

Kanwaldeep Singh, IDAS



Director (Finance)  
National AIDS Control Organisation  
Ministry of Health & Family Welfare  
6<sup>th</sup> Floor, Chandralok Building, 36 Janpath,  
New Delhi - 110001

☎ : 011-23731780

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

Dated 15<sup>th</sup> Dec. 2010

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

Dear Sir/Madam,

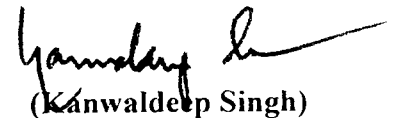
In continuation of this office letter of even no. dated 27<sup>th</sup> Sept. 2010, I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

1	Bihar	8	Nagaland ✓
2	Chennai	9	Pondicherry
3	Delhi	10	Tripura
4	Himachal Pradesh	11	Uttarakhand
5	J & K	12	Mizoram
6	Lakshadweep	13	Goa
7	Mumbai	14	Rajasthan
15	Jharkhand		

In addition soft copies of the following states have been sent separately by Email and the audit Report for Jharkhand has been sent with the review report..

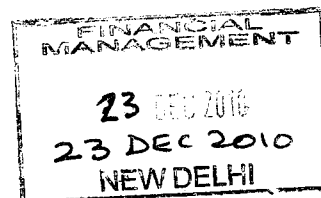
1. Arunachal Pradesh
2. Daman & Diu

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



AUDITOR'S REPORT

To  
The Project Director,  
Nagaland State AIDS Control Society,  
Kohima-1  
Nagaland

We have audited the accompanying financial statements of the Nagaland State AIDS Control Society in respect of Pool Fund as of March 31, 2010. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Standards on Auditing issued by the Institute of 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 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.


In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Nagaland State Aids Control Society in respect of Pool Fund for the year ended March 31, 2010, in accordance with consistently applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs; (b) which expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our management letter.

PLACE : GUWAHATI  
DATED : 12.07.2010



For P. GAGGAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
(P.GAGGAR)  
PARTNER (M.NO.040259)

PGA/2010-11/188

Dated 12<sup>th</sup> July, 2010

**MANAGEMENT LETTER**

To  
The Project Director,  
Nagaland State AIDS Control Society,  
Kohima-1, Nagaland

Dear Sir,

**SUB: MANAGEMENT LETTER REFERRED TO IN OUR AUDIT REPORT OF EVEN DATE SHOWING OUR COMMENTS, OBSERVATION AND SUGGESTIONS IN COURSE OF OUR AUDIT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2010**

**(1) ACCOUNTING RECORDS, SYSTEMS AND CONTROLS :**

1. The cost of Medicines, IEC materials, Blood Testing Kits, etc. are fully charged to expenditure account as and when purchased and has not been reflected as stock in the financial statements of the society. As explained this system has been regularly followed by the society due to adoption of cash system of accounting as per guidelines issued by NACO.
2. Fixed Assets were stated at cost and no depreciation was charged for wear & tears and time devaluation of these assets (As per guideline of NACO).
3. The Expenditure of Rs. 62,000.00 was debited in Miscellaneous Expenses for rectification of Wrong Entry in 2005-06.

**(3) DEFICIENCIES AND AREAS OF WEAKNESSES IN SYSTEM & SUGGESTIONS FOR IMPROVEMENT :**

We have checked the Accounting Records, Systems and Controls and found some deficiency which are as below:-

1. During the year under audit we have observed that the Society sanctioned and disbursed further installments to the NGO's, Autonomous Bodies, and District Authorities of several districts without adjusting their previous unspent balances.

Further we have observed some of Opening Advances are lying as it is details of which are given as per Annexure-'A' attached herewith

2. During the year under audit we have observed that the EPF has not been deducted and deposited from contractual staff details of P.F. Contractual Staff for which P.F. not deposited are given as per Annexure-'A' attached herewith

Contd.....P/2.



