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SIKKIM STATE AIDS CONTROL SOCIETY
STNM HOSPITAL COMPLEX,
GANGTOK, EAST SIKKIM

STATEMENT OF ACCOUNTS

2010 - 2011

Ms. Sikha
Dr. Deep

N.MARDA & ASSOCIATES
CHARTERED ACCOUNTANTS
mardanehru@yahoo.com

2/2/11

NEAR GURUJI'S MANDIR
OPP.WATER SUPPLY CONTROL OFFICE
164/1, TIBET ROAD, GANGTOK, EAST SIKKIM
PHONE : 203311 (O), 203312 (R),
MOBILE : 94340 - 23311

N.Marda & Associates

Chartered Accountants

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Near water Supply Control Office

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Auditor's Report in respect of POOL FUND, GFATM RCC RD (II) and GFATM RCC RD-VI

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, 2011 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. We have also reviewed the internal audit report conducted by the other independent professional firms of Chartered Accountants for the year ended 31st March 2011 and have not noted any serious irregularities detected by them. Their report has been considered while framing our report. 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, 2011, which has been prepared by the management in accordance with consistency and applied accounting standards.



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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 31.03.2011

Cumulative unspent balances on account under noted funds as on 31.03.2011 are as follows:

Rs.9.86 Lakhs towards Pool Fund,

Rs 3.24 Lakhs under GFATM RD-VI and

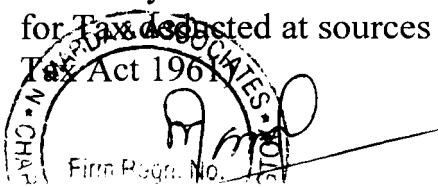
Rs.12.62 lakhs under GFATM RD-VI

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. As at 31ST March 2011 had the utilization certificates submitted in time. The project Period ends on 30th April 2011 which falls beyond the financial year i.e. 31.03.2011.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. Form 16 under Income Tax Act has not been issued for Tax deducted at Source from the salary of the Non- Sikkimese employee and similarly Form 16A has not been issued for Tax deducted at sources from the contractor (As Required under section 203 of income



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C. 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 Flexi Account in order to earn better revenue.

D. 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.

E. Grants released to NGO for creating Assets is treated as Capital Expenditure in the books of SAACS. (4.00 lakhs has been issued to SRDS, towards New Community Care Centre in terms of the Guidelines of NACO in the previous financial year).

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

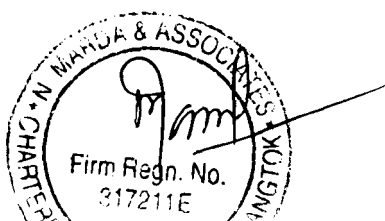
4 Subject to our observation (as set out in 2A to 2E above), there exists an Internal control procedure commensurate with the size of the society and the nature of its work.

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.



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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 Pool Funds GFATM RD II, GFATM RD-VI.

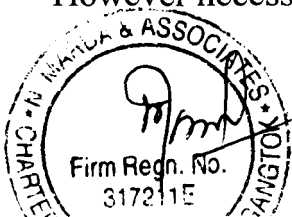
C. For officers on deputation from State Government organization the necessary applicable deduction on account of provident funds etc, are deducted from their salaries and remitted to their original employer. In respect of other staff members we have been informed that no such superannuation benefit, 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 passed as consumption irrespective of actual consumption at the various units. However necessary controls are affected at various consuming centers.



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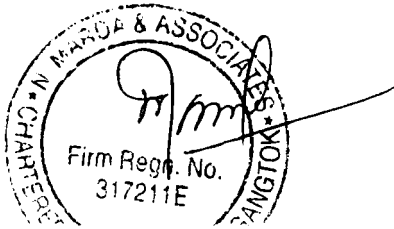
- G. We have noticed that the time limits given to the NGOs for the submission of monthly statements of expenditure are not adhered to as a result of which it is difficult for SSACS to consolidate the accounts in time. However. That the reasonable steps have been taken by the designed employees of SACS to apprise them of the situation.
- H. 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.
- I. 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.



