

GANDHI MINOCHA & CO.
CHARTERED ACCOUNTANTS

ASSESSEE : STATE AIDS PREVENTION AND CONTROL SOCIETY
U.T. CHANDIGARH
GOVT. MULTI SPECIALITY HOSPITAL COMPLEX
H. NO. 213, SECTOR 16A,
CHANDIGARH

STATUS : REGD. SOCIETY

P.A.N : AABTS6631E/W (RD-1)/CHANDIGARH

YEAR ENDING : 31.03.2008

ASSESSOR : CHANDIGARH

STATEMENT OF ASSESSABLE INCOME

IN TERMS OF DECISIONS OF HON'BLE SUPREME
COURT IN CIT Vs. POONA ELECTRIC SUPPLY CO.
LTD. (1965) 57 ITR 521(SC) AND RAJKOT DISTRICT
GOPALAK CO-OPERATIVE MILK PRODUCERS'
UNION LTD. V CIT (1993) 204 (GUJ.) THE INCOME
OF SOCIETIES IS NIL

NIL

TOTAL INCOME

NIL

INCOME TAX DUE & DEPOSITED

NIL



Accepto

FORM NO. 10 B
See Rule 17 B

Audit Report under Section 12A(b) of the Income Tax Act, 1961 in the case of Charitable or religious trust(s) or institutions.

We have examined the Balance Sheet of **STATE AIDS PREVENTION AND CONTROL SOCIETY U.T. CHANDIGARH** as at 31st MARCH, 2008 and the Income & Expenditure Account for the period ended on that date which is in agreement with the books of account maintained by the said trust or institution.

We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of the audit. In our opinion proper books of account except for non charging of depreciation have been kept by the head office and the branches of the above named trust/institution visited by us so far as appears from our examination of the books, and proper returns adequate for the purposes of audit have been received from branches not visited by us.

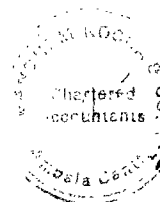
In our opinion and to the best of our information and according to information given to us, the said accounts give a truest and fair view:-

- I. In the case of balance sheet, of the state of affairs of the above named trust/institution as at 31st MARCH, 2008.
- II. In the case of the Income & Expenditure Account, of the Loss of accounting year ending on 31st MARCH, 2008.

The prescribed particulars are annexed hereto.

PLACE: AMBALA CANTT.
DATE : OCTOBER 13, 2008

FOR GANDHI MINOCHA & CO.
CHARTERED ACCOUNTANTS,



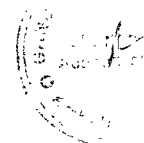
(GAURAV GANDHI)
PARTNER
M.NO. 501510

STATEMENT OF PARTICULARS

I.

Application of Income for Charitable or religious purposes

1. Amount of income of the previous year applied to Charitable or religious purposes in India during that year. : 29,722,085.36
 2. Whether the trust / company has exercised the option under clause (2) of the Explanation to Section 11(I) ? If so, the details of the amount of income deemed to have been applied to charitable or religious purposes in India during the previous year. : --
- Accumulated or set apart /
3. Amount of Income : --
 Finally set apart
 for application to charitable or religious purposes, to the extent it does not exceed 15 percent, of the income derived from property held
wholly
 under trust -----for such purposes
in part only.
 4. Amount of income eligible for exemption under section 11(1)(c). : --
 (Give Details)
 5. Amount of income, in addition to amount referred to in item 3 above accumulated or set apart for specified purposes under section 11(2). : --
 6. Whether the amount of income mentioned in item 5 above has been invested or deposited in the manner laid down in section 11(2) (b)? If so, the details thereof. : --
 7. Whether any part of the income in respect of which an option was exercised under clause (2) of the Explanation to section 11(1) in any earlier year is deemed to be income of the previous year under section 11(1B)? If so the details thereof. : --
 8. Whether, during the previous year, any part of income accumulated or set apart for specified purposes under section 11(2) in the earlier year. : --



- (a) has been applied for purposes other than charitable or religious purposes or has ceased to be accumulated or set apart for application thereto, or
- (b) has ceased to remain invested in any account referred to in section 11(2)(b)(ii) (b)(iii) or
- (c) has not been utilized for purposes for which it was accumulated or set apart during the period for which it was to be accumulated or set apart, or in the year immediately following the expiry thereof. If so, details thereof.