(2)

Suggestions :

1. Regarding the advances to NGO's and others we are of the opinion that no subsequent advances shall be granted to parties unless their previous unspent balances are refunded or necessary adjustment are done from subsequent advances
  2. EPF should be deposited as per the provisions of Provident Fund Act.
- (4) ADEQUACY OF SEGREGATION OF DUTIES IN THE SACS :
- According to the information and explanations given to us the adequacy of segregation of duties in the SACS found satisfactory in terms of volume of transactions.
- (5) DEGREE OF COMPLIANCE WITH THE FINANCIAL/ INTERNAL CONTROL PROCEDURES AS DOCUMENTED IN THE FINANCIAL MANUAL OF THE PROJECT & NGO/CBO GUIDELINES

According to the information and explanations given to us the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines, other than the observation / deficiencies as mentioned in the report elsewhere, are proper.



For P. GAGGAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

(P.GAGGAR)  
PARTNER (M.NO.040259)

NAGALAND STATE AIDS CONTROL SOCIETY, KOHIMA-1DETAILS OF OPENING ADVANCES LYING AS IT IS

Particulars	Opening Balance as on 01.04.2009	Closing Balance as on 31.03.2010
<b>Advance to Others (3202)</b>		
David Khing Kuknalim Foundation (39)	621.00	621.00
Dr. neilavinuo (16)	8,730.00	8,730.00
Lynx Youth Society (49)	16,900.00	16,900.00
Lichumo (3)	29,500.00	29,500.00
Seyi Khrietuo (4)	29,500.00	29,500.00
Reenie (24)	31,940.00	31,940.00
<b>Advance to NGOs (3203)</b>		
Prodigals Home (Composite) Dhansiripar (67)	7.00	7.00
Kripa, Jakhama (98)	50.00	50.00
Kripa, Piphema (99)	212.00	212.00
Kripa (Composite) (65)	333.00	333.00
Renth Youth Mission Society, Baghty (57)	632.00	632.00
ECS Hospice Tuensang (103)	754.00	754.00
Kripa, High School (101)	800.00	800.00
Eleuthorus Christian Society (CC) Tuensang (68)	1,127.00	1,127.00
Akimbo Society, Zunheboto (30)	1,901.00	1,901.00
Helpline Foundation (61)	2,405.00	2,405.00
Akimbo Society Dimapur (26)	2,497.00	2,497.00
NED & HIV/AIDS (Composite), Dimapur (66)	3,612.00	3,612.00
Agape Youth Welfare Centre, Wokha (32)	4,662.00	4,662.00
Voice of Gospel, Kohima (31)	5,500.00	5,500.00
NMA, Kohima (16)	6,930.00	6,930.00
Namzim Chame C&W Society, Peren (44)	8,000.00	8,000.00
New Life Ministry, Jalukie (50)	8,000.00	8,000.00
AIDS Care Hospice, Kohima (46)	8,441.00	8,441.00
Ao BC, Tuensang (94)	13,565.00	13,565.00
Prodigals Home, Dimapur (36)	49,500.00	49,500.00
Naga Dao (69)	66,799.00	66,799.00
Poimi Baptist Youth Deptt. Dimapur (14)	73,500.00	73,500.00
Secieku Society, Chizami. Meluri. (54)	229,000.00	229,000.00



<b>Advance to Staff (3205)</b>		
Chubala (19)	7,485.00	7,485.00
Limatoshi (36)	11,675.00	11,675.00
Kuhoi Yephthomi (38)	20,000.00	20,000.00
Inatoli Chishi (26)	58,000.00	58,000.00
Asano (33)	93,279.00	93,279.00
<b>Advance to Autonomous Bodies (3206)</b>		
CBCC, Women Department (28)	30,000.00	30,000.00
Naga Students' Union, Guwahati (29)	20,000.00	20,000.00
<b>Advance to District Authorities (3208)</b>		
Deputy Commissioner Kohima (02)	13,556.00	13,556.00
Deputy Commissioner Dimapur (04)	6,556.00	6,556.00
Deputy Commissioner Tuensang (05)	305.00	305.00
Deputy Commissioner Mokokchung (06)	3,254.00	3,254.00
Deputy Commissioner Wokha (07)	11,673.00	11,673.00
Deputy Commissioner Phek (09)	10,068.00	10,068.00
Deputy Commissioner Mon (10)	13,675.00	13,675.00
Deputy Commissioner, Kiphire (11)	2,015.00	2,015.00
Deputy Commissioner, Longleng (12)	150,207.00	150,207.00
Deputy Commissioner, Peren (13)	1,841.00	1,841.00



