

Kanwaldeep Singh, iDAS



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

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

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

Dear Sir/Madam,

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

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

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

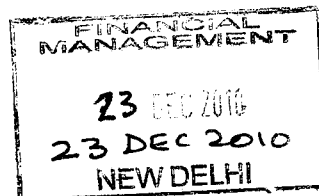
1. Arunachal Pradesh
2. Daman & Diu

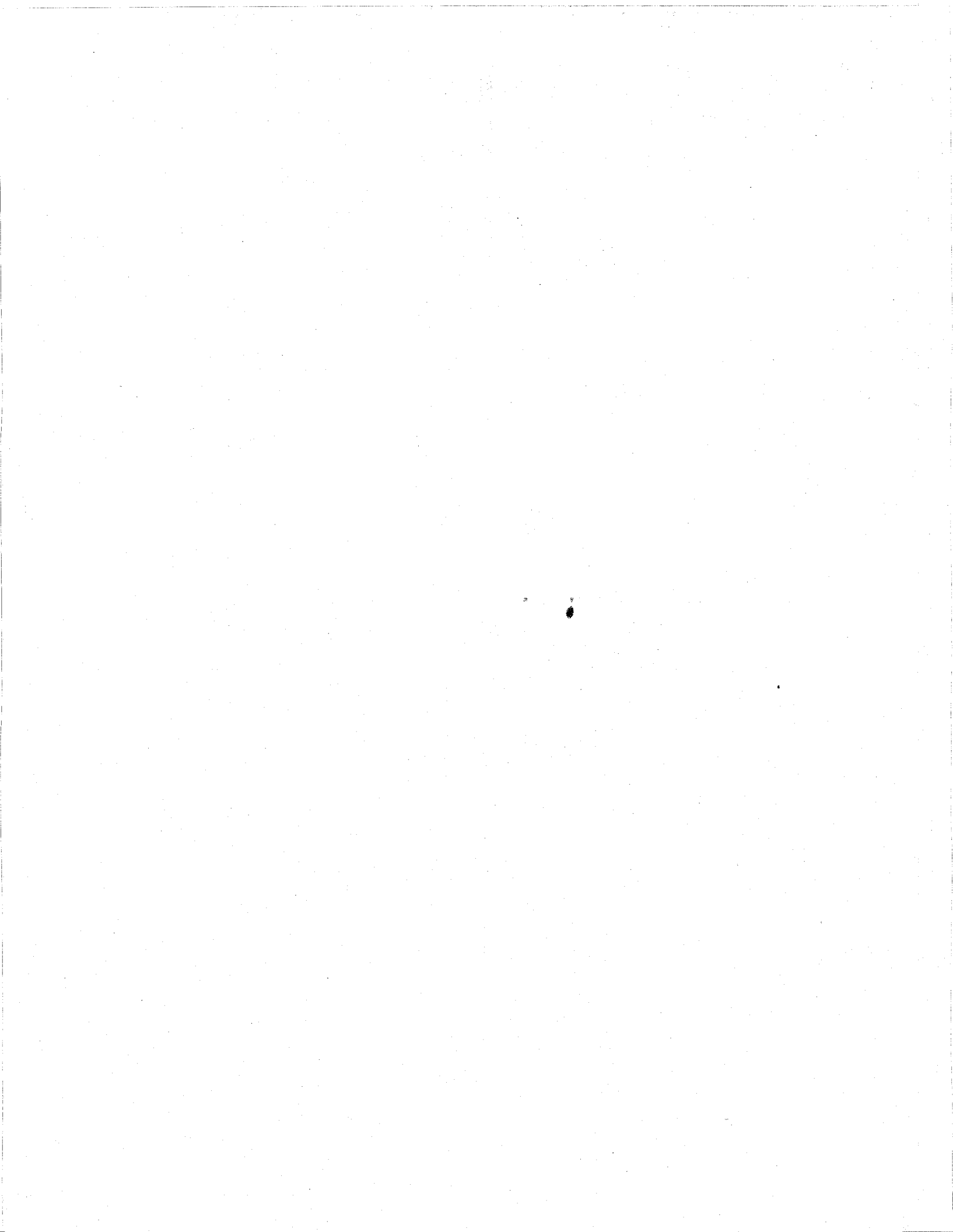
Yours faithfully,

  
(Kanwaldeep Singh)

To

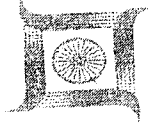
1. ✓ **Mr. Arun Manuja**  
Senior Financial Specialist  
The World Bank  
70, Lodi Estate  
New Delhi - 110003
2. **Ms. Sabina Bindra Barnes**  
Department For International Development  
Qutab Institutional Area  
New Delhi





आराधना पटनायक (भा.प्र.से.)

परियोजना निदेशक



Govt. of Jharkhand

झारखंड सरकार

Aradhana Patnaik (I.A.S.)

Project Director

झारखण्ड राज्य एड्स नियंत्रण समिति  
Jharkhand State AIDS Control Society  
सदर अस्पताल परिसर, पुरुलिया रोड, राँची -01  
Sadar Hospital Campus, Purulia Road,  
Ranchi -01

फोन/फैक्स 0651-2211018

ई-मेल : jharkhandsacs@gmail.com

pd.jsacs@gmail.com

Ref. : 1415/JSACS/10

Date : 3/11/10

To,

Director Finance  
Department of AIDS  
National AIDS Control Organisation  
Ministry of Health of Family Welfare  
Janpath, New Delhi - 110001.

Sub.: Statutory Audit Report for the year 2009 - 2010. (Pool Fund)

Sir,

With reference to the subject as mentioned above, please find enclosed herewith Audit Report with audited Balance Sheet, Income & Expenditure Account, Receipt & Payment Account and Utilization Certificate for the financial year 2009-2010.

This is for your information & needful.

