

**POOL FUND
AUDIT REPORT FOR THE YEAR 2010-2011**

AHMEDABAD MUNICIPAL CORPORATION

AIDS CONTROL SOCIETY

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Report of Statutory Auditors

To:
The Project Director,
Ahmedabad Municipal Corporation AIDS Control Society,
B/h Lal Bungalow,
Near Navrangpura Telephone Exchange,
C G Road, Ahmedabad 380 009

Introductory Paragraph

We have audited the accompanying financial statements of Ahmedabad Municipal Corporation AIDS Control Society under the National AIDS Control Project – Phase III (financed under World Bank Credit and DFID grant collectively referred to as "Pool Funds") as of March 31, 2011. The management of Ahmedabad Municipal Corporation AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Ahmedabad Municipal Corporation AIDS Control Society (referred to as "AMC ACS" or "the Society" for brevity's sake) management's policy is to prepare the accompanying statements on the cash receipts and disbursements basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred.

Scope Paragraph

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.

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements of as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

The financial statements of the Company for the year ended March 31, 2010 were audited and reported upon by another firm of Chartered Accountants (vide their report issued on August 2010); the initial opening balances as at April 01, 2010, regrouped or restated where necessary, have been considered as opening balances for the purpose of these financial statements and have been relied upon by us without verification except for the matters noted below that we

Ahmedabad Municipal Corporation AIDS Control Society – Audit report (Pool Funds) – FY 2010-11

Signed for identification
V. J. CHOKSI & CO.
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have come across and access to the information to perform audit procedures thereon was not available.

Discrepancies in initial (opening) balances -

Account Head	Per audited B/S - 31/03/2010	Per TB of CPFMS	Difference
	Amount	Amount	
Fixed assets – Civil Works	Rs. 15,06,804/-	Rs. 18,25,372/-	-3,18,568
Loans and Advances - Advance to NGOs	Rs. 37,44,001/-	Rs. 39,57,169/-	-2,13,168

The discrepancies in opening balances are not explained or reconciled.

Bases for opinion

We report that -

01 AMC ACS Trustees/management is/are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgment by management are required to assess the expected benefits and related costs of internal control structure, policies and procedures. We are neither aware of nor have we been informed of any assessment in this respect by AMC ACS.

The objectives of an internal control structure include policies and procedures, among other things, are (a) to maintain records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of AMC ACS;

(b) to provide management with reasonable, but not absolute assurance that transactions (including receipts and expenditures) are executed in accordance with management's authorization and recorded properly as necessary to permit the preparation of the financial statements in accordance with generally accepted accounting principles; and

(c) to provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the AMC ACS' assets that could have a material effect on the financial statements.

Because of inherent limitations in any internal control structure, errors, irregularities or misstatements may nevertheless occur and not be detected. Also, the projection of any evaluation of effectiveness of the structure or conclusions, based on our finding, to future periods is subject to the risk that they may become inadequate because of changes in conditions; degree of compliance or the effectiveness of the design and operation of controls with the policies and procedures may deteriorate and consequently altering the validity of such conclusions that would no longer portray the system in existence.

AMC ACS continued its focused efforts to resolve long-term issues identified in its financial management processes and systems. Our evaluation of the prevailing internal control structure and its operation at AMC ACS as of and for the year ended March 31,2011 for the purpose of expressing an opinion on the financial statements disclosed weaknesses in the design or operation of the internal control structure for:

a) need to strengthen procedures for effective grant management with a central approach for accounting, management, and training for grant compliance to reduce the risks of mismanagement in grant funding;

b) formalizing arrangements in respect of grants provided to sub-recipient peripheral units to ensure accountability over sub-recipient peripheral units;

Ahmedabad Municipal Corporation AIDS Control Society – Audit report (Pool Funds) – FY 2010-11


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- c) accounting for cost-sharing and cost-allocation to different programmes with a need to formalize the system;
 - d) absence of formal cost-sharing arrangement for use of infrastructure;
 - e) timely submission of Statements of expenditure/Utilization certificates by sub-recipient NGOs and peripheral units and their timely adjustment in the financial record of AMC ACS as grant expenditure;
 - f) records for Fixed assets (including but not limited to obsolete/discarded assets) at AMC ACS, sub-recipient NGOs and peripheral units;
 - g) records for Testing Kits at AMC ACS and sub-recipient peripheral units;
 - h) timely internal audit both at the Society as also at sub-recipient NGOs and peripheral units during FY 2010-11 resulting in inadequate control and weak governance;
 - i) vacancies in sanctioned staff positions not filled also resulting in inadequate control and weak governance;
 - j) Management has not established a road plan or formal process to change to accrual system of accounting that will facilitate improved financial reporting and increase the financial control; in the current accounting system, there are inherent limitations and constraints on the detailed review of current assets, advances and current liabilities;
 - k) Management has to design an internal control system and establish procedures for dealing with discontinuance of grants to and/or termination of tie up arrangements with sub-recipient NGOs and recoveries from sub-recipient NGOs including but not limited to assets and other materials given to sub-recipient NGOs;
 - l) robust financial plans linked with operational plans need to be in place, and ensure that such plans are being delivered for ensuring value for money;
 - m) suitable insurance coverage to ensure the appropriate levels and types of coverages are in place;
 - n) formal policy for assuming financial obligations of employees/ex-employees who are/were on deputation from Ahmedabad Municipal Corporation, the sponsor body;
 - o) Operational and fiscal evaluations or reviews of sub-recipient NGOs need to be enhanced in assessing NGOs/Peripheral units' internal control and compliance for purposes of achieving effective oversight instead of relying heavily on information obtained through interviews; Operational and fiscal evaluations or reviews presently not carried out should also be carried;
 - p) oversight implications of non-compliance with –
 - statutory obligations by AMC ACS in relation to TDS on payments to intermediaries for Salaries to Counsellors, Lab Technicians etc.,;
 - statutory obligations by sub-recipient NGOs /peripheral units especially in relation to Income Tax (including TDS), Profession Tax and labour laws; and
 - guidelines on financial and procurement systems for sub-recipient NGOs/CBOs prescribed by NACO with consequential impact on project implementation by sub-recipient NGOs/peripheral units, as the case may be;
 - q) monitoring activities and financial utilization for which grants are awarded by AMC ACS to sub-recipient NGOs/peripheral units where there is comingling or overlapping of other activities or there is funding received from other donor agencies;
 - r) accounting discrepancies, inappropriate accounting heads used and non-reconciliation of system-generated Financial Management Reports (FMRs) and other data with financial results on timely basis due to, among other things, application software-related problems;
 - s) consistent and timely checks on monthly salaries to contractual staff before making payment and periodical management review thereof;
 - t) detailed periodical analyses of material variations between actual and budgeted expenditure

that we consider to be significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect AMC ACS' ability to record, process,

Ahmedabad Municipal Corporation AIDS Control Society – Audit report (Pool Funds) – FY 2010-11

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summarize and report financial data consistent with the assertions of the management in the financial statements;

Our evaluation excluded internal controls related to IT environment and we are unable to obtain reasonable assurance about the aspects of controls that may be relevant to AMC ACS' internal controls in this environment as it relates to audit of the financial statements.

