

Kanwaldeep Singh, IDAS



Director (Finance)
National AIDS Control Organisation
Ministry of Health & Family Welfare
6th Floor, Chandralok Building, 36 Janpath,
New Delhi - 110001
☎ : 011-23731780
Fax : 011-43509938

File No. G. 20016/31/2010-NACO (FIN)

Dated 27th Sept 2010

Subject: Forwarding of Statutory Audit Reports 2009-10 of SACS

Dear Sir/Madam,

I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

1	A & N	11	Madhya Pradesh
2	Ahmedabad	12	Maharashtra
3	Andhra Pradesh	13	Orissa
4	Chandigarh	14	Punjab
5	Chattisgarh	15	Tamil Nadu
6	DNH	16	UP
7	Gujarat	17	West Bengal
8	Haryana	18	Manipur
9	Karnataka	19	Meghalaya ✓
10	Kerala		

In addition soft copies of the following states have been sent separately by Email.

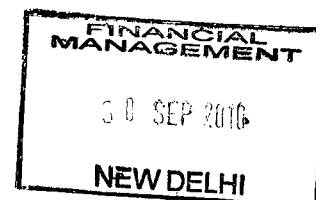
1. Lakshadweep
2. Assam
3. Sikkim

Yours faithfully,


(Kanwaldeep Singh)

To

1. ✓ **Mr. Arun Manuja**
Senior Financial Specialist
The World Bank
70, Lodi Estate
New Delhi - 110003
2. **Ms. Sabina Bindra Barnes**
Department For International Development
Qutab Institutional Area
New Delhi



GUPTA MASKARA & ASSOCIATES
CHARTERED ACCOUNTANTS



Head Office :-
Hussain Mansion (2nd Floor)
Col.J.Ali Road, Pan Bazar, Near Hari Sabha
Guwahati - 781001
Ph. : (O) (0361) 2543743, 2630487
Tele-Fax : (0361) 2543743
e-mail : pmasguw@rediffmail.com

Branch Office:
Kolkata
Guwahati

Audit Report
(For Project Financial Statement)

The Project Director,
MEGHALAYA State AIDS Control Society
Shillong, Meghalaya

Introductory Paragraph

We have audited the accompanying financial statements of the National AIDS Control Project – Phrase III as of 31.03.2010. 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 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 amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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.

Opinion Paragraph-

In our opinion, the financial statements, read with observations, if any, give a true and fair view of the sources and application of funds and the financial position of MEGHALAYA State Aids Control Society for the year ended March 31st 2010 in accordance with consistently applied accounting standards.

In addition,

- with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs
- which expenditures are eligible for financing under the Credit/Grant Agreement
- Procurement of goods & services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines and the same has been adhered to satisfactorily.



For Gupta Maskara and Associates
Chartered Accountant

Sohit Kabe

Partner

Dated: Guwahati, 22nd June 2010

FRN no. 301167E

MEGHALAYA AIDS CONTROL SOCIETY
SHILLONG

Notes on Accounts for the financial year 2009 – 2010

1. Meghalaya AIDS Control Society was formed under the NATIONAL AIDS CONTROL ORGANIZATION, NEW DELHI.
2. The books of accounts have been maintained using double entry book keeping principles.
3. The assets and liabilities of the AIDS Cell, Director of Health Service Meghalaya as on 31.03.99 have been taken over by the Meghalaya AIDS Control Society, which was approved at the second Governing Body meeting of the Society held on 24.03.99. But not included in the Statement of Accounts except recording the same in the Assets Register as per direction of NACO.

4. Advances sanctioned to the following parties which are lying unadjusted are highlighted below:

<u>Party name</u>	<u>Advance date</u>	<u>Amount</u>	<u>Outstanding Bal on 31.3.10</u>	<u>Remarks</u>
• Director, Education Research & Training	31.03.2009	12,91,884/-	5,51,155/-	No fresh fund release
• BAKDIL	20.10.2009	4,35,500/-	4,42,124/-	U.C. Pending
• BAKDIL (Trucker)	30.04.2009	57,733/-	51,148/-	} Not undertaken Internal Audit. Not submitted SOE as well as UC.
• BAKDIL (Trucker)	20.10.2009	1,50,000/-	1,50,000/-	

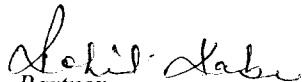
It is hereby emphasized that the BAKDIL (Trucker) Association has not been complying with the term of grant sanctioned and as such release of any fresh grant should be strictly restricted before earlier grant are adjusted by submission of Utilization certificates

5. Actual expenditure has exceeded the budgeted estimate in the following cases-
 - For Training & Capacity building against Budgeted expenditure of Rs. 2,30,000.00, actual expenditure incurred was Rs. 3,47,833.00, thereby exceeding the budget by Rs. 1,17,833.00
 - For Operational expenditure under IS against Budgeted expenditure of Rs. 19,10,000.00, actual expenditure incurred was Rs. 23,49,728.00, thereby exceeding the budget by Rs. 4,39,728.00. But the above excess was found well within the main component head.
6. Introduction of Petty Cash system is hereby suggested so as to make miscellaneous payments through that account instead of withdrawing cash through self cheques in the name of the Project Director and making consequent payments. Also payment of expenditure in cash, in excess of Rs. 20,000/- has been found in some cases, such as Rs. 21,600/- & Rs. 37,856/- for Honorarium and also for conducting sentinel surveillance training, which should be avoided in future.
7. Fund of Rs. 9,52,000/- receive vide letter no.- T-11020/7/2007 – NACO (ART) dt.- 12.04.2007 relating to the ART pool fund has been refunded back to NACO during current year.



8. The unit is advised to obtain Income Tax Deduction Account No. for implementing system of TDS deduction on the various expenditures namely Rent of office premises, Advertisement expenditure, payments toward contractual services such as AMC paid for maintenance, etc and comply immediately in this respect.
9. Stock register are found to be maintained and updated properly.
10. Fixed asset register has been maintained and found updated.
11. Procurement of goods & services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines and the same has been adhered to satisfactorily except obtaining pre-numbered bill having proper TIN / VAT Regn. no. in few cases as observed.
12. Observations relating to NGO / Peripheral unit internal audit as highlighted in the Internal Audit report of MACS to be replied / discussed and consequently rectified.
13. Accounts have been maintained in Computer Project Financial Management Systems (CPFMS) as per guidelines by NACO during the year.

For Gupta Maskara and Associates
Chartered Accountant


Partner

Dated: Guwahati, 22nd June 2010
FRN no. 301167E

Project Director
Meghalaya AIDS Control Society
Shillong-793001

Date: 28-6-2010


Project Director
Meghalaya AIDS Control Society,
Shillong



GUPTA MASKARA & ASSOCIATES
CHARTERED ACCOUNTANTS



Head Office :-

Hussain Mansion (2nd Floor)
Col.J.Ali Road,Pan Bazar, Near Hari Sabha
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Branch Office:

Kolkata
Guwahati

Management Letter

Sub: Management Letter to Meghalaya AIDS Control Society, Shillong.

