

**Audited Income & Expenditure Account
and Balance Sheet of
Pool Fund, GFATM RCC Round-II
GFATM Round-VI & VII
Financial Year 2010-11**

Madhya Pradesh State AIDS Control Society

(Department of Public Health & Family Welfare, Govt. of Madhya Pradesh)

1, Arera Hills, 11nd Floor Oilfed Building, Bhopal - 462001

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Sub: Audited Income & Expenditure Account and Balance Sheet of Pool Fund, GFATM RCC Round-II, GFATM Round-VI & GFATM Round-VII as on 31/03/20011 (Financial Year 2010-11).

We are enclosing herewith Audited Income & Expenditure Account & Balance Sheet of Pool Fund, GFATM RCC Round-II, GFATM Round-VI & VII as on 31/03/20011 (Financial Year 2010-11) for your kind information.

Encl: As above.

(Ashwini Kumar Rai)
Project Director

AUDIT REPORT (Pool Fund)

The Project Director,
Madhya Pradesh State AIDS Control Society,
Bhopal.

Received
18/10/11
V 15710

Introductory Paragraph

We have audited the accompanying financial statements of the National AIDS Control Project – Phase III (financed under World Bank Credit No. 3242-IN) as of March 31, 2011. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph

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

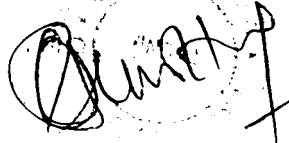
Opinion Paragraph

In our opinion, the financial statements, read with observation given in the annexure to this audit report, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Madhya Pradesh State Aids Control Society for the year ended March 31, 2011 in accordance with consistency applied accounting standards..

In addition, (a) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Annexure to this report; (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the Annexure to this report (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the Annexure to this report.

Date: 13-10-2011

For N. C. Mittal & Co.
Chartered Accountants



(CA KARUNESH MITTAL)
PARTNER

Membership No. 095976/Firm No. 000237N

Corporate Office: Behl House, 13, Daryaganj, New Delhi – 110002.

Phone: +91-11-23275021, 23241613 *Fax:* +91-11-23277044, 129-4013729

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Offices at: Chennai, Jaipur, Hissar, Kolkatta, Chandigarh, Rajkot, Bangalore, Dehradun, Faridabad and London (UK)

Chartered Accountants
To
The Project Director,
Madhya Pradesh State AIDS Control Society,
Bhopal

**RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE MPSACS –
POOL FUND**

Sir/Madam,

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. We believe that our audit provides a reasonable basis for our opinion. The issues which come forth during the audit which raises our suspicion and form our basis for the comments in the audit report though not affecting the true and fair view of the transactions of the society and the depiction in the Statement of Expenditure are detailed below:

1. The overall preparation and maintenance of the accounts of the society was satisfactory except that the record related to the advances have not been maintained properly and hence it requires a serious effort on part of the management of the society to update and employ proper accounting systems for the advances. The procedures and efforts for the recovery of the advances are not effective and there are long due recoverable balances from NGOs.
2. Accounts are maintained on computerized accounting system on software got developed by NACO.
3. Bills paid are not stamped as PAID and CANCELLED to prevent the double payment of single bill.
4. Monthly payment of Rs. 113750.00 for rent to Oil Fed was made without deducting the TDS for the period of April 10 to July 10 without obtaining Certificate U/s 197 of Income Tax.
5. The Bank reconciliation statement made do not have the interest paid by the bank in the month of December 31, 2010 and was booked on 31st March 2011 in the books of accounts of the society.
6. The Cash in Hand was insured only for Rs. 200000.00 but the closing balance was exceeded this many time.

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7. The Cash payment was made up to Rs. 50000.00, which is is not in terms of the Financial Management Manual.
8. Cash balance should have been certified by higher authorities at least once in a quarter and the certificate for the same should attach with cash book. But this practice is not adopted by the department.

NGOs and Peripheral units

9. Amount to NGOs was allotted without settlement of previous amount.

Name of NGO	Old outstanding	Fresh disbursement	Adjustment during year	Closing balance
Suruaat, Bhopal	613450.00	349512.00	Nil	962962.00

10. Utilisation Certificatess and audit reports are not submitted by NGOs within time precribed.

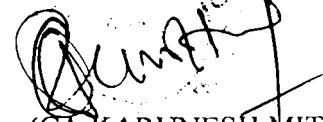
Stores and Administration

11. Stock of Medicines and or consumable is not insured, despite of high value of stock.
12. Department has three car but insurance copy for only one car i.e. for Maruti Zen for produced to us.
13. Physical verification was conducted on 6th April 2011 by the internal staff only. Verification should be conducted by external party to give true and fair picture of stores.
14. Assets received at the time of final settlement from the closed NGOs has been recorded in damaged and scrap items but at the time of inspection the assets have been classified as working and damaged.
15. Stock of Syringe was not issued when it was demanded, but a buffer stock of 162500 units was lying in stock. We can state the same as the 575000 needles were issued on 11-02-2010., without issuing the Syringes and the first issuance of syringe after these needles was made on 18-03-2011.

