



NAGALAND STATE AIDS CONTROL SOCIETY
KOHIMA : NAGALAND

**STATUTORY AUDIT REPORT
FOR THE
FINANCIAL YEAR : 2010-11
(IN RESPECT OF POOL FUND)**

AUDITOR :
AJIT K. JAIN & ASSOCIATES
Chartered Accountants
CITY TOWER, 1ST FLOOR,
CIRCULAR ROAD,
DIMAPUR – 797 112 [NAGALAND]
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CA

AJIT K. JAIN & ASSOCIATES

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AUDITOR'S REPORT IN RESPECT OF POOL FUND

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

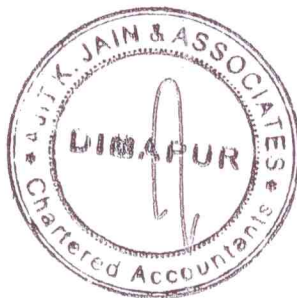
We have audited the accompanying financial statements of the Nagaland State AIDS Control Society in respect of Pool Fund as of 31st March, 2011. Our responsibility is to express an opinion on these financial statements based on our audit.

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 31st March, 2011, 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 : DIMAPUR
DATE 08 JUN 2011



FOR & ON BEHALF OF
AJIT K. JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

Ajit Jain
M. No. 054545

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AKJA/AUDIT/1/2011-12

Dtd. 08th June, 2011

MANAGEMENT LETTER

To
The Project Director,
Nagaland State AIDS 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
31ST MARCH, 2011**

(1) ACCOUNTING RECORDS, SYSTEMS AND CONTROLS :

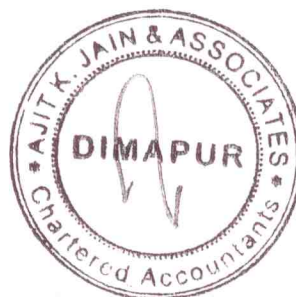
1. The cost of Medicines, IEC materials, Blood Testing Kits, etc. are fully charged to expenditure account as and when purchased and has not been reflected as stock in the financial statements of the society. As explained this system has been regularly followed by the society due to adoption of cash 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).

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

(2) DEFICIENCIES AND AREAS OF WEAKNESS IN SYSTEM & SUGGESTIONS FOR IMPROVEMENT.

1. The adjustment of advances to NGO's and others are not regular and SOE's for advances given are not received in time. Further we have observed that the disbursal of funds to some of NGO's was without obtaining Statement of Expenditure of previous Advances. Details of long outstanding Advances are given as per Annexure-1. Audit Report of various NGO's as per the guidelines of NACO is not yet received by the Society.

Contd to page-2



Suggestions :

1. It is suggested that the Society must scrutinize thoroughly the final accounts submitted by the NGO's, so as to make sure that all the directives issued by the Society with regard to submission of accounts and SOE's and other financial directives are complied with prior to the disbursal of subsequent grants. Further, it is suggested that it must introduce a General Registration Form specifying important details concerning the NGO with regards its existence, statute, governing body members, area of operation, actual work done financial status, etc. This will enable effective scrutiny of the NGO at the registration stage for application of receiving grants. Confirmation of Outstanding Advances should be obtained from the NGO's and others. Regular follow up in writing be made to get the SOE & Adjust the same in books of NSACS.

(3) 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.

(4) 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.