Thanking You,

Yours Sincerely,

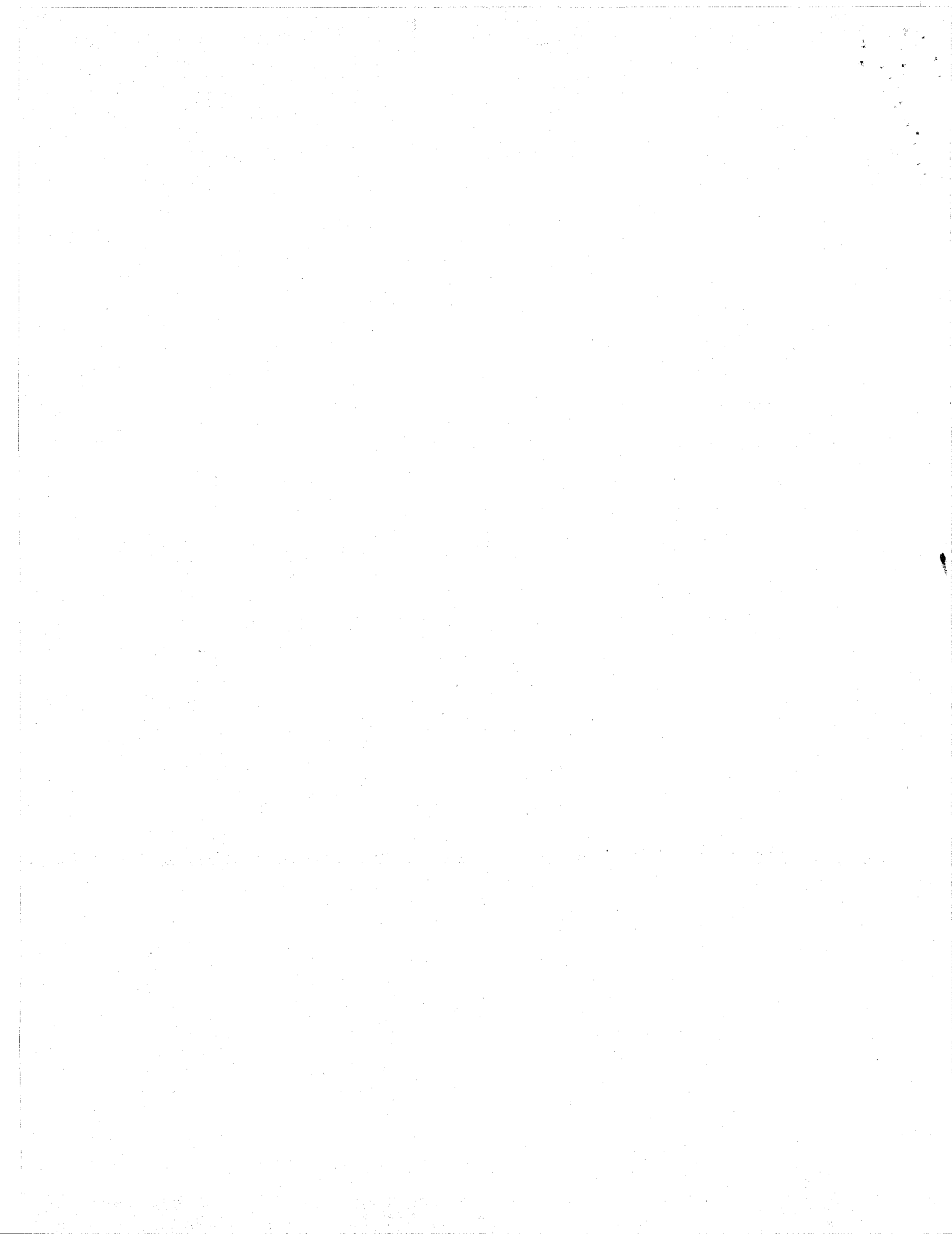
Encl. : As above.

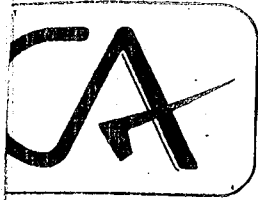
(Project Director)

936/JSACS/10  
9/11

9/11

NPO (M)





**HABIBULLAH & CO.**  
**Chartered Accountants**

Tel.: 0651-6570472 (0), 9334713395  
35, Co-operative Shopping Complex  
Road No. - 2, Ashok Nagar, Ranchi - 834002  
e-mail : hbcc\_ranchi@yahoo.com

Ref. No.: .....

Date : .....

**AUDITORS' REPORT**

To,  
**The Project Director,**  
**Jharkhand State AIDS Control Society,**  
**Sadar Hospital Campus**  
**Purulia Road,**  
**Ranchi,**

We have audited the accompanying financial statement of **JHARKHAND STATE AIDS CONTROL SOCIETY, RANCHI (POOL FUND)** related to National Aids Control Project phase-III (financed under world Bank Credit No.-3242- IN for the year ended on 31<sup>st</sup> March 2010. These financial statements are the responsibility of the project's management. Our responsibility is to express an opinion on these financial statements based on our audit.

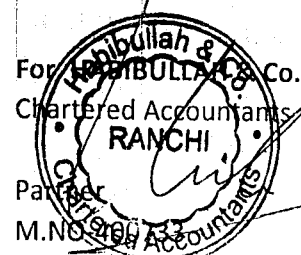
We further report that we have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, and subject to the best of our information and according to the explanation given to us, the financial statement read with our observation vide schedule "A" and notes on Accounts vide Annexure '1' annexed thereto, give a true and fair view of the source and application of funds and financial Position of National Aids Control Project Phase-III for the year ended 31<sup>st</sup> March 2009 in accordance with principles generally accepted in India.