These deficiencies are likely to continue to exist until internal controls are strengthened, and appropriate resources are dedicated to maintaining effective internal controls. In the interim, the Society will need to place greater emphasis on monitoring the current risks and vulnerabilities, along with the related compensating procedures, to determine whether these risks are being adequately mitigated on an ongoing basis. Successfully addressing these issues is critical to maintaining the Society's credibility;

Generally accepted accounting principles and grant management requirements, specify the grant management and control systems be documented and designed to detect errors and fraud in the normal course of business. The lack of management and control procedures leaves AMC ACS vulnerable to errors and fraud in grants and to the risk of incomplete reporting and compliance with grant requirements.

02 The cost-sharing and/or cost-allocation in different programmes are done by AMC ACS guided, among other things, by programme budgets and relied upon by us;

03 Balances due to or from parties including but not limited to Advances/deposits given and Security Deposits received are subject to confirmation; there are old Credit and debit balances including those relating to vendors, advances and deposits given (including advances to employees) and unutilized grants funds from donor agencies that need to be, among other things, comprehensively reviewed and analyzed for ageing, and carry out appropriate adjustments on regular basis; their present status needs to be ascertained as legacy issues will continue to impair the Society's ability to report financial information;

04 Advances have continued to be granted to sub-recipients being Peripheral Units notwithstanding that the sub-recipient Peripheral Units have continued to be irregular in submitting Statements of Expenditure/Utilization certificates in respect of prior outstanding advances; AMC ACS needs to strengthen mechanism for timely adjustment of advances in terms of letter no T.11025/28/2009-NACO of October 29,2010 from NACO; in respect of such expenditure and advances, owing to inadequate controls, systems, safeguards and monitoring over its use; it is not possible for us to ascertain whether the utilization is done or likely to be done in a proper manner; Additionally, AMC ACS should also seek data of interest earned by peripheral units on unspent funds before releasing further advances;

05 We believe that procurement procedures have been deficient in respect of Work awarded to Indian Red Cross Society, Gujarat, with outlay of Rs 5,03,696/-, Sakhi Jyot with outlay of Rs 3,00,442/- and Chuwal Gram Vikas Mandal with outlay of Rs 3,89,996/-; these required appropriate procurement methodology for selection under NACO procurement guidelines

Without prejudice to the deficiencies in procurement referred above, in terms of letter no T.11025/28/2009-NACO of August 04,2010 from NACO, outsourcing of services is permissible for security and housekeeping services only. However, in contravention of this directive, AMC ACS has outsourced services for salaries to Counsellors, Lab Technicians and others to the above three entities; the expenditure of Rs 11,94,134/- is a questionable cost;

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06 World Bank has clarified that payments made to Government enterprises out of reimbursement claims under World Bank assisted projects are eligible if the enterprises can establish that they are (i) legally and financial autonomous; (ii) operate under commercial law; and (iii) are not dependent agencies of the borrower or sub-borrower.

AMC ACS has claimed expenditure of (a) Rs 3,20,688/- on IEC in respect of advertisements on municipal owned buses and bus stands and (b) Rs 1,33,461/- on IEC in respect of advertisements at Railway Stations where the indirect or ultimate beneficiaries are government enterprises and the World Bank's eligibility criteria are not fulfilled. In our opinion, the expenditure of Rs 4,54,149/- is ineligible.

07 In terms of Office Memorandum no G 25012/4/2008/NACO dated Nil from NACO referring to clarification vide DO no Coord/10(1) 2010/NACO/39576 of March 04,2011 from Central Provident Fund Commissioner, NACO and SACS are excluded from applicability of Provident Fund law to contractual employees of NACO and SACS. However, this exclusion does not extend to applicability of PF law to contractual staff employed by peripheral units and NGOs. The impact of this is nor presently ascertainable.

08 The management is responsible for complying with laws and regulations applicable to the Society. We performed tests of its compliance with certain provisions of laws and regulations; we limited our tests of compliance to these provisions, and we did not test compliance with all laws and regulations applicable to AMC ACS. Providing an opinion on compliance with certain provisions of laws and regulations was not an objective of our audit, and accordingly, we do not express such an opinion.

09 There is no IT/EDP systems audit nor review for security/application controls and we have not performed any additional testing on financial or other data; also there are inherent limitations in financial system software and our reliance on the data validated by management/ others as part of the audit process; we did not rely on any other systems other than to make selections for testing purposes

10 We have not been able to review whether there is any Business Continuity Plan (BCP) and Disaster recovery policy/ procedures (DRP)

11 We have attested these financial statements as statutory auditors subject to the approval of (i) our appointment by Executive Committee/ Governing Body and (ii) the financial statements by Executive Committee/ Governing Body.

12 The Executive Committee and Governing Body of AMC ACS have to enhance their functional effectiveness to comply with the laid down rules and regulations of AMC ACS including but not limited to hold meetings regularly and maintain up to date Minutes Books as also in particular approve/ ratify deeds/actions which though may be in accordance with the guidelines/directions of donor agencies but nevertheless may be inconsistent with the rules and regulations of AMC ACS; we are unable to ascertain precisely all such inconsistencies that may be existing and the impact, if any, on the financial statements of AMC ACS;

13 In respect of Fixed Assets -

- a) in the past, AMC ACS incurred expenditure on civil works by construction/extension of building structures at various locations reflected as "Fixed asset" in the financial statements; in the absence of documents establishing title or any other formal arrangement transferring title in favour of AMC ACS, we are unable to comment on the carrying value of such assets in the financial statements;

