

The Project Director  
Tripura State AIDS Control Society  
Akhaura Road, Opp. of I.G.M. Hospital,  
Agartala, West Tripura.

Subject - Management Letter in connection with Auditing of Books of Accounts for the year ended 31st March, 2011 of Pool Fund, GFATM Round-VI, GFATM Round-VII and GFATM Round-II under Tripura State AIDS Control Society, Agartala, West Tripura

Sr.

We have audited the books of accounts and other records of Tripura State AIDS Control Society, Agartala, West Tripura for the year ended 31st March, 2011. This Management letter is issued for expressing our audit observation related to the accounts, accounting system, operation and records of the TSAOS, which require Management's attention.

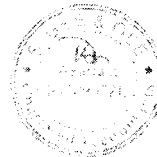
1. Accounting Policy & Accounting Standard

The Accounting Policy as prescribed by NACO and followed by TSAOS differs from the Accounting Standard generally accepted in India in respect of the following:

- (a) Cash basis of accounting is being followed by the TSAOS.
- (b) Depreciation on Fixed Assets has not been provided by TSAOS.
- (c) Inventory of drugs and fixed assets received in kind not accounted for in financial terms by TSAOS.
- (d) The accounting principles and the methods of applying those principles adopted by the organization in the preparation and presentation of financial statements together with Notes on Accounts as per AS-1 need to be disclosed, which has not been disclosed by the TSAOS.

2. Preparation of Final Accounts

Final Accounts comprising of Balance Sheet, Income & Expenditure and Receipts & Payments Account along with relevant schedules have been prepared separately fund wise viz. Pool Fund, GFATM Round-VI, GFATM Round-VII and GFATM Round-II as directed by the NACO.





3. Maintenance of Accounts & Records  
Tripura State AIDS Control Society maintain their books of accounts/financial statements in a computerised way following the accounting software (CPFMS) given by NACO.

4. Maintenance of Manual Register

Tripura State AIDS Control Society is maintaining its Cash/Bank transactions manually through a Cash Book for each fund separately. A Cheque Issue Register is also being maintained fund wise.

5. Budgetary Control

Tripura State AIDS Control Society has maintained General Ledger Budget (Budget/Actual) for each fund through their Accounting Software from that General Ledger Budget (Budget/Actual) it transfers that re-allocation of fund is being made if necessary, amongst the different components of the project with the prior approval of the Authority keeping the overall budgetary support of concerned project intact.

6. Grant-in-Aid

The Grant utilised to the extent of revenue expenditure incurred, is transferred to the Income & Expenditure Account. The Balance Grant is shown in the Balance Sheet.

7. Fixed Assets

(i) Fixed Assets are shown at cost of acquisition inclusive of all identifiable expenses, such as inward freight, duties and taxes, other procurement related expenses etc.

(ii) The Fixed Assets Register is not being maintained by the TSAOS for each fund separately.

The TSAOS has entered the fixed assets into a General Stock Register primarily. The Society there after transfer the said Fixed Assets to a consolidated Fixed Assets Register. After that the society has classified and entered those Fixed Assets into two separate register segregating the value viz (a) with a value less than Rs. 1.00 lakh and (b) with a value above Rs. 1.00 lakh.

(iii) We are given to understand that the Fixed Assets of the TSAOS have been physically verified by the Management during the year under audit.



10/04/2022

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9 Issues relating to Accounting Software

The Account software OPFMS appears to have faced the following shortcomings/problems

- (i) In the financial statements of GLOBAL Fund RCC - VI for the year ended on 31st March 2011 such as Balance sheet, Income & Expenditure Account and Receipts & Payment Accounts, the name & style of fund has emerged as 'GLOBAL Fund RCC - IV' instead of GLOBAL Fund RCC - VI as mentioned in the Utilisation Certificate.
- (ii) Final Accounts of TSACS of each fund for the year ended on 31st March 2011 such as Balance sheet, Income & Expenditure Account and Receipts & Payment Accounts are superscribed as 'Draft'.
- (iii) In the financial statements of all the funds for the year ended on 31st March 2011, the address is mentioned as 'Health Directorate Building, Gurkhabasti, P.O - Kurjaban, Agartala, West Tripura' instead of 'Akhaura Road, Opp. of I G M Hospital, Agartala, West Tripura'.
- (iv) We are given to understand that advance ageing schedule is not being generated correctly and properly which Management may require for information and analysis.

Hence, Management may like to take necessary steps, if deemed proper, for modification of the software/system.

