

**Auditor's Report in respect of NEW DBS FOR NACP- IV, GLOBAL FUND RCC-IV ,
GLOBAL FUND RC- II , TI POOL FUND**

To
The Project Director
Sikkim State Aids Control Society
Gangtok, East Sikkim.

Introductory Paragraph

We have audited the accompanying financial statement of the National AIDS Control Project – Phase III (Financed under World Bank Loan/Credit No. 3242-IN) as of March 31, 2014. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph

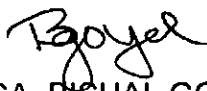
We conducted our audit in accordance with Standard on Auditing issued by the Institute of Chartered Accountants of India. The standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free material misstatement. An audit includes examination, 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 the 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 observation, if any, give a true and fair view of the source and Application of Funds and the financial position of **Sikkim State Aids Control Society** for the year ended March 31, 2014, which has been prepared by the management in accordance with consistency and applied Accounting Standards **subject to our comments detailed in Annexure – I.**

In addition, (a) with respect to IFRs, adequate supporting documentation has been mentioned to support the IFRs and (b) which expenditure 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.

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 322473E


(CA. BISHAL GOYAL)
PARTNER
MRN: 513592



Batgach Gangtok
Dated: 26th day of July, 2014
A Network Approved by ICAI
www.batgach.com

SIKKIM STATE AIDS CONTROL SOCIETY
GANGTOK, EAST SIKKIM

ANNEXURE – I

COMMENTS TO AND FORMING PART OF AUDITORS REPORT

1. **Depreciation on Fixed Assets has not been provided** in the books of accounts as per Accounting Standard - 6 "Depreciation Accounting" issued by the Institute of Chartered Accountants of India. Hence the financial statements do not give the actual value of the assets held by the society under the said project at the end of the financial year. Though the society has created a Fixed Asset Fund equivalent to Gross Value of Fixed Asset.
2. Valuation of Closing Stock of consumable stores has not been ascertained and accounted for as per Accounting Standard – 2 "Valuation of Inventories" issued by the Institute of Chartered Accountants of India.

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 322473E

B. Goyal

(CA. BISHAL GOYAL)
PARTNER
MRN: 513592



Place: Gangtok
Dated: 26th day of July, 2014

SIKKIM STATE AIDS CONTROL SOCIETY
GANGTOK, EAST SIKKIM

The Project Director
Sikkim State AIDS Control Society
Gangtok, East Sikkim

MANAGEMENT LETTER

Comments and observations on the accounting records, system, and controls that were examined during the course of the audit:

Proper accounting records, systems, and controls were maintained by the society subject to our comments as given below:

- a. **Depreciation on Fixed Assets:** Depreciation on Fixed Assets has not been provided in the books of accounts as per Accounting Standard - 6 "Depreciation Accounting" issued by the Institute of Chartered Accountants of India. Hence the financial statements do not give the actual value of the assets held by the society under the said project at the end of the financial year. Though the society has created a Fixed Asset Fund equivalent to Gross Value of Fixed Asset.
- b. **Valuation of Closing Stock:** Valuation of Closing Stock of consumable stores has not been ascertained and accounted for as per Accounting Standard - 2 "Valuation of inventories" issued by the Institute of Chartered Accountants of India.
- c. **Physical Verification of Fixed Assets:** Physical verification of Fixed Assets has been done by the Management/Authority during the period of audit, however there were number of instances where it was commented that some Asset are not in use. Hence, such assets should be sold out and reduced from the Fixed Assets Register. Further there has been no tagging of Fixed Asset.

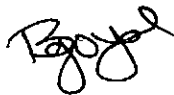


Report on the degree of compliance with the Financial / internal control procedure as documented in the financial manual of the project:

Satisfactory subject to our comments as given below:

- Internal Audit has not been conducted for the Period 01st April, 2013 to 31st March, 2014. Though it is felt seeing the nature and volume of the transactions, that Internal Audit should be done.
- There were expenses (more particularly Salary payment) made during the year without Deduction of Tax at Source which should otherwise be paid by deducting TDS as per the Income Tax Act, 1961.
- The copies of challan evidencing deposit of TDS deducted from Contractors, etc were not available for our verification. Further, copies of the Quarterly TDS returns filed during the year in Form 26Q were also not available with the society.
- Income Tax Return for the AY 2013-14 was filed on 22.03.2014, however due date of Return was 30.09.2013.

FOR RKP ASSOCIATES
CHARTERED ACCOUNTANTS
FRN: 322473E



(CA. BISHAL GOYAL)
PARTNER
MRN: 513592



Place: Siliguri
Dated: 26th day of July, 2014



SIKKIM STATE AIDS CONTROL SOCIETY

S.T.N.M. HOSPITAL COMPLEX
GANGTOK, EAST SIKKIM - 737101

NEW DBS FOR NACP IV

Utilization Certificate 2013-14

Certified that an amount Rs.4,31,59,287.00 Received as grants-in -aid received from department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/bank balance Rs. 35,65,176.48 (and Current Liabilities of Rs.43,750.00) and outstanding Advances for Rs.55,727.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipt of Rs.7,47,836.50 a sum of Rs.4,55,63,383.62 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.15,64,450.31 and (Current Liabilities of Rs.43,750.00) and outstanding advances of Rs.4,00,193.00 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 | T.11017/01/2013-NACO(F) DATED 22/07/2013 | Rs.2,10,88,000.00 |
| 2 | T.11017/05/2013-NACO(FIN) DATED 30/09/2013 | Rs.2,46,42,000.00 |
| | TOTAL | Rs.4,57,30,000.00 |
| | LESS: RECOVERY DEDUCTION OF GRANT | Rs.25,70,713.00 |
| | | Rs.4,31,59,287.00 |

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

R K P Associates

Boyer
Partner
Countersigned

(Chartered Accountant)

[Signature]
S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

[Signature]

(Project Director)

Dr. Uttam Pradhan
Project Director
Sikkim State AIDS Control Society

| Opening balance of Net Current Assets | Amount (Rs.) |
|--|----------------------|
| NEW DBS Bank Code | 3,565,176.43 |
| Advance to Others | 55,727.00 |
| | <u>3,620,903.43</u> |
| Opening balance of Net Current Liabilities | Amount (Rs.) |
| Security / Earnest Deposit (Received) | 43,750.00 |
| | <u>43,750.00</u> |
| Sources of funds | Amount (Rs.) |
| Grant from NACO to SACS | 45,730,000.00 |
| Recovery/Deduction of Grants | -2,570,713.00 |
| | <u>43,159,287.00</u> |
| Utilisation of funds | Amount (Rs.) |
| IEC | 12,284,292.00 |
| NGO Services | 228,334.00 |
| Training | 719,030.00 |
| Salary | 12,832,632.00 |
| Equipment Maintenance | 399,016.00 |
| Building Maintenance | 957,021.00 |
| Vehicle Maintenance | 448,055.00 |
| Travelling Expenses | 1,810,150.00 |
| Telephone/Communication Expenses | 108,658.00 |
| Bank Charges | 755.62 |
| Miscellaneous Expenses | 1,685,737.00 |
| Printing & Stationery | 805,157.00 |
| Leave Salary & Pension Contributions | 595,989.00 |
| Advertisement (Other than IEC) | 76,255.00 |
| Medical Expenses | 347,461.00 |
| Audit Fees | 121,630.00 |
| NGO Services for Priority Interventions | 8,240,885.00 |
| Employer's Contribution to CPF | 58,852.00 |
| Postage/Courier | 36,736.00 |
| Quality Assessment | 51,945.00 |
| Other Administration Cost | 141,881.00 |
| Contractual Services - Companies | 198,021.00 |
| Campaigns | 147,500.00 |
| Contingency | 1,975,551.00 |
| Consumable Items | 227,340.00 |
| Office Equipment | 1,064,500.00 |
| | <u>45,563,383.62</u> |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Other Receipts | 29,045.00 |
| Interest from Bank | 718,791.50 |



Dr. Uttam Pradhan
Project Director
Sikkim State AIDS Control Society

| | |
|--|---------------------|
| | 747,836.50 |
| Current Liabilities | Amount (Rs.) |
| Security / Earnest Deposit (Received) | 43,750.00 |
| | 43,750.00 |
| Closing balance of Net Current Assets | Amount (Rs.) |
| NEW DBS Bank Code | 1,564,450.31 |
| Advance to Others | 298,193.00 |
| Advance to Staff | 102,000.00 |
| | 1,964,643.31 |



