

NACO

Andaman & Nicobar SACS - Pool Fund

G.B. Pant Hospital Complex, Port Blair - 744101

National AIDS Control Programme

✓ 75

Utilisation Certificate

Certified that an amount of Rs. 1,197,000.00 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. 9,496,468.93 (and Current Liabilities of Rs.94,007.00)and outstanding Advances for Rs. 64,000.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 192,955.03. a sum of Rs. 8,004,563.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 2,968,764.46 (and Current Liabilities of Rs. 128,911.00)and outstanding advances of Rs.12,000.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

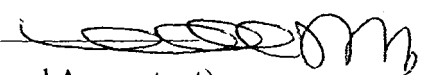
Sl. No.	Sanction letter Number and Date	Amount
	Total	1,197,000.00

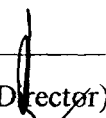
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

- 1. Statement of Expenditures
- 2. Annual Financial Statements

For POY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)


(Chartered Accountant) Partner


(Project Director)

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

310

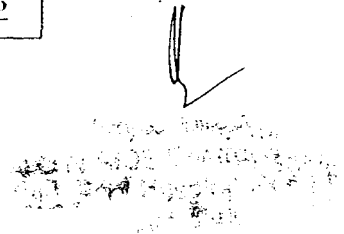
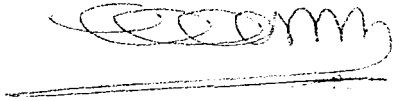
Opening balance of Net Current Assets	Amount (Rs.)
A/c No. - Syndicate Bank	9,496,468.93
Advance to Staff	52,000.00
Security Deposit (Paid)	12,000.00
	<u>9,560,468.93</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	83,516.00
Stale Cheques	10,491.00
	<u>94,007.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	1,197,000.00
	<u>1,197,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	1,443,391.00
Training	238,175.00
Salary	3,732,026.00
Equipment Maintenance	30,233.00
Vehicle Maintenance	204,170.00
Travelling Expenses	384,552.00
Telephone/Communication Expenses	44,855.00
Bank Charges	716.50
Miscellaneous Expenses	388,031.00
Printing & Stationery	40,262.00
Leave Salary & Pension Contributions	119,916.00
Advertisement (Other than IEC)	77,616.00
Audit Fees	69,000.00
Surveillance	565,629.00
Postage/Courier	34,625.00
Other Administration Cost	3,778.00
Contractual Services - Companies	133,458.00
Campaigns	38,580.00
Consumable Items	292,500.00
Blood Bank Equipments	103,600.00
Vehicles	14,350.00
Office Equipment	45,100.00
	<u>8,004,563.50</u>
Bank Interest & Miscellaneous Receipts	Amount (RS.)
Other Receipts	3,146.21
Interest from Bank	189,808.82
	<u>192,955.03</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	128,911.00

Project Director
A & N AIDS Control Society
A & N Govt Hospital Complex

For ROY GHOSH & ASSOCIATES

	<u>128,911.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
A/c No. - Syndicate Bank	2,968,764.46
Security Deposit (Paid)	12,000.00
	<u>2,980,764.46</u>

For ACP & Associates
(ACCOUNTANTS)



F.No. 3-5/ANACS/ACCTS/AUDIT/2009-10/967
OFFICE OF THE PROJECT DIRECTOR
ANDAMAN & NICOBAR AIDS CONTROL SOCIETY
G.B.PANT HOSPITAL COMPLEX, PORT BLAIR
PH.03192-230140,E-mai-andamansaacs@gmail.com

Port Blair dated the 18th October, 2011

To

The Director (Finance)
National AIDS Control Organisation,
Govt. Of India
Ministry of Health and Family Welfare
6th Floor, Chanderlok Building,
36, Janpath,
New Delhi-110 001.

Sub: Submission of Statutory Audit Report for the Financial Year – 2010-11 – Reg.

Sir,

I am directed to find enclosed herewith the audited Statutory Audit report for the Financial Year 2010-11 for Pool Fund, GFATM Rd.II & VI, & DBS for Surveillance for your perusal and necessary action.

Enclosed:

4. Management Letter.
5. Utilisation Certificate for Pool Fund, GFATM. Rd. II & VI & DBS for Surveillance.
6. Audited Account of Pool Fund, GFATM. Rd. VI & II & DBS for Surveillance (Balance Sheet, Income and Expenditure Account, Receipt and Payment Account)

Thanking you,

Yours faithfully

Encl: As above

Assistant Director (Finance)
A & N AIDS Control Society

Copy to:

1. Shri. P.R Das, NPO (Audit), National AIDS Control Organisation, Govt. Of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
2. Shri. . K.P. Krishna Kumar, NPO, National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
3. Shri. Krishan Gopal Sharma, Sr. Accounts Officer, National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
4. Shri. R.K. Sachdev, Finance Officer (GFATM) National AIDS Control Organisation, Govt. Of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.

