

Kanwaldeep Singh, IDAS



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

File No. G. 20016/31/2010-NACO (FIN)
Dated 15th Dec. 2010

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

Dear Sir/Madam,


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

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

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

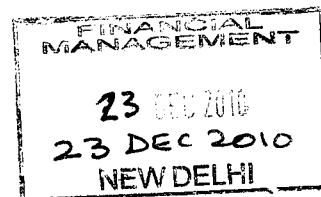
1. Arunachal Pradesh
2. Daman & Diu

Yours faithfully,


(Kanwaldeep Singh)

To

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



Ref : ARC-DSACS/Stat-Audit 09-10/02
Dated : 21st October 2010

To,
The Project Director,
Delhi State AIDS Control Society,
Dr. BSA Hospital, Sector – 6,
Rohini,
New Delhi

Sir,

Sub : Statutory Audit for the financial year 2009-2010

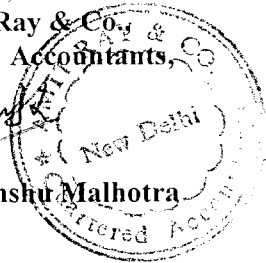
In response of your letter No.1(217)/DSACS/Accts/Audit/09-10/6577 dated :15-10-2010 for issuance of audit report and final accounts on CPFMS software basis please find enclose the same in 4 copies in original .

Pl acknowledge the same

Thanking you, with regards

Yours truly,
For Amit Ray & Co., & Co.
Chartered Accountants,


CA Himanshu Malhotra
Partner



Auditor's Report

To
The Project Director
Delhi State Aids Control Society
Dr. BSA Hospital Campus.
Sector-6, Rohini,
New Delhi - 110085

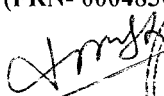
We have audited the accompanying Balance Sheet as at 31st March 2010 alongwith the Income & Expenditure Account and Receipts & Payment Account for the year ended 31st March 2010 of the **National Aids Control Project-Phase-III**. Our responsibility is to express an opinion on these financial statements based on our audit.

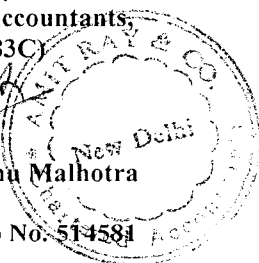
We conducted our audit in accordance with standards on auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts 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 Balance Sheet, Income & Expenditure Account and Receipts & Payment Account, read with observations mentioned in **Annexure-A (Total: 5 pages duly signed dated:21.10.2010)** annexed hereto, give a true and fair view of the Sources and Application of funds and the financial Positions of Delhi State Aids Control Society, New Delhi, for the year ended 31st March 2010, in accordance with consistency applied Accounting Standards.

In addition, (a) with respect to IFRs, adequate supporting documentation has been maintained to support the same; (b) Such expenditure are eligible for financing under the credit/grant agreement; and (c) Procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

For Amit Ray & Co.,
Chartered Accountants
(FRN- 000483C)


CA.Himanshu Malhotra
Partner
Membership No. 514581



Place: New Delhi
Dated:21-10-2010

This audit Report has been issued on the final accounts created by CPFMS software in suppression of our earlier report dated 08-09-2010, which have been misplaced by NACO as communicated to us by DSACS Vide letter no.1(217)/DSACS/Accts/Audit/09-10/6577 dated :15-10-2010 our earlier report should be treated as NULL and void for all purposes .

This is to inform your goodself that we had conducted the Statutory Audit of your books of accounts for the financial year 2009-2010 and prepared and submitted our Audit Report based on the final accounts created on Excel Sheet, as has been done in the previous years.

However, on insistence from NACO and your Accounts Dept., we had to recompile our Audit Report based on the Final Accounts created by the CPFMS Software. The final accounts had some errors due to incorrect opening balances and hence we had to qualify our Audit Report.

When we requested the previous audit report to be returned, we were informed that the previous Audit Report has been misplaced by NACO. Hence we are sending attached herewith the qualified Audit Report based on the Final Accounts created by the CPFMS Software and the previous audit report, based on the accounts created in Excel Sheet, should be treated as Null and Void for all purpose.

Annexure-A

Observations & Notes forming part of Auditors' Report for the Financial Year 2009-2010

Pool fund

1. Outstandings and over-dues

The following amounts/advances are outstanding since a long time and efforts should be initiated urgently to adjust the same :

Name of Organisation/NGO Partner/Hospital	Amount (Rs.)	Pending / Outstanding since
State blood transfusion council	1000000/- 1500000/-	05/12/2008 23/10/2009
Grey Reid	234000/-	16/02/2009
Hansraj College	2500/-	28/02/2009
Ramjas College	2500/-	28/02/2009
Moti Lal College	2500/-	28/02/2009
Kirorimal College	2500/-	28/02/2009
Sahara	622588/-	2007-2008
Smriti Charitable Trust (NGO Partner)	744900/- 21000/-	31/03/2007 31/03/2007
Girdhari Lal Memorial Hospital	123500/-	2006-2007
Lal Bahadur Shastri Hospital	110000/-	2008-2009
Rajan Babu TB Hospital	37065/-	2006-2007
Innovative Education Society (NGO Partner)	1025452/- 114725/-	2008-2009 2009-2010
Total	Rs. 55,43,230/-	

2. Advance amounting Rs. 296440/- given to Birender Soni AD(VCTC) (Staff) has not been adjusted in the books of accounts till the date of conclusion of our audit.