Dr. Uttam Pradhan
Project Director
 Sikkim State AIDS Control Society

6/6

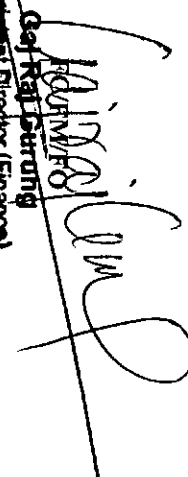
Balance Sheet


For The Period From : 01-Apr-2013 To :31-Mar-2014

| Figures for the previous Period (Rs.) | LIABILITIES | Schedule Reference | Figures for the current Period (Rs.) | Figures for the previous Period (Rs.) | ASSETS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|------------------------------------|--------------------|--------------------------------------|---------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 3,577,153.43 | GENERAL FUND | 01 | 1,920,893.31 | 20,612,030.00 | FIXED ASSETS | 02 | 21,676,530.00 |
| 43,750.00 | CURRENT LIABILITIES AND PROVISIONS | | 43,750.00 | 3,565,176.43 | CURRENT ASSETS, LOANS AND ADVANCES | | 1,564,450.31 |
| 20,612,030.00 | CURRENT LIABILITIES | 0501 | 21,676,530.00 | 55,727.00 | CURRENT ASSETS | 0301 | 400,193.00 |
| | FIXED ASSET FUND | | | | LOANS AND ADVANCES | 0401 | |
| <u>24,232,933.43</u> | | | <u>23,641,173.31</u> | <u>24,232,933.43</u> | | | <u>23,641,173.31</u> |



Auditor


Gej Rajj Purung
 Assistant Director (Finance)
 Sikim State AIDS Control Society


Dr. Uttam Pradhan
 Project Director
 Sikim State AIDS Control Society

65-

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid | 3,577,153.43 | 0.00 |
| Add: Received during the year | | |
| Grant from NACO to SACS | 45,730,000.00 | 39,719,000.00 |
| Recovery/Deduction of Grants | (2,570,713.00) | 3,910,177.59 |
| NACP III Closure | 0.00 | 19,117,000.00 |
| Less: Utilised during the year | | |
| Grants utilised to the extent of revenue expenditure | (43,751,047.12) | 38,556,994.16 |
| Grants utilised to the extent of fixed asset expenditure | (1,064,500.00) | 20,612,030.00 |
| Closing grant in aid | 1,920,893.31 | 3,577,153.43 |



| Particulars | Opening Balance | Addition | Deletion | Closing Balance |
|--|----------------------|---------------------|-------------|----------------------|
| Blood Bank Equipments (2203) | 1,057,651.00 | 0.00 | 0.00 | 1,057,651.00 |
| Equipment (Other) (2204) | 50,000.00 | 0.00 | 0.00 | 50,000.00 |
| Furniture, Fixtures & Supplies (2202) | 128,989.00 | 0.00 | 0.00 | 128,989.00 |
| NACP III Blood Bank Equipments (2403) | 1,566,183.00 | 0.00 | 0.00 | 1,566,183.00 |
| NACP III Civil Works (2401) | 7,492,801.00 | 0.00 | 0.00 | 7,492,801.00 |
| NACP III Equipment (Other) (2404) | 2,401,927.00 | 0.00 | 0.00 | 2,401,927.00 |
| NACP III Furniture, Fixtures & Supplies (2402) | 1,779,497.00 | 0.00 | 0.00 | 1,779,497.00 |
| NACP III Office Equipment (2406) | 4,725,675.00 | 0.00 | 0.00 | 4,725,675.00 |
| NACP III Vehicles (2405) | 1,150,917.00 | 0.00 | 0.00 | 1,150,917.00 |
| Office Equipment (2206) | 258,390.00 | 1,064,500.00 | 0.00 | 1,322,890.00 |
| Grand Total | 20,612,030.00 | 1,064,500.00 | 0.00 | 21,676,530.00 |



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



| | | |
|-------------------|--------------|--------------|
| NEW DBS Bank Code | 1,564,450.31 | 3,565,176.43 |
| Total | 1,564,450.31 | 3,565,176.43 |

LOANS AND ADVANCES

Schedule 0401

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------------|-----------------------------|-----------------------------|
| Advance to Others | 298,193.00 | 55,727.00 |
| Advance to Staff | 102,000.00 | 0.00 |
| Total | 400,193.00 | 55,727.00 |

CURRENT LIABILITIES

Schedule 0501

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|---------------------------------------|-----------------------------|-----------------------------|
| Security / Earnest Deposit (Received) | 43,750.00 | 43,750.00 |
| Total | 43,750.00 | 43,750.00 |



Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

| 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.) |
|---------------------------------------|-----------------------------|--------------------|--------------------------------------|---------------------------------------|--|--------------------|--------------------------------------|
| 9,640,655.00 | IEC | 06 | 12,284,292.00 | 176,643.64 | Other Income | 28 | 747,836.50 |
| 446,848.00 | Kits and Other Lab Supplies | 06 | 227,340.00 | 38,556,994.16 | Grants utilised to the extent of revenue expenditure | | 43,751,047.12 |
| 1,123,807.00 | Training and Workshops | 08 | 866,530.00 | | | | |
| 7,961,313.00 | NGO Services | 11 | 8,469,219.00 | | | | |
| 13,183,128.00 | Salary (Pay and Allowances) | 13 | 13,834,934.00 | | | | |
| 969,511.00 | Maintenance Costs | 14 | 1,804,092.00 | | | | |
| 5,408,375.80 | Operational Expenses | 15 | 7,012,476.62 | | | | |
| <u>38,733,637.80</u> | | | <u>44,498,883.62</u> | <u>38,733,637.80</u> | | | <u>44,498,883.62</u> |



Other Income

Schedule 28

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 29,045.00 | 0.00 |
| Interest from Bank | 718,791.50 | 176,643.64 |
| Total | 747,836.50 | 176,643.64 |

Kits and Other Lab Supplies

Schedule 06

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Consumable Items | 227,340.00 | 446,848.00 |
| Total | 227,340.00 | 446,848.00 |

Training and Workshops

Schedule 08

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Training | 719,030.00 | 948,807.00 |
| Campaigns | 147,500.00 | 175,000.00 |
| Total | 866,530.00 | 1,123,807.00 |



NGO Services

Schedule 11

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|---|-----------------------------|-----------------------------|
| NGO Services | 228,334.00 | 533,000.00 |
| NGO Services for Priority Interventions | 8,240,885.00 | 7,428,313.00 |
| Total | 8,469,219.00 | 7,961,313.00 |

Salary (Pay and Allowances)

Schedule 13

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------------------------|-----------------------------|-----------------------------|
| Salary | 12,832,632.00 | 12,170,121.00 |
| Honorarium | 0.00 | 179,600.00 |
| Leave Salary & Pension Contributions | 595,989.00 | 578,663.00 |
| Medical Expenses | 347,461.00 | 206,972.00 |
| Employer's Contribution to CPF | 58,852.00 | 47,772.00 |
| Total | 13,834,934.00 | 13,183,128.00 |



Maintenance Costs

Schedule 14

| Particulars | As at 31-Mar-14 (Rs) | As at 31-Mar-13 (Rs) |
|-----------------------|----------------------------|----------------------------|
| Equipment Maintenance | 399,016.00 | 320,923.00 |
| Building Maintenance | 957,021.00 | 126,880.00 |
| Vehicle Maintenance | 448,055.00 | 521,708.00 |
| Total | 1,804,092.00 | 969,511.00 |



Operational Expenses

Schedule 15

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Travelling Expenses | 1,810,150.00 | 1,392,576.00 |
| Telephone/Communication Expenses | 108,658.00 | 122,937.00 |
| Bank Charges | 755.62 | 61.80 |
| Miscellaneous Expenses | 1,685,737.00 | 1,573,134.00 |
| Printing & Stationery | 805,157.00 | 531,814.00 |
| Advertisement (Other than IEC) | 76,255.00 | 32,695.00 |
| Audit Fees | 121,630.00 | 158,782.00 |
| Postage/Courier | 36,736.00 | 23,589.00 |
| Quality Assessment | 51,945.00 | 17,093.00 |
| Other Administration Cost | 141,881.00 | 37,052.00 |
| Contractual Services - Companies | 198,021.00 | 239,786.00 |
| Contingency | 1,975,551.00 | 1,278,856.00 |
| Total | 7,012,476.62 | 5,408,375.80 |



Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2014

| 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: | | 0.00 | 14,021,823.00 | LOANS AND ADVANCES | 17 | 0.00 |
| 0.00 | Cash in hand | | 0.00 | 2,570,713.00 | GENERAL FUND | 13 | 0.00 |
| | Imprest Account | | 0.00 | 1,064,500.00 | FIXED ASSETS | 16 | 0.00 |
| 3,565,176.43 | Balance with Bank | 30 | 1,564,450.31 | 227,340.00 | Kits and Other Lab Supplies | 18 | 0.00 |
| 45,730,000.00 | GENERAL FUND | 29 | 0.00 | 337,187.00 | Training and Workshops | 20 | 0.00 |
| 752,836.50 | Other Income | 56 | 0.00 | 13,546,934.00 | Salary (Pay and Allowances) | 25 | 0.00 |
| | | | | 1,793,507.00 | Maintenance Costs | 26 | 0.00 |
| | | | | 5,688,604.62 | Operational Expenses | 27 | 0.00 |
| | | | | 9,232,954.00 | IEC | | 0.00 |
| | | | | 0.00 | Closing Balance: | | |
| | | | | 0.00 | Cash in hand | | 0.00 |
| | | | | 0.00 | Imprest Account | | 0.00 |
| | | | | 1,564,450.31 | Balance with Bank | 31 | 1,564,450.31 |
| | | | | <u>50,048,012.93</u> | | | <u>1,564,450.31</u> |
| | | | | | | | |

GENERAL FUND

Schedule 29

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|-------------------------|-----------------------------|-----------------------------|
| Grant from NACO to SACS | 0.00 | 45,730,000.00 |
| Total | 0.00 | 45,730,000.00 |

Balance with Bank

Schedule 30

| Particulars | As at 31-Mar-13 (Rs.) | As at 31-Mar-12 (Rs.) |
|-------------------|-----------------------------|-----------------------------|
| NEW DBS Bank Code | 1,564,450.31 | 3,565,176.43 |
| Total | 1,564,450.31 | 3,565,176.43 |

Other Income

Schedule 56

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 0.00 | 34,045.00 |
| Interest from Bank | 0.00 | 718,791.50 |
| Total | 0.00 | 752,836.50 |



55

LOANS AND ADVANCES

Schedule 17

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|------------------------------|-----------------------------|-----------------------------|
| Advance to Others | 0.00 | 2,357,450.00 |
| Advance to NGOs | 0.00 | 8,469,219.00 |
| Advance to Staff | 0.00 | 1,855,205.00 |
| Advance to Autonomous Bodies | 0.00 | 1,329,364.00 |
| Inter Unit Fund Transfer | 0.00 | 10,585.00 |
| Total | 0.00 | 14,021,823.00 |

GENERAL FUND

Schedule 13

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|------------------------------|-----------------------------|-----------------------------|
| Recovery/Deduction of Grants | 0.00 | 2,570,713.00 |
| Total | 0.00 | 2,570,713.00 |

FIXED ASSETS

Schedule 16

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Office Equipment | 0.00 | 1,064,500.00 |
| Total | 0.00 | 1,064,500.00 |



Kits and Other Lab Supplies

Schedule 18

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Consumable Items | 0.00 | 227,340.00 |
| Total | 0.00 | 227,340.00 |

Training and Workshops

Schedule 20

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Training | 0.00 | 337,187.00 |
| Total | 0.00 | 337,187.00 |

Salary (Pay and Allowances)

Schedule 25

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|--------------------------------------|-----------------------------|-----------------------------|
| Salary | 0.00 | 12,544,632.00 |
| Leave Salary & Pension Contributions | 0.00 | 595,989.00 |
| Medical Expenses | 0.00 | 347,461.00 |
| Employer's Contribution to CPF | 0.00 | 58,852.00 |
| Total | 0.00 | 13,546,934.00 |



Maintenance Costs

Schedule 26

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|-----------------------|-----------------------------|-----------------------------|
| Equipment Maintenance | 0.00 | 388,431.00 |
| Building Maintenance | 0.00 | 957,021.00 |
| Vehicle Maintenance | 0.00 | 448,055.00 |
| Total | 0.00 | 1,793,507.00 |

Operational Expenses

Schedule 27

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-14 (Rs.) |
|----------------------------------|-----------------------------|-----------------------------|
| Travelling Expenses | 0.00 | 1,237,676.00 |
| Telephone/Communication Expenses | 0.00 | 108,658.00 |
| Bank Charges | 0.00 | 755.62 |
| Miscellaneous Expenses | 0.00 | 832,956.00 |
| Printing & Stationery | 0.00 | 805,157.00 |
| Advertisement (Other than IEC) | 0.00 | 76,255.00 |
| Audit Fees | 0.00 | 121,630.00 |
| Postage/Courier | 0.00 | 36,736.00 |
| Quality Assessment | 0.00 | 36,945.00 |
| Other Administration Cost | 0.00 | 141,881.00 |
| Contractual Services - Companies | 0.00 | 198,021.00 |
| Contingency | 0.00 | 2,091,934.00 |
| Total | 0.00 | 5,688,604.62 |



82

Balance with Bank

Schedule 31

| Particulars | As at 31-Mar-14 (Rs) | As at 31-Mar-14 (Rs) |
|-------------------|----------------------|----------------------|
| NEW DBS Bank Code | 1,564,450.31 | 1,564,450.31 |
| Total | 1,564,450.31 | 1,564,450.31 |



Sources and Uses of Funds

As on: 31-Mar-2014

Year----->

| Particulars | 2012-13 | 2013-14 |
|---------------------------------------|---------------|---------------|
| Opening balance of Net Current Assets | | |
| Balance in Bank (01) | 0.00 | 3,565,176.43 |
| Advances (02) | 0.00 | 55,727.00 |
| (-) Current Liabilities (03) | 0.00 | 43,750.00 |
| Sources of funds | | |
| Grant from NACO to SACS | 62,746,177.59 | 43,159,287.00 |
| Miscellaneous Receipts (04) | 176,643.64 | 747,836.50 |
| Utilisation of funds | | |
| Expenses (05) | 38,733,637.80 | 44,498,883.62 |
| Fixed Assets (06) | 20,612,030.00 | 1,064,500.00 |
| Closing balance of Net Current Assets | | |
| Balance in Bank (07) | 3,565,176.43 | 1,564,450.31 |
| Advances (08) | 55,727.00 | 400,193.00 |
| (-) Current Liabilities (09) | 43,750.00 | 43,750.00 |



Year----->

| Particulars | 2012-13 | 2013-14 |
|---------------------------------------|------------|--------------|
| Balance in Bank (01) | | |
| NEW DBS Bank Code | 0.00 | 3,565,176.43 |
| Total | 0.00 | 3,565,176.43 |
| Advances (02) | | |
| Advance to Others | 0.00 | 55,727.00 |
| Total | 0.00 | 55,727.00 |
| (-) Current Liabilities (03) | | |
| Security / Earnest Deposit (Received) | 0.00 | 43,750.00 |
| Total | 0.00 | 43,750.00 |
| Miscellaneous Receipts (04) | | |
| Interest from Bank | 176,643.64 | 718,791.50 |
| Other Receipts | 0.00 | 29,045.00 |
| Total | 176,643.64 | 747,836.50 |
| Expenses (05) | | |
| Advertisement (Other than IEC) | 32,695.00 | 76,255.00 |
| Audit Fees | 158,782.00 | 121,630.00 |
| Bank Charges | 61.80 | 755.62 |
| Building Maintenance | 126,880.00 | 957,021.00 |
| Campaigns | 175,000.00 | 147,500.00 |
| Consumable Items | 446,848.00 | 227,340.00 |



| Expenses (05) | 2012-13 | 2013-14 |
|---|--------------|---------------|
| Contingency | 1,276,856.00 | 1,975,551.00 |
| Contractual Services - Companies | 239,786.00 | 198,021.00 |
| Employer's Contribution to CPF | 47,772.00 | 58,852.00 |
| Equipment Maintenance | 320,923.00 | 399,016.00 |
| Honorarium | 179,600.00 | 0.00 |
| IEC | 9,640,655.00 | 12,284,292.00 |
| Leave Salary & Pension Contributions | 578,663.00 | 595,989.00 |
| Medical Expenses | 206,972.00 | 347,461.00 |
| Miscellaneous Expenses | 1,573,134.00 | 1,685,737.00 |
| NGO Services | 533,000.00 | 228,334.00 |
| NGO Services for Priority Interventions | 7,428,313.00 | 8,240,885.00 |
| Other Administration Cost | 37,052.00 | 141,881.00 |
| Postage/Courier | 23,589.00 | 36,736.00 |
| Printing & Stationery | 531,814.00 | 805,157.00 |
| Quality Assessment | 17,093.00 | 51,945.00 |