9 Procurement of goods & services

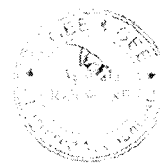
Our observations on procurement has been given in the Annexure-A to our Audit Report for each fund as applicable

10 Prior Period Adjustment

Prior period adjustment have not been accounted for as per AS 5 as the Society is following the accounting system on cash basis.

11 NGO Visit

We are given to understand that, there is a system of conducting regular visit to NGOs. However, if considered necessary, management may maintain a register in this respect.





12 Internal Audit

We are given to understand that internal audit of TSAOS for the financial year 2010-11 has been completed. However the report is yet to be submitted.

13 Filing of Annual Report

Tripura State AIDS Control Society has not filed the annual report with the Registrar of Co-operative Societies, Govt. of Tripura.

14 Other Misc. Issues

(ii) As per clause 3.1.22 of the Memorandum of Association of the Society, a Provident Fund and/or Pension Fund for the benefit of the Society's employees and their family members should have been created but no such steps in this regard has yet been taken by the TSAOS during the period under audit.

(iii) Income Tax on Salary has been deducted by the TSAOS from staff members in the month of March of every financial year as per practice followed.

We convey our thanks for the cooperation extended to us in carrying out our audit.

Sincerely yours

For S. GEE & GEE  
Chartered Accountants

*Kanaka Das Majumdar*  
Partner  
(K. Das Majumdar, F.C.A.)

Membership No. - 017434



Place: Agartala  
Date: 28th June 2011

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**AUDIT REPORT**

To the Members of Tripura State AIDS Control Society, Agartala.

1. We have audited the accompanying financial statements comprising Balance Sheet as at 31st March, 2011 of **Pool Fund Programme of the Tripura State AIDS Control Society, Agartala, West Tripura** and the Receipt & Payment Account and the Income & Expenditure Account for the year ended on that date. These Financial Statements are the responsibility of the Organisation's Management. Our responsibility is to express an opinion on these Financial Statements based on our audit.
2. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis evidence supporting the amount and disclosures in the financial statements. An audit also includes assessing the Accounting Principles used, the significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion the accompanying statement referred to above give a true and fair view of cash receipts and disbursement of the programme for the year ended 31 March, 2011 and cumulatively since inception of the programme in accordance with the standard prescribed by the ICAI.
4. Further, subject to our observation in Annexure-A annexed hereto, in our opinion and to the best of our information and according to the explanation given to us, the said financial statements give the information required and exhibit a true and fair view in conformity with the generally accepted accounting principles.
  - (a) In case of the Balance Sheet of the state of Affairs of the Pool Fund Programme of the Tripura State AIDS Control Society, Agartala, West Tripura as at 31st March 2011.
  - (b) In case of Income and Expenditure Account of the Income & Expenditure for the year ended on that date and
  - (c) In the case of Receipts & Payments Account of the Receipts & Payments for the year ended on that date.



Place: Agartala  
Date: 26th June 2011

For S. GEE & GEE  
Chartered Accountants  
K. Das Majumder, F.C.A.  
Partner  
Membership No. - 017434



- (a) with respect of IFR, adequate supporting documentations have been maintained to support the IFRS
- (b) which expenditure are eligible for financing under the Creditgram Agreement
- (c) procurement of goods and services has been carried out subject to our observation in "Annexure A" annexed hereto, as per the procurement manual issued by the NAOC (Govt. of India and NGO/BO) guidelines

5 We further report that

Branch  
110 B Road, Dhaka, Dhaka-1215, Bangladesh  
110 B Road, Dhaka, Dhaka-1215, Bangladesh  
110 B Road, Dhaka, Dhaka-1215, Bangladesh  
110 B Road, Dhaka, Dhaka-1215, Bangladesh  
110 B Road, Dhaka, Dhaka-1215, Bangladesh

S. GEE & GEE  
Chartered Accountants

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**S. GEE & GEE**  
Chartered Accountants

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**Branch**  
H/O B. Road (Feroz) Bazar, Agartala, West Tripura  
(2nd Floor) MEDICAL, Medicine Shop  
Ph. No. - (0361) 231 3482/3  
**Head Office**  
7, Gurgaon, Bata Lane, Kolkata - 700 012  
Ph. No. - (033) 225 7101, 225 7102

Annexure-A

**In respect of our report of even date to Pool Fund Programme  
of the Tripura State AIDS Control Society, Agartala, West Tripura  
for the year ended 31st March, 2011**

1. During the year under audit an amount of Rs. 23,25,325.00 has been booked under the head of Accounts 'Fixed Assets'. Out of which an amount of Rs. 8,25,000.00 has been given as advances to the Peripheral Units for Civil works. Adjustment of the said advances was made on the basis of Utilisation Certificate submitted by the respective Units. Hence, procurement/creation of Fixed Assets to the extent of Rs. 8,25,000.00 has not been done directly by TSACS.