5. M/s. Roy Ghosh & Associates, Chartered Accountants, 545 G.T. Road (South), 4th floor



The Project Director,
Andaman & Nicobar State AIDS Control Society,
G.B. Pant Hospital Complex,
Port Blair - 744 104

Re: - Management letter for the Statutory Audit of the Society of Pool, GFATM - II, GFATM - VI & DBS Fund as on 31.3.2011

Sir,

In connection with our audit of the financial statements for the year ended 31st March, 2011, we familiarized ourselves with Project documents and the internal guidelines/circulars applicable during the period under audit. We also reviewed the business of the Project and evaluated the accounting systems and related internal controls of the Projects in order to plan and perform our audit.

This letter to Project Management includes observations noted during the course of our audit examination in the following area:

- Matters having a significant impact on the implementation of the Project
- Opportunities for strengthening financial records, systems and controls, together with recommendations for improvement
- Status of maintenance of Project books and records
- Accuracy of Project financial statements
- Status of prior audit recommendations

We have conducted the audit of the society in accordance with standard on auditing issued by the institute of Chartered Accountant of India. Those standards required that the plan and performance of audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statement and also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion and the issues which comes forth during the audit which raises our reasonable opinion for the comments in the audit report though not effecting the to and fair view of the transaction of the society and the depiction in the statement of expenditure are stated below:-

1. The Society has submitted Annual Audited Accounts for the year ending 31.03.2009 and 31.03.2010 to the Registrar of Joint Stock Companies, District of Andaman, Port Blair, by a letter on 16.03.2011 instead of submission of Annual Report in the prescribed format for years together and present legal entity of the Society should be





- restored immediately by submitting those Annual Returns to the Registering Authority.
2. The Society has not yet got the certificate for exemption of income U/S 12A of the Income Tax Act, 1961 but has initiated the necessary effective steps by submitting the same with the appropriate authority on 20.09.2011 by appointing one Chartered Accountants Firm and accordingly has submitted the Income Tax Return of the Society for the year 2010 - 2011 in Form ITR 5, inappropriate to the Society instead of Form ITR 7. Form ITR - 5 is meant for the assessee (Partnership Firm) having their income from Business/Profession. Hence, the Society is being requested to revise the same at the earliest, otherwise it will attract so many penal provisions of the Income Tax Act, 1961.
 3. The Society is being advised to destroy the identified expired stock of kits in the prescribed manner before getting the due concurrence from the NACO.
 4. The Society is being advised to maintain the Fixed Assets Register as per the format prescribed by the NACO. The Society has identified and declared unserviceable after getting the opinion of designated technical person and also taken effective steps for its due exclusion from the Fixed Assets Register.
 5. The stale cheques should be reversed after getting due approval from the management.
 6. The Annual Evaluation of the contractual employees is not being done.
 7. The remuneration should be paid on getting the monthly time sheets from the respective employees as per format prescribed by the NACO.
 8. The procurement process should be followed as per guideline prescribed by the NACO and procurement plan should be approved at the start of the financial year.
 9. The Society has not achieved the targets of the programmes, as listed out in the AAP during the year under consideration. Even the reasons for not achieving the same was not been evaluated.
 10. The balance with Bank in Flexi Deposit Account as on 31.03.2011 was Rs. 34,02,192.60, which includes Rs. 32,82,779.86/- towards Fixed Deposit Account, Rs. 11,192.60 towards Savings Deposit Account and Rs. 1,08,220.14 towards interest accrued and due. The amount of Rs. 1,08,220.14 towards Interest Accrued & Due was not accounted in the Books of Accounts. This amount will have the effect of changing the "Grants utilized to the extent of revenue expenditure" in the Income & Expenditure Account from Rs. 76,48,558.47 to Rs. 75,40,338.33 in POOL FUND Accounts.
 11. The balance with Bank in Flexi Deposit Account as on 31.03.2011 was Rs. 9,19,769.23, which includes Rs. 8,94,581.80/- towards Fixed Deposit Account, Rs. 10,769.23 towards Savings Deposit Account and Rs. 14,418.20 towards interest accrued and due. The amount of Rs. 14,418.20 towards Interest Accrued & Due was not accounted in the Books of Accounts. This amount will have the effect of changing the "Grants utilized to the extent of revenue expenditure" in the Income & Expenditure Account from Rs. 33,63,559.97 to Rs. 33,49,141.77 in GFATM - II Accounts.






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

We wish to take this opportunity to thank Mr. R. Bali, Project Director and Project Management Officials for the courtesies and cooperation extended to our audit team.