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- b) Having regard to the accounting treatment consistently followed during the year and in earlier years of charging certain capital expenditure as utilization of grant, inventory records for fixed assets are to be updated and do not reconcile to the general ledger;
 - c) to the extent identified during audit, fixed assets (hitherto not written off) having cost of Rs 4,52,915/- (including assets acquired under GFATM grants – segregation not possible) are not in working condition; however, no provision has been made for this as required under accounting standards;
 - d) There is discrepancy in Vehicles as per Balance sheet stand at Rs 10,15,007/- whereas as per Fixed Assets register the value is Rs.9,60,547.00/-; similarly, identification and subsequent physical verification of fixed assets and reconciliation of discrepancies, if any, with up-dated records has not been done by the management;
 - e) Fixed Assets acquired in the past and continued to be reflected in the Balance Sheet have not been charged off as required by Significant Accounting Policy 8.2.3a on page 21 of Finance Management guidelines prescribed by NACO; grant utilization to this extent (amount to be ascertained) is lower;
 - f) Inventory records need to be maintained and periodical physical verification be carried out by persons other than custodians;

In the circumstances, we are unable to comment on the value of assets reflected in the financial statements;

14 In respect of payments to employees –

- a) service book/record of employees on deputation from Government were not available to audit;
- b) documents related to selection process of new appointees was not available to audit;
- c) there are several positions vacant affecting the discharge of effective procurement functions and segregation of duties by employees in overall functioning of AMC ACS;
- d) subject to observations in para 05 above, we have been unable to audit expenditure of Rs 11,94,134/- booked under the head "Salaries" paid to Counsellors, Lab Technicians and other employees through intermediaries and are unable to comment on this expenditure;

15 AMC ACS' operating plans have been entirely reliant on external financial support with no other plans for sustainable funding to ensure continuance of activities on self-supportive basis. In the event that external financial support was to get delayed or discontinued, there is uncertainty as to AMC ACS' ability to continue with the operating plans and activities. These financial statements are prepared on the assumption that sufficient financing will continue to be provided to AMC ACS to enable it to continue with its plans and activities.

16 These financial statements are prepared by AMC ACS management generally in accordance with financial guidelines prescribed by National AIDS Control Organization (NACO) and do not strictly comply with the requirements of accounting standards prescribed by the Institute of Chartered Accountants to the extent applicable and in the manner required. The effects on the financial statements of the variances between accounting practices adopted and accounting standards, although not reasonably determinable, are presumed to be material.

17 The audit is performed on the basis on information/data furnished or made available to audit and is not responsible for misinformation and/or non-submission of information/data.

18 We did not audit management's comments, where provided, and accordingly, we express no opinion on additional inputs provided therein by management on them.

19 We are unable to examine compliance with the following applicable financial rules issued under General Financial Rules, 2005 (GFR) by the Government of India –
Ahmedabad Municipal Corporation AIDS Control Society – Audit report (Pool Funds) – FY 2010-11

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GFR no	Requirement of rule
208(iii)	Autonomous organisations, new or already in existence should be encouraged to maximise generation of internal resources and eventually attain self sufficiency
209(6)(v)	In making grants to non-government or quasi-government Institutions or Organisations, a condition should be laid down that assets acquired wholly or substantially out of Government grants, except those declared as obsolete and unserviceable or condemned in accordance with the procedure laid down in the General Financial Rules, shall not be disposed of without obtaining the prior approval of the authority which sanctioned the grants-in aid.
209(6)(vi)	The sanctioning authority, while laying down the pattern of assistance, may decide whether the ownership of buildings constructed with grants-in-aid may vest with Government or the grantee Institution or Organisation. Where the ownership is vested in the Government, the grantee Institution or Organisation may be allowed to occupy the building as a lessee. In such cases suitable record of details of location, cost, name of lessee and terms and conditions of lease must be maintained in the records of the granting Ministry or Department. In all cases of buildings constructed with grants-in-aid, responsibility of maintenance of such buildings should be laid on the grantee Institution or Organisation.
209(6)(xi)	The stipulation in regard to refund of the amount of grant-in-aid with interest thereon should be brought out clearly in the letter sanctioning the grant as well as in the bond so required to be executed.
212(2) read with OM no F No 13(9)/E.II-A/ 2007 of April 10,2010	In the case of private and voluntary organizations receiving recurring grants-in-aid from Rs 10 lakhs to Rs 25 lakhs, all the Ministries or Departments of Government of India should include in their annual report a statement showing the quantum of funds provided to each of those organizations and the purpose for which they were utilized, for the information of Parliament. The annual reports and accounts of private and voluntary organizations receiving recurring grants-in-aid to the tune of Rs 25 lakhs and above should be laid on the Table of the House within nine months of the close of the succeeding financial year of the grantee organisations.
212(4)	A Register of Grants shall be maintained by the sanctioning authority in the format given in Form GFR - 39.

20 Significant Accounting Policies are not disclosed as required under AS-1;

20 As regards the matters referred to above in paragraphs 01 to 20 above and -

- owing to the limitations explained therein; and/or
 - our inability to comment on the eventual outcome; and/or
 - in the absence of an adequate system, which we could rely on, and consequently our inability to perform satisfactory audit procedures; and/or
 - such adjustments (not presently ascertainable) as might have been found to be necessary had we been able to satisfy ourselves as to the matters referred therein;
- the financial results of AMC ACS as of and for the year ended March 31, 2011 may vary in step with the final determination/resolution of the issues involved. We are unable to express an opinion on such matters and the consequential effect, if any, on the financial statements of AMC ACS.

Signed for identification
V. J. CHOKSI & CO.
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Opinion Paragraph

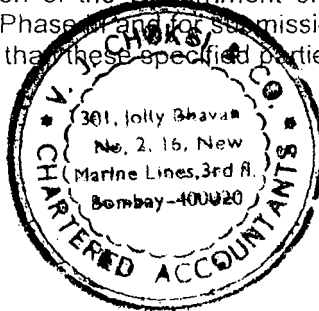
In our opinion, the financial statements, subject to the foregoing observations with such subsequent adjustments that may be necessary (presently not ascertainable), give a true and fair view of the Sources and Application of Funds and the financial position of Ahmedabad Municipal Corporation AIDS Control Society for the year ended March 31, 2011, in accordance with consistency applied accounting standards.

In addition, subject to the foregoing observations (a) the financial statements have been prepared with respect to Interim Financial Reporting Statements (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.


We further report that subject to the aforesaid observations –

- All funds sent by GOI/ State Society as grant-in-aid have been used in accordance with the conditions as laid down in the Project Implementation Plan and World Bank agreements as well as the GFATM agreement and only for the purposes for which the funds were provided;
- All funds have been used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided;
- All expenditure, including procurement of goods and services have been carried out as per the procurement manual of the program;
- All the goods procured and issues are supported by valid receipt and issue documents and are recorded in the stock/ inventory registers and the closing balances worked out correctly; and
- The expenditures reported as per the quarterly FMR also are in agreement with the audited expenditure / books of accounts and variances are documented

This report is intended solely for the information and use of the World Bank, DFID and National AIDS Control Organisation of the Government of India as funding agencies of the National AIDS Control Program – Phase II and for submission to these funding agencies and should not be used by anyone other than these specified parties for any other purpose.