PLACE : DIMAPUR
DATE : 08 JUN 2011



FOR & ON BEHALF OF
AJIT K. JAIN & ASSOCIATES
CHARTERED ACCOUNTANTS

Ajit Jain
M. No. 054545

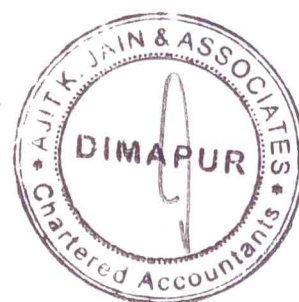
Nagaland SACS - Pool Fund

National AIDS Control Project - Phase III

Details of District Authorities Advances

From : 01-Apr-2010 To : 31-Mar-2011

Name	Opening	Advance Amount	Adjusted Amount	Refund Amount	Balance Amount
DPO Tuensang	0.00	114,000.00	107,596.00	0.00	6,404.00
Deputy Commissioner Dimapur	6,556.00	0.00	0.00	0.00	6,556.00
Deputy Commissioner Kohima	13,556.00	0.00	0.00	0.00	13,556.00
Deputy Commissioner Mokokchung	3,254.00	0.00	0.00	0.00	3,254.00
Deputy Commissioner Mon	13,675.00	0.00	0.00	0.00	13,675.00
Deputy Commissioner Phek	10,068.00	0.00	0.00	0.00	10,068.00
Deputy Commissioner Tuensang	305.00	0.00	0.00	0.00	305.00
Deputy Commissioner Wokha	11,673.00	0.00	0.00	0.00	11,673.00
Deputy Commissioner, Kiphire	2,015.00	0.00	0.00	0.00	2,015.00
Deputy Commissioner, Longleng	150,207.00	0.00	0.00	0.00	150,207.00
Deputy Commissioner, Peren	1,841.00	0.00	0.00	0.00	1,841.00
DPO Kiphire	0.00	114,000.00	92,910.00	0.00	21,090.00
DPO Kohima	0.00	114,000.00	111,730.00	0.00	2,270.00
DPO Mokokchung	0.00	114,000.00	113,280.00	0.00	720.00
DPO Peren	0.00	114,000.00	98,908.00	0.00	15,092.00
DPO Wokha	0.00	114,000.00	110,760.00	0.00	3,240.00
TOTAL	213,150.00	684,000.00	635,184.00	0.00	261,966.00



Nagaland SACS - Pool Fund
National AIDS Control Project - Phase III
Details of Others Advances

From : 01-Apr-2010 To : 31-Mar-2011

PARTY	Opening Amount	Advance Amount	Adjusted Amount	Refund Amount	Balance Amount
ABCC Medical Board	50,750.00	0.00	0.00	0.00	50,750.00
Centre for Empowering Women & Child, Dimapur	18,500.00	0.00	0.00	0.00	18,500.00
David Khing Kuknalim Foundation	621.00	0.00	0.00	0.00	621.00
Dr. neilavinuo	8,730.00	0.00	0.00	0.00	8,730.00
Lichumo	29,500.00	0.00	0.00	0.00	29,500.00
Lynx Youth Society	16,900.00	0.00	0.00	0.00	16,900.00
Multipurpose Educated Unemployed Youth Society, Teomima	12,500.00	0.00	0.00	0.00	12,500.00
Nurses Association of India	20,000.00	0.00	0.00	0.00	20,000.00
P. Khel, Kohima Village	50,000.00	0.00	0.00	0.00	50,000.00
Rattle & Hum Music Society	50,000.00	0.00	0.00	0.00	50,000.00
Reenie	31,940.00	0.00	0.00	0.00	31,940.00
Seyi Khrietuo	29,500.00	0.00	0.00	0.00	29,500.00
Yimchunger Baptist Churches Assn. Shamator	17,500.00	0.00	0.00	0.00	17,500.00
Youth Roots Events, Kohima	30,000.00	0.00	0.00	0.00	30,000.00
Chairman NSBTC	351,995.00	914,005.00	921,076.00	0.00	344,924.00
STRC	0.00	2,746,799.00	2,365,304.00	0.00	381,495.00
Ayiechelic UNAIDS	0.00	100,000.00	0.00	0.00	100,000.00
TOTAL	718,436.00	3,760,804.00	3,286,380.00	0.00	1,192,860.00

Details of Autonomous Bodies Advances

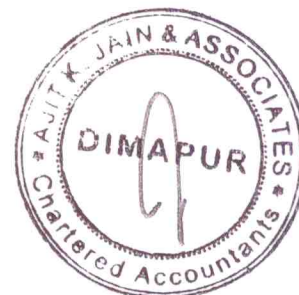
PARTY	Opening Amount	Advance Amount	Adjusted Amount	Refund Amount	Balance Amount
CBCC Women Department	30,000	0	0.00	0	30,000.00
Naga Students' Union, Gauhati	20,000	0	0.00	0	20,000.00
TOTAL	50,000.00	0.00	0.00	0.00	50,000.00



Nagaland SACS - Pool Fund
National AIDS Control Project - Phase III
Details of Staff Advances

From : 01-Apr-2010 To : 31-Mar-2011

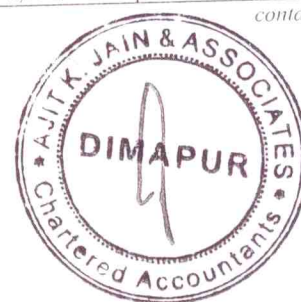
Name	Opening	Advance Amount	Adjusted Amount	Refund Amount	Balance Amount
Abino	103,924.00	0.00	0.00	4,070.00	99,854.00
Asano	93,279.00	0.00	0.00	0.00	93,279.00
Ayieno Kechu	0.00	1,333,709.00	1,180,571.00	149,886.00	3,252.00
Chubala	7,485.00	0.00	0.00	0.00	7,485.00
Dr. Bernice	16,652.00	5,989,264.00	5,723,293.00	271,600.00	11,023.00
Dr. Limaakum Jamir	234,934.00	767,200.00	653,743.00	113,457.00	234,934.00
Dr. Tinurenla	16,490.00	3,389,494.00	3,025,119.00	364,375.00	16,490.00
Inatoli Chishi	58,000.00	0.00	0.00	0.00	58,000.00
Kezevino	22,500.00	423,000.00	386,680.00	9,000.00	49,820.00
Kuhoi Yephthomi	20,000.00	0.00	0.00	0.00	20,000.00
Limatoshi	11,675.00	0.00	0.00	0.00	11,675.00
Nukshinaro	52,480.00	336,320.00	321,245.00	15,075.00	52,480.00
TOTAL	637,419.00	12,238,987.00	11,290,651.00	927,463.00	658,292.00