Dear Sir / Madam,

This representation letter is provided in connection with our audit of Financial Statement of Meghalaya AIDS Control Society, Shillong for the year ended **31st March 2010** for the purpose of expressing an opinion as to whether the Financial statement gives a true and fair view of financial position of Meghalaya AIDS Control Society as on **that date** and of the result of operation for the year ended. The management of MACS acknowledges their responsibility for preparation of financial statement in accordance with the requirements of the National AIDS Control Organization, Ministry of Health & Family Welfare, Government of India

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

Accounting Policies

1. The accounting policies which are material or critical in determining the results of operation for the year or financial position, are set out in the financial statement and are consistent with those adopted in the financial statements of the previous year. The financial statements are prepared on accrual basis.

Assets

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

Fixed Assets

3. The net book values at which fixed assets are stated in the balance sheet are arrived at:
 - (i) After taking into account all capital expenditure and additions thereto.
 - (ii) **Depreciation of fixed assets has not been charged.**



Loans & Advances

4. The following items appearing in the books as on 31.03.2010 are considered good and fully recoverable.

- Loans & Advances-Rs. 37,85,590/- in the Pool Fund .

Other issues which are significant in nature are hereunder highlighted –

Advances sanctioned to the following parties which are lying unadjusted are highlighted below –

<u>Party name</u>	<u>Advance date</u>	<u>Outstanding Amount</u>	<u>Bal on 31.3.10</u>	<u>Remarks</u>
• Director, Education Research & Training	31.03. 2009	12,91,884/-	5,51,155/-	No fresh fund release
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• BAKDIL (Trucker)	20.10.2009	1,50,000/-	1,50,000/-	

It is hereby emphasized that the BAKDIL (Trucker) Association has not been complying with the term of grant sanctioned and as such release of any fresh grant should be strictly restricted before earlier grant are adjusted by submission of Utilization certificates

5. Actual expenditure has exceeded the budgeted estimate in the following cases-

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But the above excess was found well within the main component head.

6. Introduction of Petty Cash system is hereby suggested so as to make miscellaneous payments through that account instead of withdrawing cash through self cheques in the name of the Project Director and making consequent payments. Also payment of expenditure in cash, in excess of Rs. 20,000/- has been found in some cases, such as Rs. 21,600/- & Rs. 37,856/- for Honorarium and also for conducting sentinel surveillance training, which should be avoided in future.
7. The unit is advised to obtain Income Tax Deduction Account No. for implementing system of TDS deduction on the various expenditures namely Rent of office premises, Advertisement expenditure, payments toward contractual services such as AMC paid for maintenance, etc and comply immediately in this respect.
8. Procurement of goods & services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines and the same has been adhered to satisfactorily except obtaining pre-numbered bill having proper TIN / VAT Regn. no. in few cases as observed
9. Observations relating to NGO / Peripheral unit internal audit as highlighted in the Internal Audit report of MACS to be replied / discussed and consequently rectified.

For Gupta Maskara and Associates

Chartered Accountant

Shahid Kabir
Partner



Dated: Guwahati, 22nd June, 2010.

7

GUPTA MASKARA & ASSOCIATES
CHARTERED ACCOUNTANTS



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Hussain Mansion (2nd Floor)
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e-mail : pmasguw@rediffmail.com
pmasguw@dataone.in

Branch Office:

Kolkata
Guwahati

To,

Meghalaya SACS – POOL FUND
Ideal Lodge Oakland, Shillong-793001
National AIDS Control Project-
Phase III (Credit No.3242-IN)

Utilisation Certificate

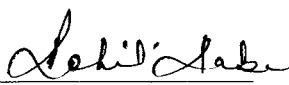
Certified that out of amount of Rs. 1,74,42,000.00 received as grants-in-aid (after adjusting refund of ART grant of earlier year of Rs.9,52,000.00) during the financial year 2009-10 from the Ministry of Health and Family Welfare, Dept of AIDS Control (National AIDS Control Organization) vide letters mentioned hereunder and opening Cash/Bank balance Rs. 2,15,10,749.88 (and Current Liabilities of Rs. 0.00) and outstanding Advances for Rs. 27,35,763.00 on account of unspent balance brought forward from the previous financial year, and Bank interest and Miscellaneous receipt of Rs. 5,47,161.00, a sum of Rs. 2,36,72,759.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,47,77,324.88 (and Current Liabilities of Rs. 0.00) and outstanding Advances of Rs. 37,85,590.00 remaining unutilized at the end of the year will be adjusted towards the grants in-aid payable during the next year.

Sl. No	Sanction letter Number and Date (reference)	Amount
1	No. T-11017/26/2009-NACO/123 dt. 26 th February 2010	1,83,94,000.00
2	Refund of ART grant carried forward from earlier years received vide Ref no. T-11020/7/2007 – NACO (ART) dt.- 12.04.2007	- 9,52,000.00
	Total	1,74,42,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements


(POOL FUND)
(Chartered Accountant)




(Project Director)
(Meghalaya SACS-POOL FUND)
Project Director
Meghalaya AIDS Control Society
Shillong

Opening balance of Net Current Assets	Amount (Rs.)
SBI	21,386,146.88
ICICI (PF)	124,603.00
Advance to Others	1,319,734.00
Advance to NGOs	976,624.00
Advance to Staff	241,680.00
Advance to Autonomous Bodies	192,450.00
Inter Unit Fund Transfer	5,275.00
	24,246,512.88
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	18,394,000.00
Recovery/Deduction of Grants	-952,000.00
	17,442,000.00
Utilisation of funds	Amount (Rs.)
IEC	6,356,474.00
NGO Services	499,940.00
Training	1,228,812.00
Salary	5,462,047.00
Equipment Maintenance	4,796.00
Vehicle Maintenance	67,035.00
Travelling Expenses	295,670.00
Rent, Rates & Taxes	234,622.00
Telephone/Communication Expenses	21,326.00
Honorarium	212,222.00
Bank Charges	2,985.00
Miscellaneous Expenses	260,208.00
Printing & Stationery	120,242.00
Leave Salary & Pension Contributions	97,663.00
Advertisement (Other than IEC)	140,280.00
Medical Expenses	330,995.00
Water and Electricity Charges	25,403.00
Audit Fees	1,226,982.00
NGO Services for Priority Interventions	4,589,163.00
Surveillance	215,983.00
Postage/Courier	22,010.00
Quality Assessment	299,095.00
Contractual Services - Companies	226,422.00
Campaigns	588,056.00
Consumable Items	208,509.00
Furniture , Fixtures & Supplies	142,150.00
Blood Bank Equipments	394,470.00
Office Equipment	399,199.00
	23,672,759.00



Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	6,700.00
Interest from Bank	540,461.00
	<u>547,161.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
SBI	14,712,845.88
Cheque in Transit	35,768.00
ICICI (PF)	28,711.00
Advance to Others	623,804.00
Advance to NGOs	2,978,726.00
Advance to Autonomous Bodies	183,060.00
	<u>18,562,914.88</u>



[Draft]

Meghalaya SACS - POOL FUND
 Ideal Lodge Oakland, Shillong - 793001
 National AIDS Control Project - Phase III

Balance Sheet
For The Period From : 01-Apr-2009 To :31-Mar-2010

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
24,246,512.88	GENERAL FUND	01	18,562,914.88	FIXED ASSETS	02	5,475,216.00
4,539,397.00	FIXED ASSET FUND		5,475,216.00	CURRENT ASSETS, LOANS AND ADVANCES		
				CURRENT ASSETS	0301	14,777,324.88
				LOANS AND ADVANCES	0401	3,785,590.00
<u>28,785,909.88</u>			<u>24,038,130.88</u>			<u>24,038,130.88</u>

[Signature]
 FC/FM/FO

[Signature]
 Project Director
 Meghalaya AIDS Control Society
 Shillong

[Signature]
 Auditor

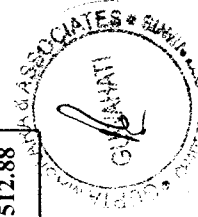
MASKARA & ASSOCIATES
 CHARTERED ACCOUNTANTS
 GUWAHATI

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Opening grant in aid	24,246,512.88	10,055,424.88
Add: Received during the year		
Grant to support institutions	0.00	16,609.00
Grant from NACO to SACS	18,394,000.00	30,002,000.00
Recovery/Deduction of Grants	952,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	22,189,779.00	14,435,543.00
Grants utilised to the extent of fixed asset expenditure	935,819.00	1,391,978.00
Closing grant in aid	18,562,914.88	24,246,512.88



Fixed Asset **Schedule 02**

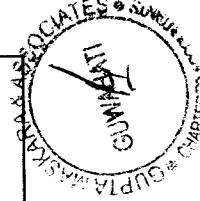
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	2,614,531.00	394,470.00	0.00	3,009,001.00
Furniture , Fixtures & Supplies (2202)	411,566.00	142,150.00	0.00	553,716.00
Office Equipment (2206)	816,650.00	399,199.00	0.00	1,215,849.00
Vehicles (2205)	696,650.00	0.00	0.00	696,650.00
Grand Total	4,539,397.00	935,819.00	0.00	5,475,216.00

Funds from Other Sources **Schedule 03**

Figures in Rupees

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



Schedule 0301

CURRENT ASSETS

Figures in Rupees

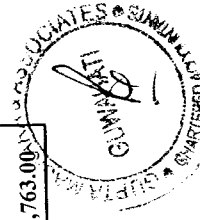
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
SBI	14,712,845.88	21,386,146.88
Cheque in Transit	35,768.00	0.00
ICICI (PF)	28,711.00	124,603.00
Total	14,777,324.88	21,510,749.88

Schedule 0401

LOANS AND ADVANCES

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	623,804.00	1,319,734.00
Advance to NGOs	2,978,726.00	976,624.00
Advance to Staff	0.00	241,680.00
Advance to Autonomous Bodies	183,060.00	192,450.00
Inter Unit Fund Transfer	0.00	5,275.00
Total	3,785,590.00	2,735,763.00



Meghalaya SACS - POOL FUND

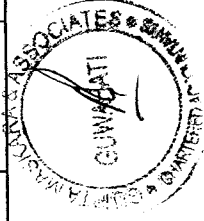
Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2009 To :31-Mar-2010

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.)
1,018,694.00	IEC		6,356,474.00	227,495.00	Other Income	28	547,161.00
632,456.00	Surveillance		215,983.00	14,435,543.00	Grants utilised to the extent of revenue expenditure		22,189,779.00
233,791.00	Prior to NACPIII-(PI) Non Reimbursable expenses		0.00				
290,030.00	Kits and Other Lab Supplies	06	208,509.00				
763,899.00	Training and Workshops	08	1,816,868.00				
6,131,152.00	NGO Services	11	5,089,103.00				
4,333,519.00	Salary (Pay and Allowances)	13	6,102,927.00				
91,862.00	Maintenance Costs	14	71,831.00				
1,167,635.00	Operational Expenses	15	2,875,245.00				
14,663,038.00			22,736,940.00	14,663,038.00			22,736,940.00



Schedule 28

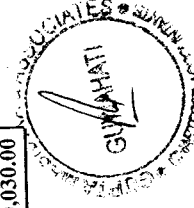
Other Income

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Other Receipts	6,700.00	1,800.00
Interest from Bank	540,461.00	225,695.00
Total	547,161.00	227,495.00

Schedule 06

Kits and Other Lab Supplies

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
HIV Kits	0.00	15,600.00
Consumable Items	208,509.00	274,430.00
Total	208,509.00	290,030.00



Schedule 08

Training and Workshops

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	1,228,812.00	763,899.00
Campaigns	588,056.00	0.00
Total	1,816,868.00	763,899.00

Schedule 11

NGO Services

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	499,940.00	0.00
NGO Services for Priority Interventions	4,589,163.00	6,131,152.00
Total	5,089,103.00	6,131,152.00



Salary (Pay and Allowances)

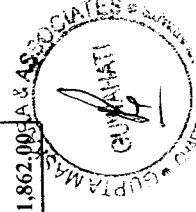
Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	5,462,047.00	4,213,489.00
Honorarium	212,222.00	0.00
Leave Salary & Pension Contributions	97,663.00	76,783.00
Medical Expenses	330,995.00	43,247.00
Total	6,102,927.00	4,333,519.00

Maintenance Costs

Schedule 14

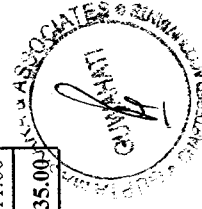
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	4,796.00	4,950.00
Vehicle Maintenance	67,035.00	86,912.00
Total	71,831.00	91,862.00



Schedule 15

Operational Expenses

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	295,670.00	307,174.00
Rent, Rates & Taxes	234,622.00	167,520.00
Telephone/Communication Expenses	21,326.00	23,231.00
Bank Charges	2,985.00	905.00
Miscellaneous Expenses	260,208.00	171,086.00
Printing & Stationery	120,242.00	91,539.00
Advertisement (Other than IEC)	140,280.00	62,710.00
Water and Electricity Charges	25,403.00	15,419.00
Audit Fees	1,226,982.00	51,000.00
Postage/Courier	22,010.00	15,940.00
Quality Assessment	299,095.00	0.00
Contractual Services - Companies	226,422.00	261,111.00
Total	2,875,245.00	1,167,635.00