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21/12/10

3. Previous year figures have been regrouped wherever necessary to conform to current year's classification
4. **Bank balance as per last year audited accounts as on 31.03.2009 is Rs.8,72,88,038.06, whereas bank opening balance taken as on 01.04.2009 in the books is Rs. 9,00,03,519.16. As such, there is a difference of Rs. 27,15,481/-, due to incorrect data entry.** The differential amount of Rs. 27,15,481/- relates to funds received from other sources which have been included in Pool Fund Accounts.
5. Out of an amount of Rs. 27,15,481/- (Fund from other sources) during the current year, Rs. 24,41,203/- have been transferred to fund from other sources accounts and balance Rs. 2,74,278/- still lying in the Pool Fund books of Accounts. Details are as follows:-

a. General Fund	Rs. 1,99,968/-
b. Current Liability	Rs. 32/-
c. Fund from Other sources	Rs. 74,278/-
Total	Rs. 2,74,278/-
6. Receipts & payment accounts figures for previous year, mentioned in the current year books, does not match with last year audited accounts, due to incorrect opening balance entry, but in totality the figure is same.

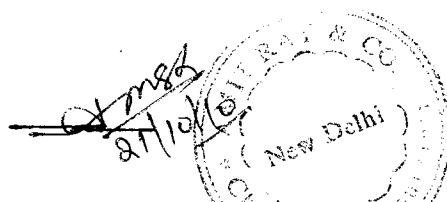
Round-IV Fund

1. The following amounts/advances are outstanding since a long time and efforts should be initiated urgently to adjust the same :

Name of Organisation	Amount (Rs)	Pending / Outstanding since
Kalawati Hospital	100000/-	01/04/2007
Child Survival India for Link Art (NGO Partner)	45000/-	13/10/2008
BPS-FSW for Link Art (NGO Partner)	45000/-	13/10/2008
Ashraya Action India (NGO Partner)	45000/-	13/10/2008
N.K. Guchar for Link Art	20000/-	16/10/2008
Guru Teg Bahadur Hospital	4328/-	29/03/2008
Guru Teg Bahadur Hospital for universal work	100000/-	13/05/2008
Guru Teg Bahadur Hospital for OI Drugs	50000/-	16/06/2009
Deen Dayal Upadhyaya Hospital for OI Drugs	50000/-	05/05/2009
Deen Dayal Upadhyaya Hospital	132407/-	15/07/2009
Deen Dayal Upadhyaya Hospital	3340/-	26/06/2008
S.R. Interiors for Heating Ventilation (RML)	1075079/-	30/10/2008
S.R. Interiors for Heating Ventilation (RML)	134385/-	31/10/2008
Total	Rs 18,04,539/-	

2. The expenditure for the last year, for which the UC/SOE has not come from the Hospitals prior to the balance sheet date of previous year, has been classified in the current year under Miscellaneous expenses or Contingency Expenses, instead of Prior Period Expenditure.
3. Previous year figures have been regrouped wherever necessary to conform to current year's classification.

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4. During the current year, we have audited the accounts generated from CPFMS software provided by NACO. Some differences have been observed between previous year's audited accounts and opening balances for current year, taken in CPFMS software. As such, Receipts and payment accounts figures for previous year, mentioned in the current year books, does not match with last year audited accounts, due to incorrect opening balance entry, but in totality the figure is same.

Round-VI Fund

1. The following amounts/advances are outstanding since a long time and efforts should be initiated urgently to adjust the same :

Name of Organisation/NGO Partner/Hospital	Amount (Rs)	Pending / Outstanding since
Maulana Azad Medical College (Further advance of Rs. 4755000/- was given to the same college without adjusting / accounting for outstandings.)	965000/-	2008-2009
HCC-MH, Kanti Nagar for ICTC Centre	60000/-	18/02/2009
Lady Harding Medical College	15000/-	30/10/2008
ARDHYA (NGO Partner)	875000/-	11/12/2008
ARDHYA (NGO Partner)	400000/-	31/03/2009
ARDHYA (NGO Partner)	875000/-	30/06/2009
Ashraya Action India (NGO Partner)	838946/-	01/04/2009
Total	Rs. 40,28,946/-	

2. A payment amounting to Rs. 35,21,132/- made to Chief Controller of Accounts, Dept. of Commerce, Supply division on 14th Feb 2008 for supply of computer & peripherals has not yet been adjusted in the books of accounts for want of inspection report from the centres.
3. During the current year, we have audited the accounts generated from CPFMS software provided by NACO. Some differences have been observed between previous year's audited accounts and opening balances for current year, taken in CPFMS software. As such, Receipts and payment accounts figures for previous year, mentioned in the current year books, does not match with last year audited accounts, due to incorrect opening balance entry, but in totality the figure is same.

Procurement Of Goods & Services:

For procurement of IEC Goods and Services, the Society is not following the procedures prescribed in the Procurement Manual. For procurement of consumable and non-consumable goods, in most cases, fresh tenders are not called for and repeat orders are issued to previous lowest bidders. As per the Procurement Manual no such exemption exists for inviting fresh bids for fresh procurement. However, the Society is allotting the work for supply of IEC Goods and Services to vendors empanelled with Directorate of Advertising and Visual Publicity (DAVP) without any objective selection process.