Nagaland SACS - Pool Fund
National AIDS Control Project - Phase III
Details of NGOs Advance
From : 01-Apr-2010 To : 31-Mar-2011

Name of the NGOs	Opening	Advance Amount	Adjusted Amount	Refund Amount	Balance Amount
Agape Youth Welfare Centre, Wokha	4,662.00	0.00	0.00	0.00	4,662.00
AIDS Care Hospice, Kohima	8,441.00	0.00	0.00	0.00	8,441.00
Akimbo Society Dimapur	2,497.00	0.00	0.00	0.00	2,497.00
Akimbo Society, Zunheboto	1,901.00	0.00	0.00	0.00	1,901.00
Ao BC, Tuensang	13,565.00	0.00	0.00	0.00	13,565.00
Bethesda Youth Welfare Centre, Chumukidima	50,956.00	1,397,059.00	1,426,003.00	0.00	22,012.00
Bethesda Youth Welfare Centre, Dimapur	123,026.00	1,804,458.00	1,908,449.00	0.00	19,035.00
Bethesda Youth Welfare Centre, Nagaland Gate	60,775.00	1,768,951.00	1,794,465.00	0.00	35,261.00
CAD Dimapur	47,067.00	1,559,224.00	1,574,554.00	0.00	31,737.00
Care & Support, Mokokchung	2,860.00	1,562,694.00	1,564,203.50	0.00	1,350.50
Care Counseling Centre, Mokokchung	19,083.00	2,219,916.00	2,223,662.00	0.00	15,337.00
Chang BC, Tuensang	3,643.00	531,000.00	533,705.63	0.00	937.37
Cultural Club of Athibung	64,902.00	1,252,447.00	1,305,104.00	0.00	12,245.00
Dimapur Network for People Living with AIDS, Dimapur	12,642.00	1,124,797.00	1,112,071.00	0.00	25,368.00
DNP+, Dimapur (DIC)	0.00	233,750.00	233,458.00	0.00	292.00
ECS Hospice Tuensang	754.00	0.00	0.00	0.00	754.00
ECS, NAP Area	2,484.00	435,656.00	435,998.00	0.00	2,142.00
ECS, Noksen	1,768.00	429,593.00	429,389.00	0.00	1,972.00
ECS, Tuensang	53,707.00	483,476.00	483,045.00	0.00	54,138.00
Eleuthorus Christian Society (CC) Tuensang	1,127.00	0.00	0.00	0.00	1,127.00
FITA Peren	15,979.00	1,326,813.00	1,335,979.00	0.00	6,813.00
Frontier Development Society, Noksen	0.00	847,550.00	646,463.00	0.00	201,087.00
Grace Society Changtonya	2,302.00	1,116,026.00	1,111,950.00	0.00	6,378.00
Grace Society, Akhoya	27,203.00	1,135,775.00	1,137,078.00	0.00	25,900.00
Guardian Angel, Kohima	93,831.00	954,005.00	1,046,592.00	0.00	1,244.00
Guardian, Angel, Mokokchung	93,798.00	954,005.00	1,046,548.00	0.00	1,255.00
Helpline Foundation	2,405.00	0.00	0.00	0.00	2,405.00
IDCCS, Wokha	2,928.00	304,750.00	302,367.00	0.00	5,311.00
Integrated Development Society NAP Area	0.00	857,300.00	811,001.00	0.00	46,299.00
Integrated Development Society Tuensang	0.00	868,990.00	865,559.00	0.00	3,431.00
Integrated Rural Development Society Peren	1,620.00	255,000.00	255,231.00	0.00	1,389.00
Jeremen Youth Society	1,663.00	1,185,550.00	1,184,080.00	0.00	3,133.00
Jeremen Youth Society, Longchem	1,234.00	1,115,454.00	1,114,309.60	0.00	2,378.40
Jeremen Youth Society, Mongkolemba	1,096.00	1,356,038.00	1,352,332.00	0.00	4,802.00
KBCA TI Noklak	206,158.00	1,126,378.00	1,271,216.00	0.00	61,320.00
Khiamniungan Baptist Church, Tuensang	21,411.00	1,012,068.00	988,479.00	0.00	45,000.00
Khiamniungan BC, Noklak	1,825.00	533,000.00	473,505.41	0.00	61,319.59
Khiamniungan BC, Tuensang	318.00	533,000.00	533,093.93	0.00	224.07
KNP+, Kohima (DIC)	0.00	233,750.00	213,821.00	0.00	19,929.00
KPNP+ Kiphire	1,196.00	513,000.00	509,777.00	0.00	4,419.00
Kripa	0.00	0.00	0.00	0.00	0.00
Kripa (Composite)	333.00	0.00	0.00	0.00	333.00
Kripa Foundation PR Hill	3,714.00	1,526,353.00	1,517,623.00	0.00	12,444.00
Kripa Foundation Tsemnyu	8,081.00	1,271,843.00	1,272,044.00	0.00	7,880.00
Kripa Foundation, Kohima	12,936.00	2,217,713.00	2,213,702.00	0.00	16,947.00
Kripa, High School	800.00	0.00	0.00	0.00	800.00
Kripa, Jakhama	50.00	0.00	0.00	0.00	50.00
Kripa, Piphema	212.00	0.00	0.00	0.00	212.00
Naga Dao	66,799.00	100,000.00	100,000.00	0.00	66,799.00
Namzim Chame C&W Society, Peren	8,000.00	0.00	0.00	0.00	8,000.00
NED & HIV/AIDS (Composite), Dimapur	3,612.00	0.00	0.00	0.00	3,612.00
NED & HIV/AIDS Trg. Centre, Dimapur	115,659.00	1,662,000.00	1,674,408.57	0.00	103,250.43
NED/HIV Training Centre, Medziphema (Tuli)	117,068.00	1,109,831.00	1,218,251.00	0.00	8,648.00
NED/HIV/AIDS TC Paper Mill, Tuli	94,906.00	1,817,871.00	1,912,172.00	0.00	605.00

