

Kanwaldeep Singh, IDAS



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

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

Dated 27<sup>th</sup> Sept 2010

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

Dear Sir/Madam,

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

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

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

1. Lakshadweep
2. Assam
3. Sikkim

Yours faithfully,

*Kanwaldeep Singh*  
(Kanwaldeep Singh)

To

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



B78538

IRIS

**AUDIT REPORT (POOL FUND)****Introductory Paragraph**

We have audited the accompanying financial statements of the Andaman & Nicobar State AIDS Control Society Port Blair (Pool Fund) under National AIDS Control Project - Phase III (financial under World Bank Credit No. 3242-IN) as of March 31, 2010. Our responsibility is to express an opinion on these financial statements based on our audit.

**Scope Paragraph**

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants on India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

**Opinion Paragraph**

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Andaman & Nicobar State AIDS Control Society for the year ended March 31, 2010 in accordance with consistency applied accounting standards.

In addition,

- (a) With respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Management Letter to this report,
- (b) Which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the management letter to this report.
- (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 observations given in the management letter to this report.

For Roy Ghosh & Associates  
(Chartered Accountants)

Date: Friday, September 10, 2010

  
(S. Roy Partner)  


Partners,  
Subrata Roy, M.Com, F.C.A, M.I.A.  
Manojit Ghosh, M.Com, F.C.A, M.I.A, D.I.S.A (ICAI)  
Ranchanan Bera, F.C.A.  
Basupriya A. Mishra, F.C.A.  
Nitin Agarwal, F.C.A.  
Binod Agarwal, F.C.A.  
Sanjeev Agarwal, A.C.A.

## Roy Ghosh & Associates

Chartered Accountants

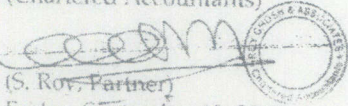
2. The Society has not yet got the certificate for exemption of income U/S 12A of the Income Tax Act, 1961 but has initiated the necessary effective steps by appointing one Chartered Accountants Firm and accordingly has not submitted the Income Tax Return of the Society ever.
3. The Society has not maintained the records, Stock of Medicines, Kits and other materials correctly in an efficient and in proper way during the year under consideration. But it was observed that the Society has maintained the Stock Register as per guidelines of NACO from 01.04.2010. It is also advisable to destroy the identified expired stock of kits in the prescribed manner before getting the due concurrence from the NACO.
4. The Society has identified and declared unserviceable after getting the opinion of designated technical person and also taken effective steps for its due exclusion from the Fixed Assets Register.
5. Balance in system as on 31.03.2010 in Savings Account of Syndicate Bank includes Rs. 75.00 lacs, which was transferred to Term Deposit Account with said bank.
6. The vacant posts should be filled up immediately to gain the ultimate of the AAP. It was also observed that the Society has appointed human resources during the year under consideration at par with the sanctioned strength approved by NACO and in accordance with the approved AAP for the said financial year.
7. The stale cheques should be reversed after getting due approval from the management.

The matter contained in this management letter are intended solely for the information of Project Management, for such timely consideration and action as Project management may deem appropriate.

We wish to take this opportunity to thank Mr. S. N. Jha, IAS, Project Director and Project Management Officials for the courtesies and cooperation extended to our audit team.

Thanking you,

Yours truly,  
For Roy Ghosh & Associates  
(Chartered Accountants)

  
(S. Roy, Partner)

Friday, September 10, 2010

H.O. 545, G.T. Road (South), 4th Floor, Room No. 10, Howrah-711 101, W.B. Phone - 033-2638-0907 / 0404 / 2640-4455 Teletax - 2638-6682  
Branches • 39, Kalna Road, Badamtala, Burdwan - 713 101, W.B. Phone - 0342-2567960  
• NTE-206, Gole Bazaar Rly. Market, Kharagpur - 721 301, W.B. 03222-226214 & 226215 (F)  
• J-3/235, D.D.A Flats, Kalkaji, New Delhi - 110019, Phone : 011-2602-2897  
• 442, Old-360 Beoharbag, Near Dr. Pandey Hospital, Jabalpur-482002, Phone : 09425388312  
• C-125, Vallabh Nagar, Raipur - 492001, Chhattisgarh, Phone : 09008453245  
Website : [www.royghosh.com](http://www.royghosh.com)  
E-mail : [royghosh@hotmail.com](mailto:royghosh@hotmail.com) - [royghosh@rediffmail.com](mailto:royghosh@rediffmail.com) - [royghosh@gmail.com](mailto:royghosh@gmail.com)

General Fund

Schedule 01


Figures in Rupees


Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	16,945,273.81	9,885,291.00
Add: Received during the year	0.00	15,000,000.00
Grant from NACO to SACS	0.00	15,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	6,769,311.88	7,859,654.19
Grants utilised to the extent of fixed asset expenditure	709,500.00	80,363.00
Closing grant in aid	9,466,461.93	16,945,273.81

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

  
Assistant Director  
A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair

  
Project Director  
A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair

**CURRENT ASSETS**

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
A/c No. - Syndicate Bank	9,496,468.93	16,804,273.81
<b>Total</b>	<b>9,496,468.93</b>	<b>16,804,273.81</b>