For V. J. CHOKSI & CO.,
Chartered Accountants
FRN: 101904W


M. W. Choksi/Partner
Membership No. 042642

Ahmedabad
June 22, 2011 except for matters relating to transfer of
Balances of GFATM Round 6 for which the date is
September 09, 2011



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.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
2,164,914.08	GENERAL FUND	01	12,022,911.13	5,143,731.75	FIXED ASSETS	02	5,188,930.75
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
8,612,033.00	CURRENT LIABILITIES	0501	1,657,667.00	6,913,458.33	CURRENT ASSETS	0301	7,688,031.33
5,143,731.75	FIXED ASSET FUND		5,188,930.75	3,863,488.75	LOANS AND ADVANCES	0401	5,992,546.80
<u>15,920,678.83</u>			<u>18,869,508.88</u>	<u>15,920,678.83</u>			<u>18,869,508.88</u>

As per our attached Report



22 JUN 2011

V. J. Choksi
V. J. CHOKSI & CO. FC/FM/FO

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Project Director


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General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	2,164,914.08	11,692,180.78
Add: Received during the year		
Grant from NACO to SACS	41,760,000.00	18,522,000.00
Grant from SACS to MACS	0.00	4,693,000.00
Recovery/Deduction of Grants	289,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	31,567,803.95	23,194,816.70
Grants utilised to the extent of fixed asset expenditure	45,199.00	161,450.00
Closing grant in aid	12,022,911.13	2,164,914.08

Signed for identification
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By 

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Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	1,825,372.00	0.00	0.00	1,825,372.00
Equipment (Other) (2204)	25,250.00	0.00	0.00	25,250.00
Furniture , Fixtures & Supplies (2202)	556,368.00	0.00	0.00	556,368.00
Office Equipment (2206)	1,721,734.00	45,199.00	0.00	1,766,933.00
Vehicles (2205)	1,015,007.75	0.00	0.00	1,015,007.75
Grand Total	5,143,731.75	45,199.00	0.00	5,188,930.75

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
DFID Cheque in Transit (02)	0.00	0.00	0.00	0.00
GSACS (03)	0.00	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00

Signed for identification
 V. J. CHOWSI
 By

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CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Cash in hand	949.00	0.00
Oriental Bank of Commerce (Savings A/c.)	7,687,082.33	6,913,458.33
Total	7,688,031.33	6,913,458.33

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Consultants	156,004.00	-126,500.00
Advance to Others	601,335.00	173,687.00
Advance to NGOs	5,154,536.63	3,957,169.58
Advance to District Authorities	78,559.00	-21,096.00
Security Deposit (Paid)	2,112.17	2,112.17
Inter Unit Fund Transfer	0.00	-121,884.00
Total	5,992,546.80	3,863,488.75

Signed for identification
V. J. CHONG & CO.
By *[Signature]*


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CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Creditors Payable	1,654,167.00	8,608,533.00
Security / Earnest Deposit (Received)	3,500.00	3,500.00
Total	1,657,667.00	8,612,033.00

Signed for identification
V. J. CHOKSI & CO.
By 

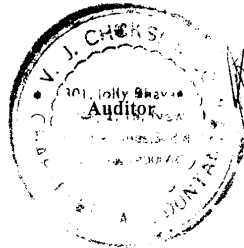
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Balance Sheet
For The Period From : 01-Apr-2010 To :31-Mar-2011

Table with 8 columns: Figures for the previous Period (Rs.), LIABILITIES, Schedule Reference, Figures for the current Period (Rs.), Figures for the previous Period (Rs.), ASSETS, Schedule Reference, Figures for the current Period (Rs.). Rows include GENERAL FUND, CURRENT LIABILITIES AND PROVISIONS, CURRENT LIABILITIES, FIXED ASSET FUND, FIXED ASSETS, CURRENT ASSETS, LOANS AND ADVANCES, CURRENT ASSETS, and LOANS AND ADVANCES.

As per our attached report



Handwritten signature and text: V. J. CHOKSI & CO. FC/FM/FO

Handwritten signature and text: Umesh N. (2) Project Director

22 JUN 2011

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General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	2,164,914.08	11,692,180.78
Add: Received during the year		
Grant from NACO to SACS	41,760,000.00	18,522,000.00
Grant from SACS to MACS	0.00	4,693,000.00
Recovery/Deduction of Grants	289,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	31,567,803.95	23,194,816.70
Grants utilised to the extent of fixed asset expenditure	45,199.00	161,450.00
Closing grant in aid	12,022,911.13	2,164,914.08

Signature of V. J. CHANDRASEKHAR
By

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Fixed Asset

Schedule 02

Figures in Rupees

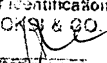
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	1,825,372.00	0.00	0.00	1,825,372.00
Equipment (Other) (2204)	25,250.00	0.00	0.00	25,250.00
Furniture, Fixtures & Supplies (2202)	556,368.00	0.00	0.00	556,368.00
Office Equipment (2206)	1,721,734.00	45,199.00	0.00	1,766,933.00
Vehicles (2205)	1,015,007.75	0.00	0.00	1,015,007.75
Grand Total	5,143,731.75	45,199.00	0.00	5,188,930.75

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
DFID Cheque in Transit (02)	0.00	0.00	0.00	0.00
GSACS (03)	0.00	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00

Signed for Identification
V. J. CHOKSI & CO.
By: 

CURRENT ASSETS

Schedule 0301

Figures in Rupees


Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Cash in hand	949.00	0.00
Oriental Bank of Commerce (Savings A/c.)	7,687,082.33	6,913,458.33
Total	7,688,031.33	6,913,458.33

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Consultants	156,004.00	-126,500.00
Advance to Others	601,335.00	173,687.00
Advance to NGOs	5,154,536.63	3,957,169.58
Advance to District Authorities	78,559.00	-21,096.00
Security Deposit (Paid)	2,112.17	2,112.17
Inter Unit Fund Transfer	0.00	-121,884.00
Total	5,992,546.80	3,863,488.75

Signed for identification
V. J. CHOKSI & CO.
By 

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Creditors Payable	1,654,167.00	8,608,533.00
Security / Earnest Deposit (Received)	3,500.00	3,500.00
Total	1,657,667.00	8,612,033.00