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New Life Ministry, Jalukie	8,000.00	0.00	0.00	0.00	8,000.00
NMA, Kohima	6,930.00	0.00	0.00	0.00	6,930.00
NMP+, Mokokchung	4,674.00	517,667.00	518,047.00	0.00	4,294.00
NPDP+ Peren (DIC)	0.00	233,750.00	216,485.00	0.00	17,265.00
NUN, Kohima	57,346.00	1,906,729.00	1,954,935.00	130.00	9,010.00
NZP+, Zunheboto (DIC)	0.00	233,750.00	217,050.00	0.00	16,700.00
Peoples Welfare Society, Tseminyu	72,277.00	1,402,796.00	1,401,958.00	0.00	73,115.00
PLWA DIC, Dimapur	1,018.00	264,500.00	252,471.00	0.00	13,047.00
PLWA Hq. Kohima	3,418.00	533,000.00	530,713.50	0.00	5,704.50
PNP+, Phék	2,511.00	516,667.00	518,873.00	0.00	305.00
Poimi Baptist Youth Deptt. Dimapur	73,500.00	0.00	0.00	0.00	73,500.00
Prodigals Home	54,868.00	728,400.00	781,504.00	0.00	1,764.00
Prodigals Home (Composite) Dhansiripar	7.00	0.00	0.00	0.00	7.00
Prodigals Home, Dimapur	49,500.00	69,500.00	69,500.00	0.00	49,500.00
Renth Youth Mission Society, Baghty	632.00	0.00	0.00	0.00	632.00
Sangtam BC, Tuensang	1,965.00	533,000.00	530,360.00	0.00	4,605.00
SHANSHAM NAGINIMORA	5,501.00	924,416.00	924,648.00	0.00	5,269.00
Shansham Organisation, Mon	12,026.00	1,170,100.00	1,178,509.00	0.00	3,617.00
Tribal Farmers Association, Jalukie	36,994.00	1,196,651.00	1,198,610.00	0.00	35,035.00
Turning Point Organization, Mon	3,398.00	1,199,803.00	1,197,556.90	0.00	5,644.10
USVO, Kiphire	22,139.00	1,180,967.00	1,180,478.00	0.00	22,628.00
Voice of Gospel, Kohima	5,500.00	0.00	0.00	0.00	5,500.00
Walo Organisation, Aboi	9,896.00	1,088,025.00	1,095,119.00	0.00	2,802.00
Welfare Society of Zunheboto District people living with HIV/AIDS	1,112.00	317,500.00	292,567.00	0.00	26,045.00
WNP+, Wokha	0.00	233,750.00	232,182.00	0.00	1,568.00
Yimchungru BC, Tuensang	791.00	533,000.00	532,678.03	0.00	1,112.97
Yingli Mission Society, Longleng	12,413.00	1,121,119.00	1,129,124.00	0.00	4,408.00
Yingli Mission Society, Tamlu	2,899.00	1,180,282.00	1,174,334.00	4,282.00	4,565.00
Youth Action for Social Service, Mon	52,612.00	990,046.00	1,039,713.60	0.00	2,944.40
	1,884,924.00	58,812,502.00	59,299,105.67	4,412.00	1,393,908.33



