

To
The Project Director,
State AIDS Control Society,
Union Territory of Daman & Diu,
Primary Health Centre, Fort Area,
Moti Daman 396 220

Introductory Paragraph

We have audited the accompanying financial statements of State AIDS Control Society of Union Territory of Daman and Diu under the National AIDS Control Project – Phase III (financed under World Bank Credit No.3242-IN and DFID grant) as of March 31, 2009. The management of State AIDS Control Society of Union Territory of Daman and Diu 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.

State AIDS Control Society of Union Territory of Daman and Diu 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.

Bases for opinion

We report that -

i) DDACS' 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 DDACS' 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 DDACS to enable it to continue with its plans and activities.

ii) These financial statements are prepared by DDACS 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.

State AIDS Control Society of Union Territory of Daman and Diu: Statutory Audit report (Pool Funds) : FY 2008-09

IRIS

iv) in consistence with past practice, the accounting treatment for capital expenditure incurred during the year and earlier years has been to charged to revenue as utilization of grant; this was also reported by us in the last year;

v) balances due to or from parties including but not limited to Advances/deposits given and Security Deposits received are subject to confirmation; this was also reported by us in the last year;

vi) Payments to employees (on consolidated basis for grants under Pool Funds and GFATM Round 6) -

a) include release of first instalment of arrears of Rs. 6,34,629/- paid to deputation staff consequent to implementation of recommendations of Sixth Pay Commission for the period up to March 31,2008;

b) exclude balance amount of arrears estimated at Rs. 9,51,944/- payable for financial year 2008-09

Future cash outflows in respect of the above matters at b) are determinable only on resolution of the matters pending before various authorities. Having regard to these matters and the method of accounting followed, the Society (i) does not consider it appropriate to make any provision in respect of the obligation and (ii) does not believe that the ultimate outcome of this will significantly impair the financial condition of the Society.

vii) DDACS management is 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 DDACS.

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 DDACS;

(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 DDACS' 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.

DDACS 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 DDACS as of and for the year ended March 31,2009 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) non-performance of internal audit at NGOs resulting in inadequate control particularly with respect to operations and activities of common NGOs appointed by DDACS and State AIDS Control Societies of neighbouring areas;

b) absence of formal cost-sharing arrangement for use of common infrastructure;

c) non-compliance with statutory provisions of Income Tax law with respect to registration under section 12A of the Income Tax Act,1961 and TDS provisions;

d) 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;

e) Having regard to the accounting treatment consistently followed of charging the capital expenditure as utilization of grant, inventory records for fixed assets are to be updated and do not reconcile to the general ledger;

f) Inventory records maintenance and periodical physical verification by persons other than custodians;

g) 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 NGOs and recoveries from NGOs;

h) robust plans need to be in place, and ensure that such plans are being delivered for ensuring value for money,

that we consider to be significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect DDACS' ability to record, process, summarize and report financial data consistent with the assertions of the management in the financial statements;

In our opinion, the internal control structure over financial reporting, particularly encompassing the foregoing area need to be strengthened/improved to prevent or detect material misstatements in the financial statements on a timely basis.

The effects of the above, if any, on the financial statements cannot be determined.

viii) As regards the matters referred to above in paragraphs i) to vii) 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 DDACS as of and for the year ended March 31, 2009 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 DDACS.

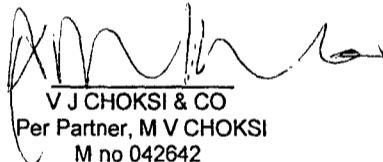
Opinion Paragraph

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 State AIDS Control Society of Union Territory of Daman and Diu for the year ended March 31, 2009, in accordance with consistency applied accounting standards.

In addition, (a) the financial statements have been prepared with respect to 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.

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 III and for submission to these funding agencies and should not be used by anyone other than these specified parties for any other purpose.

Camp: Moti Daman
June 27, 2009


V J CHOKSI & CO
Per Partner, M V CHOKSI
M no 042642

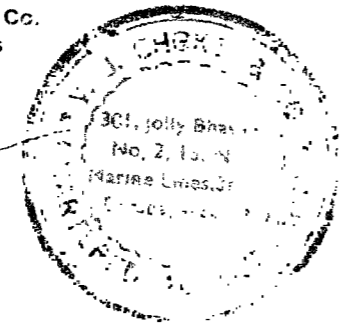
NACO

DAMAN & DIU SACS - POOL FUND
 Primary Health Centre, Fort Area, Moti Daman - 396 220
 National AIDS Control Project - Phase III (Credit No.3242-IN)
BALANCE SHEET
 For the Period From : 01-Apr-2008 To : 31-Mar-2009

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.)
6,927,529.10	GENERAL FUND	01	4,694,500.63	7,528,464.00	FIXED ASSETS	02	7,674,764.00
	CURRENT LIABILITIES AND PROVISIONS		0.00	5,066,224.46	CURRENT ASSETS, LOANS AND ADVANCES		
					CURRENT ASSETS	0301	3,966,037.63
7,528,464.00	FIXED ASSET FUND		7,674,764.00	1,861,304.64	LOANS AND ADVANCES	0401	728,463.00
14,455,993.10	TOTAL		12,369,264.63	14,455,993.10	TOTAL		12,369,264.63

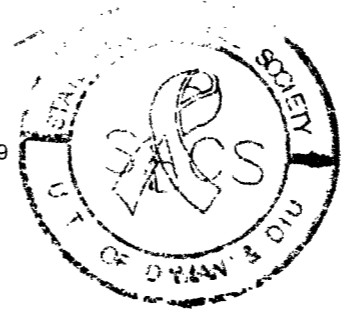
As per our report attached
 For M/s. V. J. Choksi & Co.
 Chartered Accountants

(M. V. Choksi)
 Partner
 Place : DAMAN
 Date : 27.06.2009



For State AIDS Control Society, U.T. of Daman and Diu

President
 Place : DAMAN
 Date : 27.06.2009




Member Secretary

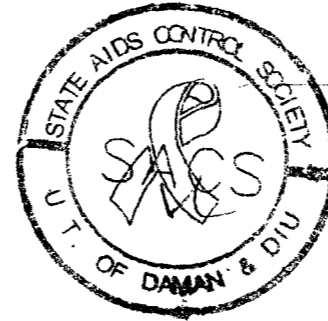
General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Opening Grant in aid	6,927,529.10	5,639,359.46
Add: Received during the year Pool Fund - World Bank	9,227,000.00	14,973,000.00
Less: Utilised during the year		
Grants utilised to the extent of Revenue Expenditure	11,313,728.47	13,592,530.36
Grants utilised to the extent of fixed asset Expenditure	146,300.00	92,300.00
Closing Grant in aid	4,694,500.63	6,927,529.10