However, we are given to understand that, the expenditure incurred by the Peripheral Units in respect of renovation/maintenance Civil Work and therefore necessary rectification journal entry will be made by the TSACS in the following financial year i.e. 2011-2012.

2. During the year under audit, an amount of Rs. 5,100.00 has been booked by the TSACS as addition to the sub-head 'Equipment (other)' under the head of account 'Fixed Asset'. The entire addition amount i.e. Rs. 5,100.00 have been incurred for publication of advertisement in connection with expression of interest for procurement of the 'Equipment (Other)' only. Actually no such procurement of 'Equipment (Other)' was physically made during the period under audit. Consequently in our opinion, 'grant utilized to the extent of Fixed Assets expenditure' has been overstated and 'grant utilized to the extent of revenue expenditure' has been understated by the said amount of Rs. 5,100.00.

However, we are given to understand that, necessary rectification journal entry will be passed by the TSACS in the following financial year i.e. 2011-12.

3. Procurement of Blood Bank Equipments .

From the file of paper made available to us it transpires that, for purchasing Blood Bank Equipments, quotations were invited through press advertisement. The quotations were due to be opened on 11.01.2011. In response to the advertisement 2(two) firms viz. (1) M/s. Biotech of Agartala & (2) M/s. Tarumo Penpol of Kolkata have submitted their offer. The offer were invited under two bid system.

M/s. Tarumo Penpol has quoted only for 2(two) items viz. Portable Tube Sealer with Battery backup and Portable Digital Blood Weighing Scale with battery backup.

The other firm viz. M/s. Biotech has quoted for all the items.



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**S. GEE & GEE**  
Chartered Accountants

**Branch**

60 B Road, Flat - 1 Bhatia, Agartala, West Tripura  
2nd Floor of NCC, DATE (Agartala Show)  
Ph: No. +91361 231 44200

**Head Office**

115 Ganga Raju Lane, Kolkata - 700 017  
Ph: No. +9133 225-0010/22507031

- 2 -

M/s. Terumo Penpol has complied with the specification given in N.I.T. in 1(one) item only i.e. Portable Tube Sealer with Battery backup and has become lowest for this item.

For the item Portable Digital Blood Weighing Scale with battery backup, the N.I.T. specification does not tally with the specification given by any of the bidders in their quotation.

The offer of M/s. Terumo Penpol for Portable Tube Sealer with Battery backup for Rs. 1,39,375.00 per unit plus VAT was accepted being the lowest offer. The offer of M/s. Biotech for remaining 8(eight) items including Portable Digital Blood Weighing Scale with battery backup were accepted.

Our observations

- (i) The number of offers received seems to be inadequate.
- (ii) Single offer for all the remaining items given by the M/S. Biotech were accepted. Hence the competitiveness of rate could not be ascertained.
- (iii) Rates were not certified as fair and reasonable. Certification of rate as fair and reasonable is required as per GFR Rule – 137.
- (iv) The Provision of GFR Rule – 152 should be followed.

4. Procurement of 1(One) Generator – 20 KVA (Escort Brand) :

As per provision of GFR (Rule – 152), the financial bids of only the technically acceptable offer should be opened for further evaluation and ranking before awarding the contract. It is observed that none of the 3(three) offers received were technically acceptable. Despite of this, the SPC of TSACS considered the offer of M/s. Utsav Traders of Agartala as technically acceptable and opened their financial bid. However, after opening of the financial bid as above, the SPC of TSACS issued a letter to all the 3(three) bidders to submit the requisite documents as per N.I.T. condition viz. the Quality Assurance Certificate/Authorisation Letter of the manufacturer as the case may be within seven days of issuing the letter. The offer of M/s. FALCOM Machinery of Agartala was not considered technically acceptable since the firm did not submit the Quality Assurance Certificate as asked for. There after the SPC of TSACS opened the financial bid of M/s. Jyoti Chandra Saha of Agartala. The financial bid of M/s. Utsav Traders was already opened earlier.