In addition, with requested to SOEs, adequate supporting documentation has been maintained to support claim to the World Bank for reimbursement of expenditure incurred; and expenditure are eligible for financing under the loan/ Credit Agreement Cr. No. 3242-IN

Place: Ranchi

22<sup>nd</sup> Oct, 2010



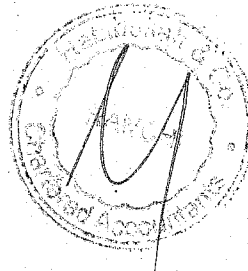
Sl	Date	Party	Amt. (Rs.)
1.	01/08/2009	N. K. Kejriwal & Co.	88240.00
2.	07/01/2010	N. K. Kejriwal & Co.	88240.00
Total:			176480.00

**VIII. Non-Maintenance of Stock Registers**

The society has not followed a robust system of stock maintenance register and the stock registers are not being updated on regular basis. In our opinion proper entries should be made in the stock register as and when there is a transaction and it should be regularly verified and signed by concerned authorities.

**IX. Vehicle Log Book Maintenance**

During the course of our audit we have found that proper vehicle log books are not being maintained by the society. In our opinion vehicle log book should record the running details of the vehicles used for the purpose of society. It should be regularly verified and signed by proper authorities.



THE PROJECT DIRECTOR  
JHARKHAND STATE AIDS CONTROL SOCIETY  
SADAR HOSPITAL CAMPUS, PURULIA ROAD  
RANCHI

Dear Sir,

**Sub: Management Letter for POOL Fund for financial year 2009-10**

We have carried out the statutory audit of Jharkhand State AIDS control Society (JSACS), Jharkhand for the financial year 2009-10 in accordance with the terms and guidelines specifically mentioned in the appointment letter issued by your office.

We have submitted our audit report on the financial statements of JSACS to your office separately.

However there were certain shortcomings and non-adherence to laid down guidelines which we thought would be necessary to bring to your notice.

Some of the instances which require immediate action and adherence to laid down guidelines are:

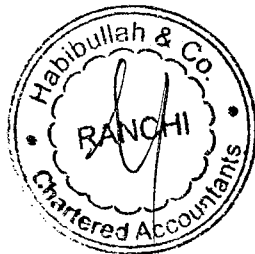
- Systems and Internal Controls in relation to sanction of advances need to be strengthened and periodic review of utilisation and reconciliation of advances should be carried out.
- Strict compliance of Income Tax Provision relating to Deduction of Tax at Source Should be done
- Compliance of NACO guidelines relating to maintenance of Proper voucher should be done at all levels

We would like to thank all the management for the co-operation extended during the course of audit.

Assuring you of our best of services always,

Place: Ranchi

Date:



For, HABIBULLAH & Co.  
Chartered Accountants

Partner  
M.NO-400733

(CA. VEER ABARWAL)

JHARKHAND STATE AIDS CONTROL SOCIETY, RANCHI

POOL FUND

ANNEXURE "A"

(Referred to in our report of even date)

Audit Observations for the year ending on 31<sup>st</sup> March 2010

I. Non-Deduction of Tax at Source (TDS)

We have observed that the society has not deducted TDS during various occasions at the time of credit/payment of salary to employees. The following are the few instances where we have noted deviation from the provisions of Income Tax Act 1961:

Sl.	Paid to	Date	Voucher No.	Amount Rs.
1.	Mr. S. K. Mandal	01/08/2009	2009000311	116389.00
2	Dr. Anju Prabha Kumari	14/09/2009	2009000380	31000.00
3	Md. Masoom Ali, Asstt. Director (ICTC)	14/09/2009	2009000380	24000.00
4	Mrs. Julie Neeta Sokey, VBD Consultant	14/09/2009	2009000380	31000.00
5	Dr. R.P Choudary	14/09/2009	2009000380	33000.00
6	Dr. Kumari Vina Sinha Dy. Director (Surveillance)	14/09/2009	2009000380	35000.00
7	Dr, Sami Akhtar Shams, Monitoring & Evaluation Officer	14/09/2009	2009000380	24000.00
8	Mrs. Kabita DD TI	14/09/2009	2009000380	33500.00
9	Mrs. MN. Pushpa Kujur AD TI	14/09/2009	2009000380	23000.00
10	Meenakshi Prakash	14/09/2009	2009000380	21000.00
11	Md. Aslam Ali	14/09/2009	2009000380	17000.00
12	Dr. S. K. Mandal	22/09/2009	2009000392	166896.00
13	Dr. Anju Prabha Kumari	22/09/2009	2009000396	31000.00
14	Md. Masoom Ali, Asstt. Director (ICTC)	22/09/2009	2009000396	24000.00
15	Mrs. Julie Neeta Sokey, VBD Consultant	22/09/2009	2009000396	31000.00





16	Dr. R.P Choudhary	22/09/2009	2009000396	33000.00
17	Dr. Kumari Vina Sinha Dy. Director (Surveillance)	22/09/2009	2009000396	35000.00
18	Dr. Sami Akhtar Shams Monitoring & Evaluation Officer	22/09/2009	2009000396	24000.00
19	Mrs. Kavita DD TI	22/09/2009	2009000396	33500.00
20	Mrs. MN. Pushpa Kujur AD TI	22/09/2009	2009000396	23000.00
21	Meenakshi Prakash	22/09/2009	2009000396	21000.00
22	Md. Aslam Ali	22/09/2009	2009000396	17000.00
23	Mr. S.K Mandal	05/10/2009	2009000418	79202.00

**II. Submission of TDS to Govt. Account after the due date**

The following are the instances where we have found that the TDS deducted by JSACS has not been deposited to the government account on or before the due date for such deposit in accordance with the provisions of Income Tax Act, 1961.