Signed for identification
V. J. CHOKSI & CO.
By *[Signature]*

23
366

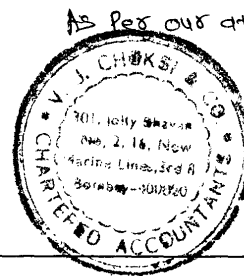
Income And Expenditure Account
For The Period From : 01-Apr-2010 To :31-Mar-2011

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.)
2,664,863.00	IEC		4,317,208.00	329,020.00	Other Income	28	803,961.00
259,500.00	Consultants and Consultancy Services		307,170.00	23,194,816.70	Grants utilised to the extent of revenue expenditure		31,567,803.95
222,705.40	Kits and Other Lab Supplies	06	1,744,345.00				
52,978.00	Medicines	07	0.00				
465,338.00	Training and Workshops	08	567,914.00				
15,818,346.80	NGO Services	11	19,439,634.95				
2,599,726.00	Salary (Pay and Allowances)	13	4,623,187.00				
330,077.00	Maintenance Costs	14	250,831.00				
1,110,302.50	Operational Expenses	15	1,121,475.00				
<u>23,523,836.70</u>			<u>32,371,764.95</u>	<u>23,523,836.70</u>			<u>32,371,764.95</u>

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AD Finance

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Project Director
AIDS CONTROL SOCIETY
Ahmedabad Municipal Corporation

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V. J. CHOKSI & CO.
22 JUN 2011

Other Income

Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	82.00	0.00
Interest from Bank	803,879.00	329,020.00
Total	803,961.00	329,020.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Consumable Items	1,744,345.00	222,705.40
Total	1,744,345.00	222,705.40

Medicines

Schedule 07

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STI Drugs	0.00	52,978.00
Total	0.00	52,978.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	567,914.00	465,338.00
Total	567,914.00	465,338.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services for Priority Interventions	19,439,634.95	15,818,346.80
Total	19,439,634.95	15,818,346.80

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	4,623,187.00	2,599,726.00
Total	4,623,187.00	2,599,726.00

Signed for identification
V. J. CHOKSI & CO.
By _____

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365

Maintenance Costs

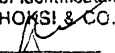
Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	56,876.00	64,601.00
Building Maintenance	9,850.00	44,450.00
Vehicle Maintenance	184,105.00	221,026.00
Total	250,831.00	330,077.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	236,299.00	205,881.00
Telephone/Communication Expenses	136,104.00	144,226.00
Miscellaneous Expenses	530,370.00	471,581.50
Printing & Stationery	14,332.00	70,502.00
Advertisement (Other than IEC)	0.00	24,128.00
Audit Fees	199,311.00	190,587.00
Postage/Courier	5,059.00	3,397.00
Total	1,121,475.00	1,110,302.50

Signed for identification
V. J. CHOKSI & CO.
By 



Ahmedabad MC ACS - POOL FUND

Old Municipal Dispensary Near Navranpura Telephone Exchange Behind Lal Bungalow, C.G. Road, Ahmedabad - 380006

National AIDS Control Project - Phase III

Receipt And Payment Account

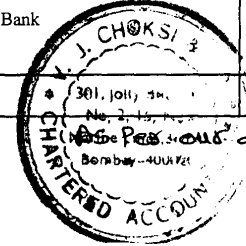
For The Period From : 01-Apr-2010 To :31-Mar-2011

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:			21,922,059.85	LOANS AND ADVANCES	17	25,277,886.00
8,925.00	Cash in hand		0.00	0.00	GENERAL FUND	13	289,000.00
0.00	Imprest Account		0.00	161,450.00	FIXED ASSETS	16	45,199.00
10,917,332.18	Balance with Bank	30	6,913,458.33	307,809.00	CURRENT LIABILITIES	32	6,954,366.00
18,522,000.00	GENERAL FUND	29	41,760,000.00	137,175.00	Training and Workshops	20	34,400.00
6,530,000.00	Funds from Other Sources	31	0.00	2,595,157.00	Salary (Pay and Allowances)	25	3,304,343.00
329,020.00	Other Income	56	803,961.00	330,077.00	Maintenance Costs	26	250,831.00
<u>36,307,277.18</u>			<u>49,477,419.33</u>	1,112,678.00	Operational Expenses	27	1,117,975.00
				2,567,913.00	IEC		4,208,218.00
				259,500.00	Consultants and Consultancy Services		307,170.00
					Closing Balance:		
				0.00	Cash in hand		949.00
				0.00	Imprest Account		0.00
				6,913,458.33	Balance with Bank	31	7,687,082.33
				<u>36,307,277.18</u>			<u>49,477,419.33</u>

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Unit N-022
Project Director
AIDS CONTROL SOCIETY



V. CHOKSI & CO.
Page 1 of 1
22 JUN 2011

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	41,760,000.00	18,522,000.00
Total	41,760,000.00	18,522,000.00

Balance with Bank


Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Oriental Bank of Commerce (Savings A/c.)	6,913,458.33	10,917,332.18
Cheque in Transit	0.00	0.00
Total	6,913,458.33	10,917,332.18

Funds from Other Sources

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Funds from Other Sources	0.00	6,530,000.00
Total	0.00	6,530,000.00

Signed for Identification
V. J. CHOKSI & Co.
By 

Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	82.00	0.00
Interest from Bank	803,879.00	329,020.00
Total	803,961.00	329,020.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Consultants	794,300.00	883,367.00
Advance to Others	1,659,700.00	501,850.00
Advance to NGOs	20,637,002.00	19,012,151.85
Advance to Staff	3,500.00	2,000.00
Advance to District Authorities	2,061,500.00	1,478,676.00
Inter Unit Fund Transfer	121,884.00	44,015.00
Total	25,277,886.00	21,922,059.85

Signed for identification
V. J. CHOKSI & CO.
By

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Recovery/Deduction of Grants	289,000.00	0.00
Total	289,000.00	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Furniture , Fixtures & Supplies	0.00	47,840.00
Office Equipment	45,199.00	113,610.00
Total	45,199.00	161,450.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Creditors Payable	6,954,366.00	307,809.00
Total	6,954,366.00	307,809.00

Signed for identification
V. J. CHOKSI & CO.
By: *[Signature]*

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	34,400.00	137,175.00
Total	34,400.00	137,175.00

Salary (Pay and Allowances)


Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	3,304,343.00	2,595,157.00
Total	3,304,343.00	2,595,157.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	56,876.00	64,601.00
Building Maintenance	9,850.00	44,450.00
Vehicle Maintenance	184,105.00	221,026.00
Total	250,831.00	330,077.00