Place: New Delhi

Date: 01-10-2011

For N. C. Mittal & Co.
Chartered Accountants


(CA KARUNESH MITTAL)
PARTNER

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ANNEXURE TO THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE NATIONAL AIDS CONTROL PROJECT – PHASE III (FINANCED UNDER WORLD BANK CREDIT NO. 3242-IN) FOR POOL FUND AS OF MARCH 31, 2011 OF MADHYA PRADESH STATE AIDS CONTROL SOCIETY

1. The following expenses have been wrongly booked under Miscellaneous Expenses Head.

S. No	DATE	AMOUNT	Nature
1.	10-06-2010	Rs.2979.00	Expenditure for IEC
3.	17-08-2010	Rs.500.00	Expenditure for IEC
5.	09-09-2010	Rs.3002.00	Expenditure for STI

2. The following expenses are not eligible for reimbursement by the externally funding agencies as they are beyond the mandate given under the various instructions, agreement and project documents.

DATE	AMOUNT & NATURE	REASON
01-04-2010	Rs.12393.00 for hiring of Vehicle.	According the guidelines of NACO if office has any vehicle than the hiring charges will not be allowed. Further the details of the log, purpose and non availability of the official vehicle was not provided during the audit.
19-07-2010	Rs.3753.00 for lodging and boarding of NACO official.	Expenditure would have been claimed directly for NACO by those officials.
22-07-2010	Rs. 12366.00 to Jehan Numa Palace Hotel.	Disallowable as the expenses was paid for lodging and boarding of NACO officials.
17-08-2010	Rs.3678.00 for lodging & boarding of NACO Officials.	Expenditure would have been claimed directly for NACO by those officials.

3. The following amounts are recoverable from the NGOs whose projects have been closed/completed and long outstanding. The efforts for recovery taken by the SACS do not provide enough evidence as to the recoverability of these outstanding balances. Hence to our opinion the fair value of the current assets of the society be calculated after taking the observation into consideration.

S. No.	Name of NGO	Year/Date of Closure	Amount
1.	Aarambh, Bhopal	Last year	22544.00
2.	Amulya Kranti Social work Org.	Last year	363906.00
3.	Creative Media Project & promotion	Last year	13000.00

4.	Dr. Ambedkar, Bhopal	Last year	149910.00
5.	Dronacharya Shikshan Samiti	Last year	154462.00
6.	Enforce Foundation ,Bhopal	Last year	20000.00
7.	Medical Counseling Centre, Bhopal	Last year	516750.00
8.	Central Regional Board of Health survey , Bhopal	Last year	200995.00
9.	Rao Madhav Vidhaya Niketan Samiti, Ashoknagar	Last year	406429.00
10.	Village Sustainer Development Organization, Bhopal	Last year	45296.00

4. The expenses on account of the NGOs and peripheral units amounting to Rs. 53064117/- is not supported by the audited SOEs and Utilisation Certificates.
5. Following expenditure on account of non-sanctioned posts made by the SACS debited to the account of Miscellaneous Expenses is not eligible for reimbursement in terms of the instructions of the NACO. Department is availing services of peon, attendants and system operator From M/s. D.S.S. Security Services throughout the year and has booked the same as administrative expenses.

Date	Amount
07-05-2010	50,556.00
10-06-2010	58,962.00
06-07-2010	63,404.00
30-07-2010	42,885.00
06-08-2010	69,665.00
01-09-2010	42,885.00
08-09-2010	78,276.00
12-10-2010	42,885.00
12-10-2010	66,660.00
10-11-2010	41040.00
10-11-2010	43836.00
04-12-2010	46058.00
04-01-2011	43255.00
08-02-2011	41348.00
16-03-2011	37536.00
TOTAL	769251.00

6. The management of the society has not provided us with the management representation letter certifying that the final accounts have been prepared by us and no fraud or forgery to the knowledge of the management has taken place in the society during the financial year under audit.
7. The contract no.F27-539/Procurement/AIDS/2010 dated 5-08-2010 was awarded M/s Arogya jan Kalyan Samiti to spread the education about AIDS

by performing NUKAAD NATAK for Rs.44,55,000/- . It was observed during the verification of the documents/invoices/certificates received from the agency in support of their claim and conduct of the Nukkad Natak that the certificates from the various authorities submitted are forged. IT was noted that the two parties have conducted 15 certificates on 18-08-2010 at different places. Which is practically impossible as the each performance requires 2 to 3 hours and based on 2 hours for each performance excluding the travel time, preparation time etc. each team would have performed for continuous 15 hours in a day.

It was also observed that the certificates were signed before the date of execution/performance and same were submitted with the bills.

Based on the observation also by the management the vendor was paid the part amount without any logic/calculation/verification from independent sources other than vendor or the certificates produced by them. The amount paid is Rs. 23 lacs.

The payment made in the case is not in accordance with the procurement guidelines of NACO and other funding agencies.

We are of the opinioin that the amount paid is not eligible for reimbursement.