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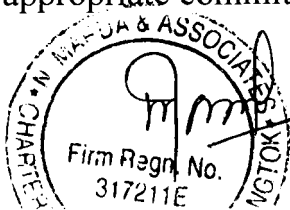
System of Accounting

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.

- In few cases, Fixed Assets have been recorded (till the Financial Year ended 2007-2008) as an asset block without item wise bifurcation, Reconciliation of the group wise assets as per financial records vis a vis 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.



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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.

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.



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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 Pool Fund, GFATM RCC RD-VI and GFATM RCC RD II for the year ended 31st March, 2011. 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.

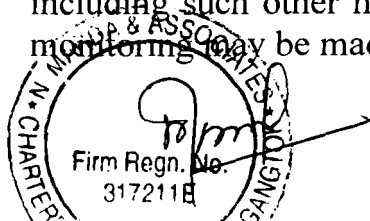
We have also highlighted in our Audit Report how we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material misstatements.

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 (GFATM RD-VI)

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



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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. (Pool Fund)

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. Advance to Staffs

Delays in adjustments of Staff advances have been noted. This has also been highlighted by the Internal Auditors in their report. We understand that this organization has a policy for advances and its adjustments which needs to strictly adhered to.

E. Income Tax deduction

TDS certificates for tax deduction from salaries and contractor have not been issued

F. Accounting Package: We observed the following;

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



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>The Balance Sheet mentions the accounting period as 01.04.2010 to 31.03.2011 whereas this should be reads "as at 31st March, 2011 "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 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


24/6/11

CA Nehru Marda
Prop.



Utilisation Certificate

Certified that an amount of Rs. **39,757,000.00** 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. **4,072,686.59** (and Current Liabilities of Rs. **394,356.00**) and outstanding Advances for Rs. **368,274.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **443,267.00**. a sum of Rs. **43,012,381.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **986,198.59** (and Current Liabilities of Rs. **51,417.00**) and outstanding advances of Rs. **299,709.00**. 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 & Date	Amount
01.	T-11017/56/2009-NACO/108 Dt. 16.03.11	Rs 3,467,000=00
02.	T-11017/26/2009-NACO/97 Dt. 28.02.11	Rs 1,897,000=00
03.	T-11017/26/2009-NACO/58 Dt. 22.10.10	Rs 10,119,000=00
04.	T-11017/26/2009-NACO/97 Dt. 18.05.10	Rs 24,274,000=00
	Total	39,757,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)



(Project Director)

Dr. Uttam Pradhan M.D.
Project Director

Sikkim State AIDS Control Society

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	2,358.00
Imprest Account	6,275.00
Bank 3	4,064,053.59
Advance to Others	59,602.00
Advance to NGOs	226,247.00
Advance to Staff	82,425.00
	<u>4,440,960.59</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	55,917.00
Stale Cheques	340,439.00
Other Recoveries	-2,000.00
	<u>394,356.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	39,757,000.00
	<u>39,757,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	12,912,641.00
NGO Services	521,489.00
Training	912,373.00
Salary	13,437,686.00
Equipment Maintenance	221,599.00
Building Maintenance	94,486.00
Vehicle Maintenance	386,492.00
Travelling Expenses	1,224,239.00
Telephone/Communication Expenses	236,162.00
Honorarium	204,799.00
Bank Charges	110.00
Miscellaneous Expenses	1,374,066.00
Printing & Stationery	318,222.00
Leave Salary & Pension Contributions	746,448.00
Advertisement (Other than IEC)	119,080.00
Medical Expenses	145,762.00
Audit Fees	128,372.00
NGO Services for Priority Interventions	6,284,925.00
Employer's Contribution to CPF	42,867.00
Surveillance	735,000.00
Postage/Courier	15,417.00
Quality Assessment	131,113.00
Other Administration Cost	137,213.00
Contractual Services - Companies	199,889.00
Campaigns	125,000.00
Contingency	441,713.00



