

**Utilisation Certificate**

Certified that an amount of Rs. **-13,918,043.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2012-13** vide letter No. given below and opening Cash/Bank Balance Rs. **4,456,791.88** (and Current Liabilities of Rs.**113,007.00**) and outstanding Advances for Rs. **785,253.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **362,569.40**, a sum of Rs. **-8,426,435.72** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **0.00** (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
	<b>Total</b>	<b>-13,918,043.00</b>

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

***Kinds of checks exercised***

1. Statement of Expenditures
2. Annual Financial Statements

**Countersigned**

(Chartered Accountant)



  
**Project Director**  
Meghalaya AIDS Control Society  
Shillong

(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
SBI	4,446,623.88
ICICI (PF)	10,168.00
Advance to Others	18,455.00
Advance to NGOs	740,135.00
Advance to Autonomous Bodies	26,663.00
	<u>5,242,044.88</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	113,007.00
	<u>113,007.00</u>
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	-5,708,957.00
NACPIII Closure	-8,209,086.00
	<u>-13,918,043.00</u>
Utilisation of funds	Amount (Rs.)
IEC	-48,287.00
Salary	-63,449.00
Bank Charges	1,290.28
NGO Services for Priority Interventions	-247.00
Civil Works	-162,627.00
Furniture , Fixtures & Supplies	-603,814.00
Blood Bank Equipments	-4,884,630.00
Equipment (Other)	-27,032.00
Vehicles	-696,650.00
Office Equipment	-1,940,990.00
	<u>-8,426,435.72</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	362,569.40
	<u>362,569.40</u>



  
**Project Director**  
**Meghalaya AIDS Control Society**  
**Shillong**



# Meghalaya SACS - Pool Fund

Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

## Balance Sheet

For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
5,129,037.88	GENERAL FUND	01	0.00	8,315,743.00	FIXED ASSETS	02	0.00
113,007.00	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
8,315,743.00	CURRENT LIABILITIES	0501	0.00	4,456,791.88	CURRENT ASSETS	0301	0.00
	FIXED ASSET FUND		0.00	785,253.00	LOANS AND ADVANCES	0401	0.00
13,557,787.88			0.00	13,557,787.88			0.00

Auditor  
  
 Day & Associates \* Chartered Accountants \*  
 New Delhi

FC/FM/FO

Project Director

Project Director  
 Meghalaya AIDS Control Society  
 Shillong

## General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
<b>Opening grant in aid</b>	<b>5,129,037.88</b>	<b>9,764,709.88</b>
<b>Add: Received during the year</b>		
Grant from NACO to SACS	0.00	32,768,000.00
Recovery/Deduction of Grants	5,708,957.00	5,700,000.00
NACP III Closure	8,209,086.00	0.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	473,262.12	31,311,358.00
Grants utilised to the extent of fixed asset expenditure	8,315,743.00	392,314.00
<b>Closing grant in aid</b>	<b>0.00</b>	<b>5,129,037.88</b>



## Fixed Asset

## Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	4,884,630.00	0.00	4,884,630.00	0.00
Civil Works (2201)	162,627.00	0.00	162,627.00	0.00
Equipment (Other) (2204)	27,032.00	0.00	27,032.00	0.00
Furniture, Fixtures & Supplies (2202)	603,814.00	0.00	603,814.00	0.00
Office Equipment (2206)	1,940,990.00	0.00	1,940,990.00	0.00
Vehicles (2205)	696,650.00	0.00	696,650.00	0.00
<b>Grand Total</b>	<b>8,315,743.00</b>	<b>0.00</b>	<b>8,315,743.00</b>	<b>0.00</b>

## Funds from Other Sources

## Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
<b>Grand Total</b>				





## Schedule 0301

## CURRENT ASSETS

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
SBI	0.00	4,446,623.88
ICICI (PF)	0.00	10,168.00
<b>Total</b>	<b>0.00</b>	<b>4,456,791.88</b>

## Schedule 0401

## LOANS AND ADVANCES

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	0.00	18,455.00
Advance to NGOs	0.00	740,135.00
Advance to Autonomous Bodies	0.00	26,663.00
<b>Total</b>	<b>0.00</b>	<b>785,253.00</b>

## Schedule 0501

## CURRENT LIABILITIES

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Security / Earnest Deposit (Received)	0.00	113,007.00
<b>Total</b>	<b>0.00</b>	<b>113,007.00</b>



# Meghalaya SACS - Pool Fund

Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

## Income And Expenditure Account For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
9,813,370.00	IEC		-48,287.00	787,726.00	Other Income	28	362,569.40
274,692.00	Consultants and Consultancy Services		0.00	31,311,358.00	Grants utilised to the extent of revenue expenditure		0.00
74,900.00	Monitoring & Evaluation (SIMS)		0.00				
0.00	Excess of Income over Expenditure		473,262.12				
592,207.00	Kits and Other Lab Supplies	06	0.00				
2,170,163.00	Training and Workshops	08	0.00				
8,660,319.00	NGO Services	11	-247.00				
7,884,022.00	Salary (Pay and Allowances)	13	-63,449.00				
198,195.00	Maintenance Costs	14	0.00				
2,431,216.00	Operational Expenses	15	1,290.28				
32,099,084.00			362,569.40	32,099,084.00			362,569.40