Nagaland SACS - Pool Fund

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

National AIDS Control Project - Phase III

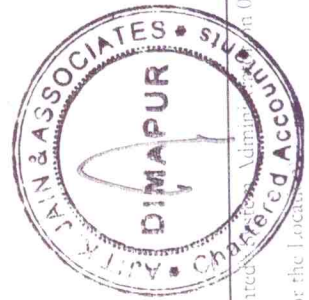
Balance Sheet

For The Period From : 01-Apr-2010 To :31-Mar-2011

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
10,199,028.00	GENERAL FUND	01	16,314,558.33	FIXED ASSETS	02	52,853,595.00
52,148,304.00	FIXED ASSET FUND		52,853,595.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	12,757,532.00
				CURRENT ASSETS	0401	3,557,026.33
				LOANS AND ADVANCES		
62,347,332.00			69,168,153.33			69,168,153.33

For AJIT K JAIN & ASSOCIATES
Chartered AccountantsAjit Jain
M. No. 054545

Project Director



Schedule 01

General Fund

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	10,199,028.00	81,541,688.00
Add: Received during the year		
Grant from NACO to SACS	129,030,000.00	48,617,500.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	122,209,178.67	115,963,397.00
Grants utilised to the extent of fixed asset expenditure	705,291.00	3,996,763.00
Closing grant in aid	16,314,558.33	10,199,028.00

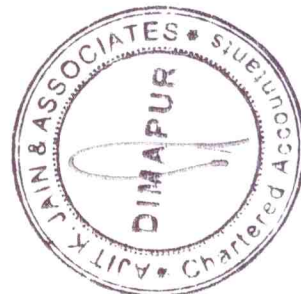


Schedule 02
Fixed Asset
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	13,992,018.00	0.00	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)	8,076,883.00	705,291.00	0.00	8,782,174.00
Vehicles (2205)	4,010,050.00	0.00	0.00	4,010,050.00
Grand Total	52,148,304.00	705,291.00	0.00	52,853,595.00

Schedule 03
Funds from Other Sources
Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
POOL FUND (5)	0.00	310,000.00	310,000.00	0.00
Grand Total	0.00	310,000.00	310,000.00	0.00



CURRENT ASSETS

Schedule 0301

Figures in Rupees

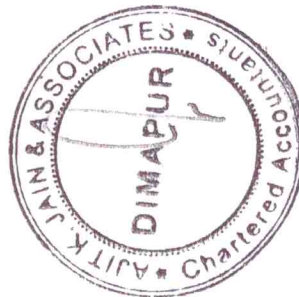
Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank 3	12,757,532.00	6,435,376.00
Total	12,757,532.00	6,435,376.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	1,192,860.00	718,451.00
Advance to NGOs	1,393,908.33	2,119,123.00
Advance to Staff	658,292.00	662,928.00
Advance to Autonomous Bodies	50,000.00	50,000.00
Advance to District Authorities	261,966.00	213,150.00
Total	3,557,026.33	3,763,652.00

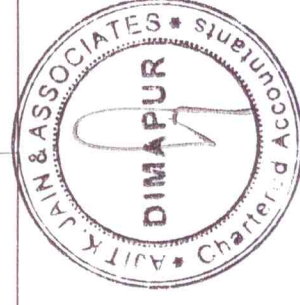


Health & Family Welfare Department, New Secretariat Building, Kohima - 797001

National AIDS Control Project - Phase III

Income And Expenditure Account**For The Period From : 01-Apr-2010 To :31-Mar-2011**

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.)
19,487,114.00	IEC		16,345,034.00	1,201,296.00	Other Income	28	1,159,169.00
2,558,020.00	Consultants and Consultancy Services		0.00	115,963,397.00	Grants utilised to the extent of revenue expenditure		122,209,178.67
0.00	Surveillance		2,284,365.00				
1,412,840.00	Kits and Other Lab Supplies	06	1,026,802.00				
0.00	Medicines	07	244,860.00				
6,613,507.00	Training and Workshops	08	9,930,234.00				
57,223,815.00	NGO Services.	11	58,878,991.67				
18,812,725.00	Salary (Pay and Allowances)	13	24,450,524.00				
592,818.00	Maintenance Costs	14	759,776.00				
10,463,854.00	Operational Expenses	15	9,447,741.00				
117,164,693.00			123,368,347.67	117,164,693.00			123,368,347.67



Schedule 28

Other Income

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Interest from Bank	1,159,169.00	1,201,296.00
Total	1,159,169.00	1,201,296.00

Schedule 06

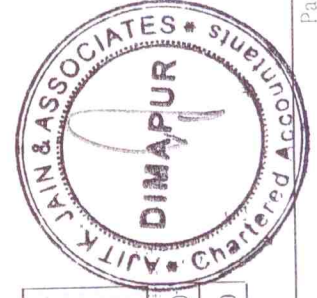
Kits and Other Lab Supplies

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	566,428.00	300,000.00
Blood Lab. Supplies	0.00	893,026.00
Consumable Items	460,374.00	219,814.00
Total	1,026,802.00	1,412,840.00