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**S. GEE & GEE**  
Chartered Accountants

Branch  
- G.B. Road, Etna, Boleto, Agartala, West Tripura  
2nd Floor of MEDICATE Medical Store  
Ph. No. : 91-201-39260  
Head Office  
1, Gariahatra, Para, Lake, Kolkata - 700 017  
Ph. No. : 033-2251010/2221011

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The SPC of TSACS recommended the rate of Mrs. Utsav Traders at Rs. 3,29,940.00 which became lowest among the two offers. This price appears to have been compared with the price obtained from NRHM of Rs. 3,30,500.00. The recommendation was vetted by the I.T. Nodal Officer which was finally accepted by the competent authority.

5. According to the information and explanations given to us, the following items are found damaged/condemned. The Management of TSACS should take necessary steps for obtaining prior approval of NACO in order to write off the assets.

Name of the Assets	Qty. (in Nos.)	Value (in Rs.)
Chair with arm made of wood & Plastic (@ Rs. 547/- each)	27	14,769.00
Chair without arm made of wood & Plastic (@ Rs. 439/- each)	25	10,975.00
Screen with Stand for overhead Projector	1	4,892.00

Place: Agartala.  
Date: 28th June, 2011



For S. GEE & GEE  
Chartered Accountants

*Kanuman Das Majumder*  
(K. Das Majumder, F.C.A.)  
Partner  
Membership No. - 017434

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**Tripura SACS - Pool Fund**

Health Directorate Building Guntabasti, P.O. Kungabari, Agartala West, Tripura - 799 006  
National AIDS Control Project - Phase III

**Utilisation Certificate**

Certified that an amount of **Rs.46,322,000.00** received as grant-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. 13,593,211.85** (and Current Liabilities of **Rs.0.00**) and outstanding Advances for **Rs.984,814.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of **Rs.704,686.00** a sum of **Rs.50,824,763.00** has been utilized for the purpose for which it was sanctioned and the (Cash / Bank balance of **Rs.8,467,042.85.00** (and Current Liabilities of **Rs.0.00**) and outstanding advances of **Rs.2,312,906.00**, remaining unutilized at the end of the year will be adjusted towards the grant-in-aid payable during the next year.


Sl. No	Sanction letter Number and Date	Amount
1	No. T-11017/56/2009-NACO-8 dated, 18 <sup>th</sup> May, 2010	Rs. 2,94,90,000.00
2	No. T-11917/26/2009-NACO-38 dated, 22 <sup>nd</sup> October, 2010	Rs. 1,59,17,000.00
3	No. T-11017/26/2009-NACO-91 dated, 28 <sup>th</sup> February, 2011	Rs. 18,15,000.00
<b>Total</b>		<b>Rs.46,322,000.00</b>

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.

**Kind of checks exercised**

- 1. Statement of Expenditures
- 2. Annual Financial Statements

**For, S. GEE & GEE**  
**Chartered Accountants**  
Kamlesh Das Majumder  
(K. Das Majumder, F.C.A.)  
Partner  
Membership No. 017434



**(Project Director)**  
Project Director  
Tripura State AIDS Control Society  
Agartala - 799006

*[Signature]*

in terms of our report of even date  
 For S GEE & GEE  
 Chartered Accountants  
 K. Das Majumder, FCA)  
 Partner  
 Address  
 Membership No. - 017434



Project Director  
 Project Director  
 Project Director  
 Project Director  
 Project Director

Figures for the previous period (RS)	Figures for the current period (RS)	Figures for the previous period (RS)	Figures for the current period (RS)	LIABILITIES	ASSETS	Schedule Reference	Schedule Reference
11,178,023.85	10,720,445.83	1,538,125.77	1,538,125.77	GENERAL FUND	FIXED ASSETS	01	02
1,10,12,27.77	1,50,66,67.77			FINANCIAL FUND	CURRENT ASSETS, LOANS AND ADVANCES		
28,160,251.62	26,687,559.62	28,160,251.62	26,687,559.62		LOANS AND ADVANCES		

**Balance Sheet**  
 For the Period From : 01-Apr-2010 To : 31-Mar-2011

Figures SACs - POOL FUND  
 National Atlas Control Project - Phase III

M/CO

10/01/11

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Project Director  
 District Milk Producers' Cooperative Societies  
 District Milk Producers' Cooperative Societies

Project Director  
 District Milk Producers' Cooperative Societies  
 District Milk Producers' Cooperative Societies



Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-11 (Rs.)
Opening grant in aid	14,578,025.85	14,578,025.85
Add: Received during the year	46,910,000.00	46,910,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	17,794,692.00	17,794,692.00
Grants utilised to the extent of fixed asset expenditure	2,725,285.00	2,725,285.00
Closing grant in aid	10,779,948.85	10,779,948.85

Figures in Rupees

Schedule 01

General Fund

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And Director (Finance)  
 Government of Karnataka  
 Bangalore

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
National Rural Health Mission (NRHM) (1)	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Schedule 03  
Funds from Other Sources  
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Good Truck Equipment (2203)	1,757,427.00	1,400,160.00	0.00	6,157,587.00
Car Works (2201)	1,193,177.00	869,799.00	0.00	3,062,976.00
Equipment (0801) (2204)	365,103.00	5,100.00	0.00	1,70,206.00
Furniture, Fixtures & Supter (2202)	1,365,945.48	0.00	0.00	1,865,946.05
Other Equipment (2206)	2,400,572.72	50,326.00	0.00	2,450,898.72
<b>Grand Total</b>	<b>1,582,225.02</b>	<b>2,325,385.00</b>	<b>0.00</b>	<b>15,907,610.77</b>

Schedule 02  
Fixed Asset  
Figures in Rupees

(64)



Handwritten signatures and dates: 27/03/11, 28/03/11, 29/03/11, 30/03/11, 31/03/11.

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to others	8,776.00	88,500.00
Advance to NGOs	1,295,841.00	891,916.00
Advance to District Authorities	953,261.00	0.00
Advance to District Hospitals	108.00	108.00
Saving Deposit Fund	1,290.00	1,290.00
<b>Total</b>	<b>2,112,906.00</b>	<b>984,814.00</b>

Figures in Rupees

**LOANS AND ADVANCES**  
 Schedule 0301

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank 1	8,62,042.83	13,89,211.83
<b>Total</b>	<b>8,62,042.83</b>	<b>13,89,211.83</b>

Figures in Rupees

**CURRENT ASSETS**  
 Schedule 0301

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STI Drugs	0.00	0.00	Total	0.00
Particulars	As at 31-Mar-11 (RS.)	As at 31-Mar-10 (RS.)		

Medicines  
Schedule 07

HIV Kits	0.00	0.00	Total	0.00
Consumable Items	1,113,250.00	1,113,250.00		
Particulars	As at 31-Mar-11 (RS.)	As at 31-Mar-10 (RS.)		

Kits and Other Lab Supplies  
Schedule 06

Other Receipts	0.00	0.00	Total	0.00
Invest from Bank	525,148.00	525,148.00		
Particulars	As at 31-Mar-11 (RS.)	As at 31-Mar-10 (RS.)		

(Other Income)  
Schedule 28

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Project Director  
Karnataka State Health Society  
Bangalore - 560028

THANK YOU  
KARNATAKA STATE HEALTH SOCIETY  
BANGALORE

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	19,13,90.00	4,95.00
NGO Services for People Interventions	19,13,787.00	18,64,815.00
<b>Total</b>	<b>19,13,976.00</b>	<b>18,69,780.00</b>

Schedule 11 NGO Services

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	2,78,457.00	2,38,551.00
Campings	2,59,559.00	1,50,000.00
<b>Total</b>	<b>5,38,016.00</b>	<b>3,88,551.00</b>

Schedule 08 Training and Workshops

6



Mr. Lakshmi Narayan  
 Director  
 Accounts  
 Government of Karnataka  
 Bangalore

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Equipment Maintenance	14,115.00	88,621.00
Vehicle Maintenance	635,635.00	1,91,231.00
Need Based Assistance	15,071.00	1,17,605.00
<b>Total</b>	<b>664,821.00</b>	<b>1,087,457.00</b>

Schedule 11 Maintenance Costs

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Salary	9,89,647.00	8,41,922.00
Medical Expenses	0.00	5,922.00
<b>Total</b>	<b>9,89,647.00</b>	<b>8,47,844.00</b>

Schedule 13 Salary (Pay and Allowances)

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Operational Expenses

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	594,045.00	536,546.00
Telephone Communication Expenses	128,159.00	164,161.00
Bank Charges	3,537.00	198.00
Miscellaneous Expenses	810,507.00	571,390.00
Printing & Stationery	146,953.00	123,777.00
Advertisement (Other than ITC)	128,995.00	169,816.00
Water and Electricity Charges	98,157.00	77,301.00
Audit Fees	377,800.00	379,345.00
Legal Expenses	46,200.00	65,200.00
Quality Assessment	163,360.00	816,650.00
Other Administration Cost	0.00	10,867.00
Contractual Services - Companies	384,939.00	169,282.00
Contingency	0.00	300,000.00
<b>Total</b>	<b>2,882,052.00</b>	<b>3,083,542.00</b>