Signed for identification
 V. L. CHOKSI & CO
 BY:  DATE: _____



CURRENT ASSETS

Schedule 0301

Figures in Rupees

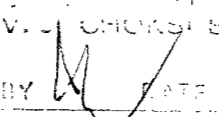
Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
State Bank of India, Moti Daman	3,966,037.63	451,918.58
State Bank of Saurashtra, Diu	0.00	33,305.88
Cheque in Transit	0.00	4,581,000.00
Total	3,966,037.63	5,066,224.46

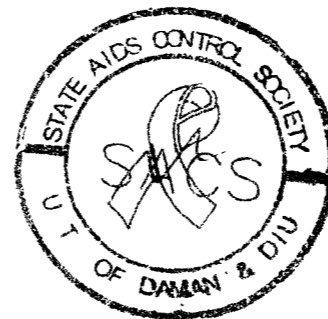
LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Advance to NGOs	361,867.00	1,361,304.64
Advance to Autonomous Bodies	296,095.00	500,000.00
Advance to District Authorities	70,501.00	0.00
Total	728,463.00	1,861,304.64

V. J. CHURST & CO
 BY  DATE _____



Fixed Assets

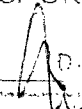
Schedule 02
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	415,408.00	0.00	0.00	415,408.00
Civil Works (2201)	3,061,183.00	0.00	0.00	3,061,183.00
Equipment (Other) (2204)	847,865.00	0.00	0.00	847,865.00
Furniture, Fixtures & Supplies (2202)	1,625,375.00	0.00	0.00	1,625,375.00
Office Equipments (2206)	1,113,703.00	146,300.00	0.00	1,260,003.00
Vehicles (2205)	464,930.00	0.00	0.00	464,930.00
Grand Total	7,528,464.00	146,300.00	0.00	7,674,764.00

Funds from Other Source

Schedule 03
Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant utilised / Refunded	Closing Balance
Ministry of H & FW (01)	0.00	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00

Original Certification
 V. C. CHOKSI & CO
 BY:  DATE: _____



NACO

DAMAN & DIU SACS - POOL FUND

Primary Health Centre, Fort Area, Moti Daman - 396 220
National AIDS Control Project - Phase III (Credit No.3242-IN)

Receipt and Payment Account

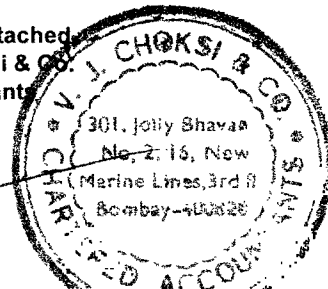
For the Period From : 01-Apr-2008 To : 31-Mar-2009

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 :			4,331,442.00	LOANS AND ADVANCES	17	2,862,770.95
0.00	Cash in Hand		0.00	562000.00	Funds from Other Sources	15	0.00
1,855,991.46	Balance with Bank	30	5,066,224.46	92,300.00	FIXED ASSETS	16	146,300.00
15,423,389.00	GENERAL FUND	29	9,227,000.00	1,440.00	CURRENT LIABILITIES	32	8,516.00
65,748.00	Other Income	56	51,093.12	22,356.00	Kits and Other Lab Supplies	18	39,936.00
				81,760.00	Medicines	19	4,726.00
				0.00	Training & Workshops	20	12,513.00
				4,389,683.00	Salary (Pay & Allowances)	25	4,389,142.00
				454,968.00	Maintenance Costs	26	298,206.00
				724,998.00	Operational Expenses	27	477,957.00
				1,415,659.00	IEC		2,023,863.00
				51,123.00	Consultants and Consultancy Services		59,712.00
				151,175.00	Surveillance		54,638.00
					Closing Balance :		
				0.00	Cash in hand		0.00
				5,066,224.46	Balance with Bank	31	3,966,037.63
17,345,128.46	TOTAL		14,344,317.58	17,345,128.46	TOTAL		14,344,317.58

As per our report attached
For M/s. V. J. Choksi & Co.
Chartered Accountants

(M. V. Choksi)
Partner

Date : 27.06.2009

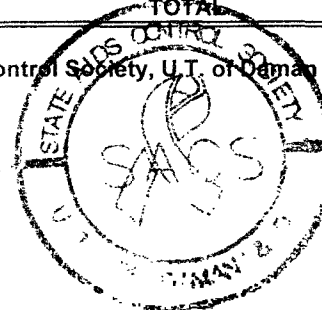


For State AIDS Control Society, U.T. of Daman and Diu

President

Place : DAMAN

Date : 27.06.2009



Member Secretary

General Fund

Schedule 29

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Pool Fund - World Bank	9,227,000.00	14,973,000.00
Inter Unit Fund Transfer	0.00	450,389.00
Total	9,227,000.00	15,423,389.00

Balance with Bank

Schedule 30

Particulars	As at 01-Apr-08 (Rs.)	As at 01-Apr-07 (Rs.)
State Bank of India, Moti Daman	451,918.58	1,553,958.58
State Bank of Saurashtra, Diu	33,305.88	302,032.88
Cheque in Transit	4,581,000.00	0.00
Total	5,066,224.46	1,855,991.46

Other Income

Schedule 56

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Interest from Bank	51,093.12	65,748.00
Total	51,093.12	65,748.00

Identification
 M. S. CHOKSI & CO
 DATE



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Advance to NGOs	2,638,090.95	4,316,442.00
Advance to Staff	24,680.00	15,000.00
Advance to District Authorities	200,000.00	0.00
Total	2,862,770.95	4,331,442.00

Funds from Other Sources

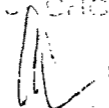
Schedule 15

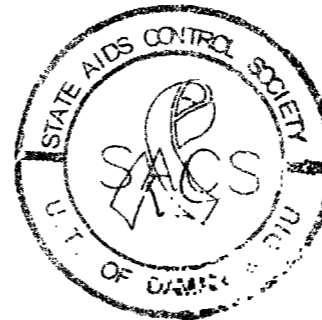
Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Funds from Other Sources	0.00	562,000.00
Total	0.00	562,000.00

Fixed Assets

Schedule 16

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Office Equipments	146,300.00	92,300.00
Total	146,300.00	92,300.00