| Expenses (05) | 2013 | | 2013-14 | |
|---|---------------|--|---------------|--|
| | | | | |
| Salary | 12,15,121.00 | | 12,832,632.00 | |
| Telephone/Communication Expenses | 122,937.00 | | 108,658.00 | |
| Training | 948,807.00 | | 719,030.00 | |
| Travelling Expenses | 1,392,576.00 | | 1,810,150.00 | |
| Vehicle Maintenance | 521,708.00 | | 448,055.00 | |
| Total | 38,733,637.80 | | 44,498,883.62 | |
| Fixed Assets (06) | | | | |
| Blood Bank Equipments | 1,057,651.00 | | 0.00 | |
| Equipment (Other) | 50,000.00 | | 0.00 | |
| Furniture, Fixtures & Supplies | 128,989.00 | | 0.00 | |
| NACP III Blood Bank Equipments | 1,566,183.00 | | 0.00 | |
| NACP III Civil Works | 7,492,801.00 | | 0.00 | |
| NACP III Equipment (Other) | 2,401,927.00 | | 0.00 | |
| NACP III Furniture, Fixtures & Supplies | 1,779,497.00 | | 0.00 | |
| NACP III Office Equipment | 4,725,675.00 | | 0.00 | |
| NACP III Vehicles | 1,150,917.00 | | 0.00 | |
| Office Equipment | 258,390.00 | | 1,064,500.00 | |



| | | | |
|------------------------------|---------------------------------------|--------------|--------------|
| | | 2013-14 | 2014-15 |
| | Total | 20,00,000.00 | 1,064,500.00 |
| Balance in Bank (07) | NEW DBS Bank Code | 3,565,176.43 | 1,564,450.31 |
| | Total | 3,565,176.43 | 1,564,450.31 |
| Advances (08) | Advance to Others | 55,727.00 | 298,193.00 |
| | Advance to Staff | 0.00 | 102,000.00 |
| | Total | 55,727.00 | 400,193.00 |
| (-) Current Liabilities (09) | Security / Earnest Deposit (Received) | 43,750.00 | 43,750.00 |
| | Total | 43,750.00 | 43,750.00 |





SIKKIM STATE AIDS CONTROL SOCIETY

S.T.N.M. HOSPITAL COMPLEX
GANGTOK, EAST SIKKIM - 737101

46

TI POOL FUND

Utilization Certificate 2013-14

Certified that an amount Rs.25,70,713.00 has been transfer from New DBS as per letter no.Z-17018/4/2013-NACO (F) dated 13/09/13 during the Fin.Year 2013-14 vide letter No. given below 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.20.00. a sum of Rs.8,01,790.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.17,68,943.00 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 |
|-------|---------------------------------------|-----------------|
| 1 | TRANSFER FROM NEW DBS TO TI POOL FUND | Rs.25,70,713.00 |
| | TOTAL | Rs.25,70,713.00 |

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

R K P Associates

R K P
Partner

Countersigned

(Chartered Accountant)

[Signature]
S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

[Signature]

(Project Director)

Dr. Uttam Pradhan
Project Director
Sikkim State AIDS Control Society

| Sources of funds | Amount (Rs.) |
|---|---------------------|
| Recovery/Deduction of Grants | 2,570,713.00 |
| | <u>2,570,713.00</u> |
| Utilisation of funds | Amount (Rs.) |
| Other Lab. Supplies | 219,000.00 |
| Salary | 274,500.00 |
| NGO Services for Priority Interventions | 308,290.00 |
| | <u>801,790.00</u> |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Interest from Bank | 20.00 |
| | <u>20.00</u> |
| Closing balance of Net Current Assets | Amount (Rs.) |
| TIPF-Bank | 1,768,943.00 |
| | <u>1,768,943.00</u> |




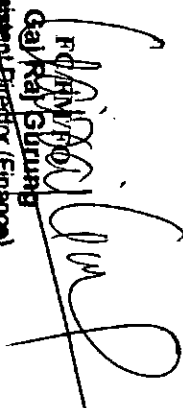
Dr. Uttam Pradhan
Project Director
Sikkim State AIDS Control Society


Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

| Figures for the previous Period (Rs.) | LIABILITIES | Schedule Reference | Figures for the current Period (Rs.) | Figures for the previous Period (Rs.) | ASSETS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|--------------|--------------------|--------------------------------------|---------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 0.00 | GENERAL FUND | 01 | 1,768,943.00 | 0.00 | CURRENT ASSETS, LOANS AND ADVANCES | | |
| | | | 1,768,943.00 | 0.00 | CURRENT ASSETS | 0301 | 1,768,943.00 |
| 0.00 | | | | | | | 1,768,943.00 |


Auditor


Assistant Director (Finance)
Gaj Raj Chhuring
Sikkim State AIDS Control Society


Project Director
Dr. Utham Pradhan
Project Director
Sikkim State AIDS Control Society

General Fund

Schedule 01

Figures in Rupees

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid | 0.00 | 0.00 |
| Add: Received during the year | 2,570,713.00 | 0.00 |
| Recovery/Deduction of Grants | 2,570,713.00 | 0.00 |
| Less: Utilised during the year | 801,770.00 | 0.00 |
| Grants utilised to the extent of revenue expenditure | (801,770.00) | 0.00 |
| Closing grant in aid | 1,768,943.00 | 0.00 |

Fixed Asset

Schedule 02

Figures in Rupees

| Particulars | Opening Balance | Addition | Deletion | Closing Balance |
|-------------|-----------------|----------|----------|-----------------|
| Grand Total | | | | |



42

Funds from Other Sources

Schedule 03

Figures in Rupees

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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| TIPF-Bank | 1,768,943.00 | 0.00 |
| Total | 1,768,943.00 | 0.00 |



Income And Expenditure Account
For The Period From : 01-Apr-2013 To :31-Mar-2014

| Figures for the previous Period (Rs.) | EXPENDITURE | Schedule Reference | Figures for the current Period (Rs.) | Figures for the previous Period (Rs.) | INCOME | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|-----------------------------|--------------------|--------------------------------------|---------------------------------------|--|--------------------|--------------------------------------|
| 0.00 | Kits and Other Lab Supplies | 06 | 219,000.00 | 0.00 | Other Income | 28 | 20.00 |
| 0.00 | NGO Services | 11 | 308,290.00 | 0.00 | Grants utilised to the extent of revenue expenditure | | 801,770.00 |
| 0.00 | Salary (Pay and Allowances) | 13 | 274,500.00 | | | | |
| <u>0.00</u> | | | <u>801,790.00</u> | <u>0.00</u> | | | <u>801,790.00</u> |



Other Income

Schedule 28

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Interest from Bank | 20.00 | 0.00 |
| Total | 20.00 | 0.00 |

Kits and Other Lab Supplies

Schedule 06

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|---------------------|-----------------------------|-----------------------------|
| Other Lab. Supplies | 219,000.00 | 0.00 |
| Total | 219,000.00 | 0.00 |

NGO Services

Schedule 11

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|---|-----------------------------|-----------------------------|
| NGO Services for Priority Interventions | 308,290.00 | 0.00 |
| Total | 308,290.00 | 0.00 |



Schedule 13

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Salary | 274,500.00 | 0.00 |
| Total | 274,500.00 | 0.00 |



Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

| 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 | GENERAL FUND | 29 | 2,570,713.00 | 0.00 | LOANS AND ADVANCES | 17 | 527,290.00 |
| 0.00 | Other Income | 56 | 20.00 | 0.00 | Salary (Pay and Allowances) | 25 | 274,500.00 |
| 0.00 | | | <u>2,570,733.00</u> | | Closing Balance: | | |
| | | | | 0.00 | Cash in hand | | 0.00 |
| | | | | 0.00 | Balance with Bank | 31 | 1,768,943.00 |
| | | | | <u>0.00</u> | | | <u>2,570,733.00</u> |