Signed for identification
V. J. CHONGI & CO.
By 

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Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	232,799.00	204,133.00
Telephone/Communication Expenses	136,104.00	144,226.00
Miscellaneous Expenses	530,370.00	475,705.00
Printing & Stationery	14,332.00	70,502.00
Advertisement (Other than IEC)	0.00	24,128.00
Audit Fees	199,311.00	190,587.00
Postage/Courier	5,059.00	3,397.00
Total	1,117,975.00	1,112,678.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Oriental Bank of Commerce (Savings A/c.)	7,687,082.33	6,913,458.33
Cheque in Transit	0.00	0.00
Total	7,687,082.33	6,913,458.33

Signed for identification
V. J. CHOKSI & CO.
By 

13

Utilisation Certificate

Certified that an amount of Rs. 41,471,000.00 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. 6,913,458.33 (and Current Liabilities of Rs.8,612,033.00) and outstanding Advances for Rs. 3,863,488.75 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 803,961.00. a sum of Rs. 32,416,963.95 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 7,688,031.33 (and Current Liabilities of Rs. 1,657,667.00) and outstanding advances of Rs.5,992,546.80. 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 Rs
1	7-11017/48/2009 - NACO/2 dt - 7.5.10	357.51 lacs
2	7-11017/48/2009 - NACO/61 dt 25.10.10	27.44 lacs
3	7-11017/40/2009 - NACO dt 24.3.11 Grant returned to NACO	32.65 lacs (-) 2.89 lacs
	Total	41,471,000.00

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

Countersigned
 Signed for identification
 V. J. CHOKSI & CO.
 By _____
 (Chartered Accountant)

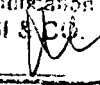
Unni N. Desai
 (Project Director)

Project Director
AIDS CONTROL SOCIETY
 Ahmedabad Municipal Corporation

Opening balance of Net Current Assets	
Oriental Bank of Commerce (Savings A/c.)	6,913,458.33
Advance to Consultants	-126,500.00
Advance to Others	173,687.00
Advance to NGOs	3,957,169.58
Advance to District Authorities	-21,096.00
Security Deposit (Paid)	2,112.17
Inter Unit Fund Transfer	-121,884.00
	10,776,947.08
Opening balance of Net Current Liabilities	
Security / Earnest Deposit (Received)	3,500.00
Creditors Payable	8,608,533.00
	8,612,033.00
Sources of funds	
Grant from NACO to SACS	41,760,000.00
Recovery/Deduction of Grants	-289,000.00
	41,471,000.00
Utilisation of funds	
IEC	4,317,208.00
Consultants and Consultancy Services	307,170.00
Training	567,914.00
Salary	4,623,187.00
Equipment Maintenance	56,876.00
Building Maintenance	9,850.00
Vehicle Maintenance	184,105.00
Travelling Expenses	236,299.00
Telephone/Communication Expenses	136,104.00
Miscellaneous Expenses	530,370.00
Printing & Stationery	14,332.00
Audit Fees	199,311.00
NGO Services for Priority Interventions	19,439,634.95
Postage/Courier	5,059.00
Consumable Items	1,744,345.00
Office Equipment	45,199.00
	32,416,963.95
Bank Interest & Miscellaneous Receipts	
Other Receipts	82.00
Interest from Bank	803,879.00
	803,961.00
Current Liabilities	
Security / Earnest Deposit (Received)	3,500.00
Creditors Payable	1,654,167.00

Signed for identification
V. J. CHOKSI & CO.
By _____

Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	949.00
Oriental Bank of Commerce (Savings A/c.)	7,687,082.33
Advance to Consultants	156,004.00
Advance to Others	601,335.00
Advance to NGOs	5,154,536.63
Advance to District Authorities	78,559.00
Security Deposit (Paid)	2,112.17
	13,680,578.13

Signed for identification
V. J. CHOKSI & CO.
By 



Ahmedabad MC ACS - POOL FUN

National AIDS Control Project - Phase III

FMR-I

Rs lacs

Remarks if any

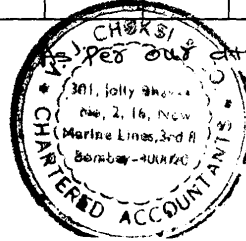
NACP-III
Financial Monitoring Format (NACO & SACS)

for Financial Year 2010-11
As on 31-Mar-2011

S.No.	Activities	Budget (FY)			Funds Release by GOI	Actual Expenditure			Variance	Remarks if any
		Apr to Sep	Oct to Mar	Total for FY		Apr to Sep	Oct to Mar	Total for FY		
		(a)			(b)	(c)			(a) - (b)	
B1	Activities at NACO - Eligible for funding by Pooling Partners									
a)	Expenditure on Pharmaceuticals & Medicals Supplies under Component I and II									
c)	Expenditure on Other Goods, Works, Services, NGOs, Training & Operating Costs: -Communication, Advocacy and Social Mobilization (IEC/BCC) -Managing Program Implementation and Contracts -Monitoring & Evaluation and Research									
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
B2	Funds for Activities implemented at the state level pooled funding									
	Funds Transfer to SACS for approved state AWP & Expenditure Incurred on:									
a)	-drugs, pharmaceuticals & medical supplies by SACS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
b)	-other goods works, NGO & other services and operating costs (including expenditure on drugs, pharmaceuticals & medical supplies procured by NGOs)	244.20	244.20	488.40	0.00	69.62	254.55	324.17	488.40	
	Total	244.20	244.20	488.40	0.00	69.62	254.55	324.17	488.40	
	Total (B1 + B2)	244.20	244.20	488.40	0.00	69.62	254.55	324.17	488.40	

Research
AD Finance

Unit N. O. S.
Project Director
AIDS CONTROL SOCIETY
Ahmedabad Municipal Corporation



attached Report
V. J. CHOKSI & CO.

22 JUN 2011



Ahmedabad MC ACS - POOL FUN

National AIDS Control Project - Phase III

Financial Monitoring Report

For The Year 2010-11

As on 31-Mar-2011

FMR-
Rs. La

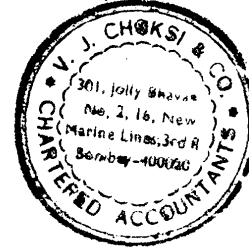
NACP-III
Financial Monitoring Report(States)
Gross expenditure Report against Annual Work Plans

States	Approved/AWP			Opening Funds Position	Funds Released during the Year	Actual Expenditure			Closing Fund Position Cash/Bank & Advances	Variance	Other Receipts	Net Increase/Decrease - other heads	Net Closing Balance	Remarks, if any	Approv AWP next y
	Apr to Sep	Oct to Mar	Total for FY			Apr to Sep	Oct to Mar	Total for FY							
Ahmedabad MC ACS (1301)	244.20	244.20	488.40	107.77	414.71	69.62	254.55	324.17	198.31	164.23	8.04	-69.54	136.81		
Total	244.20	244.20	488.40	107.77	414.71	69.62	254.55	324.17	198.31	164.23	8.04	-69.54	136.81		