Signed for identification
 CHICKS E. CO




Current Liabilities

Schedule 32

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
TDS (Other)	8,516.00	0.00
Stale Cheques	0.00	1,440.00
Total	8,516.00	1,440.00

Kits and Other Lab Supplies

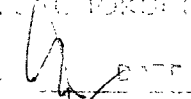
Schedule 18

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
HIV Kits	4,764.00	7,488.00
Other Lab. Supplies	0.00	14,868.00
Blood Lab. Supplies	35,172.00	0.00
Total	39,936.00	22,356.00

Medicines

Schedule 19

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
STI Drugs	0.00	81,760.00
PEP Drugs	4,726.00	0.00
Total	4,726.00	81,760.00

Specialisation
 ACCOUNTING & CO






Training and Workshops

Schedule 20

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Training	12,513.00	0.00
Total	12,513.00	0.00

Salary (Pay and Allowances)

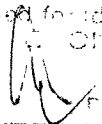
Schedule 25

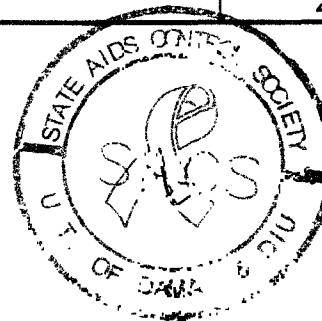
Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Salary	4,353,142.00	3,980,344.00
Honorarium	36,000.00	36,000.00
Leave Salary & Pension Contributions	0.00	334,988.00
Medical Expenses	0.00	38,351.00
Total	4,389,142.00	4,389,683.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Equipment Maintenance	138,202.00	95,798.00
Vehicle Maintenance	160,004.00	359,170.00
Total	298,206.00	454,968.00

Signed for identification
V. C. CHAKRABORTY & CO
BY  DATE



Operational Expenses


Schedule 27

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Travelling Expenses	235,988.00	244,405.00
Telephone / Communication Expenses	79,170.00	63,593.00
Bank Charges	2,660.00	11,115.00
Miscellaneous Expenses	30,500.00	216,205.00
Printing & Stationery	48,812.00	55,445.00
Advertisement (Other than IEC)	33,818.00	94,105.00
Audit Fees	28,090.00	33,708.00
Postage/Courier	5,435.00	6,422.00
Contractual Services - Companies	13,484.00	0.00
Total	477,957.00	724,998.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
State Bank of India, Moti Daman	3,966,037.63	451,918.58
State Bank of Saurashtra, Diu	0.00	33,305.88
Cheque in Transit	0.00	4,581,000.00
Total	3,966,037.63	5,066,224.46

V. L. CHOKSI & CO
 BY  DATE _____



NACO

DAMAN & DIU SACS - POOL FUND

Primary Health Centre, Fort Area, Moti Daman - 396 220
National AIDS Control Project - Phase III (Credit No.3242-IN)

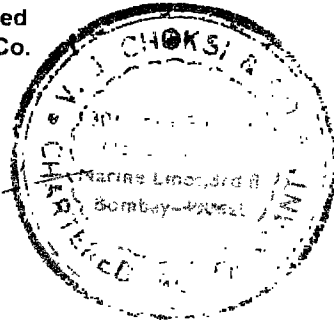
Income and Expenditure Account

For the Period From : 01-Apr-2008 To : 31-Mar-2009

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.)
1,415,659.00	IEC		2,185,574.00	65,748.00	Other Income	28	51,093.12
51,123.00	Consultants and Consultancy Services		60,696.00	13,592,530.36	Grants utilised to the extent of revenue expenditure		11,313,728.47
151,175.00	Surveillance		54,638.00				
2,325,867.18	(TI) Non Reimbursable prior period expensable		0.00				
0.00	(PI) Non Reimbursable prior period expensable		203,905.00				
0.00	Kits and Other Lab. Supplies	06	39,936.00				
81,760.00	Medicines	07	4,726.00				
0.00	Training and Workshops	08	12,513.00				
4,476,078.18	NGO Services	11	3,637,528.59				
3,992,687.00	Salary (Pay and Allowances)	13	4,389,142.00				
454,968.00	Maintenance Costs	14	298,206.00				
708,961.00	Operational Expenses	15	477,957.00				
13,658,278.36	TOTAL		11,364,821.59	13,658,278.36	TOTAL		11,364,821.59

As per our report attached
For M/s. V. J. Choksi & Co.
Chartered Accountants

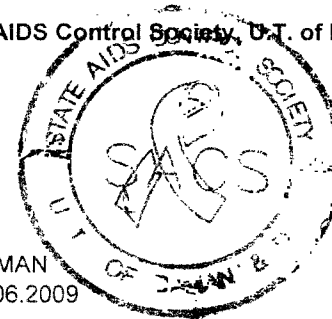
(M. V. Choksi)
Partner
Place : DAMAN
Date : 27.06.2009



For State AIDS Control Society, U.T. of Daman and Diu

President

Place : DAMAN
Date : 27.06.2009



Member Secretary

Other Income

Schedule 28

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Interest from Bank	51,093.12	65,748.00
Total	51,093.12	65,748.00

Kits and Other Lab. Supplies

Schedule 06

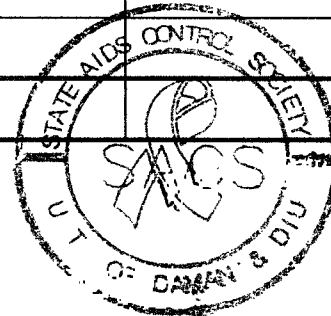
Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
HIV Kits	4,764.00	0.00
Blood Lab. Supplies	35,172.00	0.00
Total	39,936.00	0.00

Medicines

Schedule 07

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
STI Drugs	0.00	81,760.00
PEP Drugs	4,726.00	0.00
Total	4,726.00	81,760.00

Issued for identification
 W. S. CHOKSI & CO
 BY _____ DATE _____



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Training	12,513.00	0.00
Total	12,513.00	0.00

NGO Services

Schedule 11

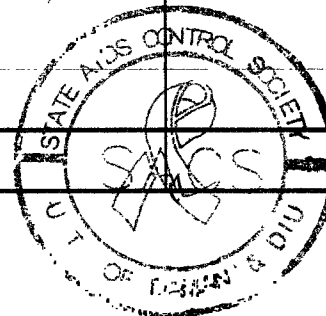
Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
NGO Services for Priority Interventions	3,637,528.59	4,476,078.18
Total	3,637,528.59	4,476,078.18

