	11,477.00
Postage Courier	0.00	2,900.00	



 Dr. Ananyan J. Sharma
 Project Director
 West Bengal State AIDS Control Society
 Kolkata



		2006-07	2007-08
Expenses (05)	Printing & Stationery	0.00	215,998.00
	Quality Assessment	0.00	23,764.00
	Rent, Rates & Taxes	0.00	57,000.00
	Salary	0.00	4,368,378.00
	STI Drugs	0.00	156,625.00
	Surveillance	0.00	280,535.00
	Telephone/Communication Expenses	0.00	78,627.00
	Training	0.00	933,578.00
	Travelling Expenses	0.00	288,785.00
	Vehicle Maintenance	0.00	228,306.00
	Water and Electricity Charges	0.00	8,116.00
Total	0.00	17,900,659.00	
Fixed Assets (06)	Blood Bank Equipments	453,210.00	0.00
	Civil Works	7,124,003.00	104,580.00
	Equipment (Other)	2,104,247.00	249,680.00
	Furniture, Fixtures & Supplies	901,267.00	227,850.00

		2006-07	2007-08
Assets (06)	Office Equipment	2,002,129.00	1,730,000.00
	Vehicles	1,139,177.00	1,000,000.00
	Total	13,836,473.00	1,260,156.00
Balance in Bank (07)	Bank A/c	4,467,295.59	17,322,314.59
	Cheque in Transit	0.00	11,706,000.00
	Total	9,467,295.59	26,028,314.59
Advances (08)	Advance to Contractors/Suppliers	0.00	645,000.00
	Advance to NGOs	1,422,140.00	90,100.00
	Advance to Others	450,000.00	456,041.00
	Advance to Staff	247,359.00	101,163.00
	Total	2,119,499.00	1,292,304.00
(-) Current Liabilities (09)	Security Earnest Deposit (Received)	371,030.00	33,546.00
	Total	371,030.00	33,546.00




 Dr. Nzungva T. Sherpa
 Project Director
 Sikkim State AIDS Control Society