GENERAL FUND

Schedule 29

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|------------------------------|-----------------------------|-----------------------------|
| Recovery/Deduction of Grants | 2,570,713.00 | 0.00 |
| Total | 2,570,713.00 | 0.00 |

Other Income

Schedule 56

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Interest from Bank | 20.00 | 0.00 |
| Total | 20.00 | 0.00 |

LOANS AND ADVANCES

Schedule 17

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Advance to NGOs | 219,000.00 | 0.00 |
| Advance to Staff | 308,290.00 | 0.00 |
| Total | 527,290.00 | 0.00 |



Salary (Pay and Allowances)

Schedule 25

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Salary | 274,500.00 | 0.00 |
| Total | 274,500.00 | 0.00 |

Balance with Bank

Schedule 31

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| TIPF-Bank | 1,768,943.00 | 0.00 |
| Total | 1,768,943.00 | 0.00 |



Sources and Uses of Funds

As on: 31-Mar-2014

| Particulars | | | 2013-14 |
|---------------------------------------|------------------------------|--|--------------|
| Sources of funds | Recovery/Deduction of Grants | | 2,570,713.00 |
| | Miscellaneous Receipts (04) | | 20.00 |
| | Expenses (05) | | 801,790.00 |
| Utilisation of funds | | | |
| | Balance in Bank (07) | | 1,768,943.00 |
| Closing balance of Net Current Assets | | | |



Year----->

| Particulars | | 2013-14 |
|-----------------------------|---|--------------|
| Miscellaneous Receipts (04) | Interest from Bank | 20.00 |
| | Total | 20.00 |
| Expenses (05) | NGO Services for Priority Interventions | 308,290.00 |
| | Other Lab. Supplies | 219,000.00 |
| | Salary | 274,500.00 |
| | Total | 801,790.00 |
| | TIPF-Bank | 1,768,943.00 |
| Balance in Bank (07) | Total | 1,768,943.00 |





SIKKIM STATE AIDS CONTROL SOCIETY

S.T.N.M. HOSPITAL COMPLEX
GANGTOK, EAST SIKKIM - 737101

33

GLOBAL FUND RCC-II

Utilization Certificate 2013-14

Certified that an amount Rs.62,18,000.00 Received as grants-in -aid received from department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/bank balance Rs. 6,10,254.00 (and Current Liabilities of Rs. 0)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.55,870.00. a sum of Rs.6,643,636.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.1,54,238.00 and Current Liabilities of Rs.0.00) and outstanding advances of Rs.86,250.00 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 | M.18017/6/2013-NACO(RCC-II)(NE SACS) DATED 03/07/2013 | Rs.28,04,000.00 |
| 2 | M.18017/6/2013-NACO(RCC-II)(NE SACS) DATED 27/09/2013 | Rs.34,14,000.00 |
| | TOTAL | Rs.62,18,000.00 |

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

R K P Associates

[Signature]
Partner

Countersigned

(Chartered Accountant)

[Signature]

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

[Signature]

(Project Director)

Dr. Uttam Pradhan
Project Director
Sikkim State AIDS Control Society

| Opening balance of Net Current Assets | Amount (Rs.) |
|--|---------------------|
| Bank 1 | 610,254.00 |
| | <u>610,254.00</u> |
| Sources of funds | Amount (Rs.) |
| Grant from NACO to SACS | 6,218,000.00 |
| | <u>6,218,000.00</u> |
| Utilisation of funds | Amount (Rs.) |
| Training | 557,926.00 |
| Salary | 4,177,697.00 |
| Vehicle Maintenance | 313,000.00 |
| Bank Charges | 304.00 |
| Expenses on ICTC centre set up and maintenance | 1,512,939.00 |
| Review Meeting and Supervision of Councillors | 11,770.00 |
| Office Equipment | 70,000.00 |
| | <u>6,643,636.00</u> |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Other Receipts | 6,465.00 |
| Interest from Bank | 49,405.00 |
| | <u>55,870.00</u> |
| Closing balance of Net Current Assets | Amount (Rs.) |
| Bank 1 | 154,238.00 |
| Advance to Staff | 86,250.00 |
| | <u>240,488.00</u> |



Dr. Uttam Pradhan
Project Director
Sikkim State AIDS Control Society

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

| Figures for the previous Period (Rs.) | LIABILITIES | Schedule Reference | Figures for the current Period (Rs.) | Figures for the previous Period (Rs.) | ASSETS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|------------------|--------------------|--------------------------------------|---------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 610,254.00 | GENERAL FUND | 01 | 240,488.00 | 40,000.00 | FIXED ASSETS | 02 | 110,000.00 |
| 40,000.00 | FIXED ASSET FUND | | 110,000.00 | 610,254.00 | CURRENT ASSETS, LOANS AND ADVANCES | 0301 | 154,238.00 |
| | | | | 0.00 | CURRENT ASSETS | 0401 | 86,250.00 |
| | | | | | LOANS AND ADVANCES | | |
| <u>650,254.00</u> | | | <u>350,488.00</u> | <u>650,254.00</u> | | | <u>350,488.00</u> |

R K P ASSOCIATES
CHARTERED ACCOUNTANTS
SILIGURI

Gay Raj Gurung
Assistant Director (Finance)
Sikkim State AIDS Control Society

Project Director
Dr. Utham Pradhan
Project Director
Sikkim State AIDS Control Society

General Fund

Schedule 01

Figures in Rupees

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid | 610,254.00 | 142,455.00 |
| Add: Received during the year | | |
| Grant from NACO to SACS | 6,218,000.00 | 5,978,000.00 |
| Less: Utilised during the year | | |
| Grants utilised to the extent of revenue expenditure | (6,517,766.00) | 5,510,201.00 |
| Grants utilised to the extent of fixed asset expenditure | (70,000.00) | 0.00 |
| Closing grant in aid | 240,488.00 | 610,254.00 |

Fixed Asset

Schedule 02

Figures in Rupees

| Particulars | Opening Balance | Addition | Deletion | Closing Balance |
|-------------------------|-----------------|-----------|----------|-----------------|
| Office Equipment (2206) | 40,000.00 | 70,000.00 | 0.00 | 110,000.00 |
| Grand Total | 40,000.00 | 70,000.00 | 0.00 | 110,000.00 |



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-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Bank 1 | 154,238.00 | 610,254.00 |
| Total | 154,238.00 | 610,254.00 |

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Advance to Staff | 86,250.00 | 0.00 |
| Total | 86,250.00 | 0.00 |





Sikkim SACS - GLOBAL FUND RCC-II

Yangthang Building Kazi Road , Gangtok - 737101

National AIDS Control Project - Phase III

[Date]

28

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

| 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.) |
|---------------------------------------|-----------------------------|--------------------|--------------------------------------|---------------------------------------|--|--------------------|--------------------------------------|
| 442,104.00 | Training and Workshops | 08 | 557,926.00 | 48,001.00 | Other Income | 28 | 55,870.00 |
| 4,008,698.00 | Salary (Pay and Allowances) | 13 | 4,177,697.00 | 5,510,201.00 | Grants utilised to the extent of revenue expenditure | | 6,517,766.00 |
| 1,095,753.00 | Maintenance Costs | 14 | 1,825,939.00 | | | | |
| 11,647.00 | Operational Expenses | 15 | 12,074.00 | | | | |
| <u>5,558,202.00</u> | | | <u>6,573,636.00</u> | <u>5,558,202.00</u> | | | <u>6,573,636.00</u> |



Other Income

Schedule 28

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 6,465.00 | 1.00 |
| Interest from Bank | 49,405.00 | 48,000.00 |
| Total | 55,870.00 | 48,001.00 |

Training and Workshops

Schedule 08

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Training | 557,926.00 | 442,104.00 |
| Total | 557,926.00 | 442,104.00 |

Salary (Pay and Allowances)

Schedule 13

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Salary | 4,177,697.00 | 4,008,698.00 |
| Total | 4,177,697.00 | 4,008,698.00 |



Maintenance Costs

Schedule 14

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|---|-----------------------------|-----------------------------|
| Vehicle Maintenance | 313,000.00 | 246,000.00 |
| Expenses on ICT centre set up and maintenance | 1,512,939.00 | 849,753.00 |
| Total | 1,825,939.00 | 1,095,753.00 |

Operational Expenses

Schedule 15

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|---|-----------------------------|-----------------------------|
| Travelling Expenses | 0.00 | 11,445.00 |
| Bank Charges | 304.00 | 202.00 |
| Review Meeting and Supervision of Councillors | 11,770.00 | 0.00 |
| Total | 12,074.00 | 11,647.00 |



Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

| 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: | | 0.00 | 1,196,818.00 | LOANS AND ADVANCES | 17 | 927,973.00 |
| 142,455.00 | Cash in hand | 30 | 610,254.00 | 0.00 | FIXED ASSETS | 16 | 70,000.00 |
| 5,978,000.00 | Balance with Bank | 29 | 6,218,000.00 | 66,755.00 | CURRENT LIABILITIES | 32 | 0.00 |
| 48,001.00 | GENERAL FUND | 56 | 55,870.00 | 187,181.00 | Training and Workshops | 20 | 358,203.00 |
| 6,168,456.00 | Other Income | | 6,884,124.00 | 2,916,373.00 | Salary (Pay and Allowances) | 25 | 3,535,697.00 |
| | | | | 1,179,428.00 | Maintenance Costs | 26 | 1,825,939.00 |
| | | | | 11,647.00 | Operational Expenses | 27 | 12,074.00 |
| | | | | 0.00 | Closing Balance: | | 0.00 |
| | | | | 610,254.00 | Cash in hand | | 154,238.00 |
| | | | | 6,168,456.00 | Balance with Bank | 31 | 6,884,124.00 |



GENERAL FUND

Schedule 29

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------------------|-----------------------------|-----------------------------|
| Grant from NACO to SACS | 6,218,000.00 | 5,978,000.00 |
| Total | 6,218,000.00 | 5,978,000.00 |

Balance with Bank

Schedule 30

| Particulars | As at 31-Mar-13 (Rs.) | As at 31-Mar-12 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Bank 1 | 610,254.00 | 142,455.00 |
| Total | 610,254.00 | 142,455.00 |

Other Income

Schedule 56

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 6,465.00 | 1.00 |
| Interest from Bank | 49,405.00 | 48,000.00 |
| Total | 55,870.00 | 48,001.00 |



LOANS AND ADVANCES

Schedule 17

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------------|-----------------------------|-----------------------------|
| Advance to Others | 118,125.00 | 131,600.00 |
| Advance to Staff | 167,848.00 | 123,323.00 |
| Inter Unit Fund Transfer | 642,000.00 | 941,895.00 |
| Total | 927,973.00 | 1,196,818.00 |

FIXED ASSETS

Schedule 16

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Office Equipment | 70,000.00 | 0.00 |
| Total | 70,000.00 | 0.00 |

CURRENT LIABILITIES

Schedule 32

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| TDS (Salary) | 0.00 | 375.00 |
| Other Recoveries | 0.00 | 66,380.00 |
| Total | 0.00 | 66,755.00 |



Training and Workshops

Schedule 20

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Training | 358,203.00 | 187,181.00 |
| Total | 358,203.00 | 187,181.00 |

Salary (Pay and Allowances)

Schedule 25

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Salary | 3,535,697.00 | 2,916,373.00 |
| Total | 3,535,697.00 | 2,916,373.00 |

Maintenance Costs

Schedule 26

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--|-----------------------------|-----------------------------|
| Vehicle Maintenance | 313,000.00 | 112,750.00 |
| Expenses on ICTC centre set up and maintenance | 1,512,939.00 | 1,066,678.00 |
| Total | 1,825,939.00 | 1,179,428.00 |



Operational Expenses

Schedule 27

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|---|-----------------------------|-----------------------------|
| Travelling Expenses | 0.00 | 11,445.00 |
| Bank Charges | 304.00 | 202.00 |
| Review Meeting and Supervision of Councillors | 11,770.00 | 0.00 |
| Total | 12,074.00 | 11,647.00 |

Balance with Bank

Schedule 31

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------|-----------------------------|-----------------------------|
| Bank 1 | 154,238.00 | 610,254.00 |
| Total | 154,238.00 | 610,254.00 |



Sources and Uses of Funds

As on: 31-Mar-2014

Year----->

| Particulars | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|--|--------------|--------------|--------------|--------------|
| Opening balance of Net Current Assets | | | | |
| Balance in Bank (01) | 0.00 | 324,148.00 | 142,455.00 | 610,254.00 |
| (-) Current Liabilities (03) | 0.00 | 3,000.00 | 0.00 | 0.00 |
| Sources of funds | | | | |
| Grant from NACO to SACS | 4,949,000.00 | 5,038,000.00 | 5,978,000.00 | 6,218,000.00 |
| Miscellaneous Receipts (04) | 24,586.00 | 43,059.00 | 48,001.00 | 55,870.00 |
| Utilisation of funds | | | | |
| Expenses (05) | 4,612,438.00 | 5,259,752.00 | 5,558,202.00 | 6,573,636.00 |
| Fixed Assets (06) | 40,000.00 | 0.00 | 0.00 | 70,000.00 |
| Closing balance of Net Current Assets | | | | |
| Balance in Bank (07) | 324,148.00 | 142,455.00 | 610,254.00 | 154,238.00 |
| Advances (08) | 0.00 | 0.00 | 0.00 | 86,250.00 |
| (-) Current Liabilities (09) | 3,000.00 | 0.00 | 0.00 | 0.00 |

Year----->

| Particulars | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|--|--------------|--------------|--------------|--------------|
| Balance in Bank (01) | | | | |
| Bank 1 | 0.00 | 324,148.00 | 142,455.00 | 610,254.00 |
| Total | 0.00 | 324,148.00 | 142,455.00 | 610,254.00 |
| (-) Current Liabilities (03) | | | | |
| Other Recoveries | 0.00 | 3,000.00 | 0.00 | 0.00 |
| Total | 0.00 | 3,000.00 | 0.00 | 0.00 |
| Miscellaneous Receipts (04) | | | | |
| Interest from Bank | 24,586.00 | 43,059.00 | 48,000.00 | 49,405.00 |
| Other Receipts | 0.00 | 0.00 | 1.00 | 6,465.00 |
| Total | 24,586.00 | 43,059.00 | 48,001.00 | 55,870.00 |
| Expenses (05) | | | | |
| Bank Charges | 0.00 | 566.00 | 202.00 | 304.00 |
| Expenses on ICTC centre set up and maintenance | 1,119,055.00 | 1,580,197.00 | 849,753.00 | 1,512,939.00 |
| Review Meeting and Supervision of | 5,988.00 | 31,691.00 | 0.00 | 11,770.00 |
| Salary | 3,113,336.00 | 3,233,430.00 | 4,008,698.00 | 4,177,697.00 |
| Training | 374,059.00 | 413,868.00 | 442,104.00 | 557,926.00 |
| Travelling Expenses | 0.00 | 0.00 | 11,445.00 | 0.00 |
| Vehicle Maintenance | 0.00 | 0.00 | 246,000.00 | 313,000.00 |
| Total | 4,612,438.00 | 5,259,752.00 | 5,558,202.00 | 6,573,636.00 |



| | | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|------------------------------|------------------|------------|------------|------------|------------|
| Fixed Assets (06) | Office Equipment | 4,200.00 | 0.00 | 0.00 | 70,000.00 |
| | Total | 40,000.00 | 0.00 | 0.00 | 70,000.00 |
| Balance in Bank (07) | Bank 1 | 324,148.00 | 142,455.00 | 610,254.00 | 154,238.00 |
| | Total | 324,148.00 | 142,455.00 | 610,254.00 | 154,238.00 |
| Advances (08) | Advance to Staff | 0.00 | 0.00 | 0.00 | 86,250.00 |
| | Total | 0.00 | 0.00 | 0.00 | 86,250.00 |
| (-) Current Liabilities (09) | Other Recoveries | 3,000.00 | 0.00 | 0.00 | 0.00 |
| | Total | 3,000.00 | 0.00 | 0.00 | 0.00 |





SIKKIM STATE AIDS CONTROL SOCIETY

S.T.N.M. HOSPITAL COMPLEX
GANGTOK, EAST SIKKIM - 737101

17

GLOBAL FUND RCC-IV

Utilization Certificate 2013-14

Certified that an amount Rs.8,93,000.00 Received as grants-in -aid received from department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/bank balance Rs. 8,63,490.00 (and Current Liabilities of Rs. 0)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.55,224.00. a sum of Rs.13,11,670.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.5,00,044.00 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 |
|-------|--|----------------|
| 1 | M.18017/8/2013-NACO (F) DATED 03/07/2013 | Rs.8,93,000.00 |
| | TOTAL | Rs.8,93,000.00 |