  
 Asst. Director (Finance)  
 Mysore Forests

  
 Project Director  
 Mysore Forests, Mysore





As at 31-Mar-09 (RS)	As at 31-Mar-10 (RS)	Total
10,673,003.85	11,591,211.85	11,591,211.85
		10,673,003.85
Particulars		
Balance with Bank		

Schedule 20

As at 31-Mar-10 (RS)	As at 31-Mar-11 (RS)	Total
16,910,000.00	46,422,000.00	46,422,000.00
		16,910,000.00
Particulars		
GRANT FROM NACCO TO SACS		

Schedule 29

As at 31-Mar-10 (RS)	As at 31-Mar-11 (RS)	Total
12,000.00	0.00	12,000.00
		1,000,125.00
		1,012,125.00
Particulars		
Security Deposit Fund		
Inter Fund Transfer		

Schedule 17

LOANS AND ADVANCES

18781  
 DEPARTMENT OF FINANCE  
 GOVERNMENT OF KARNATAKA  
 BANGALORE

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Agenda, District Finance  
 2010-2011

Approved: \_\_\_\_\_  
 Date: \_\_\_\_\_



Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
HMV Kits	0.00	184,192.00
Consumable Items	763,230.00	1,927,262.00
<b>Total</b>	<b>763,230.00</b>	<b>2,111,454.00</b>

Schedule 18 Kits and Other Lab Supplies

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Security - Furnish Deposit Receipts	0.00	186,811.00
<b>Total</b>	<b>0.00</b>	<b>186,811.00</b>

Schedule 32 CURRENT LIABILITIES

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Crab Works	11,799.00	0.00
Furniture, Fixtures & Supplies	0.00	116,966.00
Food Bank Equipments	1,500,160.00	2,511,839.00
Equipment (Other)	5,100.00	353,103.00
Office Equipment	39,126.00	1,267,467.00
<b>Total</b>	<b>1,500,885.00</b>	<b>4,286,388.00</b>

Schedule 16 FIXED ASSETS

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Training and Workshops

	As at 31-Mar-11 (R\$)	As at 31-Mar-10 (R\$)
Particulars		
Training	590,812.00	236,946.00
<b>Total</b>	<b>590,812.00</b>	<b>236,946.00</b>

Schedule 20

Salary (Pay and Allowances)

	As at 31-Mar-11 (R\$)	As at 31-Mar-10 (R\$)
Particulars		
Salary	9,938,647.00	8,411,922.00
Medical Expenses	0.00	58,922.00
<b>Total</b>	<b>9,938,647.00</b>	<b>8,467,844.00</b>

Schedule 25

Maintenance Costs

	As at 31-Mar-11 (R\$)	As at 31-Mar-10 (R\$)
Particulars		
Equipment Maintenance	14,133.00	88,621.00
Vehicle Maintenance	489,278.00	459,231.00
Need Based Assistance	15,075.00	1,121,205.00
<b>Total</b>	<b>618,486.00</b>	<b>1,669,057.00</b>

Schedule 26

Port of Salem Administration 23 de Maio 2011 14:13:16 - 1923

Account Director  
Miguel de Almeida

Project Director  
Sergio Luis de Almeida







Project Director  
 State AIDS Control Society  
 Bangalore, India.

Bank Manager (Branch)  
 Mysore SBI

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Bank 3	8,67,012.85	13,59,211.85
<b>Total</b>	<b>8,67,012.85</b>	<b>13,59,211.85</b>

Schedule 21 Balance with Bank

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Traveling Expenses	591,015.00	536,546.00
Telephone communication Expenses	128,154.00	143,154.00
Bank Charges	1,537.00	1,68.00
Miscellaneous Expenses	6,11,845.00	863,390.00
Printing & Stationery	1,605.00	13,177.00
Advertisement (More than 1%)	128,995.90	169,816.00
Water and Electric Charges	98,157.00	77,501.60
Profit Loss	127,800.00	329,145.00
Legal Expenses	16,000.00	85,200.00
Quarterly Assessment	98,000.00	174,690.00
Office Administration cost	0.00	1,287.00
Contractual services - Companies	157,291.00	769,282.00
<b>Total</b>	<b>2,620,082.00</b>	<b>2,726,962.00</b>

Schedule 27 Operational Expenses

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