Sl.	Party	Date of Deduction	Date of Payment to Govt. A/c	Amount of TDS
1.	Shiv Vanijya	01/08/2009	24/09/2009	21643.00
2.	Multi Vision	10/07/2009	10/08/2009	4214.00

**III. Issue of More Than One Cheque to a Single Party on a Single Day**

On some occasions the society has issued more than one cheque to the same party on a single day. Issue of more than one cheque to single party in a day is deviation from the NACO guidelines and general accounting principles. The following is one such instance:

Sl.	Date	Party	Description	Ch. No.	Amt. (Rs.)
1.	30/03/2010	Shiv Vanijya	IEC Printing	166453	176988.00
2.	-do-	-do-	-do-	166454	470400.00

**IV. Issue of Simple Crossed Cheques instead of Crossed A/c Payee Cheques**

During the course of our audit we have observed that in some cases society has issued simple crossed cheques instead of crossed account payee cheques which is not as per NACO operational guidelines (Para 11.6)

**V. Booking of Expenses under Misclassified Head of Accounts**

In the month of August 2009 and January 2010 consultancy charges has been paid to M/s N. K. Kejriwal & Co. which is booked in the accounts under the head 'Misc. Expenses'. In our opinion and as per NACO guidelines there are no such provisions for expenses like consultation fee/charges. The following are the details those expenses:

Sl.	Date	Party	Amt. (Rs.)
1.	01/08/2009	N. K. Kejriwal & Co.	88240.00
2.	07/01/2010	N. K. Kejriwal & Co.	88240.00
Total:			176480.00

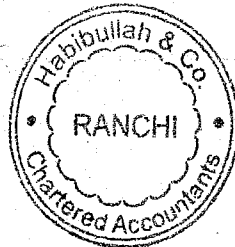
**VI. Improper Maintenance of Stock Registers**

The society has not followed a robust system of stock maintenance register and the stock registers are not being updated on regular basis. In our opinion proper entries should be made in the stock register as and when there is a transaction and it should be regularly verified and signed by concerned authorities.

**VII. Vehicle Log Book Maintenance**

During the course of our audit we have found that vehicle log books are not being maintained properly by the society. In our opinion vehicle log book should record the running details of the vehicles used for the purpose of society. It should be regularly verified and signed by proper authorities.

**VIII. Annual verification of Fixed Assets was done by the competent authority on 23/03/2010**

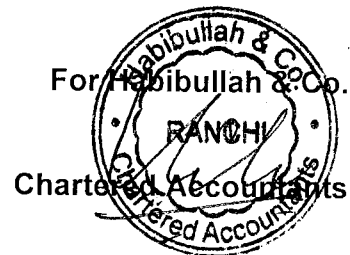


JHARKHAND STATE AIDS CONTROL SOCIETY  
RANCHI

POOL FUND

SCHEDULE "1" – NOTES ON ACCOUNTS

1. Cash method of accounting has been followed by the society during the year under audit.
2. Depreciation has not been charged on fixed assets.



(CA VIVEK AGARWAL)

**Jharkhand SACS - POOL FUND**

Sadar Hospital Complex Purulia Road , Ranchi -

National AIDS Control Project - Phase III

**Utilisation Certificate**

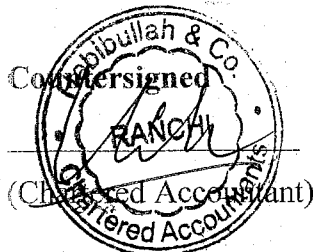
Certified that an amount of Rs. 100,700,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2009-10 vide letter No. given below and opening Cash/Bank Balance Rs. 1,302.01 (and Current Liabilities of Rs.1,208,348.00)and outstanding Advances for Rs. 26,700,010.75 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,703,626.00. a sum of Rs. 38,990,034.75 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 41,793,960.01 (and Current Liabilities of Rs. 5,185,880.00 )and outstanding advances of Rs.52,298,476.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

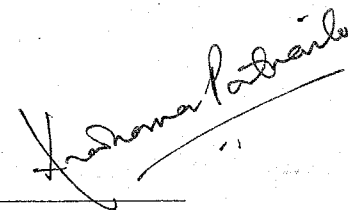
Sl. No.	Sanction letter Number and Date	Amount
1.	T-11012/01/2009-NACO dated 23-06-09	100,700,000.00
	<b>Total</b>	<b>100,700,000.00</b>

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

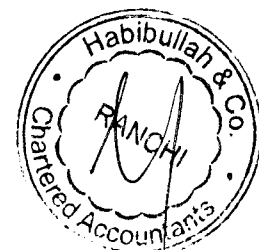
**Kinds of checks exercised**

1. Statement of Expenditures
2. Annual Financial Statements

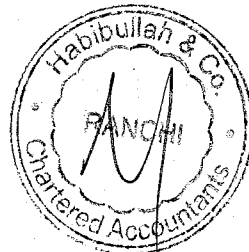
  
Chartered Accountant  
(CA VIVEK AGARWAL)

  
(Project Director)  
Project Director  
JEACS (Ranchi)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank 3	1,302.01
Advance to Others	4,688,263.00
Advance to NGOs	13,162,201.25
Advance to Staff	919,027.00
Advance to Autonomous Bodies	1,698,462.00
Advance to District Authorities	5,118,575.50
Security Deposit (Paid)	17,422.00
Inter Unit Fund Transfer	1,096,060.00
	<b>26,701,312.76</b>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
TDS (Salary)	1,300.00
Security / Earnest Deposit (Received)	1,270,000.00
TDS (Others)	17,729.00
Funds from Other Sources	-80,681.00
	<b>1,208,348.00</b>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	100,700,000.00
	<b>100,700,000.00</b>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
IEC	5,254,663.00
NGO Services	1,118,373.00
Consultants and Consultancy Services	810,124.00
Training	2,724,407.00
Salary	10,186,044.00
Equipment Maintenance	7,167.00
Building Maintenance	21,223.00
Vehicle Maintenance	156,724.00
Travelling Expenses	1,959,724.00
Telephone/Communication Expenses	466,642.00
Honorarium	7,000.00
Bank Charges	2,368.00
Miscellaneous Expenses	357,550.00
Printing & Stationery	323,809.00
Leave Salary & Pension Contributions	117,466.00
Advertisement (Other than IEC)	578,435.00
Water and Electricity Charges	493,590.00
Audit Fees	468,775.00
Legal Expenses	3,870.00
NGO Services for Priority Interventions	8,768,459.75
Surveillance	297,403.00
Postage/Courier	263,864.00