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Salary	4,353,142.00	3,583,348.00
Honorarium	36,000.00	36,000.00
Leave Salary & Pension Contributions	0.00	334,988.00
Medical Expenses	0.00	38,351.00
Total	4,389,142.00	3,992,687.00

BY DATE _____
 V. CHOKS & CO



Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Equipment Maintenance	138,202.00	95,798.00
Vehicle Maintenance	160,004.00	359,170.00
Total	298,206.00	454,968.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Travelling Expenses	235,988.00	236,319.00
Telephone / Communication Expenses	79,170.00	63,593.00
Bank Charges	2,660.00	11,115.00
Miscellaneous Expenses	30,500.00	214,705.00
Printing & Stationery	48,812.00	48,994.00
Advertisement (Other than IEC)	33,818.00	94,105.00
Audit Fees	28,090.00	33,708.00
Postage/Courier	5,435.00	6,422.00
Contractual Services - Companies	13,484.00	0.00
Total	477,957.00	708,961.00

Digitally signed by
 V. C. CHOKSI & CO



NACO

Daman & Diu SACS - Pool Fund

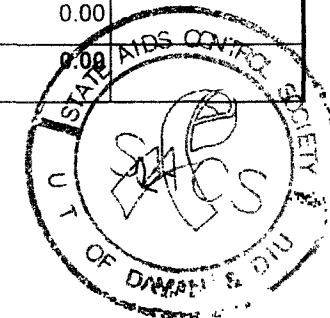
Primary Health Centre, Fort Area, Moti Daman - 396 220
National AIDS Control Project - Phase II (Credit No. 3242 - IN)

**SOE Withdrawal Schedule including Reconciliation of expenditure claimed in the SOE with the expenditure as per Audited Accounts (Income & Expenditure Account)
For the Year : 2008-09**

Figures in Rupees

Expenditure Category	Amount as per SOE (Category Wise)					Amount as per I&E A/c for the Year	Variance for the Year	Reasons for Difference
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	For the Year			
Civil Works								
Civil Works	0.00	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	0.00	
Furniture, Blood Bank Kits and Other Equipment, Vehicles, Lab and Other Supplies								
Furniture and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Blood Bank Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Equipment (Other)	0.00	0.00	0.00	146,300.00	146,300.00	0.00	146,300.00	
Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
HIV Kits	0.00	0.00	4,764.00	0.00	4,764.00	4,764.00	0.00	
Other Lab. Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Blood Lab. Supplies	0.00	13,128.00	22,044.00	0.00	35,172.00	35,172.00	0.00	
Sub Total	0.00	13,128.00	26,808.00	146,300.00	186,236.00	39,936.00	146,300.00	
STI and OI Medicines								
STI Medicines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PEP Drugs	4,726.00	0.00	0.00	0.00	4,726.00	4,726.00	0.00	
OI Medicines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Sub Total	4,726.00	0.00	0.00	0.00	4,726.00	4,726.00	0.00	

Checked for identification
V. S. SHARMA, B. CO
BY DATE

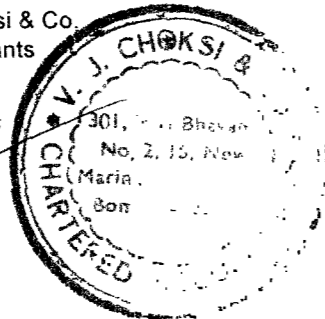


Figures in Rupees

Expenditure Category	Amount as per SOE (Category Wise)					Amount as per I&E A/c for the Year	Variance for the Year	Reasons for Difference
	Quarter 1	Quarter 2	Quarter 3	Quarter 4	For the Year			
Trg., Workshops, IEC & Publicity, Surv., Res., Studies, NGO, PI Serv., Prof. Serv., MIS & M&E Systems								
Training, Workshops & Fellowships	963.00	0.00	0.00	11,550.00	12,513.00	12,513.00	0.00	
Mass Media/IEC	383,227.00	27,472.00	1,186,108.00	588,767.00	2,185,574.00	2,185,574.00	0.00	
Large NGOs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Consultant & Professional Services	11,236.00	0.00	0.00	49,460.00	60,696.00	60,696.00	0.00	
Surveillance	0.00	0.00	9,738.00	44,900.00	54,638.00	54,638.00	0.00	
M&E System	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Operations Research/ Cause of Death, R&D and Policy Studies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
(PI) Non Reimbursable prior period expensable	0.00	0.00	0.00	203,905.00	203,905.00	203,905.00	0.00	
Targeted Services-Priority Interventions	2,550,945.59	0.00	0.00	1,086,583.00	3,637,528.59	3,637,528.59	0.00	
Sub Total	2,946,371.59	27,472.00	1,195,846.00	1,985,165.00	6,154,854.59	6,154,854.59	0.00	
Incremental Operating and Maintenance Costs								
Salaries of Incremental Staff	1,217,476.00	599,419.00	1,880,318.00	691,929.00	4,389,142.00	4,389,142.00	0.00	
Operational Expenses	109,194.00	181,070.00	88,969.00	98,724.00	477,957.00	477,957.00	0.00	
Equipment Maintenance	22,481.00	20,686.00	36,582.00	58,453.00	138,202.00	138,202.00	0.00	
Building Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Vehicle Manintenance	14,871.00	48,572.00	72,637.00	23,924.00	160,004.00	160,004.00	0.00	
Sub Total	1,364,022.00	849,747.00	2,078,506.00	873,030.00	5,165,305.00	5,165,305.00	0.00	
Total	4,315,119.59	890,347.00	3,301,160.00	3,004,495.00	11,511,121.59	11,364,821.59	146,300.00	

As per our report attached
For M/s. V. J. Choksi & Co.
Chartered Accountants

(M. V. Choksi)
Partner
Place: DAMAN
Date: 27.06.2009

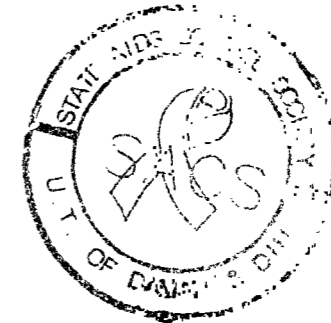


For State AIDS Control Society, U.T. of Daman and Diu

President

Place: DAMAN
Date: 27.06.2009

Member Secretary





Daman & Diu SACS

National AIDS Control Project - Phase II (Credit No. 3242 - IN)

SOE Withdrawal Schedule including Reconciliation of expenditure claimed in the SOE with the expenditure as per Audited Accounts (Income & Expenditure Account)