Place: New Delhi

Date: ~~07-08~~ 2011

For N. C. Mittal & Co.
Chartered Accountants


(CA KARUNESH MITTAL)
PARTNER



Utilisation Certificate

Certified that an amount of Rs. 221,427,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2010-11 vide letter No. given below and opening Cash/Bank Balance Rs. 51,589,043.27 (and Current Liabilities of Rs.1,787,297.00)and outstanding Advances for Rs. 70,102,041.31 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 3,883,988.00. a sum of Rs. 136,148,553.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 117,896,719.27 (and Current Liabilities of Rs. 2,422,623.00)and outstanding advances of Rs.93,592,126.31. 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
01	T-11017/48/2009-NACO/2 Dt. 07.05.2010	144,391,000.00
02	T-11017/48/2009-NACO/61 Dt. 25.10.2010	69,277,000.00
03	T-11017/48/2009-NACO/Dt. 17.03.2011	7,759,000.00
	Total	221,427,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Appointed by the
 Director, NACO
 Bhopal
 Countersigned

(Chartered Accountant)
 11/11/2011

(Project Director)

परियोजना प्रबन्धक
 राष्ट्रीय एड्स नियंत्रण प्रणालि,
 BHO

Balance of Net Current Assets	Amount (Rs.)
Cash in hand	88,977.00
Bank 3	51,500,066.27
Advance to Others	187,283.00
Advance to NGOs	39,712,559.00
Advance to Staff	130,378.00
Advance to District Authorities	29,421,716.31
Security Deposit (Paid)	338,272.00
Advance to DAPCU	311,833.00
	121,691,084.58

Opening balance of Net Current Liabilities	Amount (Rs.)
General Provident Fund	-21,222.00
Employees Contribution to CPF	22,195.00
Group Insurance Scheme	9,360.00
TDS (Salary)	29,260.00
Security / Earnest Deposit (Received)	1,468,168.00
TDS (Others)	261,060.00
Other Recoveries	18,476.00
	1,787,297.00

Salvage Funds	Amount (Rs.)
Grant from NACO to SACS	221,427,000.00
	221,427,000.00

Utilisation of funds	Amount (Rs.)
HIV Kits	306,211.00
Other Lab. Supplies	72,964.00
IEC	27,429,492.00
NGO Services	711,734.00
Consultants and Consultancy Services	2,466,952.00
Training	7,791,423.00
Salary	26,733,668.00
Equipment Maintenance	42,327.00
Building Maintenance	477,037.00
Vehicle Maintenance	665,264.00
Travelling Expenses	1,060,471.00
Rent. Rates & Taxes	1,441,026.00
Telephone/Communication Expenses	378,021.00
Honorarium	2,337,658.00
Miscellaneous Expenses	287,491.00
Printing & Stationery	868,585.00
Advertisement (Other than IEC)	631,847.00
Medical Expenses	21,368.00
Water and Electricity Charges	454,131.00
Audit Fees	427,938.00

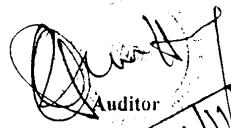
NGO Services for Priority Interventions	52,352,383.00
Employer's Contribution to CPF	2,538.00
Surveillance	64,316.00
Postage/Courier	283,857.00
Quality Assessment	583,798.00
Other Administration Cost	1,352,450.00
Contractual Services - Companies	794,449.00
Campaigns	882,217.00
Contingency	32,530.00
Consumable Items	4,405,784.00
Meeting Expenses	38,956.00
Transportation Expenses	34,990.00
Civil Works	129,318.00
Furniture, Fixtures & Supplies	29,210.00
Blood Bank Equipments	506,909.00
Office Equipment	13,740.00
	136,148,553.00
Bank Interest & Dividends Received	Amount (Rs.)
Sale of Bid/Tender Documents	10,750.00
Other Receipts	96,011.00
Interest from Bank	3,777,227.00
	3,883,988.00
Current Liabilities	Amount (Rs.)
General Provident Fund	-21,722.00
Employees Contribution to CPF	19,657.00
Group Insurance Scheme	10,280.00
TDS (Salary)	23,644.00
Security / Earnest Deposit (Received)	2,330,568.00
TDS (Others)	-750.00
Other Recoveries	60,946.00
	2,422,623.00
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	137,637.00
Bank 3	117,759,082.27
Advance to Others	250.00
Advance to NGOs	57,536,652.00
Advance to Staff	314,268.00
Advance to District Authorities	33,435,156.31
Security Deposit (Paid)	338,272.00
Advance to DAPCU	1,967,528.00
	211,488,845.58


Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Scheme Code	Balance Brought Forward	Change During the Period	ASSETS	Scheme Code	Balance Brought Forward
11,903,787.58	GENERAL FUND	01	209,066,222.58	22,540,494.40	FIXED ASSETS	02	23,219,671.40
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
787,297.00	CURRENT LIABILITIES	0501	2,422,623.00	51,589,043.27	CURRENT ASSETS	0301	117,896,719.27
2,540,494.40	FIXED ASSET FUND		23,219,671.40	70,102,041.31	LOANS AND ADVANCES	0401	93,592,126.31
<u>14,231,578.98</u>			<u>234,708,516.98</u>	<u>144,231,578.98</u>			<u>234,708,516.98</u>