Meghalaya SACS - POOL FUND

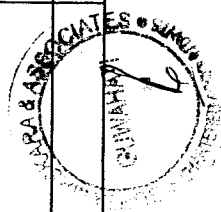
Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2009 To :31-Mar-2010

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			10,142,942.00	LOANS AND ADVANCES	17	7,382,860.00
	Cash in hand		0.00	0.00	GENERAL FUND	13	1,102,000.00
6,240,172.88	Balance with Bank	30	21,510,749.88	1,391,978.00	FIXED ASSETS	16	926,978.00
2,933,570.00	LOANS AND ADVANCES	17	87,794.00	54,370.00	CURRENT LIABILITIES	32	153,105.00
30,002,000.00	GENERAL FUND	29	18,394,000.00	290,030.00	Kits and Other Lab Supplies	18	208,509.00
1,500,000.00	CURRENT LIABILITIES	32	7,900.00	288,137.00	Training and Workshops	20	1,342,931.00
227,495.00	Other Income	56	547,161.00	382,479.00	NGO Services	23	81,632.00
40,903,237.88			40,547,604.88	4,241,177.00	Salary (Pay and Allowances)	25	5,949,822.00
				91,862.00	Maintenance Costs	26	71,831.00
				1,094,435.00	Operational Expenses	27	2,911,320.00
				899,130.00	IEC		5,423,309.00
				515,948.00	Surveillance		215,983.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				21,510,749.88	Balance with Bank	31	14,777,324.88
				40,903,237.88			40,547,604.88



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Inter Unit Fund Transfer	87,794.00	2,933,570.00
Total	87,794.00	2,933,570.00

GENERAL FUND

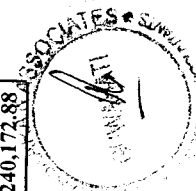
Schedule 29

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	18,394,000.00	30,002,000.00
Total	18,394,000.00	30,002,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
SBI	21,386,146.88	2,046,172.88
Cheque in Transit	0.00	598,000.00
ICICI (PF)	124,603.00	3,596,000.00
Total	21,510,749.88	6,240,172.88



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
State Cheques	7,900.00	1,500,000.00
Total	7,900.00	1,500,000.00

Other Income

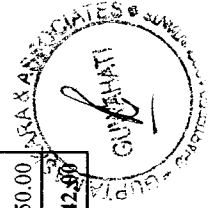
Schedule 56

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Receipts	6,700.00	1,800.00
Interest from Bank	540,461.00	225,695.00
Total	547,161.00	227,495.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	293,155.00	2,927,850.00
Advance to NGOs	6,509,633.00	5,996,974.00
Advance to Staff	158,662.00	906,368.00
Advance to Autonomous Bodies	421,410.00	311,750.00
Total	7,382,860.00	10,142,942.00



GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Grant to support institutions	150,000.00	0.00
Recovery/Deduction of Grants	952,000.00	0.00
Total	1,102,000.00	0.00

FIXED ASSETS

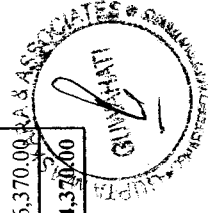
Schedule 16

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Furniture, Fixtures & Supplies	142,150.00	16,298.00
Blood Bank Equipments	394,470.00	1,367,750.00
Office Equipment	390,358.00	7,930.00
Total	926,978.00	1,391,978.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
General Provident Fund	137,000.00	48,000.00
TDS (Salary)	16,105.00	6,370.00
Total	153,105.00	54,370.00



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Blood Lab. Supplies	0.00	15,600.00
Consumable Items	208,509.00	274,430.00
Total	208,509.00	290,030.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	864,566.00	288,137.00
Campaigns	478,365.00	0.00
Total	1,342,931.00	288,137.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services for Priority Interventions	81,632.00	382,479.00
Total	81,632.00	382,479.00



Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Salary	5,308,942.00	4,159,119.00
Honorarium	212,222.00	0.00
Leave Salary & Pension Contributions	97,663.00	76,783.00
Medical Expenses	330,995.00	5,275.00
Total	5,949,822.00	4,241,177.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Equipment Maintenance	4,796.00	4,950.00
Vehicle Maintenance	67,035.00	86,912.00
Total	71,831.00	91,862.00



Operational Expenses

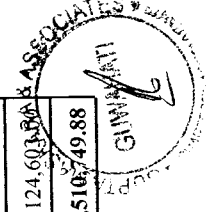
Schedule 27

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	300,404.00	233,974.00
Rent, Rates & Taxes	234,622.00	167,520.00
Telephone/Communication Expenses	21,326.00	23,231.00
Bank Charges	2,985.00	905.00
Miscellaneous Expenses	269,049.00	171,086.00
Printing & Stationery	142,742.00	91,539.00
Advertisement (Other than IEC)	140,280.00	62,710.00
Water and Electricity Charges	25,403.00	15,419.00
Audit Fees	1,226,982.00	51,000.00
Postage/Courier	22,010.00	15,940.00
Quality Assessment	299,095.00	0.00
Contractual Services - Companies	226,422.00	261,111.00
Total	2,911,320.00	1,094,435.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
SBI	14,712,845.88	21,386,146.88
Cheque in Transit	35,768.00	0.00
ICICI (PF)	28,711.00	124,603.50
Total	14,777,324.88	21,510,749.88





Meghalaya SACS - POOL FUND

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code ICICI (PF) (3108)

As on 31-Mar-2010

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		28,711.00
ADD		
Cheques issued but not presented for payment	0.00	
Directly Credited by Bank	0.00	0.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	0.00
Closing Balance as per Bank Statement		28,711.00





Meghalaya SACS - POOL FUND

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code SBI (3104)

As on 31-Mar-2010

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		14,712,845.88
ADD		
Cheques issued but not presented for payment	5,228,482.00	
Directly Credited by Bank	0.00	
		5,228,482.00
LESS		
Cheques deposited but not cleared	3,000.00	
Directly Debited by Bank	0.00	
		3,000.00
Closing Balance as per Bank Statement		19,938,327.88



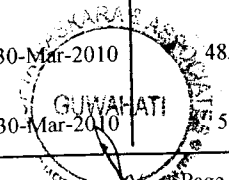
Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2010	Stale Cheques (3311)	Being amount of payment made for IEC now cancelled	919500	11-Sep-2010	3,000.00
						<u>3,000.00</u>