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Handwritten signature and date:
21/11/16

Settlement of Advances

Settlement of advances is not done on timely basis. As such, there are many advances which are overdue for settlement. Total expenditure debited under prior period expenses account is Rs. 5,51,95,554.00. As per information provided to us, advances amounting to Rs. 22,47,625/- during the year has been adjusted as expenditure which relates to Phase-II (for the period before 01.04.2007) and Rs. 45,18,946/- is still lying unadjusted for advances given before 01.04.2007 (Phase-II). In many cases it has been observed that fresh advances have been granted without settlement of previous advances. There should be a system of review and approval of fresh advances before settlement of previous advance.

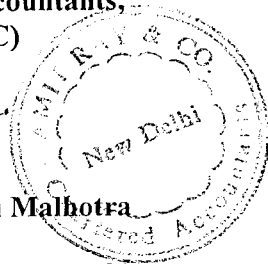
Inter-Unit Fund Transfer

1. During the year, Rs.1,06,49,951/- (Interest free) has been transferred from Pool Fund to Round VI for payment of salary & allowances due to shortage of funds in Round-VI. The same has been recorded under Loans & Advances schedule in Round VI books as a negative balance.
2. Rs.74,278/- lying in Pool fund bank account belongs to (ART) i.e., fund from other sources.

Filing of Annual Report

DSAC has not filed the Annual Report with the Registrar of Societies.

For Amit Ray & Co.,
Chartered Accountants,
(FRN-000483C)



CA Himanshu Malhotra
Partner
Membership No. 514581

Place: New Delhi
Dated:21-10-2010

AMIT RAY & CO.

To
The Project Director
Delhi State Aids Control Society
Dr. BSA Hospital Campus.
Dharamshala Block
Sector-6,Rohini
New Delhi-110085

Subject- Management Letter with regard to Audit of books of accounts for the year ended on 31st March, 2010

Sir,

We have audited the books of accounts and other records of **Delhi State AIDS Control Society** for the year ending 31st March, 2010. This Management letter is issued for expressing our audit observations related to accounts, accounting systems, operations and records of the Society, which require the Management's attention:

1. Accounting Policies & Accounting Standards.

Three Accounting Policies suggested by National Aids Control Organization differs from the Accounting Standards prescribed by the Institute of Chartered Accountants Of India (1) Cash basis of accounting being followed by DSACS as per NACO guidelines (2) Depreciation not provided by DSACS as per NACO guidelines. (3) Inventory of drugs and fixed assets received in kind not accounted for in financial terms by DSACS.

2. Preparation of Final Accounts

Final accounts, viz., Balance Sheet, Income & Expenditure Account and Receipts & Payment Account have been prepared separately, fund-wise, for Pool Fund, GFATM Round-IV & GFATM Round-VI, as directed by National Aids Control Organization and cumulative final accounts as desired for income Tax return and other purposes.

3. Maintenance Of Accounts & Records

Society has maintained following financial books of accounts in the accounting software given by NACO: Cash Book, Bank Book, Journal Book and General Ledger.

4. Manual Register being Maintained

Delhi SACS is maintaining its Financial Transactions manually through Cheque Register for each fund. It contains the Cheque Number, Date, Amount, Name of Payee, Purpose of Payment and File Number.

5. Budgetary Control

The Society does not have formal system of budgetary control. In the absence of formal budgetary control system the effectiveness of the planning process cannot be examined as the actual performance/growth cannot be measured in the absences of standard. As such, we are unable to form an opinion



whether funds have been diverted or re-appropriated to meet any expenditure which has not been provided for and contemplated in the sanction budget estimate, without proper approval.

6. Fixed Assets

Insurance of fixed assets has not been undertaken despite guidelines from National Aids Control Organization. The Fixed Asset Register is maintained in Excel Worksheet which is not reliable. Moreover, the Fixed Assets are not numbered and their location is not mentioned in the Fixed Asset Register.

7. Issue Relating To Accounting Software

Some of the reports and information required by NACO from time to time cannot be generated with the help of CPFMS. As such, parallel accounting software is being maintained by the Accounts division. In our opinion, the CPFMS should be developed in such a manner that there should not be a need for maintaining a parallel accounting software. Some Examples of reports required by NACO which cannot be generated under CPFMS are (1) Weekly fund position, (2) Advances ageing schedule, (3) In Advance Monitoring Sheet there is no separate Column for Opening Balance of Advances and the Opening Balance is merged with the advance issued during the year, (4) For all type of expenses Appropriate Heads are not provided.

8. Procurement of Goods & services.

For procurement of IEC Goods and Services, the Society is not following the procedures prescribed in the Procurement Manual. For procurement of consumable and non-consumable goods, in most cases, fresh tenders are not called for and repeat orders are issued to previous lowest bidders. As per the Procurement Manual no such exemption exists for inviting fresh bids for fresh procurement. However, the Society is allotting the work for supply of IEC Goods and Services to vendors empanelled with Directorate of Advertising and Visual Publicity (DAVP) without any objective selection process.