II. Application of use of income or property for the benefit of persons referred to in section 13(3).

1. Whether any part of the income or property of the trust / institution was lent, or continues to be lent, in the previous year to any person referred to in section 13(3) (hereinafter referred to in this Annexure as such person)? --

If so, give details of the amount, rate of interest charged and nature of security, if any.
2. Whether any land, building or other property of the trust / institution was made or continued to be made, available for the use of any such persons during the previous year? If so, give details of the property and the amount or rent or compensation charged, if any. --
3. Whether any payment was made to any such person during the previous year by way of salary, allowance or otherwise? If so, give details. --
4. Whether the services of the trust / institution were made available to any such person during the previous year? If so, give details thereof together with remuneration or compensation received, if any. --
5. Whether any share, security or other property was purchased by or on behalf of the trust / institution during the previous year from any such person? If so, give details thereof together with the consideration paid. --
6. Whether any share, security or other property was sold by or on behalf of the trust / institution during the previous year to any such person? If so, give details thereof together with the consideration received. --



7. Whether any income or property of the trust / institution was diverted during the previous year in favour of any such person? If so, give details thereof together with the amount of income or value of property so diverted. : --
8. Whether the income or property of the trust / institution was used for applied during the previous year for the benefit of any such person in any other manner? If so, give details. : --

NOTE: For commenting upon the above particulars we have relied upon the certificate issued to us by the Management.

III. Investments held at any time during the previous year(s) in concerns in which referred to in section 13(3) have a substantial interest.

<i>Sl. No.</i>	<i>Name and address of the concern</i>	<i>Where the concern is a company, number and class of shares held</i>	<i>Nominal value of investment</i>	<i>Income from the investment</i>	<i>Whether the amount in col.4 exceeded 5 per cent of the capital of the concern during the previous year - say, Yes/No</i>
NIL					

**PLACE: AMBALA CANTT.
DATED: OCTOBER 13, 2008**

**FOR GANDHI MINOCHA & CO.,
CHARTERED ACCOUNTANTS,**

**(GAURAV GANDHI)
PARTNER
M.NO. 501510**

STATE AIDS PREVENTION AND CONTROL SOCIETY, U.T. CHANDIGARH

BALANCE SHEET AS ON 31.03.2008

LIABILITIES	AMOUNT (RS.)	ASSETS	AMOUNT (RS.)
CORPUS FUND	-	FIXED ASSETS	7,226,777.50
FIXED ASSET FUND (POOL FUND)	7,079,523.00	BANK	20,171,058.00
FIXED ASSET FUND (GENERAL FUND)	147,254.50		
NACO REIMBURSABLE	20,171,058.00		
TOTAL (RS.)	<u>27,397,835.50</u>	TOTAL (RS.)	<u>27,397,835.50</u>
(FO)	(APD)	(PD)	

Auditor's Report

As per our separate report in form 10B of even date attached.