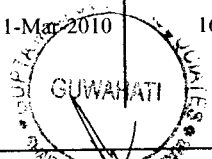
Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	11-Sep-2009	IEC (2107)	Being amount paid for IEC advt.	919500	11-Sep-2009	3,000.00
BPV/0	17-Nov-2009	IEC (2107)	Being amount paid for the NVBD celebration held at Blood Bank NEIGRIHMS on 1st oct'09	857741	17-Nov-2009	3,374.00
BPV/0	16-Dec-2009	IEC (2107)	Being amount paid towards the cost of expenses during NVBD 2009	857766	16-Dec-2009	1,000.00
BPV/0	14-Jan-2010	IEC (2107)	Being amount paid for AIDS advt.	857802	14-Jan-2010	5,000.00
BPV/0	20-Jan-2010	IEC (2107)	Being amount paid for reimbursement of expenses during HIV/AIDS awareness programme	857811	20-Jan-2010	5,200.00
BPV/0	04-Feb-2010	Campaigns (2175)	Being amount paid for advertisement for VBD	857830	04-Feb-2010	3,000.00
BPV/0	17-Feb-2010	Contractual Services - Companies (2169)	Being amount paid as an advance for supply of spares for component separation Centrifuge Machine for RBTC, Pasteur Institute	857862	17-Feb-2010	176,310.00
BPV/0	19-Feb-2010	IEC (2107)	Being amount paid for advt. for WAD 2009	857873	19-Feb-2010	4,000.00
BPV/0	19-Feb-2010	IEC (2107)	Being amount paid towards reimbursement of expenses during WAD 2009	857878	19-Feb-2010	1,200.00
BPV/0	19-Feb-2010	Leave Salary & Pension Contributions (2136)	Being amount paid for leave salary contribution of Dr. R.L. Kyndiah wef 07/08/07 to 06/08/08	975305	19-Feb-2010	25,534.00
BPV/0	26-Feb-2010	IEC (2107)	Being amount paid for reimbursement of expenses during HIV/AIDS awareness	975309	26-Feb-2010	5,200.00
BPV/0	09-Mar-2010	Honorarium (2126)	Being amount paid as travelling expenses during TI Evaluation Orientation from 20th August 2009 to 23rs August 2009	975329	09-Mar-2010	2,300.00
BPV/0	09-Mar-2010	Travelling Expenses (2123)	Being amount paid as TA during National Workshop at Kolkata 23-25th January 2010	975331	09-Mar-2010	6,060.00
BPV/0	11-Mar-2010	IEC (2107)	Being amount paid for reimbursement of expenses during WAD 2009	975337	11-Mar-2010	20,000.00
BPV/0	11-Mar-2010	IEC (2107)	Being amount paid for reimbursement of expenses during WAD 2009	975338	11-Mar-2010	19,005.00
BPV/0	11-Mar-2010	Campaigns (2175)	Being amount paid for advt. for blood donation	975343	11-Mar-2010	3,000.00

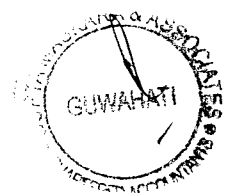
BPV/0	12-Mar-2010	Advertisement (Other than IEC) (2137)	Being amount paid as advt. cost for short term consultant of PLHIV in Meghalaya.	975349	12-Mar-2010	15,120.00
BPV/0	19-Mar-2010	IEC (2107)	Being amount paid for expenditure incurred during WAD 2009 for West Khasi Hills, Nongstoin	105642	19-Mar-2010	20,000.00
BPV/0	19-Mar-2010	IEC (2107)	Being amount paid for AIDS advt.	105643	19-Mar-2010	5,000.00
BPV/0	19-Mar-2010	IEC (2107)	Being amount paid for HIV/AIDS awareness programme under Special Sponsored Programme	105644	19-Mar-2010	20,800.00
BPV/0	19-Mar-2010	Advertisement (Other than IEC) (2137)	Being amount paid for inviting tender for supply of office items for Jowai Civil Hospital Blood Bank	105646	19-Mar-2010	3,570.00
BPV/0	19-Mar-2010	Consumable Items (2181)	Being amount paid for supply of cotton rolls for STI Clinic	105647	19-Mar-2010	13,978.00
BPV/0	23-Mar-2010	Rent, Rates & Taxes (2124)	Being amount paid for arrear office rent wef. 8/5/2009 to 28/02/2010 @ 6228 pm. for extra accommodation of 4 rooms	105652	23-Mar-2010	60,874.00
BPV/0	23-Mar-2010	IEC (2107)	Being amount paid for reimbursement of HIV/AIDS awareness camp	105648	23-Mar-2010	52,000.00
BPV/0	24-Mar-2010	Printing & Stationery (2130)	Being amount paid for supply of paper.	105655	24-Mar-2010	1,840.00
BPV/0	24-Mar-2010	IEC (2107)	Being amount paid for reimbursement of expenditure during Rankor Beach Festival 2010	105656	24-Mar-2010	100,000.00
BPV/0	24-Mar-2010	Travelling Expenses (2123)	Being amount paid for travelling expenses for AAp 2010-11 meeting at NACO Office, Delhi on 15/03/10	105661	24-Mar-2010	9,140.00
BPV/0	26-Mar-2010	Training (2117)	Being amount paid for supply of food & refreshments during STI/RTI training wef. 11/03/10 to 19/03/10	105670	26-Mar-2010	25,710.00
BPV/0	26-Mar-2010	Training (2117)	Being amount paid for supply of stationeries for PPP training on the 25/03/10	105671	26-Mar-2010	2,500.00
BPV/0	26-Mar-2010	IEC (2107)	Being amount paid for broadcasting of spots on DDK, Shillong	105672	26-Mar-2010	67,743.00
BPV/0	26-Mar-2010	Advance to NGOs (3203)	Being amount paid for 1st Year 2nd installment for OST 200 IDUs project of VHAM	105674	26-Mar-2010	612,000.00
BPV/0	26-Mar-2010	Training (2117)	Being amount paid for hiring of vehicle for review workshop of Finance & Stores at SILOAM wef. 3rd to 6th March 2010	105675	26-Mar-2010	10,665.00
BPV/0	26-Mar-2010	Miscellaneous Expenses (2129)	Being amount paid for room rent + dinner for for review workshop of Finance & Stores at SILOAM wef. 3rd to 6th March 2010	105676	26-Mar-2010	32,046.00
BPV/0	29-Mar-2010	Salary (2118)	Being amount paid for salary for March 2010	105679	29-Mar-2010	26,371.00
BPV/0	30-Mar-2010	Campaigns (2175)	Being amount paid for broadcasting of spots on blood donation	105650	30-Mar-2010	24,156.00
BPV/0	30-Mar-2010	Advance to NGOs (3203)	Being amount paid as an advance 1st yr 2nd Installment to VHAM	105683	30-Mar-2010	764,100.00
BPV/0	30-Mar-2010	Campaigns (2175)	Being amount paid for broadcasting & telecasting on Blood Donation	105680	30-Mar-2010	163,812.00
BPV/0	30-Mar-2010	IEC (2107)	Being amount paid for broadcasting & telecasting on HIV/AIDS	105681	30-Mar-2010	327,624.00
BPV/0	30-Mar-2010	IEC (2107)	Being amount paid for broadcasting & spots on HIV/AIDS	105682	30-Mar-2010	48,311.00
BPV/0	30-Mar-2010	IEC (2107)	Being amount paid for AIDS advt.	105685	30-Mar-2010	5,000.00