Thanking you,

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


(S. Roy, Partner)
Wednesday, October 12, 2011





AUDIT REPORT (POOL FUND)

Introductory Paragraph

We have audited the accompanying financial statements of the Andaman & Nicobar State AIDS Control Society Port Blair (Pool Fund) under National AIDS Control Project - Phase III (financial under World Bank Credit No. 3242-IN) as of March 31, 2011. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph

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

Opinion Paragraph

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Andaman & Nicobar State AIDS Control Society for the year ended March 31, 2011 in accordance with consistency applied accounting standards.

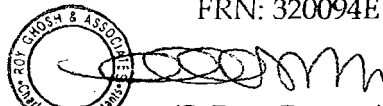
In addition,

- (a) With respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Management Letter to this report,
- (b) Which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the management letter to this report.
- (c) Procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the management letter to this report.

Place: Port Blair

Date: Wednesday, October 12, 2011

For Roy Ghosh & Associates
(Chartered Accountants)
FRN: 320094E


(S. Roy, Partner)
M.No:053959

Balance Sheet

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

Figures for the current 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.)
6,461.93	GENERAL FUND	01	2,851,853.46	8,914,750.00	FIXED ASSETS	02	9,077,800.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
94,007.00	CURRENT LIABILITIES	0501	128,911.00	9,496,468.93	CURRENT ASSETS	0301	2,968,764.46
14,750.00	FIXED ASSET FUND		9,077,800.00	64,000.00	LOANS AND ADVANCES	0401	12,000.00
<u>75,218.93</u>			<u>12,058,564.46</u>	<u>18,475,218.93</u>			<u>12,058,564.46</u>

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)


Partner

FC/FIN/RO


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

Project Director
Project Director

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


General Fund


Schedule 01


Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	9,466,461.93	16,945,273.81
Add: Received during the year	1,197,000.00	0.00
Grant from NACO to SACS	1,197,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	7,648,558.47	6,769,311.88
Grants utilised to the extent of fixed asset expenditure	163,050.00	709,500.00
Closing grant in aid	2,851,853.46	9,466,461.93

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)


Partner


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


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

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	1,606,166.00	103,600.00	0.00	1,709,766.00
Civil Works (2201)	183,805.00	0.00	0.00	183,805.00
Equipment (Other) (2204)	41,135.00	0.00	0.00	41,135.00
Furniture, Fixtures & Supplies (2202)	921,140.00	0.00	0.00	921,140.00
Office Equipment (2206)	4,904,393.00	45,100.00	0.00	4,949,493.00
Vehicles (2205)	1,258,111.00	14,350.00	0.00	1,272,461.00
Grand Total	8,914,750.00	163,050.00	0.00	9,077,800.00


Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Grand Total				

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)



Partner

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

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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
A/c No: - Syndicate Bank	2,968,764.46	9,496,468.93
Total	2,968,764.46	9,496,468.93

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Staff	0.00	52,000.00
Security Deposit (Paid)	12,000.00	12,000.00
Total	12,000.00	64,000.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security / Earnest Deposit (Received)	128,911.00	83,516.00
Stale Cheques	0.00	10,491.00
Total	128,911.00	94,007.00

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)



Partner

Assistant Director (Finance)
A & N AIDS Control Society
G. B. Pant Hospital, New Delhi

For Bill

Andaman & Nicobar SACS - Pool Fund

[Draft]


G.B. Pant Hospital Complex , Port Blair - 744104

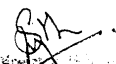
National AIDS Control Project - Phase III

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
519,601.00	IEC		1,443,391.00	428,369.62	Other Income	28	192,955.03
0.00	Surveillance		565,629.00	6,769,311.88	Grants utilised to the extent of revenue expenditure		7,648,558.47
146,079.00	Kits and Other Lab Supplies	06	292,500.00				
120,081.00	Training and Workshops	08	276,755.00				
147,500.00	NGO Services	11	0.00				
306,279.00	Salary (Pay and Allowances)	13	3,851,942.00				
177,090.00	Maintenance Costs	14	234,465.00				
681,051.50	Operational Expenses	15	1,176,893.50				
1,197,681.50			7,841,513.50	7,197,681.50			7,841,513.50

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)


Partner


AVUL KANUNJI
NATIONAL AIDS CONTROL PROJECT
G.B. Pant Hospital Complex
Port Blair

Other Income

Schedule 28


Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	3,146.21	0.00
Interest from Bank	189,808.82	428,369.62
Total	192,955.03	428,369.62


Kits and Other Lab Supplies


Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Blood Lab. Supplies	0.00	856,379.00
Consumable Items	292,500.00	289,700.00
Total	292,500.00	1,146,079.00

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)


Partner


Assistant Practitioner (Finance)
A & N AIDS Control Society
G.D. Pant Hospital Complex
Fort Blar.