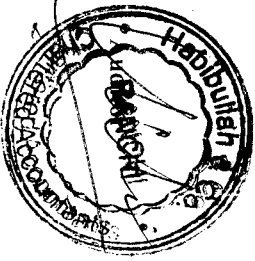
Other Administration Cost	844,979.00
Contractual Services - Companies	905,867.00
Campaigns	2,183,104.00
Prior to NACPIII-(LA) Non Reimbursable expenses	136,403.00
Prior to NACPIII-(IS) Non Reimbursable expenses	5,000.00
Prior to NACPIII-(IC) Non Reimbursable expenses	2,137.00
Furniture , Fixtures & Supplies	71,145.00
Office Equipment	28,940.00
	<b>38,990,034.75</b>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	105,708.00
Interest from Bank	1,597,918.00
	<b>1,703,626.00</b>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
TDS (Salary)	50,215.00
Security / Earnest Deposit (Received)	1,170,000.00
TDS (Others)	46,346.00
Funds from Other Sources	3,919,319.00
	<b>5,185,880.00</b>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank 3	41,793,960.01
Advance to Others	4,502,725.00
Advance to NGOs	24,356,861.50
Advance to Staff	104,600.00
Advance to Autonomous Bodies	1,857,032.00
Advance to District Authorities	9,645,775.50
Security Deposit (Paid)	17,422.00
Inter Unit Fund Transfer	11,814,060.00
	<b>94,092,436.01</b>



## Balance Sheet

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

for the 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.)
802,964.76	GENERAL FUND	01	88,906,556.01	27,439,900.00	FIXED ASSETS	02	27,539,985.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
1,289,029.00	CURRENT LIABILITIES	0501	1,266,561.00	1,302.01	CURRENT ASSETS	0301	41,793,960.01
27,139,900.00	FIXED ASSET FUND		27,539,985.00	26,700,010.75	LOANS AND ADVANCES	0401	52,298,476.00
(80,681.00)	Funds from Other Sources	03	3,919,319.00				
<u>414,212.76</u>			<u>121,632,421.01</u>	<u>54,141,212.76</u>			<u>121,632,421.01</u>



(CA VIKR AGARWAL)

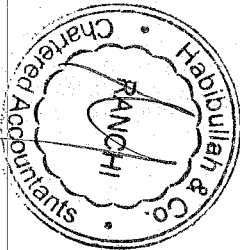
*Papnashan*  
FC/FM/FO

Addl Project Director  
ISAPD (Phase III)

*[Signature]*  
Project Director

Project Director  
ISAPD (Phase III)

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	25,492,964.76	21,375,025.51
<b>Add: Received during the year</b>		
Grant from NACO to SACS	100,700,000.00	106,535,000.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	37,186,323.75	90,973,362.75
Grants utilised to the extent of fixed asset expenditure	100,085.00	11,443,698.00
<b>Closing grant in aid</b>	<b>88,906,556.01</b>	<b>25,492,964.76</b>



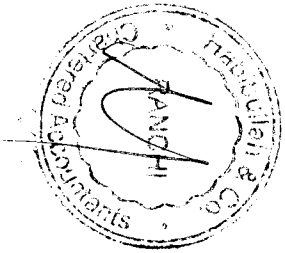


## Fixed Asset

Schedule 07

Figures in Rupees

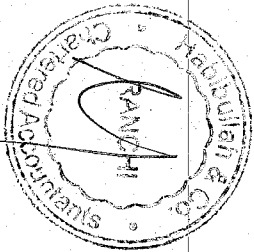
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	10,136,580.00	0.00	0.00	10,136,580.00
Civil Works (2201)	2,748,675.00	0.00	0.00	2,748,675.00
Equipment (Other) (2204)	3,940,562.00	0.00	0.00	3,940,562.00
Furniture, Fixtures & Supplies (2202)	2,148,601.00	71,145.00	0.00	2,219,746.00
Office Equipment (2206)	5,601,860.00	28,940.00	0.00	5,630,800.00
Vehicles (2205)	2,863,622.00	0.00	0.00	2,863,622.00
<b>Grand Total</b>	<b>27,439,900.00</b>	<b>100,085.00</b>	<b>0.00</b>	<b>27,539,985.00</b>



Funds from Other Sources

Schedule 03  
Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
ART Grant (11)	2,856,000.00	0.00	0.00	2,856,000.00
Bihar State AIDS Control Society (01)	923,349.00	0.00	0.00	923,349.00
Govt. of Jharkhand Health Deptt. (Capacity Building) (10)	0.00	0.00	0.00	0.00
Govt. of Jharkhand, Health Department (Blood Bank) (03)	0.00	0.00	0.00	0.00
Govt. of Jharkhand, Health Deptt. (Communicable Disease) (04)	0.00	0.00	0.00	0.00
State Blood Transfusion Councils (08)	-4,000,000.00	4,000,000.00	0.00	0.00
IB & Malaria Society (02)	139,970.00	0.00	0.00	139,970.00
<b>Grand Total</b>	<b>-80,681.00</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>3,919,319.00</b>



Figures in Rupees

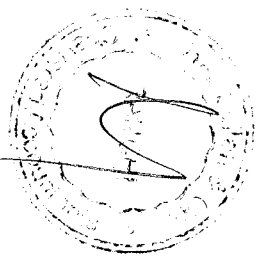
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	41,793,960.01	1,302.01
<b>Total</b>	<b>41,793,960.01</b>	<b>1,302.01</b>