PLACE : AMBALA CANTT.
DATE : OCTOBER 13, 2008

FOR GANDHI MINOCHA & CO.,
CHARTERED ACCOUNTANTS,



(GAURAV GANDHI)
PARTNER
M.NO. 501510

STATE AIDS PREVENTION AND CONTROL SOCIETY, U.T. CHANDIGARH

INCOME & EXPENDITURE A/C OF 31.03.2008

PARTICULARS	AMOUNT (RS.)	PARTICULARS	AMOUNT (RS.)	AMOUNT (RS.)
UTILISATION OF FUNDS OPERATIONS		RECEIPTS FROM NACO		
HIV KITS	458,028.00	OPENING BALANCE	19,757,325.36	
OTHER LAB SUPPLIES	533,376.00	ADD : GRANTS ISSUED	40,386,000.00	
STI DRUGS	458,422.00		60,143,325.36	
IEC	1,921,074.00	LESS : CHEQUES IN TRANSIT	10,853,349.00	
NGO SERVICE	311,940.00	LESS : REFUNDABLE TO NACO	20,171,058.00	29,118,918.36
TRAINING	1,013,604.00			
SALARY	7,535,887.00	OTHER RECEIPTS		152,380.00
EQUIPMENT MAINTENANCE	585,065.00	INTEREST FROM BANKS		450,787.00
VEHICLE MAINTENANCE	152,872.00			
TRAVELLING EXP.	25,104.00			
TELEPHONE/COMMUNICATION EXP.	113,478.00			
HONORARIUM	30,987.00			
BANK CHARGES	1,339.00			
MISCELLANEOUS EXP.	1,113,420.00			
PRINTING & STATIONARY	187,971.00			
BLOOD LAB SUPPLIES	2,498,212.00			
LEAVE SALARY & PENSION CONTRIBUTIONS	236,281.00			
WATER & ELECTRICITY CHARGES	115,930.00			
AUDIT FEES	57,830.00			
NGO SERVICES FOR PRIORITY INTERVENTIONS	6,293,025.49			
SURVEILLANCE	169,163.00			
POSTAGE/ COURIER	7,312.00			
(TI) NON REIMBURSABLE PRIOR PERIOD EXPENSABLE	1,775,384.73			
(PI) NON REIMBURSABLE PRIOR PERIOD EXPENSABLE	128,121.00			
(LA) NON REIMBURSABLE PRIOR PERIOD EXPENSABLE	198,152.93			
(IS) NON REIMBURSABLE PRIOR PERIOD EXPENSABLE	20,000.00			
(IC) NON REIMBURSABLE PRIOR PERIOD EXPENSABLE	68,518.00			
OFFICE EQUIPMENTS	257,587.50			
OI DRUGS	795,173.00			
OTHER ADMINISTRATION COST	250.00			
CONTINGENCY	789,059.91			
ADVANCE TO NGO'S	1,144,696.14			
ADVANCE TO DISTRICT AUTHORITIES	577,356.66			
SECURITY DEPOSITS	54,829.00			
ADVANCE TO AUTONOMOUS BODIES	62,386.00			
ADVANCE TO STAFF	3,450.00			
MISC. ADVANCES	32,800.00			
TOTAL (RS.)	29,722,085.36	TOTAL (RS.)	29,722,085.36	

(FO)

(APD)

(PD)

Auditor's Report

As per our separate report in form 10B of even date attached.

PLACE : AMBALA CANTT.
DATE : OCTOBER 13, 2008

[Handwritten Signature]

[Handwritten Signature]
[Stamp: FOR GANDHI MINOCHA & CO., CHARTERED ACCOUNTANTS, Ambala Cantt.]
(GAURAV GANDHI)
PARTNER
M.NO. 501510

AUDIT REPORT

The Project Director
CHANDIGARH AIDS Control Society,
CHANDIGARH.

Introductory Paragraph.

We have audited the accompanying financial statements of the Chandigarh AIDS Control Project - Phase III (financed under World bank credit No 3242 -IN/IDA) as of March 31, 2008. Our responsibility is to express our opinion on these financial statements based on our audit.

For Report to be signed by

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

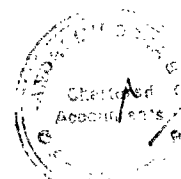
Opinion Paragraph

In our opinion, the financial statements, read with observations given in Annexure-I, listing of ineligible claims comments in management letter give a true and fair view of the Application of Funds and the financial position of Chandigarh State Aids Control Society for the year ended March 31, 2008, in accordance with consistency applied accounting standards.

In addition subject to our observations in **Annexure-I**, listing of ineligible claims & comments in management letter (a) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs; (b) which Expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

PLACE : CHANDIGARH
DATE : OCTOBER 13, 2008

FOR GANDHI MINOCHA & CO.,
CHARTERED ACCOUNTANTS,



(GAURAV GANDHI)
PARTNER
M.NO. 501510

ANNEXURE - I

1. Utilization certificate pool fund for the year 2007-2008 provides total expenditures at Rs.203,60,072.49 where as total expenditure in statement of expenditures amounts to Rs.225,50,249.15 the difference of Rs. 21,90,176.66 is on account of non reimbursable prior period expendable of NACP II the same has been expended as per the norms of NACP II.
2. As per guidelines of NACO, no depreciation has been provided on the fixed assets.
3. The books of accounts have been maintained on cash basis, no provision for accrued expenses like electricity, rent, audit fees etc. have been provided.
4. As reported unutilized amount of Rs. 381,84,749.00 is property of NACO although reflected in our balance sheet as general fund.
5. The balances of fixed assets stock are subject to control.
6. During the course of audit it was found that society is not following the income tax rules while deducting TDS properly in some cases. It was also observed that society has not deducted the TDS on amount of Service Tax/VAT which leads in short deduction of TDS amount. Details of such instances are given in **Annexure-III**.
7. In the following cases no TDS were deducted:-