*House-
AD finance*

Use n. on
Project Director
AIDS CONTROL SOCIETY
Ahmedabad Municipal Corporation

As per our attached Report



V. J. CHOKSI & CO.

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22 JUN 2011



NACP-III
Financial Monitoring Report(States)
Component & Activity Wise Expenditure report

For The Year 2010-11

As on 31-Mar-2011

FMR-III

Rs. lacs

Categ.	Activities funded by Pooling Partners	Consolidated					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
1.00	Expenditures on Pharmaceuticals & Medical Supplies under Components 1 & 2 by the SACS	0.00	0.00	0.00	0.00	0.00	0.00
2.00	Expenditures on Others Goods, Works, Services, NGOs, Training & Operating Costs by SACS						
	Prevention						
	Civil Works under PI	0.00	0.00	0.00	0.00	0.00	0.00
	STD Control	0.00	0.00	0.00	0.00	0.31	0.31
	Condom Promotion	0.00	0.00	0.00	0.00	0.00	0.00
	NGO services for priority interventions	114.92	114.92	229.84	44.20	150.19	194.39
	Mapping and others related activities	1.47	1.47	2.94	2.24	1.02	3.26
	Technical Resource Groups (TRGs)	0.00	0.00	0.00	0.00	0.00	0.00
	Evaluation & JAT	0.00	0.00	0.00	0.00	0.00	0.00
	IEC, Social Mobilisation & Mainstreaming	43.62	43.62	87.24	7.11	35.87	42.98
	School/Colleges AIDS education programme/formation	11.08	11.08	22.16	0.00	0.03	0.03
	Integrated Counselling and Testing Centres under PI	0.00	0.00	0.00	0.01	0.00	0.01
	Blood Safety	25.94	25.94	51.88	1.56	30.94	32.50
	Family Health Awareness Campaign (FHAC) under PI	0.00	0.00	0.00	0.00	0.00	0.00
	Implementation of PMTCT Program under PI	0.00	0.00	0.00	0.00	0.00	0.00
	External Quality Assessment Programme	4.56	4.56	9.12	0.00	0.00	0.00
	Training under TI	7.50	7.50	15.00	0.87	4.63	5.50
	Link Worker Scheme under TI	0.00	0.00	0.00	0.00	0.00	0.00
	OST implementation through Government centers	0.00	0.00	0.00	0.00	0.00	0.00
	Care, Support and Treatment						

* to be supported by Statewise breakup of budget verses actuals

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Signed for identification
V. J. CHOKSI & CO
By _____

Page 1 of 3

312

Categ.	Activities funded by Pooling Partners	Consolidated *					
		AWR/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
	Civil Works under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Purchase of Equipment under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Drugs for Opportunistic Infections/PEP/CD4/CD8 under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Community Care Centres under LA	0.00	0.00	0.00	0.00	0.00	0.00
	IEC and Awareness Related to PLWAs under LA	0.00	0.00	0.00	0.00	0.16	0.16
	Consultant Services under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Resource Groups (TRGs) under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Capacity Building						
	Civil Works under IS	0.00	0.00	0.00	0.00	0.00	0.00
	Vehicles under IS	0.00	0.00	0.00	0.00	0.00	0.00
	Training and Fellowship under IS	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Resource Groups (TRGs) under IS	0.00	0.00	0.00	0.00	0.00	0.00
	Salary of Staff under IS	27.87	27.87	55.74	7.48	21.94	29.42
	Administrative cost of DAPCU staff	0.00	0.00	0.00	1.67	0.00	1.67
	Furniture & Supplies and Office Equipment under IS	0.00	0.00	0.00	0.00	0.45	0.45
	Equipment Maintenance under IS	0.00	0.00	0.00	0.36	0.20	0.56
	Building Maintenance under IS	1.25	1.25	2.50	0.05	0.05	0.10
	Vehicle Maintenance under IS	1.25	1.25	2.50	0.56	1.28	1.84
	Operational Expenses under IS	4.75	4.75	9.50	3.53	7.47	11.00
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
	Training & capacity Building of SACS Staff & DAPCU	0.00	0.00	0.00	0.00	0.00	0.00
	Infrastructure and computers	0.00	0.00	0.00	0.00	0.00	0.00
	Need based requirement for SACS office	0.00	0.00	0.00	0.00	0.00	0.00
	Strategic Information Management						
	Operation Research/Policy and Other Studies/Cause of Death Studies/Research and Development under IC	0.00	0.00	0.00	0.00	0.00	0.00
	Sentinal Surveillance under IC	0.00	0.00	0.00	0.00	0.00	0.00

* to be supported by Statewise breakup of budget verses actuals
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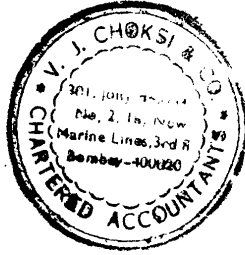
295

Categ.	Activities funded by Pooling Partners	Consolidated*					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
	HMIS and Monitoring and Evaluation under IC	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	244.21	244.21	488.42	69.64	254.54	324.18
	Grand Total:	244.21	244.21	488.42	69.64	254.54	324.18

AD finance

Project Director.

As per our attached Report



V. J. CHOKSI & CO.
22 JUN 2011



Ahmedabad MC ACS - POOL FUNDED

National AIDS Control Project - Phase III

NACP-III
Financial Monitoring Report(States)
Natural Head Wise Expenditure report

For The Year 2010-11
As on 31-Mar-2011

FMR-IV

Rs. Lacs

Categ.	Activities funded by Pooling Partners - Natural heads	Consolidated *					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
1.00	Expenditure on Pharmaceuticals & Medical supplies under all components by the SACS						
	HIV Kits (2101)	0.00	0.00	0.00	0.00	0.00	0.00
	STI Drugs (2103)	0.00	0.00	0.00	0.00	0.00	0.00
	OI Drugs (2104)	0.00	0.00	0.00	0.00	0.00	0.00
	Blood Lab. Supplies (2133)	0.00	0.00	0.00	0.00	0.00	0.00
	Blood Bank Equipments (2203)	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	0.00	0.00	0.00	0.00	0.00	0.00
2.00	Expenditure on Other Goods, Works, Services, NGOs, Training & Operating cost by SACS						
	Other Lab. Supplies (2102)	4.56	4.56	9.12	0.00	0.00	0.00
	Workshops (2105)	0.00	0.00	0.00	0.00	0.00	0.00
	Fellowship (Local) (2106)	0.00	0.00	0.00	0.00	0.00	0.00
	IEC (2107)	48.12	48.12	96.24	6.92	36.25	43.17
	NGO Services (2108)	5.33	5.33	10.66	0.00	0.00	0.00
	Consultants and Consultancy Services (2109)	1.47	1.47	2.94	2.24	0.83	3.07
	Operational Research (2112)	0.00	0.00	0.00	0.00	0.00	0.00
	Research & Development (2113)	0.00	0.00	0.00	0.00	0.00	0.00
	Policy & Other Studies (2114)	0.00	0.00	0.00	0.00	0.00	0.00
	Cause of Death Studies (2115)	0.00	0.00	0.00	0.00	0.00	0.00
	Training (2117)	8.75	8.75	17.50	1.05	4.63	5.68