Project Director
A & N AIDS Control Society
G.D. Pant Hospital Complex
Fort Blar.

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	238,175.00	163,864.00
Campaigns	38,580.00	956,217.00
Total	276,755.00	1,120,081.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services for Priority Interventions	0.00	147,500.00
Total	0.00	147,500.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	3,732,026.00	3,108,531.00
Leave Salary & Pension Contributions	119,916.00	197,748.00
Total	3,851,942.00	3,306,279.00

For ROY GHOSH & ASSOCIATES

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	30,233.00	9,900.00
Vehicle Maintenance	204,170.00	167,190.00
Total	234,403.00	177,090.00

Operational Expenses


Schedule 15


Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	384,552.00	185,329.00
Telephone/Communication Expenses	44,855.00	43,275.00
Bank Charges	716.50	1,161.00
Miscellaneous Expenses	388,031.00	45,338.50
Printing & Stationery	40,262.00	219,465.00
Advertisement (Other than IEC)	77,616.00	11,894.00
Audit Fees	69,000.00	82,725.00
Postage/Courier	34,625.00	26,244.00
Other Administration Cost	3,778.00	33,200.00
Contractual Services - Companies	133,458.00	32,420.00
Total	1,176,893.50	681,051.50

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)



Partner


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


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

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Andaman & Nicobar SACS - Pool Fund

G.B. Pant Hospital Complex, Port Blair - 744104

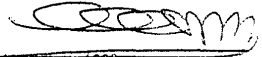
National AIDS Control Project - Phase III

Receipt And Payment Account

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

Rs. for the current Period	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:			554,216.00	LOANS AND ADVANCES	17	866,685.00
0.00	Cash in hand		0.00	709,500.00	FIXED ASSETS	16	163,050.00
0.00	Imprest Account		0.00	1,146,079.00	Kits and Other Lab Supplies	18	292,500.00
804,273.81	Balance with Bank	30	9,496,468.93	964,704.00	Training and Workshops	20	192,756.00
0.00	GENERAL FUND	29	1,197,000.00	3,300,527.00	Salary (Pay and Allowances)	25	3,803,015.00
75,507.00	CURRENT LIABILITIES	32	45,395.00	177,090.00	Maintenance Costs	26	234,403.00
428,369.62	Other Income	36	192,955.03	571,914.50	Operational Expenses	27	819,313.50
<u>308,150.43</u>			<u>10,931,818.96</u>	387,651.00	IEC		1,270,375.00
				0.00	Surveillance		320,727.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				0.00	Imprest Account		0.00
				9,496,468.93	Balance with Bank	31	2,968,764.46
				<u>17,308,150.43</u>			<u>10,931,818.96</u>

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)



Partner



Project Director
National AIDS Control Programme
G.B. Pant Hospital Complex
Port Blair

Project Director

National AIDS Control Programme
G.B. Pant Hospital Complex
Port Blair

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	1,197,000.00	0.00
Total	1,197,000.00	0.00

Balance with Bank

Schedule 30

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

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security / Earnest Deposit (Received)	45,395.00	65,016.00
Stale Cheques	0.00	10,491.00
Total	45,395.00	75,507.00

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)



Assistant Director
U. P. Port Hospital, Durgam
Port Blair



Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	3,146.21	0.00
Interest from Bank	189,808.82	428,369.62
Total	192,955.03	428,369.62

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	231,477.00	119,900.00
Advance to Staff	635,208.00	335,216.00
Total	866,685.00	554,216.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Furniture, Fixtures & Supplies	0.00	130,130.00
Blood Bank Equipments	103,600.00	126,898.00
Vehicles	14,350.00	174,419.00
Office Equipment	45,100.00	278,053.00
For ROY GHOSH & ASSOCIATES Total	163,050.00	709,500.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Blood Lab. Supplies	0.00	856,379.00
Consumable Items	292,500.00	289,700.00
Total	292,500.00	1,146,079.00

Training and Workshops

Schedule 20

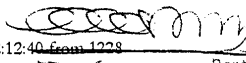
Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	157,343.00	12,920.00
Campaigns	35,413.00	951,784.00
Total	192,756.00	964,704.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	3,683,099.00	3,102,779.00
Leave Salary & Pension Contributions	119,916.00	197,748.00
Total	3,803,015.00	3,300,527.00

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)



Partner



Project Director
G.B. Pant Hospital

Project Director
G.B. Pant Hospital
Pun Blair

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	30,233.00	9,900.00
Vehicle Maintenance	204,170.00	167,190.00
Total	234,403.00	177,090.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	31,212.00	86,829.00
Telephone/Communication Expenses	44,855.00	43,275.00
Bank Charges	716.50	1,161.00
Miscellaneous Expenses	384,021.00	34,701.50
Printing & Stationery	40,262.00	219,465.00
Advertisement (Other than IEC)	77,616.00	11,894.00
Audit Fees	69,000.00	82,725.00
Postage/Courier	34,625.00	26,244.00
Other Administration Cost	3,778.00	33,200.00
Contractual Services - Companies	133,458.00	32,420.00
Total	819,543.50	571,914.50