For the period of report
closed date 31/03/2011


Auditor
11/11/2011


Project Officer,
M.P. State AIDS Control Society
Bhopal

2
Project Director
परियोजना संचालक
मध्य प्रदेश राज्य एड्स नियंत्रण समिति,
भोपाल

General Fund

Schedule 01

Figures in Rupees

		31-Mar-10 (Rs)
Opening grant in aid	119,903,787.58	159,276,741.58
Add: Received during the year		
Grant from NACO to SACS	221,427,000.00	112,900,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	131,585,388.00	146,106,367.00
Grants utilised to the extent of fixed asset expenditure	679,177.00	6,166,587.00
Closing grant in aid	209,066,222.58	119,903,787.58



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Grants Received	Deletion	Closing Balance
Blood Bank Equipments (2203)	5,772,626.00	506,909.00	0.00	6,279,535.00
Civil Works (2201)	3,430,236.00	129,318.00	0.00	3,559,554.00
Equipment (Other) (2204)	3,288,992.00	0.00	0.00	3,288,992.00
Furniture, Fixtures & Supplies (2202)	2,535,773.40	29,210.00	0.00	2,564,983.40
Office Equipment (2206)	7,147,243.00	13,740.00	0.00	7,160,983.00
Vehicles (2205)	365,624.00	0.00	0.00	365,624.00
Grand Total	22,540,494.40	679,177.00	0.00	23,219,671.40

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grants Received	Amount Utilised/ Refunded	Closing Balance
Grand Total				

CURRENT ASSETS

Schedule 0301

Figures in Rupees

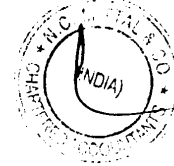
Particulars	2011-12	As at 31-Mar-10 (Rs)
Cash in hand	137,637.00	88,977.00
Bank 3	117,759,082.27	51,500,066.27
Total	117,896,719.27	51,589,043.27

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	2011-12	As at 31-Mar-10 (Rs)
Advance to Others	250.00	187,283.00
Advance to NGOs	57,536,652.00	39,712,559.00
Advance to Staff	314,268.00	130,378.00
Advance to District Authorities	33,435,156.31	29,421,716.31
Security Deposit (Paid)	338,272.00	338,272.00
Advance to DAPCU	1,967,528.00	311,833.00
Total	93,592,126.31	70,102,041.31

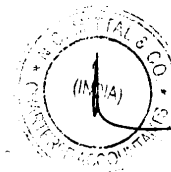


CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	2011	31-Mar-11 (Rs.)
Employees Contribution to CPF	19,657.00	22,195.00
General Provident Fund	-21,722.00	-21,222.00
Group Insurance Scheme	10,280.00	9,360.00
Other Recoveries	60,946.00	18,476.00
Security / Earnest Deposit (Received)	2,330,568.00	1,468,168.00
TDS (Others)	-750.00	261,060.00
TDS (Salary)	23,644.00	29,260.00
Total	2,422,623.00	1,787,297.00



2nd Floor OilFed Building 1, Arera Hill, Bhopal - 462011

National AIDS Control Project - Phase III

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

Figures for the previous period (Rs)	EXPENDITURE				INCOME		
8,809,416.00	IEC		27,429,492.00	3,409,602.00	Other Income	28	3,883,988.00
1,322,979.00	Consultants and Consultancy Services		2,466,952.00	146,106,367.00	Grants utilised to the extent of revenue expenditure		131,585,388.00
2,175,016.00	Surveillance		64,316.00				
1,139,641.00	Prior to NACPIII-(PI) Non Reimbursable expenses		0.00				
40,719.00	Prior to NACPIII-(IS) Non Reimbursable expenses		0.00				
4,791,127.00	Kits and Other Lab Supplies	06	4,784,959.00				
7,737,502.00	Training and Workshops	08	8,673,640.00				
3,708,064.00	NGO Services	11	53,064,117.00				
120,162.00	Operational and Other Research	12	0.00				
0,142,545.00	Salary (Pay and Allowances)	13	29,095,232.00				
308,161.00	Maintenance Costs	14	1,184,628.00				
9,220,637.00	Operational Expenses	15	8,706,040.00				
0.00		NULL	38,956.00				
<u>1,19,515,969.00</u>			<u>135,469,376.00</u>	<u>149,515,969.00</u>			<u>135,469,376.00</u>

As per the audit Report
 given date attached

[Handwritten Signature]

[Handwritten Signature]
Finance Officer,

Other Income

Schedule 28

		APR 31-MAR 00 (RS)
Sale of Bid/Tender Documents	10,750.00	17,550.00
Other Receipts	96,011.00	139,746.00
Interest from Bank	3,777,227.00	3,252,306.00
Total	3,883,988.00	3,409,602.00

Kits and Other Lab Supplies

Schedule 06

		APR 31-MAR 00 (RS)
HIV Kits	306,211.00	0.00
Other Lab. Supplies	72,964.00	534,699.00
Blood Lab. Supplies	0.00	2,426,105.00
Consumable Items	4,405,784.00	1,830,323.00
Total	4,784,959.00	4,791,127.00