9. Settlement of Advances

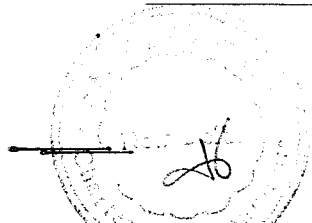
Settlement of advances is not done on timely basis. As such, there many advances which are overdue for settlement. Total expenditure debited under prior period expenses account is ₹55195554.00 As per information provided during the year advances amounting ₹ 2247625/- adjusted as expenditure which relates to Phase-II (for the period before 01.04.2007) and ₹4518946/- is still lying unadjusted advances which is lying unadjusted before 01.04.2007 (Phase-II). In many cases it has been observed that fresh advances have been granted without settlement of previous advances. There should be a system of review and approval of fresh advances before settlement of previous advance.

10. Non deduction of TDS

It has been observed that in the following cases Tds has not been deducted as per income tax act

Amount(₹)	Party Name	Purpose
330000/-	NR Fuel Pvt. Ltd	Activities on WAD
314900/-	Invicta	Radio Champion
60319/-	Ricoh India	AMC For Photocopier
104785/-	Bennett Coleman & C. ltd	Advertisement

AMIT RAY & CO.



11. Filing of Annual Returns

Delhi SACS has not filled the annual report with the Registrar of Societies. We are of the opinion that the same should be done on yearly basis.

12. Compliance of Audit Report

Compliance of the audit report may be submitted to NACO in due course of time.

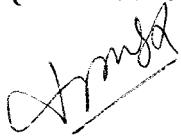
13. Other Misc issues

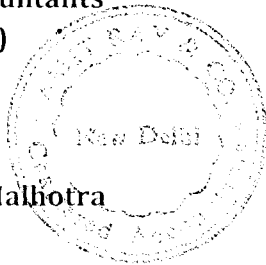
During the year Grand-in-Aid of Round-IV amounting ₹8872000/- was wrongly transferred by NACO in Pool Fund bank account on 27.07.2009. The same was retransferred from Pool fund bank account to Round-IV bank account on 11.09.2009 but bank interest for the period remains in the account of Pool Fund and has not been transferred.

In some cases it has been observed that salary has been disbursed to contractual employee without renewal of contract between DSACS and the Employee. Some cases are as follows:

- Dr. I.C Sharma, DD(S)-Salary paid till Feb.2010 while contract was upto 29.10.2009.
- Ms. Jyoti, ICTC Counsellor at BJRM Hospital - Salary paid till Feb.2010 while contract was upto 17.10.2009.
- Ms. Shashi Jain, ICTC Counsellor at SGM Hospital - Salary paid till Feb.2010 while contract was upto 15.10.2009.
- Mr. Manoj Kr. Gupta, Lab. Technician IRCH - Salary paid till Feb.2010 while contract was upto 11.07.2009.
- Mr. Vikas Lab. Technician at KG Hospital- Salary paid till Feb.2010 while contract was upto 14.09.2009.

For Amit Ray & Co.
Chartered Accountants
(FRN- 000483C)


CA.Himanshu Malhotra
Partner
Membership No. 514581



Place: New Delhi
Dated:21/10/2010.

AMIT RAY & CO.



Delhi SACS - POOL FUND

AIDS Niyamtran Samiti 11, Lancer Road, Mall Road, Timarpur, Delhi - 110054

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 99,700,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2009-10 vide letter No. given below and opening Cash/Bank Balance Rs. 90,003,519.16 (and Current Liabilities of Rs.3,168,487.00) and outstanding Advances for Rs. 73,076,647.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,549,893.00. a sum of Rs. 144,130,640.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 24,963,546.16 (and Current Liabilities of Rs. 751,351.00) and outstanding advances of Rs.93,818,737.00. 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
01.	NO. T 11 012 / 01 / 2009 - NACO (Fin) / 11 Dt. 23.06.09	6,67,00,000/-
02	NO. T 11 012 / 13 / 2008 - NACO (F) Vol. 11/100 Dt. 12.02.10	3,30,00,000/-
		/
	Total	99,700,000.00

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

Subject of Amount - As Attached
Date: As Attached
2011-11-11

Countersigned

(Chartered Accountant)



(Project Director)

Project Director/A.P.N.
Delhi State AIDS Control Society
Dr. Baba Sahab Ambedkar Hospital
Charamshala Block, Sector-6,
Rohini, Delhi-110055

Opening balance of Net Current Assets	Amount (Rs.)
Bank 3	87,362,316.06
Bank 7	2,641,203.10
Advance to Others	4,096,615.00
Advance to NGOs	59,487,198.00
Advance to Staff	1,210,696.00
Advance to Autonomous Bodies	1,219,778.00
Advance to District Authorities	78,338.00
Advance to District Hospitals	6,940,022.00
Security Deposit (Paid)	44,000.00
	<u>163,080,166.16</u>

Opening balance of Net Current Liabilities	Amount (Rs.)
State Cheques	644,099.00
Other Recoveries	9,072.75
Funds from Other Sources	2,515,481.00
Creditors Payable	-165.75
	<u>3,168,487.00</u>

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	99,700,000.00
	<u>99,700,000.00</u>

Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	239,550.00
IEC	27,638,051.00
NGO Services	1,048,114.00
Consultants and Consultancy Services	663,290.00
Training	2,168,286.00
Salary	20,876,561.00
Equipment Maintenance	38,529.00
Vehicle Maintenance	55,317.00
Travelling Expenses	3,480.00
Rent, Rates & Taxes	28,974.00
Telephone/Communication Expenses	618,931.00
Honorarium	776,945.00
Miscellaneous Expenses	3,524,223.00
Printing & Stationery	322,086.00
Advertisement (Other than IEC)	525,470.00
Water and Electricity Charges	21,353.00
Audit Fees	296,374.00
NGO Services for Priority Interventions	21,165,839.00
Surveillance	35,048.00
Postage/Courier	14,990.00
Quality Assessment	1,145,433.00


Campaigns	751,635.00
Consumable Items	2,963,706.00
(TI)Non Reimbursable prior period expensable	49,028,266.00
(PI)Non Reimbursable prior period expensable	5,886,176.00
(LA)Non Reimbursable prior period expensable	34,715.00
(IS)Non Reimbursable prior period expensable	219,897.00
(IC)Non Reimbursable prior period expensable	26,500.00
Furniture , Fixtures & Supplies	710,454.00
Blood Bank Equipments	2,871,456.00
Office Equipment	292,674.00
	144,130,640.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Sale of Bid/Tender Documents	26,200.00
Other Receipts	86,417.00
Interest from Bank	2,437,276.00
	2,549,893.00
Current Liabilities	Amount (Rs.)
Stale Cheques	676,716.00
Other Recoveries	522.75
Funds from Other Sources	74,278.00
Créditors Payable	-165.75
	751,351.00
Closing balance of Net Current Assets	Amount (Rs.)
Imprest Account	4,000.00
Bank 7	200,000.10
Bank PF	24,759,546.06
Advance to Others	5,352,211.00
Advance to NGOs	64,550,023.00
Advance to Staff	613,390.00
Advance to Autonomous Bodies	5,572,528.00
Advance to District Authorities	78,338.00
Advance to District Hospitals	6,958,296.00
Security Deposit (Paid)	44,000.00
Inter Unit Fund Transfer	10,649,951.00
	118,782,283.16

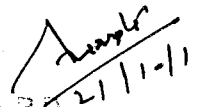
Delhi State Aids Control Society
Notes forming part of utilization certificate-POOL FUND
F.Y 2009-10

Annexure-A

1. As per information provided to us, advances amounting to Rs. 22,47,625/- during the year has been adjusted as expenditure which relates to Phase-II (for the period before 01.04.2007)
2. Outstanding advances as on 31.03.2010 includes Rs. 45,18,946/- is still lying unadjusted advances given before 01.04.2007 (Phase-II).
3. In many cases it has been observed that fresh advances have been granted without settlement of previous advances. There should be a system of review and approval of fresh advances before settlement of previous advance.
4. Unutilized amount as on 31.03.2010 includes Rs.274278/- which relate to fund from other sources.




Project Director/A.P.O.
Delhi State AIDS Control Society
Baba Saheb Ambedkar Hospital
Charamshala Block, Sector-6,
Rohini, Delhi-110085


21/11/10

Delhi SACS - POOL FUND

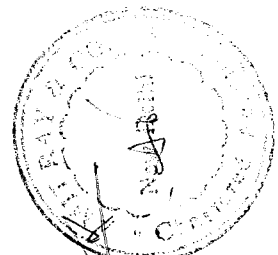
AIDS Niyamtran Samiti II, Lancer Road, Mall Road, Timarpur, Delhi - 110054

National AIDS Control Project - Phase III

Balance Sheet

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

For the Period	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
579.16	GENERAL FUND	01	118,030,932.16	10,246,140.00	FIXED ASSETS	02	14,120,724.00
006.00	CURRENT LIABILITIES AND PROVISIONS	0501	677,073.00	90,003,519.16	CURRENT ASSETS, LOANS AND ADVANCES	0301	24,963,546.16
140.00	CURRENT LIABILITIES	03	14,120,724.00	73,076,647.00	CURRENT ASSETS	0401	93,818,737.00
140.00	FIXED ASSET FUND		74,278.00		LOANS AND ADVANCES		
81.00	Funds from Other Sources						
306.16			132,903,007.16	173,326,306.16			132,903,007.16



Auditor

FC/FM/FO

Project Director

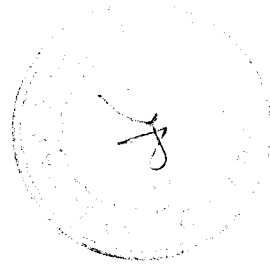
Project Director/A.P.D.
 Delhi State AIDS Control Society
 Dr. Baba Sahab Ambedkar Hospital
 Dharamshala Block, Sector-6,
 Rohini, Delhi-110035

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	159,911,679.16	110,987,104.16
Add: Received during the year		
Grant from NACO to SACS	99,700,000.00	163,350,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	137,706,163.00	110,979,151.00
Grants utilised to the extent of fixed asset expenditure	3,874,584.00	3,446,274.00
Closing grant in aid	118,030,932.16	159,911,679.16