*Project Director*  
Meghalaya AIDS Control Society  
Shillong



# Meghalaya SACS - Pool Fund

Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

## Income And Expenditure Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
9,813,370.00	IEC		-48,287.00	787,726.00	Other Income	28	362,569.40
274,692.00	Consultants and Consultancy Services		0.00	31,311,358.00	Grants utilised to the extent of revenue expenditure		0.00
74,900.00	Monitoring & Evaluation (SIMS)		0.00				
0.00	Excess of Income over Expenditure		473,262.12				
592,207.00	Kits and Other Lab Supplies	06	0.00				
2,170,163.00	Training and Workshops	08	0.00				
8,660,319.00	NGO Services	11	-247.00				
7,884,022.00	Salary (Pay and Allowances)	13	-63,449.00				
198,195.00	Maintenance Costs	14	0.00				
2,431,216.00	Operational Expenses	15	1,290.28				
<b>32,099,084.00</b>			<b>362,569.40</b>	<b>32,099,084.00</b>			<b>362,569.40</b>



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



Other Income

Schedule 28

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Sale of Bid/Tender Documents	0.00	4,500.00
Other Receipts	0.00	51,163.00
Interest from Bank	362,569.40	732,063.00
<b>Total</b>	<b>362,569.40</b>	<b>787,726.00</b>

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Other Lab. Supplies	0.00	31,500.00
Consumable Items	0.00	560,707.00
<b>Total</b>	<b>0.00</b>	<b>592,207.00</b>



# Training and Workshops

## Schedule 08

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	0.00	2,056,972.00
Campaigns	0.00	113,191.00
<b>Total</b>	<b>0.00</b>	<b>2,170,163.00</b>

# NGO Services

## Schedule 11

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services	0.00	526,927.00
NGO Services for Priority Interventions	-247.00	8,133,392.00
<b>Total</b>	<b>-247.00</b>	<b>8,660,319.00</b>





Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	-63,449.00	7,799,811.00
Honorarium	0.00	20,304.00
Leave Salary & Pension Contributions	0.00	63,907.00
<b>Total</b>	<b>-63,449.00</b>	<b>7,884,022.00</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Vehicle Maintenance	0.00	198,195.00
<b>Total</b>	<b>0.00</b>	<b>198,195.00</b>



Transportation Expenses			890.00
Travelling Expenses		0.00	696,809.00
Rent, Rates & Taxes		0.00	242,256.00
Telephone/Communication Expenses		0.00	162,496.00
Bank Charges		1,290.28	5,553.00
Miscellaneous Expenses		0.00	310,247.00
Printing & Stationery		0.00	137,412.00
Advertisement (Other than IEC)		0.00	84,800.00
Water and Electricity Charges		0.00	22,620.00
Audit Fees		0.00	334,738.00
Postage/Courier		0.00	32,211.00
Quality Assessment		0.00	10,506.00
Contractual Services - Companies		0.00	386,753.00
Contingency		0.00	3,925.00
<b>Total</b>		<b>1,290.28</b>	<b>2,431,216.00</b>





# Meghalaya SACS - Pool Fund

Ideal Lodge Oakland, Shillong - 793001

National AIDS Control Project - Phase III

## Receipt And Payment Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

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:			9,941,078.00	LOANS AND ADVANCES	17	6,350.00
0.00	Cash in hand		0.00	5,700,000.00	GENERAL FUND	13	5,708,957.00
0.00	Imprest Account		0.00	392,314.00	FIXED ASSETS	16	0.00
7,457,036.88	Balance with Bank	30	4,456,791.88	154,070.00	CURRENT LIABILITIES	32	0.00
0.00	IEC		62,787.00	592,207.00	Kits and Other Lab Supplies	18	0.00
45,200.00	LOANS AND ADVANCES	17	771,000.00	1,450,210.00	Training and Workshops	20	0.00
32,768,000.00	GENERAL FUND	29	0.00	7,690,629.00	Salary (Pay and Allowances)	25	0.00
150,877.00	CURRENT LIABILITIES	32	0.00	198,195.00	Maintenance Costs	26	0.00
0.00	Salary (Pay and Allowances)	41	63,449.00	2,432,086.00	Operational Expenses	27	1,290.28
787,726.00	Other Income	56	362,569.40	7,940,067.00	IEC		0.00
41,208,839.88			5,716,597.28	244,692.00	Consultants and Consultancy Services		0.00
				16,500.00	Monitoring & Evaluation (SIMS)		0.00
					Closing Balance:		0.00
				0.00	Cash in hand		0.00
				0.00	Imprest Account		0.00
				4,456,791.88	Balance with Bank	31	0.00
				41,208,839.88			5,716,597.28