Schedule 07

Medicines

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STI Drugs	244,860.00	0.00
Total	244,860.00	0.00



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	9,009,178.00	5,689,291.00
Campaigns	921,076.00	924,216.00
Total	9,930,254.00	6,613,507.00

NGO Services

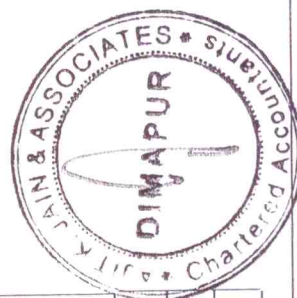
Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	7,145,641.50	7,123,054.00
NGO Services for Priority Interventions	51,733,350.17	50,100,761.00
Total	58,878,991.67	57,223,815.00

Salary (Pay and Allowances)

Schedule 13

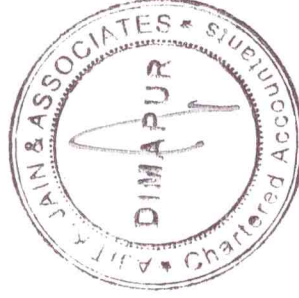
Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	22,154,831.00	18,812,725.00
Honorarium	2,295,693.00	0.00
Total	24,450,524.00	18,812,725.00



Schedule 14

Maintenance Costs

Particulars	As at 31-Mar-II (Rs.)	As at 31-Mar-I0 (Rs.)
Equipment Maintenance	69,177.00	70,310.00
Vehicle Maintenance	690,599.00	522,508.00
Total	759,776.00	592,818.00



Schedule 15

Operational Expenses

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,910,562.00	1,645,754.00
Rent, Rates & Taxes	3,900.00	230,000.00
Telephone/Communication Expenses	165,890.00	342,378.00
Bank Charges	10,166.00	14,327.00
Miscellaneous Expenses	3,020,036.00	3,015,558.00
Printing & Stationery	819,144.00	1,546,662.00
Advertisement (Other than IEC)	121,240.00	87,320.00
Water and Electricity Charges	30,093.00	111,633.00
Audit Fees	1,026,319.00	1,403,589.00
Postage/Courier	39,363.00	0.00
Quality Assessment	1,214,200.00	1,469,066.00
Other Administration Cost	375,792.00	0.00
Contractual Services - Companies	711,036.00	597,567.00
Total	9,447,741.00	10,463,854.00



Nagaland SACS - Pool Fund

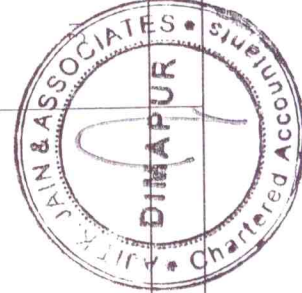
Health & Family Welfare Department New Secretariat Building, Kohima - 797001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2010 To :31-Mar-2011

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.)
	Opening Balance:			80,607,474.00	LOANS AND ADVANCES	17	85,848,820.00
62,000.00	Cash in hand		0.00	3,996,763.00	FIXED ASSETS	16	668,150.00
76,602,902.00	Balance with Bank	30	6,435,376.00	0.00	CURRENT LIABILITIES	32	977,181.00
50,400,000.00	GENERAL FUND	29	129,030,000.00	1,412,840.00	Kits and Other Lab Supplies	18	501,840.00
1,201,296.00	Other Income	56	1,159,169.00	1,223,063.00	Training and Workshops	20	543,796.00
<u>128,266,198.00</u>			<u>136,624,545.00</u>	0.00	NGO Services	23	56,000.00
				18,812,725.00	Salary (Pay and Allowances)	25	21,721,944.00
				* 592,818.00	Maintenance Costs	26	757,370.00
				7,671,749.00	Operational Expenses	27	6,683,389.00
				7,472,060.00	IEC		6,108,523.00
				41,330.00	Consultants and Consultancy Services		0.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				6,435,376.00	Balance with Bank		12,757,532.00
				<u>128,266,198.00</u>			<u>136,624,545.00</u>



GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	129,030,000.00	50,400,000.00
Total	129,030,000.00	50,400,000.00

Balance with Bank

Schedule 30

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

Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Interest from Bank	1,159,169.00	1,201,296.00
Total	1,159,169.00	1,201,296.00



LOANS AND ADVANCES

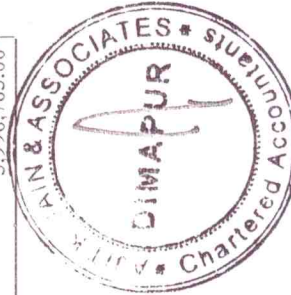
Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	11,740,113.00	10,542,842.00
Advance to NGOs	59,253,047.00	58,327,465.00
Advance to Staff	13,615,660.00	8,171,302.00
Advance to District Authorities	1,140,000.00	1,783,365.00
Advance to District Hospitals	100,000.00	0.00
Transfer to newly created DBS for Surveillance	0.00	1,782,500.00
Total	85,848,820.00	80,607,474.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Blood Bank Equipments	0.00	2,959,103.00
Office Equipment	668,150.00	1,037,660.00
Total	668,150.00	3,996,763.00