PARTICULARS	NATURE OF EXPENDITURE	Amount
Prof. Shalini Mehta	Consultancy	30,000.00
Prof. Amarjeet Singh	Consultancy	36,000.00

8. During the course of Physical verification, one vehicle property of now closed Aids cell of health department, Maruti Gypsy no. CH01G0775 is running on behalf of the society. But society has no documents or record relating to this vehicle. Also this vehicle is not shown as asset in the society balance sheet of previous year 2006-07 & current year 2007-08. So in the case of any loss to the asset society may face difficulty in proving the identity of the vehicle with itself. The NACO should advise treatment of such asset.
9. Society is not maintaining the Fixed Asset register in proper form. Society is doing entry in Fixed Asset register on the basis of date of invoice not on the basis on which asset is actually purchased. It was also observed that in fixed asset register there are many assets which requires to be written off like KBPT keyboard (31/03/00) , MS-office 97 (1/09/99).
10. As reported the office is running in the premises of health department Chandigarh, they have not raised any demand for rent hence no rent has been provided in the books.
11. According to rules of the society payment of above Rs. 25000/- should be approved by Governing Body but this rule is not strictly followed by the society.



12. It was observed that Society is not following the Accounting Standards properly. Specially there is a contravention of AS-1(disclosure of accounting policies), AS-2(Inventory) and AS-10 (Fixed assets) by the society.
13. On 07.03.08 V.no. 2007000650 Rs. 1905/- paid for internet & modem which are debited to Printing & Stationery A/c and CD-writer purchased from crystal computers against bill no. 1898 Rs. 1700/- was recorded in printing & stationery both should be capitalized as per the previous practice. The change in accounting policy regarding treatment of short life low value assets as consumables should be approved by the managing committee.
14. It was observed that while giving purchase order to the party there was clause that supply has to be made within 20 days. **Annexure IV** gives the instances when this condition was not followed.

ANNEXURE II**Listing of ineligible claims**

SR.NO.	PARTICULARS	NGO	ADJUSTED AMOUNT
1.	IN REGARD TO THE CLAIMS REG:FUND UTILISATION BY NGOS&PERIPHERAL UNITS		
2.	WE HAVE RELIED UPON THE REPORTS OF NGO&PERIPHERAL UNITS INTERNAL AUDITOR.		
3.	AS THEY HAVE NOT GIVEN ANY QUALIFICATION OR OBSERVATION REQUIRING DISQUALIFICATION , HENCE NO INELIGIBLE CLAIM.		
	TOTAL (-)		

In regard to the expenses incurred by society, we submit that the society in general is followings all norms subject to minor deviations as stated in audit reports. In respect of the following cheques, which have been issued and treated as utilization of funds, but later has been reversed/ cancelled should be taken as ineligible claims. Detail is as follows :

SR. NO.	NAME OF PARTY	DATED	CHEQUE NO.	AMOUNT
1.	THRO. CASHIER - TDS ON TRIBUNE TRUST	16.11.2007	543642	512.00
2.	TDS ON WIRE	16.11.2007	484952	464.00
3.	TDS ON TRIBUNE TRUST	16.11.2007	484955	55.00
4.	TDS ON PP	16.11.2007	484959	1568.00
5.	THRO. CAHIER	16.11.2007	484960	350.00
6.	TDS ON MEHTA	22.11.2007	484968	1071.00
7.	TDS ON AZAD OFFSET	22.11.2007	484970	980.00

ANNEXURE- III

In following two cases the TDS has been deducted u/s 194C as contractor @ 2.27%, but as per our view they are professional charges, TDS is to be deducted as professional charges @ 5.67%.