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Consumable Items	226,020.00
Furniture , Fixtures & Supplies	521,482.00
Blood Bank Equipments	253,877.00
Office Equipment	913,839.00
	<u>43,012,381.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	197,385.00
Interest from Bank	245,882.00
	<u>443,267.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	51,417.00
	<u>51,417.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank 3	986,198.59
Advance to Others	21,209.00
Advance to NGOs	78,500.00
Advance to Staff	50,000.00
Advance to Autonomous Bodies	150,000.00
	<u>1,285,907.59</u>





Sikkim SACS - Pool Fund

[Draft]


Yangthang Building Kazi Road , Gangtok - 737101


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.)
4,046,604.59	GENERAL FUND	01	1,234,490.59	17,040,822.00	FIXED ASSETS	02	18,730,020.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
394,356.00	CURRENT LIABILITIES	0501	51,417.00	4,072,686.59	CURRENT ASSETS	0301	986,198.59
17,040,822.00	FIXED ASSET FUND		18,730,020.00	368,274.00	LOANS AND ADVANCES	0401	299,709.00
21,481,782.59			20,015,927.59	21,481,782.59			20,015,927.59


Auditor 24/6/11


ICAI M.F.O.
Taru Sharma
Accounts Officer
Sikkim State AIDS Control Society
Gangtok


Project Director
Dr. Uttam Pradhan M.D.
Project Director
Sikkim State AIDS Control Society

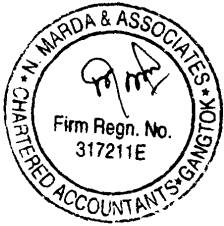


General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	4,046,604.59	17,483,286.59
Add: Received during the year		
Grant from SACS to SBTC	0.00	1,175,000.00
Grant from NACO to SACS	39,757,000.00	17,829,000.00
Grant from SACS to SBTC	0.00	1,175,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	40,879,916.00	29,847,703.00
Grants utilised to the extent of fixed asset expenditure	1,689,198.00	1,417,979.00
Closing grant in aid	1,234,490.59	4,046,604.59



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	1,312,306.00	253,877.00	0.00	1,566,183.00
Civil Works (2201)	7,492,801.00	0.00	0.00	7,492,801.00
Equipment (Other) (2204)	2,401,927.00	0.00	0.00	2,401,927.00
Furniture , Fixtures & Supplies (2202)	1,243,015.00	521,482.00	0.00	1,764,497.00
Office Equipment (2206)	3,439,856.00	913,839.00	0.00	4,353,695.00
Vehicles (2205)	1,150,917.00	0.00	0.00	1,150,917.00
Grand Total	17,040,822.00	1,689,198.00	0.00	18,730,020.00

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

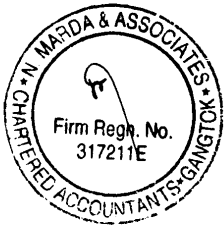
Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Cash in hand	0.00	2,358.00
Bank 3	986,198.59	4,064,053.59
Imprest Account	0.00	6,275.00
Total	986,198.59	4,072,686.59

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	21,209.00	59,602.00
Advance to NGOs	78,500.00	226,247.00
Advance to Staff	50,000.00	82,425.00
Advance to Autonomous Bodies	150,000.00	0.00
Total	299,709.00	368,274.00



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Other Recoveries	0.00	-2,000.00
Security / Earnest Deposit (Received)	51,417.00	55,917.00
Stale Cheques	0.00	340,439.00
Total	51,417.00	394,356.00





Sikkim SACS - Pool Fund

[Draft]

Yangthang Building Kazi Road , Gangtok - 737101

National AIDS Control Project - Phase III

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
8,817,125.00	IEC		12,912,641.00	400,054.00	Other Income	28	443,267.00
434,755.00	Consultants and Consultancy Services		0.00	29,847,703.00	Grants utilised to the extent of revenue expenditure		40,879,916.00
0.00	Surveillance		735,000.00				
309,728.00	Kits and Other Lab Supplies	06	226,020.00				
2,286,959.00	Training and Workshops	08	1,037,373.00				
5,982,390.00	NGO Services	11	6,806,414.00				
9,316,387.00	Salary (Pay and Allowances)	13	14,577,562.00				
603,691.00	Maintenance Costs	14	702,577.00				
2,496,722.00	Operational Expenses	15	4,325,596.00				
<u>30,247,757.00</u>			<u>41,323,183.00</u>	<u>30,247,757.00</u>			<u>41,323,183.00</u>