BPV/0	30-Mar-2010	IEC (2107)	Being amount paid for broadcast & spots on HIV/AIDS	105686	30-Mar-2010	119,124.00
BPV/0	30-Mar-2010	Quality Assessment (2162)	Being amount paid for salary for March 2010 STI Counsellor	105687	30-Mar-2010	3,354.00
BPV/0	30-Mar-2010		Being amount paid for supply of consumables for STI Clinic : 16931/- and supply of reagents for Blood Storage Centre Jowai: 6767/-	105689	30-Mar-2010	23,698.00
BPV/0	30-Mar-2010	Training (2117)	Being amount paid for supply of stationeries during STI/RTI training wef. 11-19 march 2010	105690	30-Mar-2010	6,780.00
BPV/0	30-Mar-2010	Blood Bank Equipments (2203)	Being amount paid for 3 nos. of samsung 230lts Refrigerator	105691	30-Mar-2010	44,100.00
BPV/0	30-Mar-2010	IEC (2107)	Being amount paid for hiring of vehicle for rain rock festival 2010	105692	30-Mar-2010	12,045.00
BPV/0	31-Mar-2010	Training (2117)	Being amount paid for printing of STI materials for Training	105742	31-Mar-2010	9,554.00
BPV/0	31-Mar-2010	IEC (2107)	Being amount paid for hiring of PA system during Rain Rock Sohra festival 2010	105713	31-Mar-2010	10,000.00
BPV/0	31-Mar-2010	Telephone/Communication Expenses (2125)	Being amount paid for telephone bill for February 2010	105714	31-Mar-2010	1,998.00
BPV/0	31-Mar-2010	Leave Salary & Pension Contributions (2136)	Being amount paid for leave salary contribution @11% wef. Sept'2006 to Sept'2010 of Shri. P.P. Singh, MACS	105716	31-Mar-2010	51,682.00
BPV/0	31-Mar-2010	Office Equipment (2206)	Being amount paid for supply of 4 nos. of laptop for 4 programme Officers	105718	31-Mar-2010	154,800.00
BPV/0	31-Mar-2010	IEC (2107)	Being amount paid for hiring of LCD projector for 4 days for rain rock festival 2010	105693	31-Mar-2010	10,000.00
BPV/0	31-Mar-2010	Printing & Stationery (2130)	Being amount paid for supply of toner copier for Cannon xerox machine	105695	31-Mar-2010	2,083.00
BPV/0	31-Mar-2010	IEC (2107)	Being amount paid for colour photo & video for WAD 2009	105696	31-Mar-2010	6,345.00
BPV/0	31-Mar-2010	IEC (2107)	Being amount paid for service rendered for removal & transportation of the Red Ribbon from Youth Centre to Office for WAD 2009	105697	31-Mar-2010	1,950.00
BPV/0	31-Mar-2010	Audit Fees (2140)	Being amount paid for peripheral audit fees for 2nd & 3rd qtr Audit 2009-2010	105698	31-Mar-2010	485,320.00
BPV/0	31-Mar-2010	Rent, Rates & Taxes (2124)	Being amount paid for office rent for march 2010	105699	31-Mar-2010	20,188.00
BPV/0	31-Mar-2010	Water and Electricity Charges (2139)	Being amount paid for electricity for March 2010	105700	31-Mar-2010	3,757.00
BPV/0	31-Mar-2010	IEC (2107)	Being amount paid for hiring of vehicle for Ranikor Beach Festival 2010	105701	31-Mar-2010	12,400.00
BPV/0	31-Mar-2010	IEC (2107)	Being amount paid for HIV/AIDS awareness through MACS Radio	105702	31-Mar-2010	19,854.00
BPV/0	31-Mar-2010	Training (2117)	Being amount paid for supply of refreshments+lunch+LCD for PPP training on the 25/03/2010	105703	31-Mar-2010	16,150.00



BPV/0	31-Mar-2010	Miscellaneous Expenses (2129)	Being amount paid for accommodation charges of NERO officials during PPP training on the 25/03/2010	105705	31-Mar-2010	8,461.00
BPV/0	31-Mar-2010	Printing & Stationery (2130)	Being amount paid for supply of cartridge for Office use	105704	31-Mar-2010	4,022.00
BPV/0	31-Mar-2010	Miscellaneous Expenses (2129)	Being amount paid for tea & refreshments during the AAP review meeting at-Secretariate Building	105706	31-Mar-2010	4,284.00
BPV/0	31-Mar-2010	IEC (2107)	Being amount paid for printing of invitation cards for Meghalaya Icon	105708	31-Mar-2010	1,300.00
BPV/0	31-Mar-2010	IEC (2107)	Being amount paid for 1st Meghalaya Icon under SSP	105730	31-Mar-2010	1,325,752.00
BPV/0	31-Mar-2010	IEC (2107)	Being amount paid for Photoframes and photos for 1st meghalaya Icon	105710	31-Mar-2010	2,038.00
BPV/0	31-Mar-2010	Campaigns (2175)	Being amount paid for printing of IEC materials for Blood Safety Blood donation	105711	31-Mar-2010	171,900.00
						5,228,482.00



3

GUPTA MASKARA & ASSOCIATES
CHARTERED ACCOUNTANTS



Head Office :-

Hussain Mansion (2nd Floor)
Col.J.Ali Road,Pan Bazar, Near Hari Sabha
Guwahati - 781001
Ph. :- (O) (0361) 2543743, 2630487
Tele-Fax : (0361) 2543743
e-mail : pmasguw@rediffmail.com
pmasguw@dataone.in

Branch Office:

Kolkata
Guwahati

To,
Meghalaya SACS – GLOBAL FUND VI
Ideal Lodge Oakland,Shillong-793001
National AIDS Control Project-
Phase III (Credit No.3242-IN)

Utilisation Certificate

Certified that an amount of Rs. 0.00 received as grants-in-aid received during the financial year 2009-10 from the Ministry of Health and Family Welfare, Dept of AIDS Control (National AIDS Control Organization) vide letters mentioned hereunder and opening Cash/Bank balance Rs. 65,43,775.00 (and Current Liabilities of Rs. 0.00) and outstanding Advances for Rs. -5275.00 on account of unspent balance brought forward from the previous financial year, and Bank interest and Miscellaneous receipt of Rs. 1,67,186.00, a sum of Rs. 33,22,617.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.33,83,069.00 (and Current Liabilities of Rs. 0.00) and outstanding Advances of Rs. 0.00 remaining unutilized at the end of the year will be adjusted towards the grants in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
	NIL	NIL
	Total:	0.00