PARTY NAME	NATURE OF EXP.	AMOUNT EXCLUSIVE SERVICE TAX	SERVICE TAX/VAT AMOUNT	TOTAL	TDS DED. AT RATE	RATE ON WHICH TDS TO BE DED.
					(In)	
VIJAY S. MATHUR	PROFESSIONAL	30,000.00	3,672.00	33,672.00	2.24	5.67
KHURANA VINEET ASSOCIATION	PROFESSIONAL	8,000.00	989.00	8,989.00	2.24	5.67

ANNEXURE -IV LIST OF LATE SUPPLY

VOUCHER NO.	PARTY NAME	MATERIAL	DATE OF SUPPLY ORDER	DATE OF RECEIPT
2007000530	Span Diagnostic	HIV Rapid Test Kits	27.07.07	21.09.07
2007000521	Health Line Chemist	OS Drugs	11.09.07	09.10.07
2007000543	Sondhi Sons	STI Drugs	28.11.07	27.12.07
	Healthline	STI Drugs	28.11.07	19.12.07



The Project Director,
CHANDIGARH AIDS CONTROL SOCIETY,
Chandigarh.

Respected Sir,

Reference is made to the letter dated 12/07/2017 from you regarding the audit of the accounts of the society for the year 2016-17.

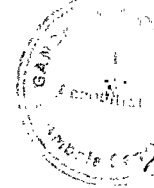
1. The accounting records, systems and control Examined during the course of the audit were found to be satisfactory and well maintained.
2. The control over peripheral units and NGOs is adequate. The audit report of the NGOs and peripheral units provides no observations.
3. The Taxation and legal matters department should be more vigilant, as the following deficiencies have been observed in the same:
 - i) As per the articles of association, the executive committee body meeting should be conducted once in every two months. The same is not being followed.
 - ii) The submission of annual accounts to registrar of societies is not being carried out.
 - iii) The registration under shop and establishment Act has not been undertaken, neither attendance records as required under the same has been maintained. This may attract the penal provisions as per the Act.
4. The financial & administrative powers have been duly documented.
5. The society is quite vigilant in compliance of financial and internal control as documented in the financial manual.
6. The society is quite regular in following the procurement manual issued by NACO except for the minor deviations as per annexure – I of audit report.
7. The society is claiming exemption from the Income Tax department on the basis of certain case laws. The society should ensure 85% of its fund utilization to justify its exemption u/s 12A and 80G or obtain a certificate from NACO, that unutilized grant will be the property of NACO and can be utilized as per the norms of NACO(to justify the applicability of case laws).



8. The society should maintain records in regard to long lasting consumable like signboards, pen drives and canopies having substantial value.
9. In the AGM of the society balance sheet was not adopted.
10. In respect of all expenses of recurring nature like computer stationery quotations should be called for if possible there should be rate contract so that it will minimize the cost to the society.
11. Society has bank account in ICICI Bank, which is non-compliance of banking clause (Article of Association) which states that only account can be opened in nationalized banks.
12. Personal advances are not settled within one month time frame.
13. In society rules there is a clause that non-official persons of the society should be re-appointed every year but it is not being followed by the society.

PLACE : CHANDIGARH
DATE : SEPTEMBER 26, 2009.

FOR GANDHI MINOCHA & CO.
CHARTERED ACCOUNTANTS,



(GAURAV GANDHI)
PARTNER
M.NO. 501510

Chandigarh SACS - POOL FUND

SCO 14-15, 1st Floor Sec-8-C , Chandigarh - 160018

National AIDS Control Project - Phase III (Credit No. 3242-2007)

Balance Sheet

For The Period From : 01-Apr-2007 To : 31-Mar-2008

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.)
3,757,325.36	GENERAL FUND	01	38,184,749.21	6,969,190.00	FIXED ASSETS	02	7,079,523.00
6,969,190.00	FIXED ASSET FUND		7,079,523.00		CURRENT ASSETS, LOANS AND ADVANCES		
				17,211,854.50	CURRENT ASSETS	0301	26,250,023.00
				2,545,470.86	LOANS AND ADVANCES	0401	11,934,727.21
<u>6,726,515.36</u>			<u>45,264,272.21</u>	<u>26,726,515.36</u>			<u>45,264,272.21</u>

[Signature]
Auditor
 Chartered Accountants

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FC/EM/FO

[Signature]
Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Opening grant in aid	19,757,325.36	0.00
Add: Received during the year		
Pool Fund - World Bank	0.00	26,726,515.36
Grant from NACO to SACS	40,386,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	21,848,243.15	0.00
Grants utilised to the extent of fixed asset expenditure	110,333.00	6,969,190.00
Closing grant in aid	38,184,749.21	19,757,325.36