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)

Assistant Director
G. B. Pant Hospital Complex
Port Blair

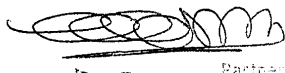
Project Director
A & N AIDS Control Society
G. B. Pant Hospital
Port Blair

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
A/c No. - Syndicate Bank	2,968,764.46	9,496,468.93
Total	2,968,764.46	9,496,468.93

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)



Partner

By
Assistant Director
S. N AIDS Control Society
Govt. Post Hospital Camp
Port Blair

[Signature]
Project Director
S. N AIDS Control Society
Govt. Post Hospital
Port Blair

General Ledger Trial Balance

From : 01-Apr-2010

To : 31-Mar-2011

Figures in Rupees

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
No. - Syndicate Bank (3104)	9,496,468.93	0.00	1,713,165.03	8,240,869.50	2,968,764.46	0.00
ance to Others (3202)	0.00	0.00	282,000.00	282,000.00	0.00	0.00
ance to Staff (3205)	52,000.00	0.00	777,924.00	829,924.00	0.00	0.00
vertisement (Other than IEC) (2137)	0.00	0.00	77,616.00	0.00	77,616.00	0.00
it Fees (2140)	0.00	0.00	69,000.00	0.00	69,000.00	0.00
k Charges (2127)	0.00	0.00	716.50	0.00	716.50	0.00
od Bank Equipments (2203)	1,606,166.00	0.00	103,600.00	0.00	1,709,766.00	0.00
ampaigns (2175)	0.00	0.00	38,580.00	0.00	38,580.00	0.00
h in hand (3101)	0.00	0.00	14,835.00	14,835.00	0.00	0.00
l Works (2201)	183,805.00	0.00	0.00	0.00	183,805.00	0.00
sumable Items (2181)	0.00	0.00	292,500.00	0.00	292,500.00	0.00
tractual Services - Companies (2169)	0.00	0.00	133,458.00	0.00	133,458.00	0.00
ipment (Other) (2204)	41,135.00	0.00	0.00	0.00	41,135.00	0.00
ipment Maintenance (2120)	0.00	0.00	30,233.00	0.00	30,233.00	0.00
ess of Expenditure over Income (9999)	22,523,898.07	0.00	0.00	0.00	22,523,898.07	0.00
urniture, Fixtures & Supplies (2202)	921,140.00	0.00	0.00	0.00	921,140.00	0.00
eneral Provident Fund (3301)	0.00	0.00	65,618.00	65,618.00	0.00	0.00
grant from NACO to SACS (4603)	0.00	15,000,000.00	0.00	1,197,000.00	0.00	16,197,000.00
roup Insurance Scheme (3303)	0.00	0.00	210.00	210.00	0.00	0.00
C (2107)	0.00	0.00	1,453,882.00	16,491.00	1,443,391.00	0.00
prest Account (3105)	0.00	0.00	5,000.00	5,000.00	0.00	0.00
erest from Bank (1206)	0.00	0.00	0.00	189,808.82	0.00	189,808.82
ave Salary & Pension Contributions (2136)	0.00	0.00	119,916.00	0.00	119,916.00	0.00
scellaneous Expenses (2129)	0.00	0.00	407,866.00	19,835.00	388,031.00	0.00
ice Equipment (2206)	4,904,393.00	0.00	45,100.00	0.00	4,949,493.00	0.00

For ROY GHOSH & ASSOCIATES
CHARTERED ACCOUNTANTS

System Administrator on 12/10/2011 12:16:28 from 1208

Assistant Director (Finance)
A & N AIDS Control SocietyAIDS Control Society
A & N AIDS Control Society