**ANNEXURE-'B'**

**NAGALAND STATE AIDS CONTROL SOCIETY, KOHIMA-1**

**DETAILS OF P.F. CONTRACTUAL STAFF FOR WHICH P.F. NOT DEPOSITED**

Sl. No.	Name of the Employee	Designation
1	Dr. Bernice,	Joint Director (TI)
2	Ms. Thejanganuo,	Asstt. Dir (PDC)
3	Alipoker	Consultant (VBD)
4	R Paul	Consultant Civil Society
5	Kezevinuo,	Consultant Youth Affairs
6	Mr. Medovilhou Kire	M&E Officer
7	Dr. Rose Chakhesang	State Programme officer
8	Vimhakhoto,	Asstt. Dir Finance
9	Mr. Kughaho Sumi	Accountant
10	Mr. N. Pucho	Accountant
11	Mr. Prabir Das	Accountant
12	Tevenu	Finance Asistant
13	Mr. Rokoneilhou	Accountant
14	Sedivilie	Store Officer
15	Mr. Longtsuo Yanthan	PA To PD
16	Ms. Viphreno Pucho	<b>DIVISIONAL ASSISTANT</b>
17	Ms. P. Thungbeni Ezung	
18	Mr. Hianganglung Ndang	
19	Mr. Neikie-o Angami.	
20	Ms. Neilhouzunuo	
21	Ms. Abonuo Khatso	
22	Mr. Madi Naleo,	
23	Mr. Longtsuo Murry,	
24	Ms. Mhonbeni,	
25	Mhasileno,	
26	Medemongla,	
27	Avilie,	
28	Keneizeno,	
29	Bendangsangla,	
30	Rokovizo,	
31	Margaret D. Solo,	
32	Mr. Kevesu Vese,	
33	Ms. Elizabeth Kirha,	
34	Ms. Delou Kezo,	
35	Mr. Kezevizo Solo,	
36	Kevetalu Rhakho,	
37	Mrs. Achamma Kutty	<b>Computer Literate.</b>
38	Mr. Ikato Swu	
39	Vihokho Khrie-o,	<b>Technical Assistant BS</b>
40	Kuchoshetalu,	
41	Akienu Pucho	
42	Neilhouphreu,	
43	Nukhozo Dozo	
44	Ms. Nukshinaro,	
45	Mr. Namkwerangbe	
46	Vimetso	



Nagaland SACS - POOL FUND

Health & Family Welfare Department New Secretariat Building, Kohima - 797001

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.)	LIABILITIES	Schedule Reference	Figures for the current period (Rs.)	ASSETS	Schedule Reference	Figures for the current period (Rs.)
88.00	GENERAL FUND	01	10,199,028.00	FIXED ASSETS	02	52,148,304.00
541.00	FIXED ASSET FUND		52,148,304.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	6,435,376.00
229.00			62,347,332.00	CURRENT ASSETS	0401	3,763,652.00
				LOANS AND ADVANCES		62,347,332.00

P. GAGGAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

*P. G.*  
Purshotam Gaggar  
Partner  
Auditor

*[Signature]*  
Deputy Director (Finance)  
Nagaland State AIDS Control Society  
Kohima : Nagaland