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

R K P Associates

Countersigned

(Chartered Accountant)

S. N. NASKAR
Under Secretary
Deptt. of AIDS Control
Ministry of Health & Family Welfare

(Project Director)

Dr. Uttam Pradhan
Project Director
Sikkim State AIDS Control Society

| Operating balance of Net Current Assets | Amount (Rs.) |
|---|---------------------|
| Bank 5 | 863,490.00 |
| | <u>863,490.00</u> |
| Sources of funds | Amount (Rs.) |
| Grant from NACO to SACS | 893,000.00 |
| | <u>893,000.00</u> |
| Utilisation of funds | Amount (Rs.) |
| Training | 168,421.00 |
| Salary | 786,319.00 |
| Contingency | 268,470.00 |
| Consumable Items | 52,460.00 |
| Office Equipment | 36,000.00 |
| | <u>1,311,670.00</u> |
| Bank Interest & Miscellaneous Receipts | Amount (Rs.) |
| Other Receipts | 3,856.00 |
| Interest from Bank | 51,368.00 |
| | <u>55,224.00</u> |
| Closing balance of Net Current Assets | Amount (Rs.) |
| Bank 5 | 500,044.00 |
| | <u>500,044.00</u> |



Dr. Uttam Pradhan
Project Director
Sikkim State AIDS Control Society

NACO

Sikkim SACS - GLOBAL FUND RCC-IV
 Yangthang Building Kazi Road, Gangtok - 737101



National AIDS Control Project - Phase III

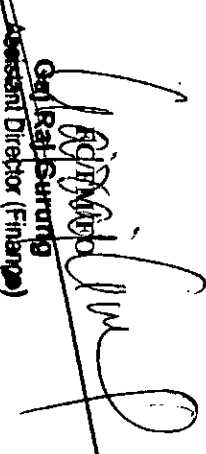
15 - Draft


Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

| Figures for the previous Period (Rs.) | LIABILITIES | Schedule Reference | Figures for the current Period (Rs.) | Figures for the previous Period (Rs.) | ASSETS | Schedule Reference | Figures for the current Period (Rs.) |
|---------------------------------------|------------------|--------------------|--------------------------------------|---------------------------------------|------------------------------------|--------------------|--------------------------------------|
| 863,490.00 | GENERAL FUND | 01 | 500,044.00 | 2,799,097.00 | FIXED ASSETS | 02 | 2,835,097.00 |
| 2,799,097.00 | FIXED ASSET FUND | | 2,835,097.00 | 863,490.00 | CURRENT ASSETS, LOANS AND ADVANCES | | 500,044.00 |
| | | | | | CURRENT ASSETS | 0301 | |
| <u>3,662,587.00</u> | | | <u>3,335,141.00</u> | <u>3,662,587.00</u> | | | <u>3,335,141.00</u> |


 Auditor 


 Asst. Director (Finance)
 Sikkim State AIDS Control Society


 Project Director
Dr. Utam Pradhan
 Project Director
 Sikkim State AIDS Control Society

General Fund

Schedule 01

Figures in Rupees

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--|-----------------------------|-----------------------------|
| Opening grant in aid | 863,490.00 | 599,160.00 |
| Add: Received during the year | | |
| Grant from NACO to SACS | 893,000.00 | 2,865,000.00 |
| Less: Utilised during the year | | |
| Grants utilised to the extent of revenue expenditure | (1,220,446.00) | 2,600,670.00 |
| Grants utilised to the extent of fixed asset expenditure | (36,000.00) | 0.00 |
| Closing grant in aid | 500,044.00 | 863,490.00 |

Fixed Asset

Schedule 02

Figures in Rupees

| Particulars | Opening Balance | Addition | Deletion | Closing Balance |
|-------------------------|-----------------|-----------|----------|-----------------|
| Civil Works (2201) | 899,366.00 | 0.00 | 0.00 | 899,366.00 |
| Office Equipment (2206) | 1,899,731.00 | 36,000.00 | 0.00 | 1,935,731.00 |
| Grand Total | 2,799,097.00 | 36,000.00 | 0.00 | 2,835,097.00 |



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-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Bank 5 | 500,044.00 | 863,490.00 |
| Total | 500,044.00 | 863,490.00 |



Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

| 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.) |
|---------------------------------------|-----------------------------|--------------------|--------------------------------------|---------------------------------------|--|--------------------|--------------------------------------|
| 58,000.00 | IEC | | 0.00 | 36,066.00 | Other Income | 28 | 55,224.00 |
| 0.00 | Kits and Other Lab Supplies | 06 | 52,460.00 | 2,600,670.00 | Grants utilised to the extent of revenue expenditure | | 1,220,446.00 |
| 52,205.00 | Training and Workshops | 08 | 168,421.00 | | | | |
| 1,588,635.00 | Salary (Pay and Allowances) | 13 | 786,319.00 | | | | |
| 937,896.00 | Operational Expenses | 15 | 268,470.00 | | | | |
| <u>2,636,736.00</u> | | | <u>1,275,670.00</u> | <u>2,636,736.00</u> | | | <u>1,275,670.00</u> |



Other Income

Schedule 28

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 3,856.00 | 9,783.00 |
| Interest from Bank | 51,368.00 | 26,283.00 |
| Total | 55,224.00 | 36,066.00 |

Kits and Other Lab Supplies

Schedule 06

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Consumable Items | 52,460.00 | 0.00 |
| Total | 52,460.00 | 0.00 |

Training and Workshops

Schedule 08

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Training | 168,421.00 | 52,205.00 |
| Total | 168,421.00 | 52,205.00 |



Salary (Pay and Allowances)

Schedule 13

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Salary | 786,319.00 | 1,588,635.00 |
| Total | 786,319.00 | 1,588,635.00 |

Operational Expenses

Schedule 15

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Contingency | 268,470.00 | 937,896.00 |
| Total | 268,470.00 | 937,896.00 |



Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

| 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: | | | 1,488,417.00 | LOANS AND ADVANCES | 17 | 67,300.00 |
| 0.00 | Cash in hand | | 0.00 | 0.00 | FIXED ASSETS | 16 | 36,000.00 |
| 0.00 | Imprest Account | | 0.00 | 3,856.00 | CURRENT LIABILITIES | 32 | 0.00 |
| 612,799.00 | Balance with Bank | 30 | 863,490.00 | 0.00 | Kits and Other Lab Supplies | 18 | 52,460.00 |
| 2,865,000.00 | GENERAL FUND | 29 | 893,000.00 | 41,105.00 | Training and Workshops | 20 | 105,921.00 |
| 26,283.00 | Other Income | 56 | 55,224.00 | 820,650.00 | Salary (Pay and Allowances) | 25 | 786,319.00 |
| <u>3,504,082.00</u> | | | <u>1,811,714.00</u> | 286,564.00 | Operational Expenses | 27 | 263,670.00 |
| | | | | 0.00 | Closing Balance: | | |
| | | | | 0.00 | Cash in hand | | 0.00 |
| | | | | 0.00 | Imprest Account | | 0.00 |
| | | | | 863,490.00 | Balance with Bank | 31 | 500,044.00 |
| | | | | <u>3,504,082.00</u> | | | <u>1,811,714.00</u> |



GENERAL FUND

Schedule 29

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------------------|-----------------------------|-----------------------------|
| Grant from NACO to SACS | 893,000.00 | 2,865,000.00 |
| Total | 893,000.00 | 2,865,000.00 |

Balance with Bank

Schedule 30

| Particulars | As at 31-Mar-13 (Rs.) | As at 31-Mar-12 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Bank 5 | 863,490.00 | 612,799.00 |
| Total | 863,490.00 | 612,799.00 |

Other Income

Schedule 56

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------|-----------------------------|-----------------------------|
| Other Receipts | 3,856.00 | 0.00 |
| Interest from Bank | 51,368.00 | 26,283.00 |
| Total | 55,224.00 | 26,283.00 |



LOANS AND ADVANCES

Schedule 17

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|--------------------------|-----------------------------|-----------------------------|
| Advance to Others | 4,800.00 | 0.00 |
| Advance to NGOs | 0.00 | 735,371.00 |
| Advance to Staff | 62,500.00 | 23,046.00 |
| Inter Unit Fund Transfer | 0.00 | 730,000.00 |
| Total | 67,300.00 | 1,488,417.00 |