Training and Workshops

Schedule 08

Particulars	31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Workshops	0.00	46,990.00
Training	7,791,423.00	6,574,182.00
Campaigns	882,217.00	1,116,330.00
Total	8,673,640.00	7,737,502.00

NGO Services

Schedule 11

Particulars	31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	711,734.00	610,868.00
NGO Services for Priority Interventions	52,352,383.00	53,097,196.00
Total	53,064,117.00	53,708,064.00

Operational and Other Research

Schedule 12

Particulars	31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Research & Development	0.00	120,162.00
Total	0.00	120,162.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	26,733,668.00	19,806,626.00
Honorarium	2,337,658.00	116,662.00
Medical Expenses	21,368.00	237,979.00
Employer's Contribution to CPF	2,538.00	-18,722.00
Total	29,095,232.00	20,142,545.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	42,327.00	59,997.00
Building Maintenance	477,037.00	9,300.00
Vehicle Maintenance	665,264.00	238,864.00
Total	1,184,628.00	308,161.00



Transportation Expenses	34,996.00	0.00
Travelling Expenses	1,060,471.00	2,025,822.00
Rent, Rates & Taxes	1,441,026.00	1,327,282.00
Telephone Communication Expenses	378,021.00	419,778.00
Bank Charges	0.00	1,725.00
Miscellaneous Expenses	287,491.00	1,451,643.00
Printing & Stationery	868,585.00	445,565.00
Advertisement (Other than IEC)	631,847.00	467,478.00
Water and Electricity Charges	454,131.00	533,659.00
Audit Fees	427,938.00	1,155,337.00
Legal Expenses	35,500.00	12,900.00
Postage Courier	283,857.00	493,564.00
Quality Assessment	583,798.00	202,773.00
Other Administration Cost	1,352,450.00	0.00
Contractual Services - Companies	794,449.00	616,200.00
Contingency	32,530.00	66,911.00

Schedule NULL

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Meeting Expenses	38,956.00	0.00
Total	38,956.00	0.00



Madhya Pradesh SACS - Pool Fund

2nd Floor OilFed Building I, Arera Hill, Bhopal - 462011

National AIDS Control Project - Phase III

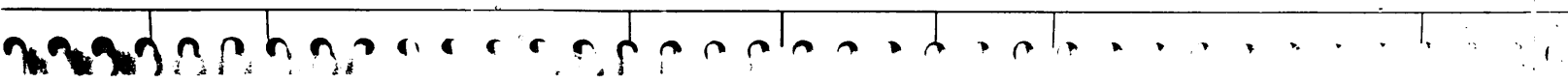
Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the previous Period (Rs.)	Figures for the current Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			68,648,175.00	LOANS AND ADVANCES	17	96,952,055.00
88,630.00	Cash in hand		88,977.00	6,045,472.00	FIXED ASSETS	16	537,482.00
82,262,226.27	Balance with Bank	30	51,500,066.27	74,072.00	CURRENT LIABILITIES	32	282,857.00
0.00	LOANS AND ADVANCES	17	1,114.00	1,362,627.00	Kits and Other Lab Supplies	18	1,074,315.00
112,000,000.00	GENERAL FUND	29	221,427,000.00	5,274,035.00	Training and Workshops	20	5,155,444.00
156,921.00	CURRENT LIABILITIES	32	905,790.00	2,160,126.00	NGO Services	23	37,467.00
18,722.00	Salary (Pay and Allowances)	41	0.00	120,162.00	Operational and Other Research	24	0.00
3,392,901.00	Other Income	56	3,867,483.00	16,606,983.00	Salary (Pay and Allowances)	25	25,130,856.00
<u>199,119,400.27</u>			<u>277,790,430.27</u>	255,767.00	Maintenance Costs	26	1,183,628.00
				0.00		NULL	38,956.00
				38,399,271.00	IEC		20,616,840.00
				1,302,979.00	Consultants and Consultancy Services		1,597,920.00
					Closing Balance:		
				88,977.00	Cash in hand		137,637.00
				51,500,066.27	Balance with Bank	31	117,759,082.27
				<u>199,119,400.27</u>			<u>277,790,430.27</u>

[Handwritten Signature]
11/11/2011

[Handwritten Signature]
Finance Officer,
AIDS Control Society



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-11 (Rs.)
Inter Unit Fund Transfer	1,114.00	0.00
Total	1,114.00	0.00

GENERAL FUND

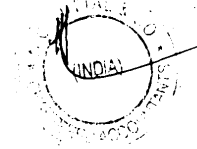
Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-11 (Rs.)
Grant from NACO to SACS	221,427,000.00	112,900,000.00
Total	221,427,000.00	112,900,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-11 (Rs.)
Bank 3	51,500,066.27	82,252,414.27
Cheque in Transit	0.00	0.00
Bank 7	0.00	9,812.00
Total	51,500,066.27	82,262,226.27