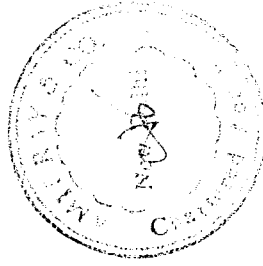


Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	2,080,332.00	3,443,456.00	572,000.00	4,951,788.00
Equipment (Other) (2204)	825,539.00	0.00	0.00	825,539.00
Furniture, Fixtures & Supplies (2202)	1,891,330.00	710,454.00	0.00	2,601,784.00
Office Equipment (2206)	4,033,506.00	292,674.00	0.00	4,346,180.00
Vehicles (2205)	1,395,433.00	0.00	0.00	1,395,433.00
Grand Total	10,246,140.00	4,446,584.00	572,000.00	14,120,724.00

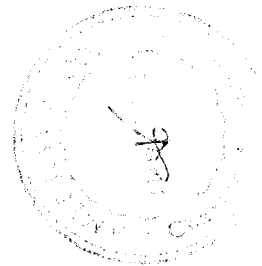


Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
ART FUND (13)	74,178.00	0.00	0.00	74,178.00
CAPACITY BLDG. PROJECT-FOOD & DRUGS (7)	1,183,030.00	0.00	1,183,030.00	0.00
DELHI GOVT. FUND (14)	248,252.00	0.00	248,252.00	0.00
GFATM (9)	0.00	0.00	0.00	0.00
NC-RCSHA (10)	12,716.00	0.00	12,716.00	0.00
OTHERS (8)	100.00	0.00	0.00	100.00
SPONSOR (1)	15,968.00	0.00	15,968.00	0.00
UNDP - TAHA Project (12)	126,184.00	0.00	126,184.00	0.00
UNDP FUND (3)	855,053.00	0.00	855,053.00	0.00
Grand Total	2,515,481.00	0.00	2,441,203.00	74,278.00



CURRENT ASSETS

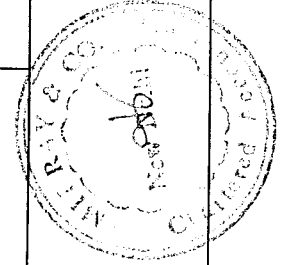
Schedule 0301

Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	0.00	87,362,316.06
Imprest Account	4,000.00	0.00
Bank 7	200,000.10	2,641,203.10
Bank PF	24,759,546.06	0.00
Total	24,963,546.16	90,003,519.16

LOANS AND ADVANCES

Schedule 0401

Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	5,352,211.00	4,096,615.00
Advance to NGOs ¹	64,550,023.00	59,487,198.00
Advance to Staff	613,390.00	1,210,696.00
Advance to Autonomous Bodies	5,572,528.00	1,219,778.00
Advance to District Authorities	78,338.00	78,338.00
Advance to District Hospitals	6,958,296.00	6,940,022.00
Security Deposit (Paid)	44,000.00	44,000.00
Inter Unit Fund Transfer	10,649,951.00	0.00
Total	93,818,737.00	73,076,647.00

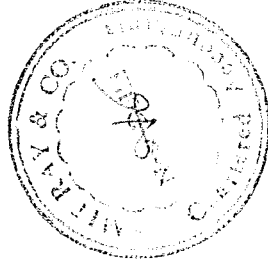


CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Creditors Payable	-165.75	-165.75
Other Recoveries	522.75	9,072.75
Stale Cheques	676,716.00	644,099.00
Total	677,073.00	653,006.00



Delhi SACS - POOL FUND

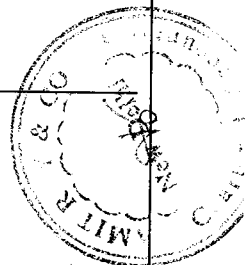
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AIDS Niyantaran Samiti 11, Lancer Road, Mall Road, Timarpur, Delhi - 110054

National AIDS Control Project - Phase III

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

For the period	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
599.00	IEC		27,638,051.00	1,988,666.00	Other Income	28	2,549,893.00
474.00	Consultants and Consultancy Services		663,290.00	110,979,151.00	Grants utilised to the extent of revenue expenditure		137,706,163.00
53.00	Technical Resource Groups(TRGs)		0.00				
403.00	Surveillance		35,048.00				
0.00	(TI)Non Reimbursable prior period expensable		49,028,266.00				
77.00	(PI)Non Reimbursable prior period expensable		5,886,176.00				
77.00	(L.A)Non Reimbursable prior period expensable		34,715.00				
32.00	(IS)Non Reimbursable prior period expensable		219,897.00				
0.00	(IC)Non Reimbursable prior period expensable		26,500.00				
68.00	Kits and Other Lab Supplies	06	3,203,256.00				
33.00	Medicines	07	0.00				
39.00	Training and Workshops	08	2,919,921.00				
19.00	NGO Services	11	22,213,953.00				
22.00	Salary (Pay and Allowances)	13	21,653,506.00				
76.00	Maintenance Costs	14	93,846.00				
45.00	Operational Expenses	15	6,639,631.00				

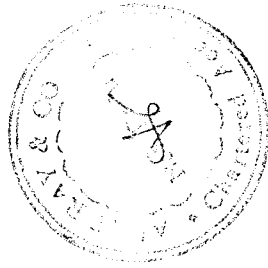


817.00

140,256,056.00

112,967,817.00

140,256,056.00



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Project Director, P.D.
 Delhi State Agricultural Society
 Dr. Bhaba Sahas Jaiswal Hospital
 Dharanichala Street, Sector-6,
 Rohini, Delhi-110085