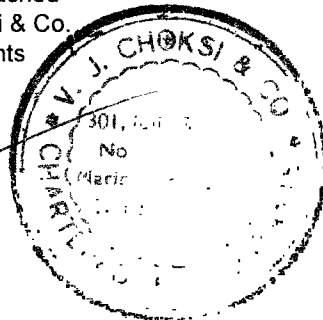
For the Year : 2008-09

Figures in Rupees

Particulars	Amounts	Amounts
	(Rs.)	(Rs.)
Total expenditure as per SOE/PMR		
Furniture, Blood Bank Kits and Other Equipment, Vehicles, Lab and Other Supplies (02)	186,236.00	
STI and OI Medicines (03)	4,726.00	
Trg. Workshops, IEC & Publicity, Surv., Res., Studies, NGO, PI Serv., Cons., Prof. Serv., MIS & M&E Systems (04)	6,154,854.59	
Incremental Operating and Maintenance Costs (05)	5,165,305.00	11,511,121.59
Less : Fixed Assets		
Furniture, Fixtures & Supplies (2202)	0.00	
Equipment (Other) (2204)	0.00	
Office Equipment (2206)	146,300.00	146,300.00
Total expenditure as per Income and Expenditure		11,364,821.59

As per our report attached
For M/s. V. J. Choksi & Co.
Chartered Accountants

(M. V. Choksi)
Partner
Place : DAMAN
Date : 27.06.2009



For State AIDS Control Society, U.T. of Daman and Diu

President

Place : DAMAN
Date : 27.06.2009

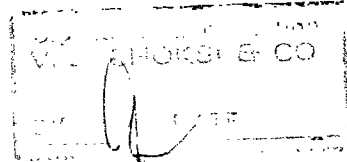
Member Secretary

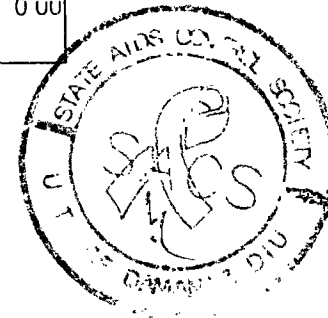


NACO

DAMAN & DIU SACS - POOL FUND
 Primary Health Centre, Fort Area, Moti Daman - 396 220
 National AIDS Control Project - Phase III (Credit No.3242-IN)
SOURCE AND USES OF FUNDS
 As on : 31-Mar-2009

Particulars		Year --->	
		2007-08	2008-09
Opening balance of Net Current Assets	Balance in Bank (01)	1,855,991.46	5,066,224.46
	Advances (02)	4,346,808.00	1,861,304.64
	(-) Current Liabilities (03)	563,440.00	0.00
Sources of funds	Pool Fund - World Bank	14,973,000.00	9,227,000.00
	Miscellaneous Receipts (04)	65,748.00	51,093.12
Utilisation of funds	Expenses (05)	13,658,278.36	11,364,821.59
	Fixed Assets (06)	92,300.00	146,300.00
Closing balance of Net Current Assets	Balance in Bank (07)	5,066,224.46	3,966,037.63
	Advances (08)	1,861,304.64	728,463.00
	(-) Current Liabilities (09)	0.00	0.00

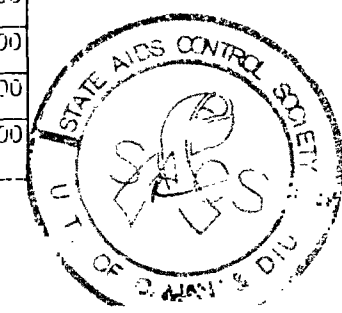

 V. J. Jhokar & Co.
 Chartered Accountants
 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.




Year --->

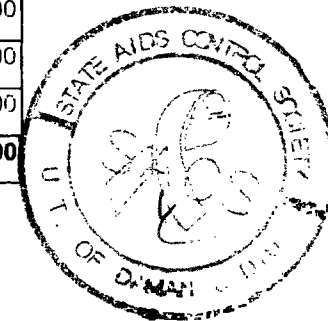
Particulars		2007-08	2008-09
Balance in Bank (01)	State Bank of India	1 553 958 58	451,918 58
	State Bank of Saurashtra	302 032.88	33,305 88
	Cheque in Transit	0 00	4 581 000 00
	Total	1,855,991.46	5,066,224.46
Advances (02)	Advance to Autonomous Bodies	500 000 00	500 000 00
	Advance to NGOs	3 846 808 00	1,361,304.64
	Total	4,346,808.00	1,861,304.64
(-) Current Liabilities (03)	Funds from Other Sources	562,000 00	0 00
	Stale Cheques	1,440 00	0 00
	Total	563,440.00	0.00
Miscellaneous Receipts (04)	Interest from Bank	65 748 00	51,093 12
	Total	65,748.00	51,093.12
Expenses (05)	(PI) Non Reimbursable prior period expensable	0 00	203,905.00
	(TI) Non Reimbursable prior period expensable	2 325 967 18	0 00
	Advertisement (Other than IEC)	94 105 00	33,818 00
	Audit Fees	31 709 00	28,090 00
	Bank Charges	11 115 00	2,660 00
	Blood Lab Supplies	0 00	35,172 00
	Consultants and Consultancy Services	51 123 00	60,696 00
	Contractual Services - Companies	0 00	13,484 00
	Equipment Maintenance	95 798 00	139 202 00
	HIV Kits	0 00	4 764 00
	Honorarium	36 000 00	36 000 00
	IEC	1 415 659 00	2 185 574 00
	Leave Salary & Pension Contributions	334 968 00	0 00

Signed for identification
 V. S. CHOKS & CO
 BY _____ DATE _____



Particulars	Year --->		
	2007-08	2008-09	
Medical Expenses	38,351.00	0.00	
Miscellaneous Expenses	214,705.00	30,500.00	
NGO Services for Priority Interventions	4,476,078.18	3,637,528.59	
PEP Drugs	0.00	4,726.00	
Postage / Courier	6,422.00	5,435.00	
Printing & Stationery	48,994.00	48,812.00	
Salary	3,583,348.00	4,353,142.00	
STI Drugs	81,760.00	0.00	
Surveillance	151,175.00	54,638.00	
Telephone / Communication Expenses	63,593.00	79,170.00	
Training	0.00	12,513.00	
Travelling Expenses	236,319.00	235,988.00	
Vehicle Maintenance	359,170.00	160,004.00	
Total	13,658,278.36	11,364,821.59	
Fixed Assets (06)	Office Equipment	92,300.00	146,300.00
	Total	92,300.00	146,300.00
Balance in Bank (07)	State Bank of India	451,918.58	3,966,037.63
	State Bank of Saurashtra	33,205.88	0.00
	Cheque in Transit	4,581,000.00	0.00
	Total	5,066,224.46	3,966,037.63
Advances (08)	Advance to District Authorities	0.00	70,501.00
	Advance to Autonomous Bodies	500,000.00	296,095.00
	Advance to NGOs	1,361,304.64	361,867.00
	Total	1,861,304.64	728,463.00