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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements


(GLOBAL FUND VI)
(Chartered Accountant)




(Project Director)
(Meghalaya SACS-GLOBAL)
Project Director
Meghalaya AIDS Control Society
Shillong

Opening balance of Net Current Assets	Amount (Rs.)
ICICI	2,904,219.00
SBI(GFATM)	242,773.00
Bank rd VI	3,396,783.00
Inter Unit Fund Transfer	-5,275.00
	<u>6,538,500.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	11,960.00
Training	451,598.00
Salary	2,296,365.00
Telephone/Communication Expenses	19,798.00
Printing & Stationery	104,774.00
Contingency	132,978.00
Consumable Items	196,724.00
Office Equipment	108,420.00
	<u>3,322,617.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	167,186.00
	<u>167,186.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Cheque in Transit	3,744.00
ICICI	190,280.00
SBI(GFATM)	263,525.00
Bank rd VI	2,925,520.00
	<u>3,383,069.00</u>



Meghalaya SACS - Global Fund VI

Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

[Draft]

Balance Sheet

For The Period From : 01-Apr-2009 To :31-Mar-2010

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
6,538,500.00	GENERAL FUND	01	3,383,069.00	FIXED ASSETS	02	440,753.00
332,333.00	FIXED ASSET FUND		440,753.00	CURRENT ASSETS, LOANS AND ADVANCES		
				CURRENT ASSETS	0301	3,383,069.00
				LOANS AND ADVANCES	0401	0.00
<u>6,870,833.00</u>			<u>3,823,822.00</u>			<u>3,823,822.00</u>

[Signature]
Auditor



[Signature]
FC/FM/FO

[Signature]
Project Director
Project Director
Meghalaya AIDS Control Society
Shillong

General Fund

Schedule 01

Figures in Rupees

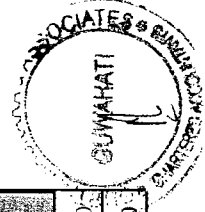
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	6,538,500.00	2,284,975.00
Add: Received during the year	0.00	6,726,391.00
Grant to support institutions	0.00	466,609.00
Grant from NACO to SACS	0.00	7,193,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	3,047,011.00	2,152,533.00
Grants utilised to the extent of fixed asset expenditure	108,420.00	320,333.00
Closing grant in aid	3,383,069.00	6,538,500.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	332,333.00	108,420.00	0.00	440,753.00
Grand Total	332,333.00	108,420.00	0.00	440,753.00

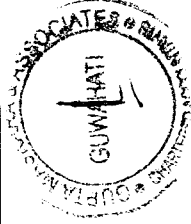


Funds from Other Sources

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-10 (Rs.)	As at 31-Mar-09 (Rs.)
Cheque in Transit	3,744.00	0.00
ICICI	190,280.00	2,904,219.00
SBI(GFATM)	263,525.00	242,773.00
Bank rd VI	2,925,520.00	3,396,783.00
Total	3,383,069.00	6,543,775.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Inter Unit Fund Transfer	0.00	-5,275.00
Total	0.00	-5,275.00



Meghalaya SACS - Global Fund VI

Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

Income And Expenditure Account
For The Period From : 01-Apr-2009 To :31-Mar-2010

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.)
111,115.00	Kits and Other Lab Supplies	06	196,724.00	151,082.00	Other Income	28	167,186.00
0.00	Medicines	07	11,960.00	2,152,533.00	Grants utilised to the extent of revenue expenditure		3,047,011.00
116,565.00	Training and Workshops	08	451,598.00				
1,916,388.00	Salary (Pay and Allowances)	13	2,296,365.00				
159,547.00	Operational Expenses	15	257,550.00				
2,303,615.00			3,214,197.00	2,303,615.00			3,214,197.00



Other Income

Schedule 28

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Interest from Bank	167,186.00	151,082.00
Total	167,186.00	151,082.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Consumable Items	196,724.00	111,115.00
Total	196,724.00	111,115.00

Medicines

Schedule 07

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
OI Drugs	11,960.00	0.00
Total	11,960.00	0.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	451,598.00	116,565.00
Total	451,598.00	116,565.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	2,296,365.00	1,916,388.00
Total	2,296,365.00	1,916,388.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Telephone/Communication Expenses	19,798.00	21,469.00
Printing & Stationery	104,774.00	7,050.00
Contingency	132,978.00	131,028.00
Total	257,550.00	159,547.00



Meghalaya SACS - Global Fund VI

Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2009 To :31-Mar-2010

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:			3,626,147.00	LOANS AND ADVANCES	17	305,910.00
	Cash in hand		0.00	317,133.00	FIXED ASSETS	16	108,420.00
4,751,936.00	Balance with Bank	30	6,543,775.00	0.00	CURRENT LIABILITIES	32	8,840.00
7,791,000.00	GENERAL FUND	29	0.00	111,115.00	Kits and Other Lab Supplies	18	196,724.00
151,082.00	Other Income	56	167,186.00	0.00	Medicines	19	11,960.00
12,694,018.00			6,710,961.00	116,565.00	Training and Workshops	20	178,197.00
				1,916,388.00	Salary (Pay and Allowances)	25	2,287,525.00
				62,895.00	Operational Expenses	27	230,316.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				6,543,775.00	Balance with Bank	31	3,383,069.00
				12,694,018.00			6,710,961.00



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Grant from NACO to SACS	0.00	7,791,000.00
Total	0.00	7,791,000.00

Balance with Bank

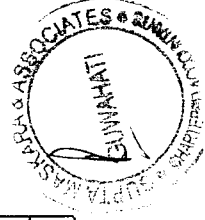
Schedule 30

Particulars	As at 31-Mar-09 (Rs)	As at 31-Mar-08 (Rs)
ICICI	2,904,219.00	3,803,000.00
SBI(GFATM)	242,773.00	948,936.00
Bank rd VI	3,396,783.00	0.00
Total	6,543,775.00	4,751,936.00

Other Income

Schedule 56

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Interest from Bank	167,186.00	151,082.00
Total	167,186.00	151,082.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	115,795.00	89,393.00
Advance to Staff	94,609.00	5,184.00
Advance to Autonomous Bodies	7,712.00	0.00
Inter Unit Fund Transfer	87,794.00	3,531,570.00
Total	305,910.00	3,626,147.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Office Equipment	108,420.00	317,133.00
Total	108,420.00	317,133.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
TDS (Salary)	8,840.00	0.00
Total	8,840.00	0.00



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Consumable Items	196,724.00	111,115.00
Total	196,724.00	111,115.00