*[Signature]*  
Project Director



General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	81,541,688.00	77,086,216.00
Add: Received during the year		
Grant from NACO to SACS	48,617,500.00	118,930,500.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	115,963,397.00	112,054,237.00
Grants utilised to the extent of fixed asset expenditure	3,996,763.00	2,420,791.00
Closing grant in aid	10,199,028.00	81,541,688.00



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	11,032,915.00	2,959,103.00	0.00	13,992,018.00
Civil Works (2201)	14,250,950.00	0.00	0.00	14,250,950.00
Equipment (Other) (2204)	7,688,646.00	0.00	0.00	7,688,646.00
Furniture, Fixtures & Supplies (2202)	4,129,757.00	0.00	0.00	4,129,757.00
Office Equipment (2206)	7,039,223.00	1,037,660.00	0.00	8,076,883.00
Vehicles (2205)	4,010,050.00	0.00	0.00	4,010,050.00
<b>Grand Total</b>	<b>48,151,541.00</b>	<b>3,996,763.00</b>	<b>0.00</b>	<b>52,148,304.00</b>

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
POOL FUND (5)	0.00	40,600.00	40,600.00	0.00
<b>Grand Total</b>	<b>0.00</b>	<b>40,600.00</b>	<b>40,600.00</b>	<b>0.00</b>



**CURRENT ASSETS**

**Schedule 0301**

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Cash in hand	0.00	62,000.00
Bank 3	6,435,376.00	74,820,402.00
Cheque in Transit	0.00	1,782,500.00
<b>Total</b>	<b>6,435,376.00</b>	<b>76,664,902.00</b>

**LOANS AND ADVANCES**

**Schedule 0401**

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	366,456.00	143,402.00
Advance to NGOs	2,119,123.00	2,786,074.00
Advance to Staff	1,014,923.00	1,684,160.00
Advance to Autonomois Bodies	50,000.00	50,000.00
Advance to District Authorities	213,150.00	213,150.00
<b>Total</b>	<b>3,763,652.00</b>	<b>4,876,786.00</b>



Nagaland SACS - POOL FUND

Health & Family Welfare Department New Secretariat Building, Kohima - 797001

National AIDS Control Project - Phase III

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

Particulars	Figures for the current Period (Rs.)	Schedule Reference	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
<b>EXPENDITURE</b>						
IEC	19,487,114.00		1,894,350.00	Other Income	28	1,201,296.00
Consultants and Consultancy Services	2,558,020.00		112,054,237.00	Grants utilised to the extent of revenue expenditure		115,963,397.00
Surveillance	0.00					
Kits and Other Lab Supplies	1,412,840.00	06				
Medicines	0.00	07				
Training and Workshops	6,613,507.00	08				
NGO Services	57,223,815.00	11				
Salary (Pay and Allowances)	18,812,725.00	13				
Maintenance Costs	592,818.00	14				
Operational Expenses	10,463,854.00	15				
<b>Total</b>	<b>117,164,693.00</b>		<b>113,948,587.00</b>			<b>117,164,693.00</b>



*Handwritten signature*  
 Deputy Director (Finance)  
 Nagaland State AIDS Control Society  
 Kohima, Nagaland

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 Director  
 Nagaland State AIDS Control Society  
 Kohima, Nagaland

Other Income

Schedule 28

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Interest from Bank	1,201,296.00	1,894,350.00
<b>Total</b>	<b>1,201,296.00</b>	<b>1,894,350.00</b>

Kits and Other Lab Supplies

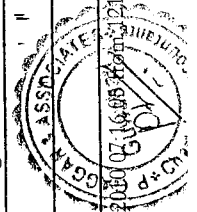
Schedule 06

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Lab. Supplies	300,000.00	0.00
Blood Lab. Supplies	893,026.00	455,038.00
Consumable Items	219,814.00	0.00
<b>Total</b>	<b>1,412,840.00</b>	<b>455,038.00</b>

Medicines

Schedule 07

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	0.00	219,929.00
<b>Total</b>	<b>0.00</b>	<b>219,929.00</b>