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10/10/2008

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Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	98,872.00	0.00	0.00	98,872.00
Civil Works (2201)	872,621.00	0.00	0.00	872,621.00
Equipment (Other) (2204)	644,943.00	0.00	0.00	644,943.00
Furniture , Fixtures & Supplies (2202)	1,190,004.00	0.00	0.00	1,190,004.00
Office Equipment (2206)	3,604,061.00	110,333.00	0.00	3,714,394.00
Vehicles (2205)	558,689.00	0.00	0.00	558,689.00
Grand Total	6,969,190.00	110,333.00	0.00	7,079,523.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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



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CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Bank 3	20,171,058.00	0.00
Cheque in Transit	6,078,964.00	124,678.42
bank 5	0.00	17,087,176.08
Total	26,250,022.00	17,211,854.50

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	32,800.00	40,000.00
Advance to NGOs	1,106,827.21	1,750,315.36
Advance to Staff	3,450.00	3,456.00
Advance to Autonomous Bodies	62,386.00	376,191.50
Advance to District Authorities	313,853.00	520,679.00
Security Deposit (Paid)	54,829.00	54,829.00
Inter Unit Fund Transfer	10,360,602.00	0.00
Total	11,934,727.21	2,545,470.86



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Chandigarh SACS - POOL FUND

SCO 14-15, 1st Floor Sec-8-C, Chandigarh - 160018

National AIDS Control Project - Phase III (Credit No. 3242-79)

Income And Expenditure Account

For The Period From : 01-Apr-2007 To : 31-Mar-2008

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.)
0.00	IEC		1,921,074.00	0.00	Other Income	28	591,673.00
0.00	Surveillance		169,163.00	0.00	Grants utilised to the extent of revenue		21,848,243.15
0.00	(TI)Non Reimbursable prior period expensable		1,775,384.73				
0.00	(PI)Non Reimbursable Prior period expensable		128,121.00				
0.00	(LA)Non Reimbursable Prior period expensable		198,152.93				
0.00	(IS)Non Reimbursable prior period expensable		20,000.00				
0.00	(IC)Non Reimbursable prior period expensable		68,518.00				
0.00	Kits and Other Lab Supplies	06	3,161,944.00				
0.00	Medicines	07	458,422.00				
0.00	Training and Workshops	08	1,013,604.00				
0.00	NGO Services	11	6,604,965.49				
0.00	Salary (Pay and Allowances)	13	4,560,246.00				
0.00	Maintenance Costs	14	737,937.00				
0.00	Operational Expenses	15	1,622,384.00				
0.00			22,439,916.15	0.00			22,439,916.15

Other Income

Schedule 28

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Other Receipts	140,888.00	0.00
Interest from Bank	450,787.00	0.00
Total	591,673.00	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
HIV Kits	458,028.00	0.00
Other Lab. Supplies	205,704.00	0.00
Blood Lab. Supplies	2,498,212.00	0.00
Total	3,161,944.00	0.00



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Medicines

Schedule 07

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	458,422.00	0.00
Total	458,422.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	1,013,604.00	0.00
Total	1,013,604.00	0.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services	311,940.00	0.00
NGO Services for Priority Interventions	6,293,025.49	0.00
Total	6,604,965.49	0.00



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Operational Expenses

Schedule 15

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	25,104.00	0.00
Telephone/Communication Expenses	113,478.00	0.00
Bank Charges	1,359.00	0.00
Miscellaneous Expenses	1,113,411.00	0.00
Printing & Stationery	187,971.00	0.00
Water and Electricity Charges	115,990.00	0.00
Audit Fees	57,830.00	0.00
Postage/Courier	7,512.00	0.00
Total	1,622,384.00	0.00



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1,622,384.00

Chandigarh SACS - POOL FUND

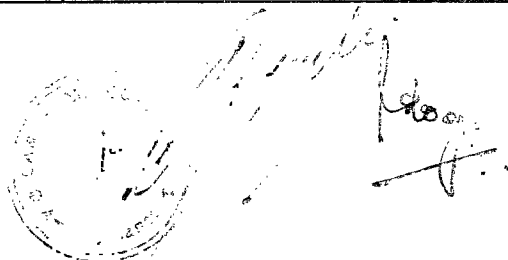
SCO 14-15, 1st Floor Sec-8-C, Chandigarh - 160018


National AIDS Control Project - Phase III (Credit No. 3242-10)