Project Director  
Meghalaya AIDS Control Society  
Shillong

# LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	3,955.00	0.00
Advance to NGOs	740,382.00	0.00
Advance to Autonomous Bodies	26,663.00	0.00
Inter Unit Fund Transfer	0.00	45,200.00
<b>Total</b>	<b>771,000.00</b>	<b>45,200.00</b>

# GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Grant from NACO to SACS	0.00	32,768,000.00
<b>Total</b>	<b>0.00</b>	<b>32,768,000.00</b>

# Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
SBI	4,446,623.88	7,447,312.88
Cheque in Transit	0.00	0.00
ICICI (PF)	10,168.00	9,724.00
<b>Total</b>	<b>4,456,791.88</b>	<b>7,457,036.88</b>





# CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Security / Earnest Deposit (Received)	0.00	113,007.00
Stale Cheques	0.00	37,870.00
<b>Total</b>	<b>0.00</b>	<b>150,877.00</b>

# Salary (Pay and Allowances)

Schedule 41

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	63,449.00	0.00
<b>Total</b>	<b>63,449.00</b>	<b>0.00</b>

# Other Income

Schedule 56

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Sale of Bid/Tender Documents	0.00	4,500.00
Other Receipts	0.00	51,163.00
Interest from Bank	362,569.40	732,063.00
<b>Total</b>	<b>362,569.40</b>	<b>787,726.00</b>



# LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	0.00	1,543,874.00
Advance to NGOs	0.00	6,904,554.00
Advance to Staff	0.00	632,430.00
Advance to Autonomous Bodies	0.00	860,220.00
Security Deposit (Paid)	6,350.00	0.00
<b>Total</b>	<b>6,350.00</b>	<b>9,941,078.00</b>

# GENERAL FUND

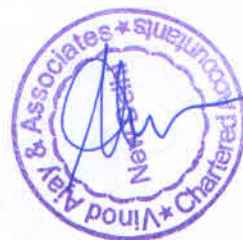
Schedule 13

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Recovery/Deduction of Grants	5,708,957.00	5,700,000.00
<b>Total</b>	<b>5,708,957.00</b>	<b>5,700,000.00</b>

# FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Furniture , Fixtures & Supplies	0.00	26,720.00
Blood Bank Equipments	0.00	84,770.00
Office Equipment	0.00	280,824.00
<b>Total</b>	<b>0.00</b>	<b>392,314.00</b>





## CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
General Provident Fund	0.00	110,000.00
TDS (Salary)	0.00	44,070.00
<b>Total</b>	<b>0.00</b>	<b>154,070.00</b>

## Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Other Lab. Supplies	0.00	31,500.00
Consumable Items	0.00	560,707.00
<b>Total</b>	<b>0.00</b>	<b>592,207.00</b>

## Training and Workshops

Schedule 20

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	0.00	1,337,019.00
Campaigns	0.00	113,191.00
<b>Total</b>	<b>0.00</b>	<b>1,450,210.00</b>



Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	0.00	7,606,418.00
Honorarium	0.00	20,304.00
Leave Salary & Pension Contributions	0.00	63,907.00
<b>Total</b>	<b>0.00</b>	<b>7,690,629.00</b>

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Vehicle Maintenance	0.00	198,195.00
<b>Total</b>	<b>0.00</b>	<b>198,195.00</b>





## Operational Expenses

Schedule 27

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	0.00	698,479.00
Rent, Rates & Taxes	0.00	242,256.00
Telephone/Communication Expenses	0.00	162,496.00
Bank Charges	1,290.28	5,553.00
Miscellaneous Expenses	0.00	309,447.00
Printing & Stationery	0.00	137,412.00
Advertisement (Other than IEC)	0.00	84,800.00
Water and Electricity Charges	0.00	22,620.00
Audit Fees	0.00	334,738.00
Postage/Courier	0.00	32,211.00
Quality Assessment	0.00	10,506.00
Contractual Services - Companies	0.00	386,753.00
Contingency	0.00	3,925.00
Transportation Expenses	0.00	890.00
<b>Total</b>	<b>1,290.28</b>	<b>2,432,086.00</b>



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
SBI	0.00	4,446,623.88
Cheque in Transit	0.00	0.00
ICICI (PF)	0.00	10,168.00
<b>Total</b>	<b>0.00</b>	<b>4,456,791.88</b>





# Meghalaya SACS - Pool Fund

National AIDS Control Project - Phase III

## Bank Reconciliation Statement

As on 31-Mar-2013

Bank Code SBI (3104)

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

  
Project Director  
Meghalaya AIDS Control Society  
Shillong