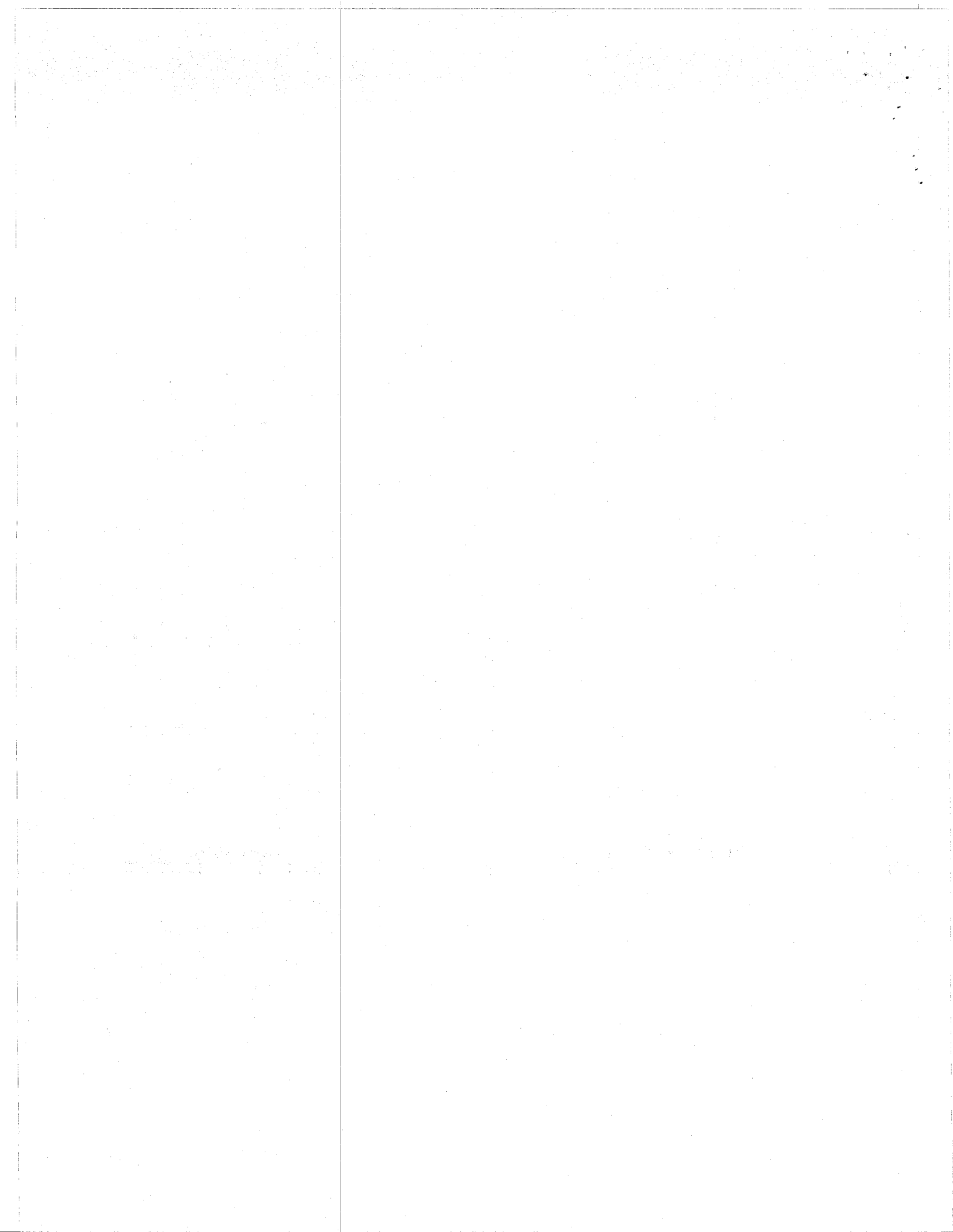
**LOANS AND ADVANCES**

Schedule 0401

Figures in Rupees

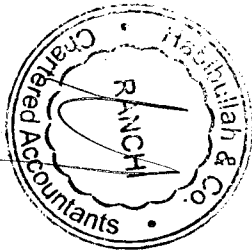
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	4,502,725.00	4,688,263.00
Advance to NGOs	24,356,861.50	13,162,201.25
Advance to Staff	104,600.00	919,027.00
Advance to Autonomous Bodies	1,857,032.00	1,698,462.00
Advance to District Authorities	9,645,775.50	5,118,575.50
Security Deposit (Paid)	17,422.00	17,422.00
Inter Unit Fund Transfer	11,814,060.00	1,096,060.00
<b>Total</b>	<b>52,298,476.00</b>	<b>26,700,010.75</b>





Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Security / Earnest Deposit (Received)	1,170,000.00	1,270,000.00
TDS (Others)	46,346.00	17,729.00
TDS (Salary)	50,215.00	1,300.00
Total	1,266,561.00	1,289,029.00



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

for the Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for current Per (Rs.)
27,409.00	IEC		5,254,663.00	332,916.00	Other Income	28	1,703,64
0.00	Consultants and Consultancy Services		810,124.00	90,973,362.75	Grants utilised to the extent of revenue expenditure		37,186,33
19,287.00	Monitoring & Evaluation (SIMS)		0.00				
299,609.00	Surveillance		297,403.00				
16,670.00	Prior to NACPIII-(TI) Non Reimbursable expenses		0.00				
219,398.00	Prior to NACPIII-(PI) Non Reimbursable expenses		0.00				
8200.00	Prior to NACPIII-(LA) Non Reimbursable expenses		136,403.00				
22,636.00	Prior to NACPIII-(IS) Non Reimbursable expenses		5,000.00				
1214,599.00	Prior to NACPIII-(IC) Non Reimbursable expenses		2,137.00				
1907,376.00	Kits and Other Lab Supplies	06	0.00				
20,188.00	Medicines	07	0.00				
9,700,653.00	Training and Workshops	08	4,907,511.00				
20,943,847.75	NGO Services	11	9,886,832.75				
12,87,675.00	Salary (Pay and Allowances)	13	10,310,510.00				