Other Income

Schedule 28

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	26,200.00	20,500.00
Other Receipts	86,417.00	708,146.00
Interest from Bank	2,437,276.00	1,260,020.00
Total	2,549,893.00	1,988,666.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Lab. Supplies	239,550.00	421,853.00
Blood Lab. Supplies	0.00	49,776.00
Consumable Items	2,963,706.00	3,602,639.00
Total	3,203,256.00	4,074,268.00



Medicines

Schedule 07

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	0.00	5,000.00
PEP Drugs	0.00	183,133.00
Total	0.00	188,133.00

Training and Workshops

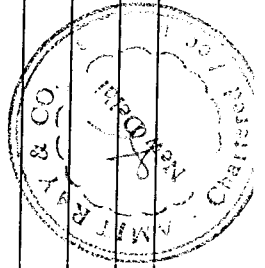
Schedule 08

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	2,168,286.00	1,965,439.00
Campaigns	751,635.00	0.00
Total	2,919,921.00	1,965,439.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	1,048,114.00	688,806.00
NGO Services for Priority Interventions	21,165,839.00	41,007,413.00
Total	22,213,953.00	41,696,219.00



Salary (Pay and Allowances)

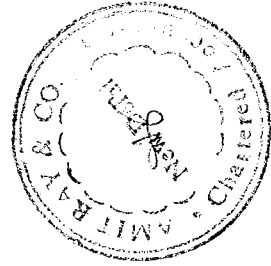
Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	20,876,561.00	15,031,742.00
Honorarium	776,945.00	320,000.00
Leave Salary & Pension Contributions	0.00	178,480.00
Medical Expenses	0.00	18,000.00
Total	21,653,506.00	15,548,222.00

Maintenance Costs

Schedule 14

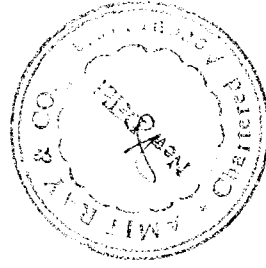
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	38,529.00	311,643.00
Vehicle Maintenance	55,317.00	512,733.00
Total	93,846.00	824,376.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	3,480.00	22,921.00
Rent, Rates & Taxes	28,974.00	12,000.00
Telephone/Communication Expenses	618,931.00	398,819.00
Miscellaneous Expenses	3,524,223.00	1,868,146.00
Printing & Stationery	322,086.00	302,848.00
Advertisement (Other than IEC)	525,470.00	1,016,045.00
Water and Electricity Charges	21,353.00	1,003,448.00
Audit Fees	296,374.00	562,473.00
Legal Expenses	0.00	10,000.00
Postage/Courier	14,990.00	150,578.00
Quality Assessment	1,145,433.00	178,354.00
Other Administration Cost	138,317.00	74,813.00
Total	6,639,631.00	5,600,445.00



Delhi SACS - POOL FUND

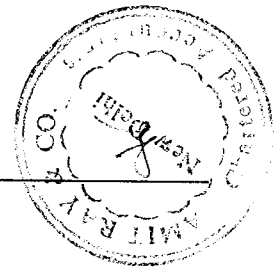
AIDS Niyantaran Samiti 11, Lancer Road, Mall Road, Timarpur, Delhi - 110054

National AIDS Control Project - Phase III

Receipt And Payment Account

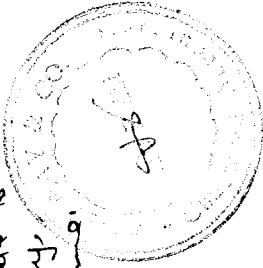
For The Period From : 01-Apr-2009 To :31-Mar-2010

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:				LOANS AND ADVANCES	17	100,041,837.00
Cash in hand		0.00	0.00	Funds from Other Sources	15	2,441,203.00
Imprest Account		0.00	3,436,275.00	FIXED ASSETS	16	3,855,584.00
Balance with Bank	30	90,003,519.16	734,848.25	CURRENT LIABILITIES	32	1,034,038.00
GENERAL FUND	29	99,700,000.00	3,646,377.00	Kits and Other Lab Supplies	18	3,095,855.00
CURRENT LIABILITIES	32	32,617.00	218,638.00	Training and Workshops	20	2,156,853.00
Other Income	56	2,549,893.00	2,073,062.00	NGO Services	23	2,532,402.00
		192,286,029.16	14,493,208.00	Salary (Pay and Allowances)	25	20,363,960.00
			657,083.00	Maintenance Costs	26	76,446.00
			5,325,559.00	Operational Expenses	27	6,074,799.00
			30,765,929.00	IEC		24,988,032.00
			714,586.00	Consultants and Consultancy Services		641,021.00
			555,720.00	Technical Resource Groups(TRGs)		0.00
			800,405.00	Surveillance		20,453.00
				Closing Balance:		
			0.00	Cash in hand		0.00



				0.00	Imprest Account		4,000.00
				90,003,519.16	Balance with Bank	31	24,959,546.16
				<u>244,965,421.41</u>			<u>192,286,029.16</u>

Receipts & Payment accounts figures for Nov. yr. mentioned in the cur. yr. books does not match with last year awaited accounts due to incorrect opening balances entry, but in totality the figures is same.