Signed for identification
 V. L. CHOKSI & CO


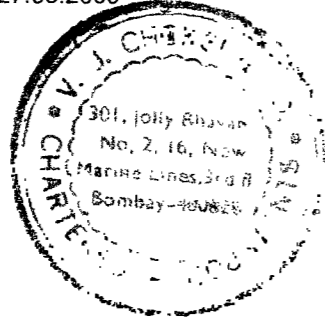



Particulars	Year --->		
	2007-08	2008-09	
(-) Current Liabilities (D9)	Funds from Other Sources	0 00	0 00
	State Cheques	0 00	0 00
	Total	0.00	0.00

As per our report attached
For M/s. V. J. Choksi & Co.
Chartered Accountants

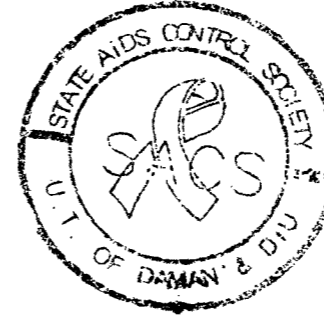
For State AIDS Control Society, U.T. of Daman and Diu


(M.V. Choksi)
Partner
Date : 27.06.2009




President
Place : DAMAN
Date : 27.06.2009


Member Secretary



STATE AIDS CONTROL SOCIETY OF UNION TERRITORY OF DAMAN & DIU

Notes forming part of the financial statements for the year ended March 31,2009

A. SIGNIFICANT ACCOUNTING POLICIES.

A.1. The accounting principles and policies, recognized as appropriate for measurement and reporting of the financial performance and financial position on cash basis except as otherwise disclosed, using historical costs (i.e., not taking into account changing money values/impact of inflation) are applied in the preparation of the financial statements and those which are considered material to the affairs are suitably disclosed. The statement on Significant Accounting Policies excludes disclosures required as per Accounting Standards in respect of which there were no material transactions or where compliance with such standards is not mandatory for the Society. The financial statements are in accordance with the requirements of the law applicable to the Society.

A.2. Method of Accounting

The Society has generally followed cash basis of accounting in accordance with financial guidelines issued by National AIDS Control Organization (NACO) whereby assets and liabilities are accounted for only on realization/payment. On this basis, certain items of receipts and related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

Grants/contributions received are considered as contribution to General Fund and the expenditure incurred with specific directions are considered on net basis.

There are no changes in the accounting policies of the Society from that followed in previous year.

A.3 Fixed Assets.

Fixed assets including, land, building, plant and equipment's, lifts electrical installations, etc, are stated at their composite cost estimated on the basis of the price paid for by original purchasers of premises from the builders. Fixed assets are stated at their cost of acquisition when purchased or cost of construction when these are constructed. No depreciation is provided on fixed assets.

Certain Fixed Assets acquired under grants for use by the Society and/or peripheral units/NGOs are charged as Grant utilized and not capitalized. Such assets acquired out of utilization of grants and not capitalized are Rs.Nil (Previous Year : Rs.Nil)

A.4. Inventories

Medicines, testing kits, condoms and IEC materials are acquired either free of cost or purchased. These are not carried as inventories but are charged to revenue in the year of purchase, when purchased by the Society, as these are not purchased with the intention to sell.

Records

A.5. Retirement benefits

Contributions are made to defined contribution retirement benefit plan viz., Provident Fund in respect of employees on deputation which are recognized as expenses as they fall due. Leave salary payments are accounted for by the Society as and when any payment is made/to be made. The above expenditure is debited to Income & Expenditure Account.

A.7. Contingencies and events occurring after balance sheet date

Loss may be recorded if the likelihood of occurrence is probable and the amount is reasonably estimable. Management considers each legal action using this guidance. The management believes that current assumptions and other considerations used to estimate potential liability for litigation are appropriate. While it is not possible to know with certainty the ultimate outcome of these claims or lawsuits, management does not expect them to have a material effect on financial condition, liquidity or results of operations.

A.8. Material events occurring after the Balance Sheet date

There have been no material changes of events since the date of the Balance Sheet affecting the financial statements as on the Balance Sheet date. Further, other than matters disclosed in the Notes, till the date of the Balance Sheet, no events or circumstance have occurred, though properly excluded from the accounts, are of such an importance that they should be disclosed through any other medium.

A.9 Provisions, Contingent Liabilities and Contingent Assets

Contingent liabilities are not provided for but are disclosed after a careful evaluation of the facts and legal aspects of the matter involved. Subject to the method of accounting followed by the Society, a provision is recognized when the Society has a present obligation as a result of past event and it is probable that an outflow of resources is required to settle the obligation, in respect of which a reliable estimate can be made based on technical evaluation and past experience. Future cash outflows are determinable only on occurrence of uncertain future events particularly availability of grants. Provisions are not discounted to its present value and are determined based on management estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current management estimates.

A.10 Accounting for taxes on income:-

Provision for taxation, if any, on income from charitable activities is not made having regard to the nature of activities carried out and as the Society intends to avail of tax reliefs and benefits and any tax payments are accounted for, as and when made.

A. Impairment of Assets

The carrying value of fixed assets is evaluated whenever events or changes in circumstances indicate that the carrying amounts may not be recoverable. There is no impairment loss recognized or identified during the reporting period except as disclosed in the Notes.

B. NOTES TO THE ACCOUNTS.

B.2. Contingent liabilities in respect of :

Claim against Society not acknowledged as debt	Rs. Nil (Previous Year Rs Nil)
--	--------------------------------

While it is impossible to be certain of the outcome of any particular case or of the amount of any possible adverse decision, the Society believes that the defenses to all these various claims are meritorious both on the law and the facts, and a vigorous defense is being made everywhere. If an adverse judgment were entered against the Society in any case, an appeal would be made. Such appeals could require the appellant to deposit amounts, if any demanded or furnish substitute security in amount which could in some cases equal or exceed the amount demanded. The impact of the action initiated/to be initiated is not presently ascertainable.