Schedule 08

Training and Workshops

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	5,689,291.00	13,314,444.00
Campaigns	924,216.00	521,079.00
<b>Total</b>	<b>6,613,507.00</b>	<b>13,835,523.00</b>

Schedule 11

NGO Services

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	7,123,054.00	6,530,178.00
NGO Services for Priority Interventions	50,100,761.00	44,926,408.00
<b>Total</b>	<b>57,223,815.00</b>	<b>51,456,586.00</b>

Schedule 13

Salary (Pay and Allowances)

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	18,812,725.00	12,858,664.00
<b>Total</b>	<b>18,812,725.00</b>	<b>12,858,664.00</b>



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	70,310.00	-3,755.00
Building Maintenance	0.00	657,400.00
Vehicle Maintenance	522,508.00	544,642.00
<b>Total</b>	<b>592,818.00</b>	<b>1,198,287.00</b>



## Operational Expenses

## Schedule 15

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	1,645,754.00	1,086,152.00
Rent, Rates & Taxes	230,000.00	144,000.00
Telephone/Communication Expenses	342,378.00	208,827.00
Bank Charges	14,327.00	19,353.00
Miscellaneous Expenses	3,015,538.00	1,098,925.00
Printing & Stationery	1,546,662.00	849,676.00
Advertisement (Other than IEC)	87,320.00	125,885.00
Water and Electricity Charges	111,633.00	50,855.00
Audit Fees	1,403,589.00	1,028,272.00
Quality Assessment	1,469,066.00	556,279.00
Contractual Services - Companies	597,567.00	785,111.00
<b>Total</b>	<b>10,463,854.00</b>	<b>5,953,335.00</b>





Nagaland SACS - POOL FUND

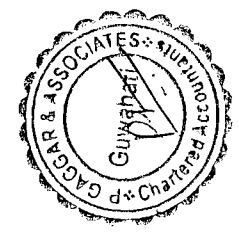
Health & Family Welfare Department New Secretariat Building, Kohima - 797001

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Receipts for the current 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.)
62,000.00	Opening Balance:			66,236,599.00	LOANS AND ADVANCES	17	80,607,474.00
58,813.00	Cash in hand		62,000.00	2,420,791.00	FIXED ASSETS	16	3,996,763.00
30,500.00	Balance with Bank	30	76,602,902.00	455,038.00	Kits and Other Lab Supplies	18	1,412,840.00
3,755.00	GENERAL FUND	29	50,400,000.00	219,929.00	Medicines	19	0.00
94,350.00	Maintenance Costs	42	0.00	1,246,244.00	Training and Workshops	20	1,223,063.00
749,418.00	Other Income	56	1,201,296.00	160,957.00	NGO Services	23	0.00
			<u>128,266,198.00</u>	12,858,664.00	Salary (Pay and Allowances)	25	18,812,725.00
				544,642.00	Maintenance Costs	26	592,818.00
				5,632,771.00	Operational Expenses	27	7,671,749.00
				13,197,096.00	IEC		7,472,060.00
				150,867.00	Consultants and Consultancy Services		41,330.00
				960,918.00	Surveillance		0.00
				62,000.00	<b>Closing Balance:</b>		0.00
				76,602,902.00	Cash in hand		6,435,376.00
				<u>180,749,418.00</u>	Balance with Bank		<u>128,266,198.00</u>



*[Signature]*  
 Deputy Director (Finance)  
 Nagaland State AIDS Control Society  
 Kohima, Nagaland

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	50,400,000.00	118,930,500.00
<b>Total</b>	<b>50,400,000.00</b>	<b>118,930,500.00</b>

Balance with Bank

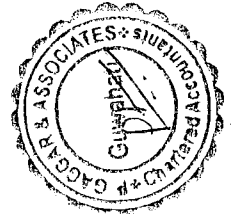
Schedule 30

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Bank 3	74,820,402.00	59,858,813.00
Cheque in Transit	1,782,500.00	0.00
<b>Total</b>	<b>76,602,902.00</b>	<b>59,858,813.00</b>