[Signature]
 Project Director, A.P.D.
 Delhi State Veterinary Society
 Dr. Bhabha Veterinary Hospital
 Dharaneshahi Bagh, Sector-6,
 Rohini, Delhi-110085

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	99,700,000.00	163,350,000.00
Total	99,700,000.00	163,350,000.00

Balance with Bank

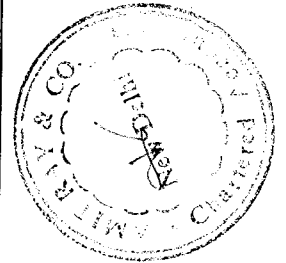
Schedule 30

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Bank 3	87,362,316.06	15,197,329.31
Cheque in Transit	0.00	60,853,000.00
Bank 7	2,641,203.10	2,701,203.10
Total	90,003,519.16	78,751,532.41

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Stale Cheques	32,617.00	872,223.00
Total	32,617.00	872,223.00



Other Income

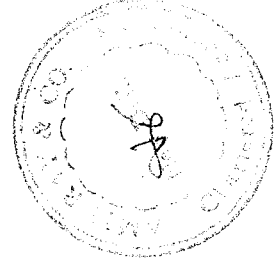
Schedule 56

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	26,200.00	20,500.00
Other Receipts	86,417.00	708,146.00
Interest from Bank	2,437,276.00	1,260,020.00
Total	2,549,893.00	1,988,666.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	3,217,514.00	4,867,650.00
Advance to NGOs	76,225,482.00	78,155,092.00
Advance to Staff	2,060,111.00	5,224,273.00
Advance to Autonomous Bodies	4,368,612.00	1,049,000.00
Advance to District Hospitals	3,351,025.00	2,244,197.00
Inter Unit Fund Transfer	10,819,093.00	0.00
Total	100,041,837.00	91,540,212.00



Funds from Other Sources

Schedule 15

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Funds from Other Sources	2,441,203.00	0.00
Total	2,441,203.00	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Furniture, Fixtures & Supplies	710,454.00	137,607.00
Blood Bank Equipments	2,871,456.00	1,984,112.00
Equipment (Other)	0.00	825,539.00
Office Equipment	273,674.00	489,017.00
Total	3,855,584.00	3,436,275.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
General Provident Fund	375,670.00	331,212.00
Group Insurance Scheme	10,850.00	9,310.00
TDS (Salary)	614,299.00	362,025.00
Other Recoveries	33,219.00	32,301.25
Total	1,034,038.00	734,848.25

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Lab. Supplies	132,149.00	1,308.00
Blood Lab. Supplies	0.00	42,430.00
Consumable Items	2,963,706.00	3,602,639.00
Total	3,095,855.00	3,646,377.00

Training and Workshops

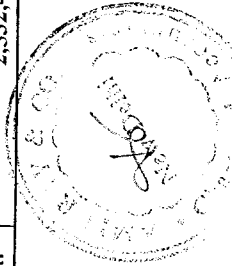
Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	1,425,218.00	218,638.00
Campaigns	731,635.00	0.00
Total	2,156,853.00	218,638.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	85,409.00	81,160.00
NGO Services for Priority Interventions	2,446,993.00	1,991,902.00
Total	2,532,402.00	2,073,062.00



Salary (Pay and Allowances)

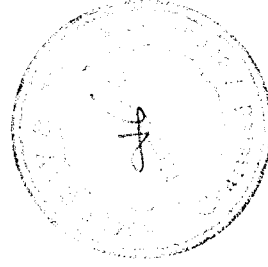
Schedule 25

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	19,608,460.00	14,296,728.00
Honorarium	755,500.00	0.00
Leave Salary & Pension Contributions	0.00	178,480.00
Medical Expenses	0.00	18,000.00
Total	20,363,960.00	14,493,208.00

Maintenance Costs

Schedule 26

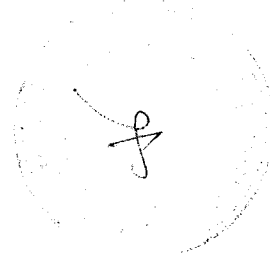
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	38,529.00	311,643.00
Vehicle Maintenance	37,917.00	345,440.00
Total	76,446.00	657,083.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	3,480.00	22,921.00
Rent, Rates & Taxes	28,974.00	12,000.00
Telephone/Communication Expenses	618,931.00	398,819.00
Miscellaneous Expenses	3,151,595.00	1,625,260.00
Printing & Stationery	322,086.00	302,848.00
Advertisement (Other than IEC)	525,470.00	1,016,045.00
Water and Electricity Charges	21,353.00	1,003,448.00
Audit Fees	296,374.00	562,473.00
Legal Expenses	0.00	10,000.00
Postage/Courier	3,141.00	150,578.00
Quality Assessment	1,023,005.00	146,354.00
Other Administration Cost	80,390.00	74,813.00
Total	6,074,799.00	5,325,559.00



Balance with Bank Schedule 31

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	0.00	87,362,316.06
Cheque in Transit	0.00	0.00
Bank 7	200,000.10	2,641,203.10
Bank PF	24,759,546.06	0.00
Total	24,959,546.16	90,003,519.16

46