In respect of demands and claim on the Society disclosed under "Contingent Liabilities", if the liabilities is finally ascertained or crystallized as payable, such amounts would be borne and recoverable by the Society, entirely or in part, from the members as reimbursement will be claimed from the members; during the year the Society has on such basis provided for Rs 100.00 lacs on account of Contingencies for Income Tax liability to recoup the payments deposited in respect of disputed tax demands and Sinking Fund.

B.3 The Society has carried out Civil Work extension on existing property of the administration of Union Territory and is sharing its infrastructure and the infrastructure of the administration of Union Territory with common health and medical services. There is no formal arrangement entered into with the administration in this respect.

B.5. Advances to NGOs and peripheral units are subject to confirmation and reconciliation. The necessary adjustments, if required, will be made when statement of expenditure/utilization certificate(s) are received or settled.

Further, the internal audit at NGOs for financial years 2007-08 and 2008-09 by external auditors, to be appointed by the Society in consultation with NACO, is pending to be completed.

These financial statements are subject to any comments in respect of internal audit at NGOs for financial years 2007-08 and 2008-09 and the effect, thereof, if any, on these financial statements is not presently ascertainable.

In the opinion of the management, the balances reflected in the accounts are recoverable and no adjustment is presently required pending.

B.1 Payments to employees -

a) include release of first installment of arrears of Rs.6,34,629/- paid to deputation staff consequent to implementation of recommendations of Sixth Pay Commission for the period up to March 31,2008;

b) exclude balance amount of arrears estimated at Rs.9,51,944/- payable for financial year 2008-09.

Future cash outflows in respect of the above matters at b) are determinable only on resolution of the matters pending before various authorities.

Having regard to these matters and the method of accounting followed, the Society (i) does not consider it appropriate to make any provision in respect of the obligation and (ii) does not believe that the ultimate outcome of this will significantly impair the financial condition of the Society.

B.7 Fixed Assets record at the Society is maintained as per past practice. However, we have not maintained detailed records showing full and complete quantitative particulars of fixed assets including their location and it is difficult to compile past data; Depreciation is not provided on fixed assets as per practice consistently followed. No physical verification is carried out of fixed assets of the Society including but not limited to Fixed assets acquired out of grant funds for own use or for use by beneficiaries.

The effect of this on the financial statements will be known on its updation of records, physical verification, scrutiny, reconciliation and adjustment. In the opinion of the Society, the difference/ discrepancies are not likely to be of a material amount considering the size of the Society and the nature of its operations.

B.11 The Society is yet to apply for and obtain Income tax permanent account number (PAN) and approval under section 12A of the Income Tax Act,1961. In view of these factors, Income tax return(s) have not been submitted.

The Society has obtained Tax Deduction Account number for deduction of tax at source during the year and there is substantial compliance since then. However, during audit, certain cases of short-deduction and non-deduction of tax have been observed. The Society will initiate process for compliance. The impact of the action initiated/to be initiated is not presently ascertainable.

B.14 Disclosures under section 22 of Micro, Small and Medium Enterprises Development Act, 2006 have not been made and can be considered on receiving relevant information from suppliers who are covered under the Act is received from such suppliers. Presently, no such information is available with the Society

B.15 Responsibility Statement of Management

The following statement, which should be read in conjunction with the statement of Auditor's responsibilities set out in the Audit Report, is made with a view to distinguishing the respective responsibilities of the Society and auditors in relation to the accounts/financial statements.

It is represented and confirmed by the management that subject to disclosures in the Notes -

a) In the preparation of the financial statements, the applicable standards and principles have been followed which require management to -

- select suitable accounting policies and then apply them consistently and

- make judgments, estimates and assumptions that are reasonable and prudent.

These may however affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements as well as the reported amounts of revenues and expenses during the reporting period. Significant items subject to such estimates and assumptions include carrying value of fixed assets; utilization/realization of grants given, potential litigation claims in which the Society may be involved and their outcome as well as resolution of issues and matters with government authorities, sustainability of funding from donor agencies and obligations related to employee benefits; although these estimates are based on management's historical experience and best knowledge of current events and actions, actual results may actually

... from those estimates; any revision to accounting estimates is recognized prospectively in current and future periods.

b) Except as disclosed, there are no material departure from the applicable accounting standards and principles as applicable to societies;

c) Proper and sufficient care has been taken to the best of our knowledge and ability for the maintenance of adequate accounting records for safeguarding the assets and for preventing and detecting fraud and other irregularities;

d) The accounts have been prepared on a going concern;

e) The fair values of the assets and liabilities is not materially different from their carrying values; Subject to the other notes and the method of accounting followed by the Society, provision for depreciation and for all known liabilities is adequate and not in excess of the amounts reasonably necessary; and there are no contingent liabilities except those disclosed in the notes;

f) The Balance Sheet and the Income & Expenditure Account together with schedules to the financial statements and notes thereon are drawn up so as to give a true and fair view of the state of affairs as at the end of and the results for the reporting period.

g) The Society has complied with all the laws, order, regulations and other legal requirements of the Central, State and other Governments, local Authorities, etc., concerning the affairs of the Society and in particular, there has been no breach by the Society and in particular, there has been no breach by the Society of any of the provision of the fiscal, commercial, labor and environmental legislations governing/applicable to the Society; and

h) The transactions of the Society, including payments and expenditure (revenue and capital), retirement, sale, etc., of assets, where applicable, have been within the powers of the Society having been done in accordance with Society's policies/guidelines and / or past practice, where laid down, and with the knowledge and authorization of the appropriate sanctioning authority. Except as disclosed in the Notes, there are no transactions ultra virus the powers of the Society and/or its management that are required to be brought to the notice of any authority.

B.16. The Society has a policy of authorizing and accounting transactions based on reasonable checks and controls (appropriate to the size and nature of its operations) having regard to the Society's needs and exigencies. Where such transactions have not been susceptible to independent audit verification owing to inadequacy or lack of evidence supporting the transactions, the amounts and/ or disclosures in the financial statements, management representations to audit enquiries have been made confirming the incurrence of transactions exclusively and necessarily for the purpose of the Society's operations. The representations and assertions made by the management for such transactions/ expenses have been relied upon by the auditors.

The Society will continue to review its internal controls and procedures and consider such changes, particularly increased compliance as the activities grow in size, in future evaluations of the effectiveness of controls and procedures, as it deems appropriate.