Receipt And Payment Account

For The Period From : 01-Apr-2007 To :31-Mar-2012

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:			0.00	LOANS AND ADVANCES	17	20,229,129.50
0.00	Balance with Bank	30	17,211,854.50	0.00	FIXED ASSETS	16	96,894.00
17,211,854.50	GENERAL FUND	13	40,386,000.00	0.00	Kits and Other Lab Supplies	18	2,118,913.00
0.00	Other Income	40	522,034.00	0.00	Medicines	19	1,173,352.00
				0.00	Training and Workshops	20	280,693.00
				0.00	NGO Services	22	93,500.00
				0.00	Salary (Wage and Allowances)	25	3,825,098.00
				0.00	Maintenance Costs	26	737,927.00
				0.00	Operational Expenses	27	1,604,339.00
				0.00	IEC		1,440,831.00
				0.00	Surveillance		169,163.00
					Closing Balance:		
				17,211,854.50	Balance with Bank	31	26,250,022.00





GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Pool Fund - World Bank	0.00	17,211,854.50
Grant from NACO to SACS	40,386,000.00	0.00
Total	40,386,000.00	17,211,854.50

Balance with Bank

Schedule 30

Particulars	As at 01-Apr-07 (Rs.)	As at 01-Apr-06 (Rs.)
Cheque in Transit	124,578.42	0.00
bank 5	17,087,176.08	0.00
Total	17,211,754.50	0.00

Other Income

Schedule 40

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Other Receipts	89,355.00	0.00
Interest from Bank	432,759.00	0.00
Total	522,114.00	0.00



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LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	59,039.00	0.00
Advance to NGOs	9,206,190.50	0.00
Advance to Staff	176,500.00	0.00
Advance to Autonomous Bodies	774,000.00	0.00
Advance to District Authorities	5,238,015.00	0.00
Inter Unit Fund Transfer	4,774,905.00	0.00
Total	20,229,119.50	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Office Equipment	96,894.00	0.00
Total	96,894.00	0.00

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Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
HIV Kits		0.00
Other Lab. Supplies	90,368.00	0.00
Blood Lab. Supplies	1,598,213.00	0.00
Total	2,118,913.00	0.00

Medicines

Schedule 19

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	378,185.00	0.00
OI Drugs	795,273.00	0.00
Total	1,173,458.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	380,698.00	0.00
Total	380,698.00	0.00



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NGO Services

Schedule 23

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services for Priority Interventions	93,500.00	0.00
Total	93,500.00	0.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salary	3,563,030.00	0.00
Honorarium	30,937.00	0.00
Leave Salary & Pension Contributions	230,231.00	0.00
Total	3,825,098.00	0.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Equipment Maintenance	0.00	0.00
Vehicle Maintenance	737,937.00	0.00
Total	737,937.00	0.00

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Operational Expenses

Schedule 27

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	22,553.00	0.00
Telephone/Communication Expenses	113,473.00	0.00
Miscellaneous Expenses	1,099,420.00	0.00
Printing & Stationery	187,971.00	0.00
Water and Electricity Charges	115,930.00	0.00
Audit Fees	57,350.00	0.00
Postage/Courier	7,512.00	0.00
Total	1,604,259.00	0.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Bank 3	20,171,058.00	0.00
Cheque in Transit	6,078,864.00	124,678.42
bank 5	0.00	17,087,176.08
Total	26,250,022.00	17,211,854.50

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Utilization Certificate

Certified that out of amount of Rs. ~~46,187,000.00~~ as grants-in-aid received during the year **2007-08** from the Ministry of Health and Family Welfare (National AIDS Control Organization) vide letters mentioned hereunder and Rs. ~~19,757,325.36~~ on account of unspent balance brought forward from the previous financial year, a sum of Rs. ~~20,360,672.49~~ has been utilized for the purpose for which it was sanctioned and the balance of ~~25,826,327.51~~ remaining unutilized at the end of the year has been surrendered to Government (vide D.D. No. _____ dated _____) towards the grants-in-aid payable during the next year.