**LOANS AND ADVANCES**

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	0.00	12,000.00
Advance to NGOs	0.00	147,500.00
Advance to Staff	52,000.00	0.00
Security Deposit (Paid)	12,000.00	0.00
<b>Total</b>	<b>64,000.00</b>	<b>159,500.00</b>

**CURRENT LIABILITIES**

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Security / Earnest Deposit (Received)	83,516.00	18,500.00
State Cheques	10,491.00	0.00
<b>Total</b>	<b>94,007.00</b>	<b>18,500.00</b>

For **ROY GOSH & ASSOCIATES**  
(CHARTERED ACCOUNTANTS)

*(Signature)*

Partner

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(For the Location)

*(Signature)*

Assistant Director

A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair

*(Signature)*

Project Director

A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair

Schedule 28

Other Income

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Receipts	0.00	1,912.00
Interest from Bank	428,369.62	583,034.81
<b>Total</b>	<b>428,369.62</b>	<b>584,946.81</b>

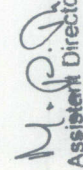
Schedule 06

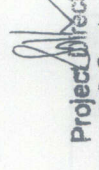
Kits and Other Lab Supplies

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	0.00	479,820.00
Blood Lab. Supplies	856,379.00	340,838.00
Consumable Items	289,700.00	0.00
<b>Total</b>	<b>1,146,079.00</b>	<b>820,658.00</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

  
Partner

  
Assistant Director (Finance)  
A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair.

  
Project Director  
A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	9,900.00	11,000.00
Vehicle Maintenance	167,190.00	91,900.00
<b>Total</b>	<b>177,090.00</b>	<b>102,900.00</b>

Operational Expenses

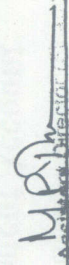
Schedule 15

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	185,329.00	330,301.00
Telephone/Communication Expenses	43,275.00	32,816.00
Bank Charges	1,161.00	1,885.00
Miscellaneous Expenses	45,338.50	15,553.00
Printing & Stationery	219,465.00	90,307.00
Advertisement (Other than IEC)	11,894.00	42,969.00
Audit Fees	82,725.00	89,888.00
Postage/Courier	26,244.00	24,018.00
Other Administration Cost	33,200.00	0.00
Contractual Services - Companies	32,420.00	0.00
<b>Total</b>	<b>681,051.50</b>	<b>627,737.00</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)



Partner

  
Assistant Director

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(For the Location)

  
Project Director  
A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair

Schedule 29

GENERAL FUND

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	0.00	15,000,000.00
<b>Total</b>	<b>0.00</b>	<b>15,000,000.00</b>

Schedule 30

Balance with Bank

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
A/c No. - Syndicate Bank	16,804,273.81	9,096,543.00
<b>Total</b>	<b>16,804,273.81</b>	<b>9,096,543.00</b>

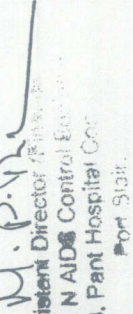
Schedule 32

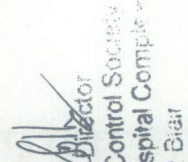
CURRENT LIABILITIES

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Security / Earnest Deposit (Received)	65,016.00	18,500.00
Stale Cheques	10,491.00	0.00
<b>Total</b>	<b>75,507.00</b>	<b>18,500.00</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

  
Partner

  
Assistant Director  
A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair

  
Project Director  
A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair



Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	0.00	479,820.00
Blood Lab. Supplies	856,379.00	340,838.00
Consumable Items	289,700.00	0.00
<b>Total</b>	<b>1,146,079.00</b>	<b>820,658.00</b>

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	12,920.00	39,304.00
Campaigns	951,784.00	8,910.00
<b>Total</b>	<b>964,704.00</b>	<b>48,214.00</b>

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	3,102,779.00	3,922,665.00
Honorarium	0.00	55,817.00
Leave Salary & Pension Contributions	197,748.00	0.00
<b>Total</b>	<b>3,300,527.00</b>	<b>3,978,482.00</b>

For ROY GHOSH & ASSOCIATES  
 CHARTERED ACCOUNTANTS

*[Signature]*  
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 (For the Location)

*[Signature]*  
 Assistant Director (Finance)  
 A & N AIDS Control Society  
 G.B. Pant Hospital Complex  
 Port Blair.

*[Signature]*  
 Project Director  
 A & N AIDS Control Society  
 G.B. Pant Hospital Complex  
 Port Blair

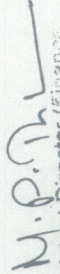
Schedule 31


Balance with Bank

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
A/c No. - Syndicate Bank	9,496,468.93	16,804,273.81
<b>Total</b>	<b>9,496,468.93</b>	<b>16,804,273.81</b>

For ROY GHOSH & ASSOCIATES  
(CHARTERED ACCOUNTANTS)

  
Partner

  
Assistant Director (Finance)  
A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair

  
Project Director  
A & N AIDS Control Society  
G.B. Pant Hospital Complex  
Port Blair