There has been no significant change in our internal control over financial reporting or other factors during the reporting period that has significantly or materially affected or is reasonably likely to materially affect our internal control over financial reporting.

B.17 Comparative figures of last year have been regrouped/ recast wherever necessary to conform to current year's classification or presentation without affecting surplus/deficit.

B.18 The schedules and the Notes on the Accounts form an integral part of the financial statements and are duly authenticated.

Daman
June 27,2009


President

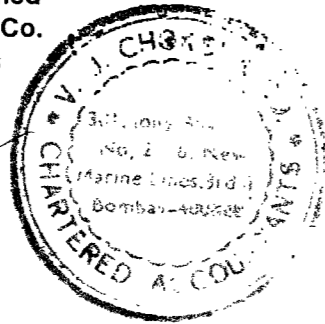

Project Director

STATE AIDS CONTROL SOCIETY, UT OF DAMAN AND DIU
HIV Sentinel Surveillance activities under NACP III under Domestic Budget
 Primary Health Centre, Moti Daman - 396 220
BALANCE SHEET AS ON 31st March, 2009

Figures for the Previous Year (Rs.)	LIABILITIES	Figures for the current Year (Rs.)	Figures for the Previous Year (Rs.)	ASSETS	Figures for the current Year (Rs.)
0.00	GENERAL FUND		0.00	FIXED ASSETS	0.00
	Grant from National AIDS Control Organisation, New Delhi to SACS	116,400.00			
	CURRENT LIABILITIES AND PROVISIONS			CURRENT ASSETS, LOANS AND ADVANCES	
0.00	CURRENT LIABILITIES	0.00		CURRENT ASSETS	
			0.00	State Bank of India, Moti Daman	0.00
			0.00	Cheque in Transit	116,400.00
0.00	FIXED ASSET FUND	0.00	0.00	LOANS AND ADVANCES	0.00
0.00	TOTAL	116,400.00	0.00	TOTAL	116,400.00

As per our report attached
 For M/s. V. J. Choksi & Co.
 Chartered Accountants

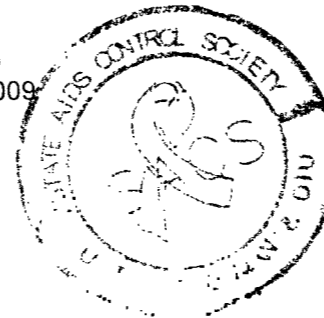
(M. V. Choksi)
 Partner
 Place : DAMAN
 Date : 27.06.2009



For State AIDS Control Society, U.T. of Daman and Diu

President

Place : DAMAN
 Date : 27.06.2009



Member Secretary

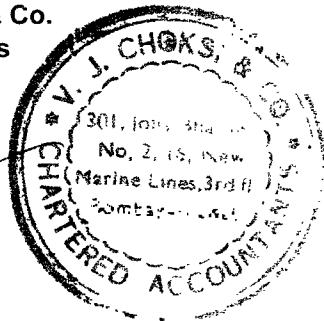
STATE AIDS CONTROL SOCIETY, UT OF DAMAN AND DIU
HIV Sentinel Surveillance activities under NACP III under Domestic Budget
 Primary Health Centre, Moti Daman - 396 220

Receipt and Payment Account for the year ended 31st March, 2009

Figures for the Previous Year (Rs.)	RECEIPTS	Figures for the Current Year (Rs.)	Figures for the Previous Year (Rs.)	PAYMENTS	Figures for the Current Year (Rs.)
	Opening Balance :		0.00	LOANS AND ADVANCES	0.00
0.00	Cash in Hand	0.00	0.00	FIXED ASSETS	0.00
	Balance with Bank			Closing Balance	
0.00	State Bank of India, Moti Daman	0.00		Cash in hand	0.00
	GENERAL FUND		0.00	Balance with Bank	
0.00	Grant from National AIDS Control Organisation, New Delhi to SACS	116,400.00		State Bank of India, Moti Daman	0.00
0.00	Other Income	0.00	0.00	Cheque in Transit	116,400.00
0.00	TOTAL	116,400.00	0.00	TOTAL	116,400.00

As per our report attached
 For M/s. V. J. Choksi & Co.
 Chartered Accountants

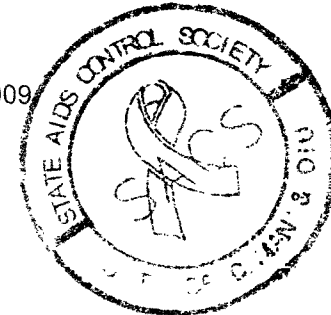
(M.V. Choksi)
 Partner
 Place : DAMAN
 Date : 27.06.2009



For State AIDS Control Society, U.T. of Daman and Diu

President

Place : DAMAN
 Date : 27.06.2009



Member Secretary

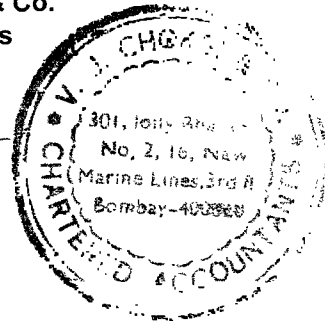
STATE AIDS CONTROL SOCIETY, UT OF DAMAN AND DIU
HIV Sentinel Surveillance activities under NACP III under Domestic Budget
 Primary Health Centre, Moti Daman - 396 220

Income and Expenditure Account for the year ended 31st March, 2009

Figures for the Previous Year (Rs.)	EXPENDITURE	Figures for the Current year (Rs.)	Figures for the Previous Year (Rs.)	INCOME	Figures for the Current year (Rs.)
			0.00	Other Income	0.00
			0.00	Grants utilised to the extent of revenue expenditure	0.00
0.00	TOTAL	0.00	0.00	TOTAL	0.00

As per our report attached
 For M/s. V. J. Choksi & Co.
 Chartered Accountants

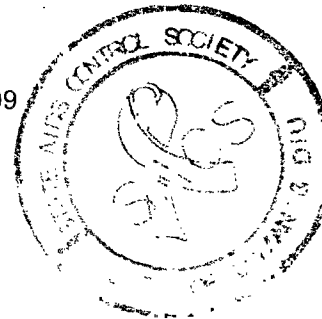
(Signature)
(M. V. Choksi)
 Partner
 Place : DAMAN
 Date : 27.06.2009



For State AIDS Control Society, U.T. of Daman and Diu

President

Place : DAMAN
 Date : 27.06.2009



(Signature)
 Member Secretary