Maintenance Costs

Schedule 42

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	0.00	3,755.00
<b>Total</b>	<b>0.00</b>	<b>3,755.00</b>



Other Income Schedule 56

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Interest from Bank	1,201,296.00	1,894,350.00
<b>Total</b>	<b>1,201,296.00</b>	<b>1,894,350.00</b>

LOANS AND ADVANCES Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	9,292,842.00	4,082,703.00
Advance to NGOs	58,327,465.00	50,753,433.00
Advance to Staff	9,421,302.00	8,000,463.00
Advance to District Authorities	1,783,365.00	3,400,000.00
Transfer to newly created DBS for Surveillance	1,782,500.00	0.00
<b>Total</b>	<b>80,607,474.00</b>	<b>66,236,599.00</b>



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Furniture, Fixtures & Supplies	0.00	708,240.00
Blood Bank Equipments	2,959,103.00	0.00
Office Equipment	1,037,660.00	1,712,551.00
<b>Total</b>	<b>3,996,763.00</b>	<b>2,420,791.00</b>

Kits and Other Lab Supplies

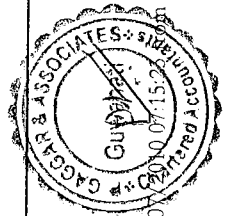
Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Lab. Supplies	300,000.00	0.00
Blood Lab. Supplies	893,026.00	455,038.00
Consumable Items	219,814.00	0.00
<b>Total</b>	<b>1,412,840.00</b>	<b>455,038.00</b>

Medicines

Schedule 19

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	0.00	219,929.00
<b>Total</b>	<b>0.00</b>	<b>219,929.00</b>



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	1,223,063.00	1,246,244.00
<b>Total</b>	<b>1,223,063.00</b>	<b>1,246,244.00</b>

NGO Services

Schedule 23

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services for Priority Interventions	0.00	160,957.00
<b>Total</b>	<b>0.00</b>	<b>160,957.00</b>

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	18,812,725.00	12,858,664.00
<b>Total</b>	<b>18,812,725.00</b>	<b>12,858,664.00</b>



## Maintenance Costs

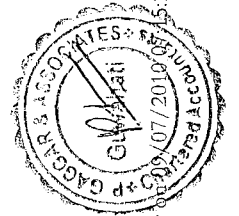
## Schedule 26

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	70,310.00	0.00
Vehicle Maintenance	522,508.00	544,642.00
<b>Total</b>	<b>592,818.00</b>	<b>544,642.00</b>

## Operational Expenses

## Schedule 27

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	845,755.00	923,312.00
Rent, Rates & Taxes	230,000.00	144,000.00
Telephone/Communication Expenses	342,378.00	208,827.00
Bank Charges	14,327.00	19,353.00
Miscellaneous Expenses	1,260,480.00	941,201.00
Printing & Stationery	1,546,662.00	849,676.00
Advertisement (Other than IEC)	87,320.00	125,885.00
Water and Electricity Charges	111,633.00	50,855.00
Audit Fees	1,403,589.00	1,028,272.00
Quality Assessment	1,232,038.00	556,279.00
Contractual Services - Companies	597,567.00	785,111.00
<b>Total</b>	<b>7,671,749.00</b>	<b>5,632,771.00</b>



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	6,435,376.00	74,820,402.00
Cheque in Transit	0.00	1,782,500.00
Total	6,435,376.00	76,602,902.00



# Nagaland SACS - POOL FUND

National AIDS Control Project - Phase III

## Bank Reconciliation Statement

Bank Code    Bank 3 (3104)

As on    31-Mar-2010

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		6,435,376.00
<b>ADD</b>		
Cheques issued but not presented for payment	6,619,448.00	
Directly Credited by Bank	1,782,548.00	
		<b>8,401,996.00</b>
<b>LESS</b>		
Cheques deposited but not cleared	104,070.00	
Directly Debited by Bank	50,000.00	
		<b>154,070.00</b>
Closing Balance as per Bank Statement		14,683,302.00