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Administration Cost (2165)	0.00	0.00	3,778.00	0.00	3,778.00	0.00
Receipts (1205)	0.00	0.00	0.00	3,146.21	0.00	3,146.21
Fund - World Bank (1102)	0.00	25,905,110.00	0.00	0.00	0.00	25,905,110.00
Age/Courier (2149)	0.00	0.00	34,625.00	0.00	34,625.00	0.00
ing & Stationery (2130)	0.00	0.00	40,262.00	0.00	40,262.00	0.00
y (2118)	0.00	0.00	3,732,026.00	0.00	3,732,026.00	0.00
ity / Earnest Deposit (Received) (3309)	0.00	83,516.00	84,576.00	129,971.00	0.00	128,911.00
ity Deposit (Paid) (3210)	12,000.00	0.00	0.00	0.00	12,000.00	0.00
e Cheques (3311)	0.00	10,491.00	10,491.00	0.00	0.00	0.00
veillance (2148)	0.00	0.00	565,629.00	0.00	565,629.00	0.00
s (Others) (3310)	0.00	0.00	27,913.00	27,913.00	0.00	0.00
s (Salary) (3308)	0.00	0.00	41,369.00	41,369.00	0.00	0.00
ophone/Communication Expenses (2125)	0.00	0.00	44,855.00	0.00	44,855.00	0.00
ning (2117)	0.00	0.00	238,175.00	0.00	238,175.00	0.00
velling Expenses (2123)	0.00	0.00	384,552.00	0.00	384,552.00	0.00
icle Maintenance (2122)	0.00	0.00	204,170.00	0.00	204,170.00	0.00
icles (2205)	1,258,111.00	0.00	14,350.00	0.00	1,272,461.00	0.00
Sub Total	40,999,117.00	40,999,117.00	11,057,988.53	11,057,988.53	42,423,976.03	42,423,976.03
avance to TSUPs (3212)	0.00	0.00	0.00	0.00	0.00	0.00
avance to DAPCU (3211)	0.00	0.00	0.00	0.00	0.00	0.00
avance to District Authorities (3208)	0.00	0.00	0.00	0.00	0.00	0.00
avance to Autonomous Bodies (3206)	0.00	0.00	0.00	0.00	0.00	0.00
avance to Consultants (3201)	0.00	0.00	0.00	0.00	0.00	0.00
avance to Contractors/Suppliers (Non Reimbursable) (3204)	0.00	0.00	0.00	0.00	0.00	0.00
avance to Contractors/Suppliers (Reimbursable) (3207)	0.00	0.00	0.00	0.00	0.00	0.00
avance to District Hospitals (3209)	0.00	0.00	0.00	0.00	0.00	0.00
avance to NGOs (3203)	0.00	0.00	0.00	0.00	0.00	0.00
RV Drugs (2150)	0.00	0.00	0.00	0.00	0.00	0.00
nk 2 (3103)	0.00	0.00	0.00	0.00	0.00	0.00
nk 4 (3107)	0.00	0.00	0.00	0.00	0.00	0.00
nk 7 (3110)	0.00	0.00	0.00	0.00	0.00	0.00
nk 8 (3111)	0.00	0.00	0.00	0.00	0.00	0.00
For ROY GHOSH & ASSOCIATES	0.00	0.00	0.00	0.00	0.00	0.00

System Administrator on 12/10/2011 9:15:08 AM

ROY GHOSH & ASSOCIATES
 Chartered Accountants
 22, Street No. 10, Sector 1, Port Blair

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

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
9 (3112)	0.00	0.00	0.00	0.00	0.00	0.00
FS (3117)	0.00	0.00	0.00	0.00	0.00	0.00
GF-RD7 (3113)	0.00	0.00	0.00	0.00	0.00	0.00
of Baroda (3109)	0.00	0.00	0.00	0.00	0.00	0.00
2 (3102)	0.00	0.00	0.00	0.00	0.00	0.00
5 (3108)	0.00	0.00	0.00	0.00	0.00	0.00
Material for Prevention of C&S Project (2172)	0.00	0.00	0.00	0.00	0.00	0.00
Lab. Supplies (2133)	0.00	0.00	0.00	0.00	0.00	0.00
ding Maintenance (2121)	0.00	0.00	0.00	0.00	0.00	0.00
se of Death Studies (2115)	0.00	0.00	0.00	0.00	0.00	0.00
4/CD8 kits (2158)	0.00	0.00	0.00	0.00	0.00	0.00
que in Transit (3106)	0.00	0.00	0.00	0.00	0.00	0.00
doms and Loops (2157)	0.00	0.00	0.00	0.00	0.00	0.00
nsultants and Consultancy Services (2109)	0.00	0.00	0.00	0.00	0.00	0.00
ntigency (2179)	0.00	0.00	0.00	0.00	0.00	0.00
tractual Services - Individual (2168)	0.00	0.00	0.00	0.00	0.00	0.00
editors Payable (3320)	0.00	0.00	0.00	0.00	0.00	0.00
nations Received (1203)	0.00	0.00	0.00	0.00	0.00	0.00
ag Resistance Monitoring (2166)	0.00	0.00	0.00	0.00	0.00	0.00
mployees Contribution to CPF (3302)	0.00	0.00	0.00	0.00	0.00	0.00
mployer's Contribution to CPF (2147)	0.00	0.00	0.00	0.00	0.00	0.00
cess of Expenditure over income (3399)	0.00	0.00	0.00	0.00	0.00	0.00
penses on ICTC centre set up and maintenance (2160)	0.00	0.00	0.00	0.00	0.00	0.00
posure Visits (2171)	0.00	0.00	0.00	0.00	0.00	0.00
IC ESR LFT (2164)	0.00	0.00	0.00	0.00	0.00	0.00
llowship (Foreign) (2134)	0.00	0.00	0.00	0.00	0.00	0.00
llowship (Local) (2106)	0.00	0.00	0.00	0.00	0.00	0.00
od Expenses (2183)	0.00	0.00	0.00	0.00	0.00	0.00
nds from Other Sources (3318)	0.00	0.00	0.00	0.00	0.00	0.00
lobal Fund - I V (1106)	0.00	0.00	0.00	0.00	0.00	0.00
lobal Fund - VI (1107)	0.00	0.00	0.00	0.00	0.00	0.00
lobal Fund -II (1104)	0.00	0.00	0.00	0.00	0.00	0.00
lobal Fund- III (1105)	0.00	0.00	0.00	0.00	0.00	0.00