57206.00  
4054.00  
306278.75

Departmental Expenses

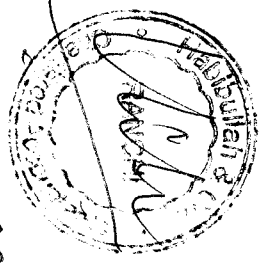
15

7,094,252.00

58,889,949.75

91,506,278.75

58,889,949.75



(CAVIERK ACHARJAL)

Asst. Project Director  
ISACOR (Karnataka)

Other Income

Schedule 28

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Receipts	105,708.00	47,660.00
Interest from Bank	1,597,918.00	285,256.00
<b>Total</b>	<b>1,703,626.00</b>	<b>332,916.00</b>

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	0.00	47,510.00
Other Lab. Supplies	0.00	165,202.00
Blood Lab. Supplies	0.00	1,421,622.00
Consumable Items	0.00	273,042.00
<b>Total</b>	<b>0.00</b>	<b>1,907,376.00</b>





Medicines

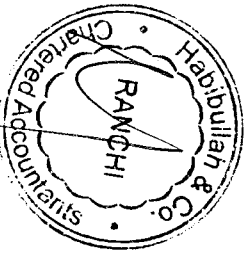
Schedule 07

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
SIY Drugs	0.00	23,388.00
OI Drugs	0.00	-3,200.00
<b>Total</b>	<b>0.00</b>	<b>20,188.00</b>

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Workshops	0.00	182,822.00
Training	2,724,407.00	4,532,671.00
Campaigns	2,183,104.00	4,985,160.00
<b>Total</b>	<b>4,907,511.00</b>	<b>9,700,653.00</b>



NGO Services

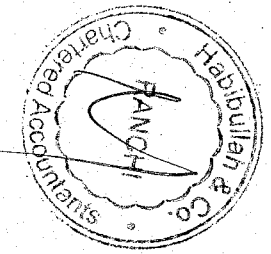
Schedule 11

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	1,118,373.00	0.00
NGO Services for Priority Interventions	8,768,459.75	20,943,847.75
<b>Total</b>	<b>9,886,832.75</b>	<b>20,943,847.75</b>

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	10,186,044.00	12,110,061.00
Honorarium	7,000.00	291,200.00
Leave Salary & Pension Contributions	117,466.00	186,414.00
<b>Total</b>	<b>10,310,510.00</b>	<b>12,587,675.00</b>



Maintenance Costs

Schedule 14

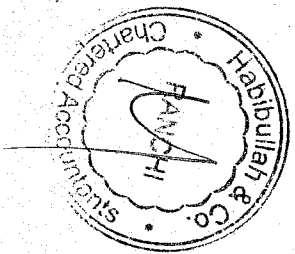
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	7,167.00	643,113.00
Building Maintenance	21,223.00	330,000.00
Vehicle Maintenance	156,724.00	184,673.00
<b>Total</b>	<b>185,114.00</b>	<b>1,157,786.00</b>



## Operational Expenses

## Schedule 15

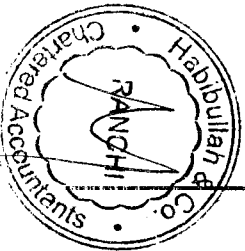
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	1,959,724.00	4,787,475.00
Telephone/Communication Expenses	466,642.00	611,310.00
Bank Charges	2,368.00	8,593.00
Miscellaneous Expenses	357,550.00	639,861.00
Printing & Stationery	323,809.00	789,611.00
Advertisement (Other than IEC)	578,435.00	532,643.00
Water and Electricity Charges	493,590.00	88,481.00
Audit Fees	468,775.00	416,240.00
Legal Expenses	3,870.00	8,450.00
Postage/Courier	263,864.00	281,652.00
Quality Assessment	424,779.00	73,941.00
Other Administration Cost	844,979.00	0.00
Contractual Services - Companies	905,867.00	102,697.00
<b>Total</b>	<b>7,094,252.00</b>	<b>8,340,954.00</b>

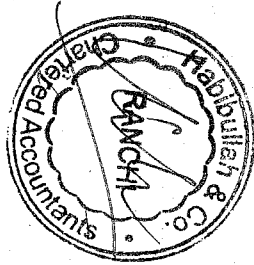


**Receipt And Payment Account**

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

for the Period	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	<b>Opening Balance:</b>			51,177,140.50	LOANS AND ADVANCES	17	38,314,369.00
2296.00	Cash in hand		0.00	11,390,057.00	Funds from Other Sources	15	0.00
342.51	Balance with Bank	30	1,302.01	11,348,811.00	FIXED ASSETS	16	100,085.00
1045.00	LOANS AND ADVANCES	17	0.00	850,600.00	CURRENT LIABILITIES	32	100,000.00
1000.00	GENERAL FUND	29	100,700,000.00	791,977.00	Kits and Other Lab Supplies	18	0.00
0.00	Funds from Other Sources	31	4,000,000.00	62,677.00	Medicines	19	0.00
0.00	CURRENT LIABILITIES	32	77,532.00	3,273,890.00	Training and Workshops	20	3,989,360.00
1563.00	Other Income	56	1,703,626.00	8,345,341.00	Salary (Pay and Allowances)	25	10,303,510.00
<b>1546.51</b>			<b>106,482,460.01</b>	705,919.00	Maintenance Costs	26	154,018.00
				7,390,771.00	Operational Expenses	27	6,771,443.00
				26,013,819.00	IEC		3,973,422.00
				0.00	Consultants and Consultancy Services		810,124.00
				19,287.00	Monitoring & Evaluation (SIMS)		0.00
				2,388,955.00	Surveillance		172,169.00
				770,000.00	Other Income	40	0.00
					<b>Closing Balance:</b>		





CA VIVEK AGARWAL

*Rajiv Kohli*

Adm. Project Director  
JSACS (Ranch)

*[Signature]*

Project Director  
JSACS (Ranch)