Other Income

Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	197,385.00	0.00
Interest from Bank	245,882.00	400,054.00
Total	443,267.00	400,054.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	0.00	90,398.00
Consumable Items	226,020.00	219,330.00
Total	226,020.00	309,728.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	912,373.00	1,111,959.00
Campaigns	125,000.00	1,175,000.00
Total	1,037,373.00	2,286,959.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	521,489.00	515,000.00
NGO Services for Priority Interventions	6,284,925.00	5,467,390.00
Total	6,806,414.00	5,982,390.00



Salary (Pay and Allowances)

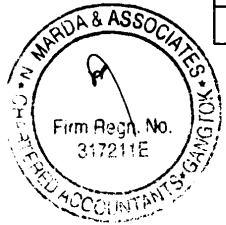
Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	13,437,686.00	8,829,668.00
Honorarium	204,799.00	159,729.00
Leave Salary & Pension Contributions	746,448.00	174,202.00
Medical Expenses	145,762.00	106,615.00
Employer's Contribution to CPF	42,867.00	46,173.00
Total	14,577,562.00	9,316,387.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	221,599.00	128,653.00
Building Maintenance	94,486.00	82,390.00
Vehicle Maintenance	386,492.00	392,648.00
Total	702,577.00	603,691.00



677

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,224,239.00	573,621.00
Rent, Rates & Taxes	0.00	270,000.00
Telephone/Communication Expenses	236,162.00	249,898.00
Bank Charges	110.00	436.00
Miscellaneous Expenses	1,374,066.00	188,199.00
Printing & Stationery	318,222.00	334,611.00
Advertisement (Other than IEC)	119,080.00	65,385.00
Audit Fees	128,372.00	151,775.00
Postage/Courier	15,417.00	3,159.00
Quality Assessment	131,113.00	513,472.00
Other Administration Cost	137,213.00	37,651.00
Contractual Services - Companies	199,889.00	108,515.00
Contingency	441,713.00	0.00
Total	4,325,596.00	2,496,722.00





Sikkim SACS - Pool Fund

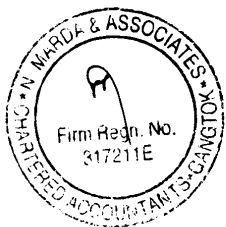
Yangthang Building Kazi Road , Gangtok - 737101

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			7,592,784.00	LOANS AND ADVANCES	17	12,431,216.00
0.00	Cash in hand		2,358.00	1,325,000.00	GENERAL FUND	13	0.00
0.00	Imprest Account		6,275.00	1,417,979.00	FIXED ASSETS	16	1,689,198.00
15,946,448.59	Balance with Bank	30	4,064,053.59	2,000.00	CURRENT LIABILITIES	32	4,500.00
17,829,000.00	GENERAL FUND	29	39,757,000.00	219,330.00	Kits and Other Lab Supplies	18	226,020.00
234,490.00	CURRENT LIABILITIES	32	9,705.00	344,434.00	Training and Workshops	20	566,987.00
400,054.00	Other Income	56	245,882.00	7,286.00	NGO Services	23	13,489.00
34,409,992.59			44,085,273.59	9,156,658.00	Salary (Pay and Allowances)	25	14,489,815.00
				602,347.00	Maintenance Costs	26	699,577.00
				2,276,094.00	Operational Expenses	27	2,443,060.00
				6,846,732.00	IEC		9,721,454.00
				546,662.00	Consultants and Consultancy Services		0.00
				0.00	Surveillance		663,000.00
				0.00	Other Income	40	150,759.00
					Closing Balance:		
				2,358.00	Cash in hand		0.00