Sl. No.	Reference letter number and date	Amount
1.	through letter No. 17/4/07	92,50,000/-
2.	through letter No. 17/4/07	2,07,97,000/-
3.	through letter No. 16/02/08	1,03,86,000/-
—	—	1
	Total	4,03,86,000/-

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

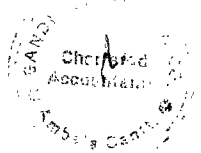
[Signature]
Countersigned

[Signature]

[Signature]
 (Project Director)

(Chandigarh SACS - POOL FUND)

[Signature]
 (Chartered Accountant)



Current Assets	Amount (Rs.)
Cheque in Transit	124,678.42
bank 5	17,087,100.00
Advance to Others	40,000.00
Advance to NGOs	1,00,015.36
Advance to Staff	3,456.00
Advance to Autonomous Bodies	376,191.50
Advance to District Authorities	320,679.00
Security Deposit (Paid)	54,829.00
	19,757,325.36
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	40,386,000.00
	40,386,000.00
Utilisation of funds	Amount (Rs.)
STI	458,000.00
Other Lab. Supplies	205,704.00
STI	458,422.00
IEC	1,921,074.00
NGO Services	311,940.00
Training	1,013,604.00
Salary	4,298,978.00
Equipment Maintenance	585,065.00
Vehicle Maintenance	152,872.00
Travelling Expenses	25,104.00
Telephone/Communication charges	113,478.00
Honorarium	30,987.00
Bank Charges	1,339.00
Miscellaneous Expenses	1,113,420.00
Printing & Stationery	187,971.00
Blood Lab. Supplies	2,498,212.00
Leave Salary & Pension Contributions	230,281.00
Water and Electricity Charges	115,930.00
Audit Fees	57,830.00
NGO Services for Priority Interventions	6,293,025.49
Surveillance	169,163.00
Postage/Courier	7,312.00
(TI)Non Reimbursable prior period expensable	1,775,384.73
(PI)Non Reimbursable Prior period expensable	128,121.00
(LA)Non Reimbursable Prior period expensable	198,152.93
(IS)Non Reimbursable prior period expensable	20,000.00
(IC)Non Reimbursable prior period expensable	68,518.00
Office Equipment	110,333.00
	22,550,249.15

Accept

Bank ?	20,171,115.00
Cheque in Transit	6,078,964.00
Advance to Others	32,800.00
Advance to NGOs	1,106,827.21
Advance to Staff	3,450.00
Advance to Autonomous Bodies	62,386.00
Advance to District Authorities	313,833.00
Security Deposit (Paid)	54,829.00
Inter Unit Fund Transfer	10,360,602.00
	<u>38,184,749.21</u>

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SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS AND SYSTEM OF ACCOUNTS
SIGNIFICANT ACCOUNTING POLICIES-

1. GENERAL

- (i) The accounts are prepared on historical cost basis and on the accounting assumption of going concern.
- (ii) The society is following the cash system of accounting.
- (iii) The accounts are prepared on historical cost basis and on the accounting assumption of going concern.
- (iv) Accounting policies unless specifically stated to be otherwise are consistent and are in accordance with generally accepted accounting policies.

2. FIXED ASSETS

Fixed Assets are stated at cost of acquisition/construction. Fixed Assets register has been kept up to date and reconciled with the financial books.

All costs including freight, insurance and installation charges for bringing the asset to its working condition have been capitalized.

3. DEPRECIATION

No depreciation has been provided.

4. INSURANCE

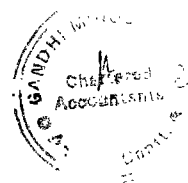
The society has brought all its fixed assets including equipments under Insurance cover.

II. OTHER OBSERVATIONS:

- (i) The society is taking all expenses relating to re-modelling /refurbishing/ infrastructure relating to VCTCS/ ICTCS/ PPTCTCS as fixed assets under the head civil works.
- (ii) The unutilized grants with the NGOs are taking into consideration while releasing further grants to the NGOs.

INCOME AND EXPENDITURE STATEMENT

- (i) During the course of audit we have not found any abnormal features which may affect income and expenditure statement.
- (ii) No demurrage charges were paid by the Society.



- (iii) As per the information given to us by the Management, the medicines/ store items are purchased as per the requirement of the STD Clinics and Blood Banks and the same is transferred to the respective STD Clinics and Blood Banks after the purchase is made. The Society does not have any stock of medicines/stores with it as on 31.03.2008.
- (iv) In the opinion of the management the current assets and loans and advances are of the value stated in the Financial Statement of the realization in the ordinary course of operation of the Society.
- (v) The Society is not paying Income Tax as it has been exempted under Section 11(2) by the Income Tax Act 1961.