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	166,800.00	0.00
Group Insurance Scheme	7,000.00	0.00
TDS (Salary)	412,350.00	0.00
TDS (Others)	391,031.00	0.00
Total	977,181.00	0.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	60,000.00	300,000.00
Blood Lab. Supplies	0.00	893,026.09
Consumable Items	441,840.00	219,814.00
Total	501,840.00	1,412,840.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	543,796.00	1,223,063.00
Total	543,796.00	1,223,063.00



Schedule 23

NGO Services

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services for Priority Interventions	56,000.00	0.00
Total	56,000.00	0.00

Schedule 25

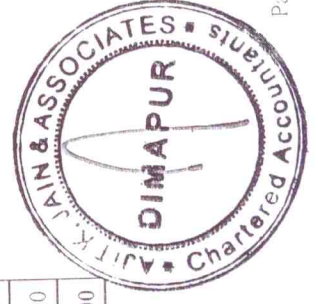
Salary (Pay and Allowances)

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	21,105,322.00	18,812,725.00
Honorarium	136,383.00	0.00
Leave Salary & Pension Contributions	480,239.00	0.00
Total	21,721,944.00	18,812,725.00

Schedule 26

Maintenance Costs

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	66,771.00	70,310.00
Vehicle Maintenance	690,599.00	522,508.00
Total	757,370.00	592,818.00



Schedule 27
Operational Expenses

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,445,166.00	845,755.00
Rent, Rates & Taxes	5,500.00	230,000.00
Telephone/Communication Expenses	165,890.00	342,378.00
Bank Charges	10,166.00	14,327.00
Miscellaneous Expenses	1,033,137.00	1,260,480.00
Printing & Stationery	792,646.00	1,546,662.00
Advertisement (Other than IEC)	121,240.00	87,320.00
Water and Electricity Charges	30,093.00	111,633.00
Audit Fees	904,348.00	1,403,589.00
Postage/Courier	39,363.00	0.00
Quality Assessment	1,169,860.00	1,232,038.00
Other Administration Cost	273,824.00	0.00
Contractual Services - Companies	692,156.00	597,567.00
Total	6,683,389.00	7,671,749.00

Schedule 31
Balance with Bank

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank 3	12,757,532.00	6,435,376.00
Cheque in Transit	0.00	0.00
Total	12,757,532.00	6,435,376.00



Nagaland SACS - Pool Fund

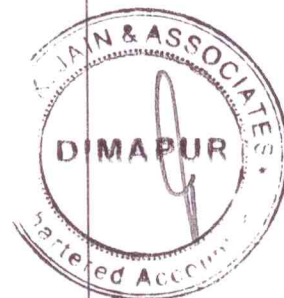
National AIDS Control Project - Phase III

Bank Reconciliation Statement

Bank Code Bank 3 (3104)

As on 31-Mar-2011

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		12,757,532.00
ADD		
Cheques issued but not presented for payment	4,143,738.00	
Directly Credited by Bank	0.00	
		4,143,738.00
LESS		
Cheques deposited but not cleared	373,007.00	
Directly Debited by Bank	143,148.00	
		516,155.00
Closing Balance as per Bank Statement		16,385,115.00



Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	80,600.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	736.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	58,342.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	9,120.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	33,619.00
BRV/0	31-Mar-2011	Advance to NGOs (3203)	Being amount received from the advance released	625861	31-Mar-2011	7,443.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	63,385.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	2,318.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	2,952.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	3,285.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	30,000.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	15,000.00
BRV/0	31-Mar-2011	Advance to Staff (3205)	Being amount received from the advance released	dummy	31-Mar-2011	66,207.00
						373,037.00

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	01-Mar-2011	Travelling Expenses (2123)	Being amount paid towards travelling expenditure	057971	01-Mar-2011	31,573.00
BPV/0	01-Mar-2011	Advance to Staff (3205)	Being amount paid as advance towards MMC activity	057978	01-Mar-2011	6,000.00
BPV/0	11-Mar-2011	IEC (2107)	Being amount paid towards production of T-Shirts and Caps	0057987	11-Mar-2011	64,800.00
BPV/0	18-Mar-2011	IEC (2107)	Being amount paid towards printing of IEC Materials	0058861	18-Mar-2011	287,676.00
BPV/0	25-Mar-2011	IEC (2107)	Being amount paid towards editing of existing documentation in PSA, replication of DVDs	0058861	25-Mar-2011	50,050.00
BPV/0	28-Mar-2011	Advance to Staff (3205)	Being amount paid as advance towards HSS post review meeting	0058888	28-Mar-2011	133,000.00
BPV/0	29-Mar-2011	Salary (2118)	Being amount paid towards salary of staff for the month of March 2011	0058899	29-Mar-2011	319,642.00