CURRENT LIABILITIES

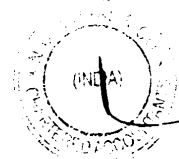
Schedule 32

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Employees Contribution to CPF	0.00	1,200.00
Group Insurance Scheme	920.00	4,860.00
TDS (Salary)	0.00	23,640.00
Security / Earnest Deposit (Received)	862,400.00	203,900.00
TDS (Others)	0.00	223,321.00
Other Recoveries	42,470.00	0.00
Total	905,790.00	456,921.00

Salary (Pay and Allowances)

Schedule 41

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Employer's Contribution to CPF	0.00	18,722.00
Total	0.00	18,722.00



Other Income

Schedule 56

Particulars	31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Sale of Bid Tender Documents	10,750.00	17,550.00
Other Receipts	79,506.00	123,045.00
Interest from Bank	3,777,227.00	3,252,306.00
Total	3,867,483.00	3,392,901.00

LOANS AND ADVANCES

Schedule 17

Particulars	31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	4,467.00	183,533.00
Advance to NGOs	70,900,738.00	48,100,672.00
Advance to Staff	2,369,671.00	1,713,041.00
Advance to Autonomous Bodies	0.00	350,000.00
Advance to District Authorities	21,226,223.00	17,826,000.00
Security Deposit (Paid)	0.00	30,000.00
Advance to DAPCU	2,450,956.00	394,929.00
Inter Unit Fund Transfer	0.00	50,000.00
Total	96,952,055.00	68,648,175.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Furniture, Fixtures & Supplies	29,210.00	0.00
Blood Bank Equipments	496,932.00	3,498,597.00
Equipment (Other)	0.00	736,829.00
Office Equipment	11,340.00	1,810,046.00
Total	537,482.00	6,045,472.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	500.00	56,891.00
Employees Contribution to CPF	2,538.00	0.00
TDS (Salary)	5,616.00	0.00
TDS (Others)	274,203.00	0.00
Other Recoveries	0.00	17,181.00
Total	282,857.00	74,072.00



Operational and Other Research

Schedule 24

Particulars	2011-12 (Rs.)	As at 31-Mar-10 (Rs.)
Research & Development	0.00	120,162.00
Total	0.00	120,162.00

Salary (Pay and Allowances)

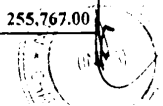
Schedule 25

Particulars	2011-12 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	22,776,406.00	16,252,342.00
Honorarium	2,330,544.00	116,662.00
Medical Expenses	21,368.00	237,979.00
Employer's Contribution to CPF	2,538.00	0.00
Total	25,130,856.00	16,606,983.00

Maintenance Costs

Schedule 26

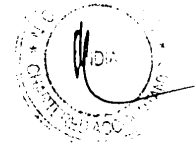
Particulars	2011-12 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	42,327.00	59,997.00
Building Maintenance	477,037.00	9,300.00
Vehicle Maintenance	664,264.00	186,470.00
Total	1,183,628.00	255,767.00



Transportation Expenses	34,990.00	0.00
Travelling Expenses	463,498.00	552,991.00
Rent, Rates & Taxes	1,441,026.00	1,327,282.00
Telephone Communication Expenses	378,021.00	419,778.00
Bank Charges	0.00	1,725.00
Miscellaneous Expenses	193,036.00	1,259,209.00
Printing & Stationery	798,804.00	445,565.00
Advertisement (Other than IEC)	631,847.00	467,478.00
Water and Electricity Charges	450,475.00	533,659.00
Audit Fees	427,938.00	1,155,337.00
Legal Expenses	35,500.00	12,900.00
Postage Courier	283,857.00	488,564.00
Other Administration Cost	1,352,450.00	0.00
Contractual Services - Companies	794,449.00	616,200.00

Schedule NULL

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Meeting Expenses	38,956.00	0.00
Total	38,956.00	0.00



Balance with Bank

Schedule 31

Particulars	31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Bank 3	117,759,082.27	51,500,066.27
Cheque in Transit	0.00	0.00
Bank 7	0.00	0.00
Total	117,759,082.27	51,500,066.27



Sources and Uses of Funds

As on: 31-Mar-2011

Year----->

Particulars		2006-07	2007-08	2008-09	2009-10	2010-11
Opening balance of Net Current Assets	Cash in Hand	0.00	75,836.00	18,588.00	88,630.00	88,977.00
	Balance in Bank (01)	0.00	8,454,045.27	70,198,740.27	82,262,226.27	51,500,066.27
	Advances (02)	0.00	47,403,511.31	29,510,391.31	78,330,333.31	70,102,041.31
	(-) Current Liabilities (03)	0.00	613,140.00	626,685.00	1,404,448.00	1,787,297.00
Sources of funds	Pool Fund - World Bank	62,728,993.58	102,329,000.00	143,558,000.00	112,900,000.00	221,427,000.00
	Miscellaneous Receipts (04)	0.00	1,619,267.00	1,515,337.00	3,409,602.00	3,883,988.00
Utilisation of funds	Expenses (05)	0.00	59,374,224.00	76,725,725.00	149,515,969.00	135,669,376.00
	Fixed Assets (06)	7,408,741.40	793,261.00	8,171,905.00	6,166,587.00	679,177.00
Closing balance of Net Current Assets	Cash in Hand	75,836.00	18,588.00	88,630.00	88,977.00	137,637.00