For ROY GHOSH & ASSOCIATES
 CHARTERED ACCOUNTANTS

[Signature]

[Signature]

System Administrator on 12/10/2011 12:15:28 PM

Assistant Director (Finance)
 A & N AIDS Control Society

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

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Government of India (1101)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from SACS to SBTC (4502)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to Intersectoral Collaborations (Corp. Bodies) (4200)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from NACO to Intersectoral Collaborator (Line Deptt.) (4100)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from NACO to Intersectoral Collaborator (Corp. Bodies) (4602)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from NACO to NBTC (4606)	0.00	0.00	0.00	0.00	0.00	0.00
Grant From SACS to MACS (4302)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from SACS to MACS (4604)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from SACS to SBTC (4608)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to Intersectoral Collaborators (Line Deptt.) (4100)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to NBTC (4501)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to Ngos (4203)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to SACS (4301)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to support institutions (4202)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Kits (2101)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Seminar (2126)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Unit Fund Transfer (4402)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Travel Expenses (2141)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Transport (2182)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Staff Workers (2154)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Medical Conveyance (2180)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Medical Expenses (2138)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Meeting Expenses (2184)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Mobile Blood Units (2308)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Mobile Units (2307)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Monitoring & Evaluation (SIMS) (2135)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Need Based Assistance (2174)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for NGO Services (2108)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for NGO Services for Priority Interventions (2143)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Drugs (2104)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Operational Research (2112)	0.00	0.00	0.00	0.00	0.00	0.00
Grant for Other Lab. Supplies (2102)	0.00	0.00	0.00	0.00	0.00	0.00

For ROY GHOSH & ASSOCIATES

0.00

System Administrator on 12/10/2011 12:52:08 PM

ASSOCIATES
N AIDS Control Centre

Signature
N AIDS Control Centre
Bansal Hospital

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Recoveries (3317)	0.00	0.00	0.00	0.00	0.00	0.00
113)	0.00	0.00	0.00	0.00	0.00	0.00
triac ARV drugs (2152)	0.00	0.00	0.00	0.00	0.00	0.00
ent Consultancy Charges (4401)	0.00	0.00	0.00	0.00	0.00	0.00
ent to Proc. Agent (4400)	0.00	0.00	0.00	0.00	0.00	0.00
Drugs (2153)	0.00	0.00	0.00	0.00	0.00	0.00
A Expenses (2161)	0.00	0.00	0.00	0.00	0.00	0.00
y & Other Studies (2114)	0.00	0.00	0.00	0.00	0.00	0.00
Fund-DFID (1103)	0.00	0.00	0.00	0.00	0.00	0.00
r to NACPIII-(IC) Non Reimbursable expenses (2194)	0.00	0.00	0.00	0.00	0.00	0.00
r to NACPIII-(IS) Non Reimbursable expenses (2193)	0.00	0.00	0.00	0.00	0.00	0.00
r to NACPIII-(LA) Non Reimbursable expenses (2192)	0.00	0.00	0.00	0.00	0.00	0.00
r to NACPIII-(PI) Non Reimbursable expenses (2191)	0.00	0.00	0.00	0.00	0.00	0.00
r to NACPIII-(TI) Non Reimbursable expenses (2190)	0.00	0.00	0.00	0.00	0.00	0.00
ility Assessment (2162)	0.00	0.00	0.00	0.00	0.00	0.00
eipt from NACO to Proc. Agent (4605)	0.00	0.00	0.00	0.00	0.00	0.00
overy/Deduction of Grants (4609)	0.00	0.00	0.00	0.00	0.00	0.00
l Ribbon Clubs/Youth Friendly Clubs (2155)	0.00	0.00	0.00	0.00	0.00	0.00
nt Payable (3321)	0.00	0.00	0.00	0.00	0.00	0.00
nt, Rates & Taxes (2124)	0.00	0.00	0.00	0.00	0.00	0.00
earch & Development (2113)	0.00	0.00	0.00	0.00	0.00	0.00
view Meeting and Supervision of Councillors (2163)	0.00	0.00	0.00	0.00	0.00	0.00
ary Payable (3319)	0.00	0.00	0.00	0.00	0.00	0.00
le of Bid/Tender Documents (1201)	0.00	0.00	0.00	0.00	0.00	0.00
hool AIDS Education (2156)	0.00	0.00	0.00	0.00	0.00	0.00
hall grants for Capacity Building Events (4201)	0.00	0.00	0.00	0.00	0.00	0.00
II Drugs (2103)	0.00	0.00	0.00	0.00	0.00	0.00
upport Activities (2170)	0.00	0.00	0.00	0.00	0.00	0.00
chnical Assistance (2167)	0.00	0.00	0.00	0.00	0.00	0.00
chnical Resource Groups(TRGs) (2144)	0.00	0.00	0.00	0.00	0.00	0.00
sting Fee from Patients (1202)	0.00	0.00	0.00	0.00	0.00	0.00
ansfer to newly created DBS for Surveillance (4504)	0.00	0.00	0.00	0.00	0.00	0.00
ansportation Expenses (2188) For BOY GHOSH & ASSOCIATES	0.00	0.00	0.00	0.00	0.00	0.00