Medicines

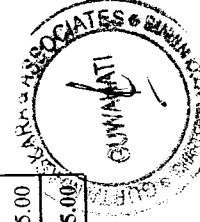
Schedule 19

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
OT Drugs	11,960.00	0.00
Total	11,960.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	178,197.00	116,565.00
Total	178,197.00	116,565.00



Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	2,287,525.00	1,916,388.00
Total	2,287,525.00	1,916,388.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Telephone/Communication Expenses	19,798.00	21,469.00
Printing & Stationery	82,274.00	7,050.00
Contingency	128,244.00	34,376.00
Total	230,316.00	62,895.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Cheque in Transit	3,744.00	0.00
ICICI	190,280.00	2,904,219.00
SBI(GFATM)	263,525.00	242,773.00
Bank rd VI	2,925,520.00	3,396,783.00
Total	3,383,069.00	6,543,775.00





Meghalaya SACS - Global Fund VI

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code ICICI (3109)

As on 31-Mar-2010

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		190,280.00
ADD		
Cheques issued but not presented for payment	0.00	
Directly Credited by Bank	0.00	0.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	0.00
Closing Balance as per Bank Statement		190,280.00





Meghalaya SACS - Global Fund VI

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code SBI(GFATM) (3110)

As on 31-Mar-2010

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		263,525.00
ADD		
Cheques issued but not presented for payment	14,576.00	
Directly Credited by Bank	0.00	
		14,576.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		278,101.00



Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	19-Mar-2010	Contingency (2179)	Being amount paid for advt. for inviting application for empanelment from NGOs/CBOs for CCC	739101	19-Mar-2010	6,720.00
BPV/0	31-Mar-2010	Training (2117)	Being amount paid for training on Adult Alternative, paediatrics alternative at RIMS 25-26 March 2010	739104	31-Mar-2010	7,856.00
						14,576.00





Meghalaya SACS - Global Fund VI

National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank rd VI (3112)

As on 31-Mar-2010

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		2,925,520.00
ADD		
Cheques issued but not presented for payment	145,459.00	
Directly Credited by Bank	0.00	
		145,459.00
LESS		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		3,070,979.00



Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	01-Oct-2009	Consumable Items (2181)	Being amount paid for Supply of Indivir 400 10's	629644	01-Oct-2009	2,777.00
BPV/0	29-Jan-2010	Consumable Items (2181)	Being amount paid for supply of screw cap and disposables face mask	629670	29-Jan-2010	13,925.00
BPV/0	18-Feb-2010	Training (2117)	Being amount paid for EQAS training at NEIGRIHMS on 5/12/09	629675	18-Feb-2010	1,030.00
BPV/0	18-Feb-2010	Training (2117)	Being amount paid for TA Da for Induction training of ICTC LTs in NEIGRIHMS fr. 23-27 Nov'09	629676	18-Feb-2010	4,770.00
BPV/0	22-Mar-2010	Consumable Items (2181)	Being amount paid for supply of AIDS/HIV procedure kit	629684	22-Mar-2010	4,400.00
BPV/0	24-Mar-2010	Training (2117)	Being amount paid for reimbursement of expenditure for full site sensitization of Baghmara CHC & ICTC Staff	629685	24-Mar-2010	10,000.00
BPV/0	30-Mar-2010	Contingency (2179)	Being amount paid for reimbursement of expenditure for making Doctors Chambers, partition in Office	629686	30-Mar-2010	20,130.00
BPV/0	30-Mar-2010	Training (2117)	Being amount paid for reimbursement of expenditure for full site sensitization of Nongstoin CHC on 17/03/10	629689	30-Mar-2010	10,000.00
BPV/0	30-Mar-2010	Office Equipment (2206)	Being amount paid for 2 compaq PC and 2 printer for ICTC centres	629690	30-Mar-2010	70,007.00
BPV/0	30-Mar-2010	Consumable Items (2181)	Being amount paid for supply of HIV Tri dot for ICTC	629691	30-Mar-2010	8,420.00
						145,459.00



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GUPTA MASKARA & ASSOCIATES
CHARTERED ACCOUNTANTS



Head Office :-

Hussain Mansion (2nd Floor)
Col.J.Ali Road,Pan Bazar, Near Hari Sabha
Guwahati - 781001

Ph. : (O) (0361) 2543743, 2630487

Tele-Fax : (0361) 2543743

e-mail : pmasguw@rediffmail.com

pmasguw@dataone.in

Branch Office:

Kolkata
Guwahati

To,

Meghalaya SACS – DBS FOR SURVEILLANCE FUND

Ideal Lodge Oakland,Shillong-793001

National AIDS Control Project-

Phase III (Credit No.3242-IN)

Utilisation Certificate

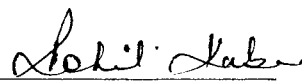
Certified that out of amount of Rs. **5,81,400.00** received as grants-in-aid received during the financial year **2009-10** from the Ministry of Health and Family Welfare, Dept of AIDS Control (National AIDS Control Organization) vide letters mentioned hereunder and opening Cash/Bank balance Rs. **0.00** (and Current Liabilities of Rs. **0.00**) and outstanding Advances for Rs. **0.00** on account of unspent balance brought forward from the previous financial year, and Bank interest and Miscellaneous receipt of Rs. **8,479.00**, a sum of Rs. **0.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.**5,89,879.00** (and Current Liabilities of Rs. **0.00**) and outstanding Advances of Rs. **0.00** remaining unutilized at the end of the year will be adjusted towards the grants in-aid payable during the next year.

Sl. No	Sanction letter Number and Date (reference)	Amount
1	T. 11020/1/2008-NACO(BSD) dt. 02 nd March 2009	5,09,300.00
2	T. 11020/1/2008-NACO(BSD) dt. 02 ^{8th} March 2009	72,100.00
	Total	5,81,400.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements


(POOL FUND)
(Chartered Accountant)




(Project Director)
(Meghalaya SACS-POOL FUND)

Project Director
Meghalaya AIDS Control Society
Shillong

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	581,400.00
	<u>581,400.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	8,479.00
	<u>8,479.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank DBS	589,879.00
	<u>589,879.00</u>



Meghalaya SACS - DBS FOR SURVEILLANCE

[Draft]

Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2009 To :31-Mar-2010

Figures for the current Period (Rs.)	Schedule Reference	LIABILITIES	Figures for the current Period (Rs.)	ASSETS	Figures for the previous Period (Rs.)	Schedule Reference	Figures for the current Period (Rs.)
0.00	01	GENERAL FUND	589,879.00	CURRENT ASSETS, LOANS AND ADVANCES	0.00	0301	589,879.00
0.00			589,879.00	CURRENT ASSETS	0.00		589,879.00

Shobit Laha
Auditor



[Signature]
FCM/FO

Project Director
Project Director
Meghalaya AIDS Central Society
Shillong