			6,275.00	Interest Account		0.00
			4,064,053.59	Balance with Bank	31	986,198.59
			<u>34,409,992.59</u>			<u>44,085,273.59</u>



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GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	39,757,000.00	17,829,000.00
Total	39,757,000.00	17,829,000.00

Balance with Bank

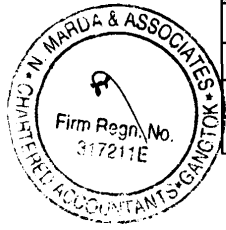
Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	4,064,053.59	15,946,448.59
Cheque in Transit	0.00	0.00
Total	4,064,053.59	15,946,448.59

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security / Earnest Deposit (Received)	0.00	42,200.00
Stale Cheques	7,705.00	192,290.00
Other Recoveries	2,000.00	0.00
Total	9,705.00	234,490.00



Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Interest from Bank	245,882.00	400,054.00
Total	245,882.00	400,054.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	1,346,398.00	185,419.00
Advance to NGOs	7,244,178.00	5,658,327.00
Advance to Staff	2,301,640.00	1,697,629.00
Advance to Autonomous Bodies	1,125,000.00	0.00
Inter Unit Fund Transfer	414,000.00	51,409.00
Total	12,431,216.00	7,592,784.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant to support institutions	0.00	150,000.00
Grant from SACS to SBTC	0.00	1,175,000.00
Total	0.00	1,325,000.00



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Civil Works	0.00	99,511.00
Furniture , Fixtures & Supplies	521,482.00	113,898.00
Blood Bank Equipments	253,877.00	658,493.00
Equipment (Other)	0.00	48,000.00
Office Equipment	913,839.00	498,077.00
Total	1,689,198.00	1,417,979.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security / Earnest Deposit (Received)	4,500.00	0.00
Other Recoveries	0.00	2,000.00
Total	4,500.00	2,000.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Consumable Items	226,020.00	219,330.00
Total	226,020.00	219,330.00



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	566,987.00	344,434.00
Total	566,987.00	344,434.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	13,489.00	0.00
NGO Services for Priority Interventions	0.00	7,286.00
Total	13,489.00	7,286.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	13,375,767.00	8,829,668.00
Honorarium	178,971.00	0.00
Leave Salary & Pension Contributions	746,448.00	174,202.00
Medical Expenses	145,762.00	106,615.00
Employer's Contribution to CPF	42,867.00	46,173.00
Total	14,489,815.00	9,156,658.00



Maintenance Costs

Schedule 26

Particulars		
Equipment Maintenance	221,599.00	128,653.00
Building Maintenance	94,486.00	82,390.00
Vehicle Maintenance	383,492.00	391,304.00
Total	699,577.00	602,347.00



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Operational Expenses

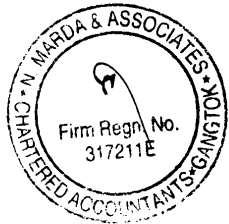
Schedule 27

Particulars		
Travelling Expenses	651,828.00	399,242.00
Rent, Rates & Taxes	0.00	270,000.00
Telephone/Communication Expenses	236,162.00	249,898.00
Bank Charges	110.00	436.00
Miscellaneous Expenses	524,066.00	167,199.00
Printing & Stationery	318,222.00	334,611.00
Advertisement (Other than IEC)	119,080.00	65,385.00
Audit Fees	128,372.00	151,775.00
Postage/Courier	15,417.00	3,159.00
Quality Assessment	131,113.00	508,223.00
Other Administration Cost	81,879.00	17,651.00
Contractual Services - Companies	199,889.00	108,515.00
Contingency	36,922.00	0.00
Total	2,443,060.00	2,276,094.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank 3	986,198.59	4,064,053.59
Cheque in Transit	0.00	0.00
Total	986,198.59	4,064,053.59



Other Income

Schedule 40

Other Income		
Other Receipts	150,759.00	0.00
Total	150,759.00	0.00