		2006-07	2007-08	2008-09	2009-10	2010-11
Closing balance of Net Current Assets	Balance in Bank (07)	8,454,045.27	70,198,740.27	82,262,226.27	51,500,056.27	117,759,082.27
	Advances (08)	47,403,511.31	29,510,391.31	78,330,333.31	70,102,041.31	93,592,126.31
	(-) Current Liabilities (09)	613,140.00	626,685.00	1,404,448.00	1,787,297.00	2,422,623.00



Madhya Pradesh SACS

Year----->

Particulars		2006-07	2007-08	2008-09	2009-10	2010-11
Balance in Bank (01)	Bank 3	0.00	4,727,331.27	36,387,690.27	82,252,414.27	51,500,066.27
	Bank 7	0.00	3,726,714.00	736,050.00	9,812.00	0.00
	Cheque in Transit	0.00	0.00	33,075,000.00	0.00	0.00
	Total	0.00	8,454,045.27	70,158,740.27	92,072,226.27	51,500,066.27
Advances (02)	Advance to DAPCU	0.00	0.00	0.00	0.00	311,833.00
	Advance to District Authorities	0.00	32,136,940.31	22,604,163.31	31,563,711.31	29,421,716.31
	Advance to NGOs	0.00	11,793,329.00	6,572,325.00	43,610,573.00	39,712,559.00
	Advance to Others	0.00	-299,021.00	1,212.00	2,711,420.00	187,283.00
	Advance to Staff	0.00	3,500,241.00	44,419.00	136,357.00	130,378.00
	Security Deposit (Paid)	0.00	272,022.00	288,272.00	308,272.00	338,272.00
	Total	0.00	47,403,511.31	29,510,391.31	78,330,333.31	70,102,041.31
(3) Current Liabilities (03)	Employees Contribution to CPF	0.00	23,272.00	13,284.00	20,995.00	22,195.00
	General Provident Fund	0.00	18,655.00	18,305.00	35,669.00	-21,222.00

		2006-07	2007-08	2008-09	2009-10	2010-11
(C) Current Liabilities (C3)	Group Insurance Scheme	0.00	6,140.00	8,300.00	4,500.00	9,360.00
	Other Recoveries	0.00	53,662.00	41,716.00	35,657.00	18,476.00
	Security / Earnest Deposit (Received)	0.00	460,033.00	544,458.00	1,264,268.00	1,468,168.00
	TDS (Others)	0.00	46,090.00	0.00	37,739.00	261,060.00
	TDS (Salary)	0.00	5,288.00	622.00	5,620.00	29,265.00
	Total	0.00	613,140.00	626,685.00	1,404,448.00	1,787,297.00
Miscellaneous Receipts (04)	Interest from Bank	0.00	410,846.00	1,300,724.00	3,252,306.00	3,777,227.00
	Other Receipts	0.00	1,175,871.00	195,463.00	139,746.00	96,011.00
	Sale of Bid/Tender Documents	0.00	32,550.00	19,150.00	17,550.00	10,750.00
	Total	0.00	1,619,267.00	1,515,337.00	3,409,602.00	3,883,988.00
Expenses (05)	Advertisement (Other than FEC)	0.00	79,056.00	286,293.00	467,478.00	631,847.00
	Audit Fees	0.00	456,175.00	388,750.00	1,155,337.00	427,938.00
	Bank Charges	0.00	7,378.00	2,283.00	1,725.00	0.00
	Blood Lab. Supplies	0.00	3,936,710.00	5,769,815.00	2,426,105.00	0.00
	Building Maintenance	0.00	0.00	0.00	9,300.00	477,037.00

		2006-07	2007-08	2008-09	2009-10	2010-11
Expenses (05)	Campaigns	0.00	0.00	692,060.00	1,116,330.00	882,217.00
	Consultants and Consultancy Services	0.00	0.00	0.00	1,322,979.00	2,466,952.00
	Consumable Items	0.00	0.00	611,360.00	1,850,323.00	4,405,784.00
	Contingency	0.00	0.00	0.00	66,911.00	32,530.00
	Contractual Services - Companies	0.00	0.00	0.00	616,200.00	794,449.00
	Employer's Contribution to CPF	0.00	0.00	-7,711.00	-18,722.00	2,538.00
	Equipment Maintenance	0.00	102,676.00	724,194.00	59,997.00	42,327.00
	HIV Kits	0.00	0.00	0.00	0.00	306,211.00
	Honorarium	0.00	3,400.00	844,832.00	116,662.00	2,337,658.00
	IEC	0.00	8,774,582.00	27,883,034.00	48,809,416.00	27,429,492.00
	Legal Expenses	0.00	0.00	5,000.00	12,000.00	35,500.00
	Medical Expenses	0.00	35,011.00	59,069.00	237,979.00	21,368.00
	Meeting Expenses	0.00	0.00	0.00	0.00	38,956.00
	Miscellaneous Expenses	0.00	881,116.00	2,051,938.00	1,451,643.00	287,491.00
	NGO Services	0.00	0.00	0.00	610,838.00	711,734.00