FIXED ASSETS

Schedule 16

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Office Equipment | 36,000.00 | 0.00 |
| Total | 36,000.00 | 0.00 |

CURRENT LIABILITIES

Schedule 32

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|---------------------------------------|-----------------------------|-----------------------------|
| Security / Earnest Deposit (Received) | 0.00 | 3,856.00 |
| Total | 0.00 | 3,856.00 |



Kits and Other Lab Supplies

Schedule 18

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|------------------|-----------------------------|-----------------------------|
| Consumable Items | 52,460.00 | 0.00 |
| Total | 52,460.00 | 0.00 |

Training and Workshops

Schedule 20

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Training | 105,921.00 | 41,105.00 |
| Total | 105,921.00 | 41,105.00 |

Salary (Pay and Allowances)

Schedule 25

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Salary | 786,319.00 | 820,650.00 |
| Total | 786,319.00 | 820,650.00 |



Operational Expenses

Schedule 27

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Contingency | 263,670.00 | 286,564.00 |
| Total | 263,670.00 | 286,564.00 |

Balance with Bank

Schedule 31

| Particulars | As at 31-Mar-14 (Rs.) | As at 31-Mar-13 (Rs.) |
|-------------|-----------------------------|-----------------------------|
| Bank 5 | 500,044.00 | 863,490.00 |
| Total | 500,044.00 | 863,490.00 |



Sources and Uses of Funds

As on: 31-Mar-2014

Year----->

| Particulars | | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|---------------------------------------|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Opening balance of Net Current Assets | Balance in Bank (01) | 0.00 | 1,610,611.00 | 3,316,555.00 | 3,222,672.00 | 1,261,688.00 | 612,799.00 | 863,490.00 |
| | Advances (02) | 0.00 | 9,000.00 | 89,439.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (-) Current Liabilities (03) | 0.00 | 0.00 | 18,714.00 | 9,751.00 | 9,783.00 | 13,639.00 | 0.00 |
| | | | | | | | | |
| Sources of funds | Grant to NBFC | 4,985,000.00 | 6,821,000.00 | 4,400,000.00 | 364,000.00 | 2,117,000.00 | 2,865,000.00 | 893,000.00 |
| | Miscellaneous Receipts (04) | 0.00 | 82,409.00 | 89,390.00 | 55,539.00 | 80,368.00 | 36,066.00 | 55,224.00 |
| Utilisation of funds | Expenses (05) | 2,602,636.00 | 3,691,486.00 | 4,260,349.00 | 2,330,555.00 | 2,711,423.00 | 2,636,736.00 | 1,275,670.00 |
| | Fixed Assets (06) | 762,753.00 | 1,444,254.00 | 403,400.00 | 50,000.00 | 138,690.00 | 0.00 | 36,000.00 |
| | Balance in Bank (07) | 1,610,611.00 | 3,316,555.00 | 3,222,672.00 | 1,261,688.00 | 612,799.00 | 863,490.00 | 500,044.00 |
| Closing balance of Net Current Assets | Advances (08) | 9,000.00 | 89,439.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (-) Current Liabilities (09) | 0.00 | 18,714.00 | 9,751.00 | 9,783.00 | 13,639.00 | 0.00 | 0.00 |
| | | | | | | | | |

Year----->

| Particulars | | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|------------------------------|---------------------------------------|------------|--------------|--------------|--------------|--------------|------------|------------|
| Balance in Bank (01) | Bank 5 | 0.00 | 1,610,611.00 | 3,316,555.00 | 3,222,672.00 | 1,261,688.00 | 612,799.00 | 863,490.00 |
| | Total | 0.00 | 1,610,611.00 | 3,316,555.00 | 3,222,672.00 | 1,261,688.00 | 612,799.00 | 863,490.00 |
| | Advance to Staff | 0.00 | 9,000.00 | 89,439.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Advances (02) | Total | 0.00 | 9,000.00 | 89,439.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (-) Current Liabilities (03) | Security / Earnest Deposit (Received) | 0.00 | 0.00 | 18,714.00 | 0.00 | 0.00 | 3,856.00 | 0.00 |
| | State Cheques | 0.00 | 0.00 | 0.00 | 9,751.00 | 9,783.00 | 9,783.00 | 0.00 |
| | Total | 0.00 | 0.00 | 18,714.00 | 9,751.00 | 9,783.00 | 13,639.00 | 0.00 |
| Miscellaneous Receipts (04) | Interest from Bank | 0.00 | 82,409.00 | 89,390.00 | 55,539.00 | 80,368.00 | 26,283.00 | 51,368.00 |
| | Other Receipts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,783.00 | 3,856.00 |
| | Total | 0.00 | 82,409.00 | 89,390.00 | 55,539.00 | 80,368.00 | 36,066.00 | 55,224.00 |
| Expenses (05) | Bank Charges | 0.00 | 0.00 | 0.00 | 0.00 | 124.00 | 0.00 | 0.00 |
| | Building Maintenance | 0.00 | 0.00 | 10,000.00 | 60,000.00 | 0.00 | 0.00 | 0.00 |
| | Consumable Items | 633,140.00 | 604,287.00 | 780,105.00 | 378,580.00 | 25,500.00 | 0.00 | 52,460.00 |
| | Contingency | 14,991.00 | 86,368.00 | 209,356.00 | 465,583.00 | 1,073,512.00 | 937,896.00 | 268,470.00 |
| | Food Expenses | 0.00 | 0.00 | 5,000.00 | 71,126.00 | 0.00 | 0.00 | 0.00 |



| Expenses (05) | 2007-08 | | | | | | |
|----------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | IEC | 0.00 | 0.00 | 98,200.00 | 100,000.00 | 33,000.00 | 58,000.00 |
| OI Drugs | 52,347.00 | 133,245.00 | 49,686.00 | 0.00 | 112,993.00 | 0.00 | 0.00 |
| Other Lab. Supplies | 0.00 | 0.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PEP Drugs | 10,346.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Printing & Stationery | 103,527.00 | 65,100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Salary | 1,753,258.00 | 2,409,727.00 | 2,725,896.00 | 1,120,860.00 | 1,443,456.00 | 1,588,635.00 | 786,319.00 |
| Telephone/Communication Expenses | 0.00 | 5,918.00 | 3,758.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Training | 26,327.00 | 330,141.00 | 265,181.00 | 45,196.00 | 22,838.00 | 52,205.00 | 168,421.00 |
| Travelling Expenses | 0.00 | 0.00 | 3,000.00 | 71,210.00 | 0.00 | 0.00 | 0.00 |
| Vehicle Maintenance | 8,700.00 | 56,700.00 | 105,167.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Water and Electricity Charges | 0.00 | 0.00 | 0.00 | 18,000.00 | 0.00 | 0.00 | 0.00 |
| Total | 2,602,636.00 | 3,691,486.00 | 4,260,349.00 | 2,330,555.00 | 2,711,423.00 | 2,636,736.00 | 1,275,670.00 |
| Civil Works | 171,266.00 | 648,100.00 | 80,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Office Equipment | 591,487.00 | 796,154.00 | 323,400.00 | 50,000.00 | 138,690.00 | 0.00 | 36,000.00 |
| Total | 762,753.00 | 1,444,254.00 | 403,400.00 | 50,000.00 | 138,690.00 | 0.00 | 36,000.00 |
| Balance in Bank (07) | 1,610,611.00 | 3,316,555.00 | 3,222,672.00 | 1,261,688.00 | 612,799.00 | 863,490.00 | 500,044.00 |



| | | 2007-08 | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 |
|------------------------------|---------------------------------------|--------------|--------------|--------------|--------------|------------|------------|------------|
| Balance in Bank (07) | Total | 1,510,611.00 | 3,316,555.00 | 3,222,672.00 | 1,261,688.00 | 612,799.00 | 863,490.00 | 500,044.00 |
| Advances (08) | Advance to Staff | 9,000.00 | 89,439.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | 9,000.00 | 89,439.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (-) Current Liabilities (09) | Security / Earnest Deposit (Received) | 0.00 | 18,714.00 | 0.00 | 0.00 | 3,856.00 | 0.00 | 0.00 |
| | State Cheques | 0.00 | 0.00 | 9,751.00 | 9,783.00 | 9,783.00 | 0.00 | 0.00 |
| | Total | 0.00 | 18,714.00 | 9,751.00 | 9,783.00 | 13,639.00 | 0.00 | 0.00 |