BPV/0	29-Mar-2011	Salary (2118)	Being amount paid towards salary of staff for the month of March 2011	0058900	29-Mar-2011	693,111.00
BPV/0	29-Mar-2011	Travelling Expenses (2123)	Being amount paid towards TADA for induction training conducted by PRAXIS	0058891	29-Mar-2011	2,400.00
BPV/0	29-Mar-2011	IEC (2107)	Being amount paid towards refurbishment of hoardings	0058895	29-Mar-2011	660,000.00
BPV/0	29-Mar-2011	IEC (2107)	Being amount paid towards printing of IEC materials	0058897	29-Mar-2011	910,400.00
BPV/0	30-Mar-2011	IEC (2107)	Being amount paid towards advertisement in 100 buses with NST	0058928	30-Mar-2011	150,000.00
BPV/0	30-Mar-2011	Salary (2118)	Being amount paid towards salary of SRL staff for the month of March 2011	0058930	30-Mar-2011	58,384.00
BPV/0	30-Mar-2011	Quality Assessment (2162)	Being amount paid towards salary of STI counselors for the month of March 2011	0058933	30-Mar-2011	93,210.00
BPV/0	30-Mar-2011	Salary (2118)	Being amount paid towards salary for March 2011	0058935	30-Mar-2011	350,255.00
BPV/0	30-Mar-2011	Salary (2118)	Being amount paid towards salary for March 2011	0058937	30-Mar-2011	32,452.00
BPV/0	30-Mar-2011		Being amount paid salary for the month of March 2011	0058940	30-Mar-2011	60,785.00
BPV/0	30-Mar-2011	IEC (2107)	Being amount paid towards development of website	0058945	30-Mar-2011	240,000.00
						4,143,738.00

Directly Debited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	28-Feb-2011		Wrongly debited by bank			73,048.00
	28-Feb-2011		Wrongly debited by bank			70,100.00
						143,148.00





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. **129,030,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2010-11** vide letter No. given below and opening Cash/Bank Balance Rs. **6,435,376.00** (and Current Liabilities of Rs.**0.00**) and outstanding Advances for Rs. **3,763,652.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,159,169.00**. a sum of Rs. **124,073,638.67** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **12,757,532.00** (and Current Liabilities of Rs. **0.00**) and outstanding advances of Rs.**3,557,026.33**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

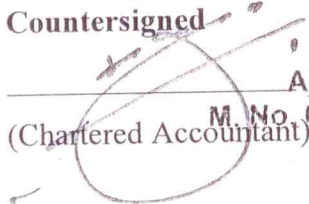
Sl. No.	Sanction letter Number and Date	Amount
	Total	129,030,000.00

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

For **AJIT K JAIN & ASSOCIATES**
Chartered Accountants
Countersigned


Ajit Jain
(Chartered Accountant) M. No. 054545


(Project Director)

Opening balance of Net Current Assets	Amount (Rs.)
Bank 3	6,435,376.00
Advance to Others	718,451.00
Advance to NGOs	2,119,123.00
Advance to Staff	662,928.00
Advance to Autonomous Bodies	50,000.00
Advance to District Authorities	213,150.00
	10,199,028.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	129,030,000.00
	129,030,000.00
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	566,428.00
STI Drugs	244,860.00
IEC	16,345,034.00
NGO Services	7,145,641.50
Training	9,009,178.00
Salary	22,154,831.00
Equipment Maintenance	69,177.00
Vehicle Maintenance	690,599.00
Travelling Expenses	1,910,562.00
Rent, Rates & Taxes	3,900.00
Telephone/Communication Expenses	165,890.00
Honorarium	2,295,693.00
Bank Charges	10,166.00
Miscellaneous Expenses	3,020,036.00
Printing & Stationery	819,144.00
Advertisement (Other than IEC)	121,240.00
Water and Electricity Charges	30,093.00
Audit Fees	1,026,319.00
NGO Services for Priority Interventions	51,733,350.17
Surveillance	2,284,365.00
Postage/Courier	39,363.00
Quality Assessment	1,214,200.00
Other Administration Cost	375,792.00
Contractual Services - Companies	711,036.00
Campaigns	921,076.00
Consumable Items	460,374.00
Office Equipment	705,291.00
	124,073,638.67
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	1,159,169.00
	1,159,169.00



Closing balance of Net Current Assets	Amount (Rs.)
Bank 3	12,757,532.00
Advance to Others	1,192,860.00
Advance to NGOs	1,393,908.33
Advance to Staff	658,292.00
Advance to Autonomous Bodies	50,000.00
Advance to District Authorities	261,966.00
	<u>16,314,558.33</u>