*Handwritten signature*  
 Deputy Director (Finance)  
 Nagaland State AIDS Control Society  
 Kohima, Nagaland

*Handwritten signature*  
 Deputy Director (Finance)  
 Nagaland State AIDS Control Society  
 Kohima, Nagaland



## Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2010	Advance to Others (3202)	Being amount received from the advance released	824476	31-Mar-2010	12,330.00
BRV/0	31-Mar-2010	Advance to Others (3202)	Being amount received from the advance released	dummy	31-Mar-2010	19,800.00
BRV/0	31-Mar-2010	Advance to Others (3202)	Being amount received from the advance released	dummy	31-Mar-2010	5,940.00
BRV/0	31-Mar-2010	Advance to NGOs (3203)	Being amount received from the advance released	dummy	31-Mar-2010	30,000.00
BRV/0	31-Mar-2010	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2010	36,000.00
						<b>104,070.00</b>

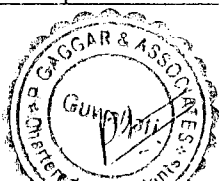
## Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	11-Jan-2010	IEC (2107)	Being amount paid towards advertisement bill	516470	11-Jan-2010	10,000.00
BPV/0	09-Feb-2010	IEC (2107)	Being amount paid towards advertisement bill	516518	09-Feb-2010	20,000.00
BPV/0	18-Feb-2010	-	Being amount paid towards purchase of blood bank equipments under Blood Safety.	516548	18-Feb-2010	1,426,500.00
BPV/0	18-Feb-2010	IEC (2107)	Being amount paid towards repair/replacement of hoarding for Phek District	516552	18-Feb-2010	434,720.00
BPV/0	19-Feb-2010		Being amount paid towards printing of IEC materials	516558	19-Feb-2010	251,000.00
BPV/0	29-Mar-2010	Advance to NGOs (3203)	Being amount paid as advance for 1 month w.e.f 1st march 2010 to 31st march 2010 to TI Project	520270	29-Mar-2010	52,000.00
BPV/0	29-Mar-2010		Being amount paid towards printing of flex banner	520276	29-Mar-2010	204,680.00
BPV/0	30-Mar-2010		Being amount paid towards salary of staff for the month of March 2010	520286	30-Mar-2010	873,172.00
BPV/0	30-Mar-2010		Being amount paid towards salary of DAPCU staff for the month of March 2010	520290	30-Mar-2010	349,406.00
BPV/0	30-Mar-2010	Salary (2118)	Being amount paid towards salary of DAPCU staff for the month of March 2010	520291	30-Mar-2010	92,323.00
BPV/0	30-Mar-2010	Salary (2118)	Being amount paid towards salary of DAPCU staff for the month of March 2010	520292	30-Mar-2010	53,494.00
BPV/0	30-Mar-2010		Being amount paid towards salary of STI counsellor for the month of March 2010	520295	30-Mar-2010	78,995.00
BPV/0	30-Mar-2010		Being amount paid towards salary of BS technicians for the month of March 2010	520297	30-Mar-2010	122,941.00

7/0	31-Mar-2010	<b>Printing &amp; Stationery (2130)</b>	Being amount paid towards purchase of stationeries for DAPCU	520340	31-Mar-2010	490,725.00
BPV/0	31-Mar-2010	<b>Training (2117)</b>	Being amount paid towards training for LWS	509355	31-Mar-2010	14,092.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520305	31-Mar-2010	125,000.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520306	31-Mar-2010	100,000.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520307	31-Mar-2010	232,500.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520308	31-Mar-2010	45,000.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520309	31-Mar-2010	42,500.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520310	31-Mar-2010	27,500.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520311	31-Mar-2010	27,500.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520312	31-Mar-2010	27,500.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520313	31-Mar-2010	300,000.00
BPV/0	31-Mar-2010	<b>IEC (2107)</b>	Being amount paid towards 50% as final expenditure for TV & Radio programmes	520314	31-Mar-2010	300,000.00
BPV/0	31-Mar-2010		Being amount paid towards printing of IEC materials	520327	31-Mar-2010	470,000.00
BPV/0	31-Mar-2010		Being amount paid towards printing of IEC materials	520331	31-Mar-2010	283,400.00
BPV/0	31-Mar-2010		Being amount paid towards purchase and installation of intercom system	520336	31-Mar-2010	164,500.00
						<b>6,619,448.00</b>