Printed by: System Administrator on 12/10/2011 12:13:28 from 1725

[Handwritten Signature]

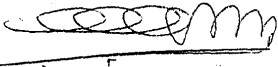
Assistant Director
A & H AIDS Control Society

[Handwritten Signature]

Project Director
A & H AIDS Control Society
G.B. Pant Hospital Complex

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Agency (1110)	0.00	0.00	0.00	0.00	0.00	0.00
(1112)	0.00	0.00	0.00	0.00	0.00	0.00
- AVERT (1109)	0.00	0.00	0.00	0.00	0.00	0.00
- APAC (1108)	0.00	0.00	0.00	0.00	0.00	0.00
ation of Mapping data (2173)	0.00	0.00	0.00	0.00	0.00	0.00
l Load (2159)	0.00	0.00	0.00	0.00	0.00	0.00
es (2185)	0.00	0.00	0.00	0.00	0.00	0.00
er and Electricity Charges (2139)	0.00	0.00	0.00	0.00	0.00	0.00
shops (2105)	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
Grand Total	40,999,117.00	40,999,117.00	11,057,988.53	11,057,988.53	42,423,976.03	42,423,976.03

For ROY GHOSH & ASSOCIATES
(CHARTERED ACCOUNTANTS)



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

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

Andaman & Nicobar AIDS Control Society
 G.B. Pant Hospital Complex, Port Blair
 Syndicate Bank, DHS Branch Savings A/c.NO. 99092140000018
 Bank Reconciliation For The Month Of March, 2011

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FUND: POOL FUND

Balance As Per Cash Book		29,68,764.46
(i) Add: Cheque issued but not encashed		
Cheque No.	Date	Amount
613327	25.06.2010	3040.00
613358	18.08.2010	6840.00
613785	29.03.2011	1,37,416.00
613786	29.03.2011	4132.00
613787	29.03.2011	27,440.00
613788	30.03.2011	17,282.00
613789	30.03.2011	6139.00
613790	30.03.2011	5453.00
613791	30.03.2011	16,339.00
613792	30.03.2011	9276.00
613793	30.03.2011	944.00
613794	30.03.2011	9900.00
613795	30.03.2011	10,000.00
613796	30.03.2011	15,000.00
613797	31.03.2011	6426.00
613798	31.03.2011	12,961.00
613799	31.03.2011	4015.00
613800	31.03.2011	5700.00
613901	31.03.2011	1900.00
613902	31.03.2011	1900.00
613903	31.03.2011	3800.00
613904	31.03.2011	4479.00
613905	31.03.2011	2140.00
613906	31.03.2011	756.00
613908	31.03.2011	2000.00
613909	31.03.2011	3855.00
613910	31.03.2011	6075.00
		3,25,208.00
(i) Credit entries made in the bank but not shown in the Cash Book		1,08,220.14
TOTAL		34,02,192.60
<i>Less:</i>		
(i) Amount sent to bank but not credited in Bank account		NIL
(ii) Bank charges debited in the bank account but not accounted for in the Cash Book		NIL
(iii) Bank charges debited in the bank account but not accounted for in the cash book		NIL
GRAND TOTAL		34,02,192.60
Balance as per pass book/Bank Statement		34,02,192.60

For ROY GHOSH & ASSOCIATES
 (CHARTERED ACCOUNTANTS)

[Signature]

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

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

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