Notes: * to be supported by a breakup by States

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Categ.	Activities funded by Pooling Partners - Natural heads	Consolidated *					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
	Salary (2118)	44.74	44.74	89.48	10.70	35.53	46.23
	Equipment Maintenance (2120)	0.00	0.00	0.00	0.36	0.20	0.56
	Building Maintenance (2121)	1.25	1.25	2.50	0.05	0.05	0.10
	Vehicle Maintenance (2122)	1.25	1.25	2.50	0.56	1.28	1.84
	Travelling Expenses (2123)	1.50	1.50	3.00	0.68	1.69	2.37
	Rent, Rates & Taxes (2124)	0.00	0.00	0.00	0.00	0.00	0.00
	Telephone/Communication Expenses (2125)	1.00	1.00	2.00	0.54	0.83	1.37
	Honorarium (2126)	0.00	0.00	0.00	0.00	0.00	0.00
	Bank Charges (2127)	0.00	0.00	0.00	0.00	0.00	0.00
	Miscellaneous Expenses (2129)	2.25	2.25	4.50	2.19	3.12	5.31
	Printing & Stationery (2130)	0.00	0.00	0.00	0.05	0.10	0.15
	Fellowship (Foreign) (2134)	0.00	0.00	0.00	0.00	0.00	0.00
	Monitoring & Evaluation (SIMS) (2135)	0.00	0.00	0.00	0.00	0.00	0.00
	Leave Salary & Pension Contributions (2136)	0.00	0.00	0.00	0.00	0.00	0.00
	Advertisement (Other than IEC) (2137)	0.00	0.00	0.00	0.00	0.00	0.00
	Medical Expenses (2138)	0.00	0.00	0.00	0.00	0.00	0.00
	Water and Electricity Charges (2139)	0.00	0.00	0.00	0.00	0.00	0.00
	Audit Fees (2140)	0.00	0.00	0.00	0.07	1.93	2.00
	Legal Expenses (2141)	0.00	0.00	0.00	0.00	0.00	0.00
	NGO Services for Priority Interventions (2143)	114.92	114.92	229.84	44.20	150.19	194.39
	Technical Resource Groups (TRGs) (2144)	0.00	0.00	0.00	0.00	0.00	0.00
	Employer's Contribution to CPF (2147)	0.00	0.00	0.00	0.00	0.00	0.00
	Surveillance (2148)	0.00	0.00	0.00	0.00	0.00	0.00
	Postage/Courier (2149)	0.00	0.00	0.00	0.02	0.03	0.05
	ARV Drugs (2150)	0.00	0.00	0.00	0.00	0.00	0.00

Notes: * to be supported by a breakup by States

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Categ.	Activities funded by Pooling Partners - Natural heads	Consolidated*					
		AWE/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
	Paeditric ARV drugs (2152)	0.00	0.00	0.00	0.00	0.00	0.00
	PEP Drugs (2153)	0.00	0.00	0.00	0.00	0.00	0.00
	Link Workers (2154)	0.00	0.00	0.00	0.00	0.00	0.00
	CD4/CD8 kits (2158)	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses on ICTC centre set up and maintenance (2160)	0.00	0.00	0.00	0.00	0.00	0.00
	PLHA Expenses (2161)	0.00	0.00	0.00	0.00	0.00	0.00
	Quality Assessment (2162)	0.00	0.00	0.00	0.00	0.00	0.00
	Review Meeting and Supervision of Councillors (2163)	0.00	0.00	0.00	0.00	0.00	0.00
	FBC ESR LFT (2164)	0.00	0.00	0.00	0.00	0.00	0.00
	Other Administration Cost (2165)	0.00	0.00	0.00	0.00	0.00	0.00
	Contractual Services - Companies (2169)	0.00	0.00	0.00	0.00	0.00	0.00
	Need Based Assistance (2174)	0.00	0.00	0.00	0.00	0.00	0.00
	Campaigns (2175)	0.00	0.00	0.00	0.00	0.00	0.00
	Contingency (2179)	0.00	0.00	0.00	0.00	0.00	0.00
	Local Conveyance (2180)	0.00	0.00	0.00	0.00	0.00	0.00
	Consumable Items (2181)	9.07	9.07	18.14	0.00	17.44	17.44
	Linen (2182)	0.00	0.00	0.00	0.00	0.00	0.00
	Food Expenses (2183)	0.00	0.00	0.00	0.00	0.00	0.00
	Meeting Expenses (2184)	0.00	0.00	0.00	0.00	0.00	0.00
	Civil Works (2201)	0.00	0.00	0.00	0.00	0.00	0.00
	Furniture , Fixtures & Supplies (2202)	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment (Other) (2204)	0.00	0.00	0.00	0.00	0.00	0.00
	Vehicles (2205)	0.00	0.00	0.00	0.00	0.00	0.00
	Office Equipment (2206)	0.00	0.00	0.00	0.00	0.45	0.45
	Advance to Contractors/Suppliers (Non Reimbursiable) (3204)	0.00	0.00	0.00	0.00	0.00	0.00

Notes: * to be supported by a breakup by States

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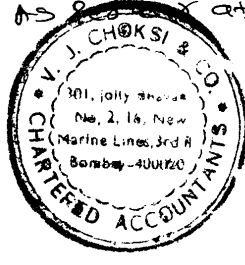
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Categ.	Activities funded by Pooling Partners - Natural heads	Consolidated					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
	Advance to Contractors/Suppliers (Reimbursable) (3207)	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	244.21	244.21	488.42	69.63	254.55	324.18
	Grand Total:	244.21	244.21	488.42	69.63	254.55	324.18

sheet
AD finance

PO
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 AMC Acc.

As per attached Report



V. J. CHOKSI & CO.

22 JUN 2011

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