**Directly Credited by Bank**

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	26-May-2009		Cheque in Transit not shown in bank book			1,782,500.00
	31-Mar-2010		Directly credited by bank			48.00
						<b>1,782,548.00</b>



NACO

## Nagaland SACS - POOL FUND

Health & Family Welfare Department New Secretariat Building , Kohima - 797001

National AIDS Control Project - Phase III

### Utilisation Certificate

Certified that an amount of Rs. 48,617,500.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2009-10 vide letter No. given below and opening Cash/Bank Balance Rs. 76,664,902.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 4,876,786.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,201,296.00. a sum of Rs. 121,161,456.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 6,435,376.00 (and Current Liabilities of Rs. 0.00 )and outstanding advances of Rs.3,763,652.00. 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
1.	Z-15012/25/2009-NACO dt 16-12-09	5,04,00,000.00
2	T-11020/1/2008-NACO (BSD) dt 30-3-09	17,82,500.00
	Total	48,617,500.00

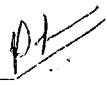
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

#### Kinds of checks exercised


1. Statement of Expenditures
2. Annual Financial Statements

P. GAGGAR & ASSOCIATES  
CHARTERED ACCOUNTANTS

Countersigned

  
Purshotam Gagar  
(Chartered Accountant)

  
(Project Director)

  
विनय बायस/DEPUTY CHIEF SECRETARY  
अथर सचिव/Under Secretary (NACO)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Cash in hand	62,000.00
Bank 3	74,820,402.00
Cheque in Transit	1,782,500.00
Advance to Others	143,402.00
Advance to NGOs	2,786,074.00
Advance to Staff	1,684,160.00
Advance to Autonomous Bodies	50,000.00
Advance to District Authorities	213,150.00
	<b>81,541,688.00</b>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	48,617,500.00
	<b>48,617,500.00</b>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
Other Lab. Supplies	300,000.00
IEC	19,487,114.00
NGO Services	7,123,054.00
Consultants and Consultancy Services	2,558,020.00
Training	5,689,291.00
Salary	18,812,725.00
Equipment Maintenance	70,310.00
Vehicle Maintenance	522,508.00
Travelling Expenses	1,645,754.00
Rent, Rates & Taxes	230,000.00
Telephone/Communication Expenses	342,378.00
Bank Charges	14,327.00
Miscellaneous Expenses	3,015,558.00
Printing & Stationery	1,546,662.00
Blood Lab. Supplies	893,026.00
Advertisement (Other than IEC)	87,320.00
Water and Electricity Charges	111,633.00
Audit Fees	1,403,589.00
NGO Services for Priority Interventions	50,100,761.00
Quality Assessment	1,469,066.00
Contractual Services - Companies	597,567.00
Campaigns	924,216.00
Consumable Items	219,814.00
Blood Bank Equipments	2,959,103.00
Office Equipment	1,037,660.00
	<b>121,161,456.00</b>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Interest from Bank	1,201,296.00



Closing balance of Net Current Assets	Amount (Rs.)
Bank 3	6,435,376.00
Advance to Others	366,456.00
Advance to NGOs	2,119,123.00
Advance to Staff	1,014,923.00
Advance to Autonomous Bodies	50,000.00
Advance to District Authorities	213,150.00
	<u>10,199,028.00</u>