000	Cash in hand		
1,302.01	Balance with bank	31	
<u>124,530,546.51</u>			
			<u>41,793,960</u>
			<u>106,482,460</u>

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to District Authorities	0.00	1,328,045.00
<b>Total</b>	<b>0.00</b>	<b>1,328,045.00</b>

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	100,700,000.00	106,535,000.00
<b>Total</b>	<b>100,700,000.00</b>	<b>106,535,000.00</b>

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Bank 3	1,302.01	16,315,642.51
<b>Total</b>	<b>1,302.01</b>	<b>16,315,642.51</b>



Funds from Other Sources

Schedule 31

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Funds from Other Sources	4,000,000.00	0.00
<b>Total</b>	<b>4,000,000.00</b>	<b>0.00</b>

CURRENT LIABILITIES

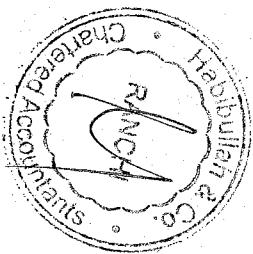
Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
TDS (Salary)	48,915.00	0.00
TDS (Others)	28,617.00	0.00
<b>Total</b>	<b>77,532.00</b>	<b>0.00</b>

Other Income

Schedule 56

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Receipts	105,708.00	39,307.00
Interest from Bank	1,597,918.00	285,256.00
<b>Total</b>	<b>1,703,626.00</b>	<b>324,563.00</b>





LOANS AND ADVANCES

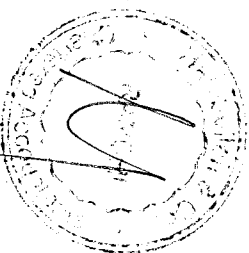
Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others		
Advance to NGOs	1,242,789.00	4,369,704.00
Advance to Contractors/Suppliers (Non Reimbursable)	20,179,120.00	32,144,162.50
Advance to Staff	0.00	558,137.00
Advance to Autonomous Bodies	954,385.00	3,549,234.00
Advance to District Authorities	401,495.00	2,098,062.00
Inter Unit Fund Transfer	10,872,977.00	0.00
<b>Total</b>	<b>38,314,569.00</b>	<b>51,177,140.50</b>

Funds from Other Sources

Schedule 15

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Funds from Other Sources	0.00	11,390,057.00
<b>Total</b>	<b>0.00</b>	<b>11,390,057.00</b>



FIXED ASSETS

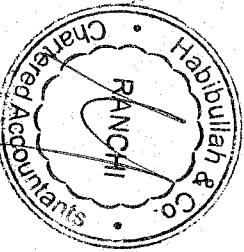
Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Furniture, Fixtures & Supplies	71,145.00	67,745.00
Blood Bank Equipments	0.00	6,141,536.00
Equipment (Other)	0.00	3,751,796.00
Office Equipment	28,940.00	1,387,734.00
<b>Total</b>	<b>100,085.00</b>	<b>11,348,811.00</b>

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
TDS (Salary)	0.00	106,822.00
Security / Earnest Deposit (Received)	100,000.00	0.00
TDS (Others)	0.00	743,778.00
<b>Total</b>	<b>100,000.00</b>	<b>850,600.00</b>



Mis and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	0.00	37,960.00
Other Lab. Supplies	0.00	161,898.00
Blood Lab. Supplies	0.00	592,119.00
<b>Total</b>	<b>0.00</b>	<b>791,977.00</b>

Medicines

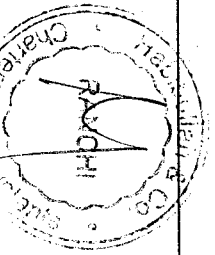
Schedule 19

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	0.00	62,677.00
<b>Total</b>	<b>0.00</b>	<b>62,677.00</b>

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Workshops	0.00	143,093.00
Training	1,809,798.00	2,961,113.00
Campaigns	2,179,562.00	169,684.00
<b>Total</b>	<b>3,989,360.00</b>	<b>3,273,890.00</b>



Salary (Pay and Allowances)

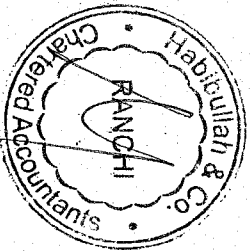
Schedule 25

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	10,186,044.00	7,893,027.00
Honorarium	0.00	265,900.00
Leave Salary & Pension Contributions	117,466.00	186,414.00
<b>Total</b>	<b>10,303,510.00</b>	<b>8,345,341.00</b>

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	7,067.00	227,927.00
Building Maintenance	0.00	330,000.00
Vehicle Maintenance	146,951.00	147,992.00
<b>Total</b>	<b>154,018.00</b>	<b>705,919.00</b>



## Operational Expenses

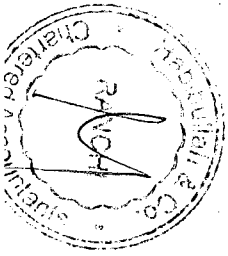
Schedule 27

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	1,770,568.00	4,306,594.00
Telephone/Communication Expenses	461,513.00	556,866.00
Bank Charges	2,368.00	8,593.00
Miscellaneous Expenses	256,210.00	303,433.00
Printing & Stationery	307,807.00	756,970.00
Advertisement (Other than IEC)	578,435.00	535,250.00
Water and Electricity Charges	492,134.00	88,481.00
Audit Fees	468,775.00	383,326.00
Postage/Courier	258,008.00	274,620.00
Quality Assessment	424,779.00	73,941.00
Other Administration Cost	844,979.00	0.00
Contractual Services - Companies	905,867.00	102,697.00
<b>Total</b>	<b>6,771,443.00</b>	<b>7,390,771.00</b>

## Balance with Bank

Schedule 31

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	41,793,960.01	1,302.01
<b>Total</b>	<b>41,793,960.01</b>	<b>1,302.01</b>



Other Income

Schedule 40

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	0.00	770,000.00
<b>Total</b>	<b>0.00</b>	<b>770,000.00</b>