	2006-07	2007-08	2008-09	2009-10	2010-11
Expenses (05)					
NGO Services for Priority Interventions	0.00	23,410,931.00	9,977,716.00	53,097,196.00	52,352,383.00
Other Administration Cost	0.00	0.00	0.00	0.00	1,352,450.00
Other Lab. Supplies	0.00	0.00	1,033,659.00	534,699.00	72,964.00
Postage/Courier	0.00	364,035.00	273,890.00	493,564.00	283,857.00
Printing & Stationery	0.00	95,983.00	416,775.00	445,565.00	868,585.00
Prior to NACPIII-(IC) Non Reimbursable	0.00	938,328.00	0.00	0.00	0.00
Prior to NACPIII-(IS) Non Reimbursable	0.00	1,639,666.00	1,016,854.00	40,719.00	0.00
Prior to NACPIII-(PD) Non Reimbursable	0.00	2,994,198.00	165,580.00	1,139,641.60	0.00
Prior to NACPIII-(TD) Non Reimbursable	0.00	0.00	1,457,005.00	0.00	0.00
Quality Assessment	0.00	68,498.00	381,740.00	202,773.00	583,798.00
Rent, Rates & Taxes	0.00	1,352,315.00	1,365,000.00	1,327,282.00	1,441,026.00
Research & Development	0.00	0.00	0.00	120,162.00	0.00
Salary	0.00	8,609,264.00	13,258,173.00	19,806,626.00	26,733,668.00
STI Drugs	0.00	1,319,239.00	359,977.00	0.00	0.00
Surveillance	0.00	452,900.00	331,397.00	2,175,016.00	64,316.00

		2006-07	2007-08	2008-09	2009-10	2010-11
Expenses (05)	Telephone/Communication Expenses	0.00	273,567.00	321,110.00	419,778.00	378,021.00
	Training	0.00	2,177,754.00	4,465,097.00	6,574,182.00	7,791,423.00
	Transportation Expenses	0.00	0.00	0.00	0.00	34,990.00
	Travelling Expenses	0.00	633,017.00	1,697,368.00	2,025,822.00	1,060,471.00
	Vehicle Maintenance	0.00	239,514.00	188,689.00	238,864.00	665,264.00
	Water and Electricity Charges	0.00	528,911.00	577,097.00	533,659.00	454,131.00
	Workshops	0.00	0.00	127,681.00	46,990.00	0.00
	Total	0.00	59,374,224.00	76,725,725.00	79,515,965.00	135,469,376.00
Fixed Assets (06)	Blood Bank Equipments	163,880.00	47,630.00	2,002,519.00	3,558,597.00	506,909.00
	Civil Works	2,075,486.00	0.00	1,293,635.00	61,115.00	129,318.00
	Equipment (Other)	0.00	361,088.00	2,191,075.00	736,829.00	0.00
	Furniture, Fixtures & Supplies	1,073,045.40	357,268.00	1,105,460.00	0.00	29,210.00
	Office Equipment	3,730,706.00	27,275.00	1,579,216.00	1,810,046.00	13,740.00
	Vehicles	365,624.00	0.00	0.00	0.00	0.00
	Total	7,408,741.40	793,261.00	8,171,905.00	6,166,567.00	679,177.00

		2006-07	2007-08	2008-09	2009-10	2010-11
Balance in Bank (07)	Bank 3	4,727,331.27	36,387,690.27	82,252,414.27	51,500,066.27	117,759,082.27
	Bank 7	3,726,714.00	736,050.00	9,812.00	0.00	0.00
	Cheque in Transit	0.00	33,075,000.00	0.00	0.00	0.00
	Total	8,454,045.27	70,198,740.27	82,262,226.27	51,500,066.27	117,759,082.27
Advances (08)	Advance to DAPCU	0.00	0.00	0.00	311,833.60	1,967,528.00
	Advance to District Authorities	32,136,940.31	22,604,163.31	31,563,711.31	29,421,716.31	33,435,156.31
	Advance to NGOs	11,793,329.00	6,572,325.00	43,610,573.00	39,712,559.00	57,536,652.00
	Advance to Others	-299,021.00	1,212.00	2,711,420.00	187,283.00	250.00
	Advance to Staff	3,500,241.00	44,419.00	136,357.00	130,378.00	314,268.00
	Security Deposit (Paid)	272,022.00	288,272.00	308,272.00	338,272.00	338,272.00
	Total	47,403,511.31	29,510,391.31	78,330,333.31	70,102,011.31	93,592,126.31
Current Liabilities (09)	Employees Contribution to CPF	23,272.00	13,284.00	20,995.00	22,195.00	19,657.00
	General Provident Fund	18,655.00	18,305.00	35,669.00	-21,222.00	-21,722.00
	Group Insurance Scheme	6,140.00	8,300.00	4,500.00	9,360.00	10,280.00
	Other Recoveries	53,662.00	41,716.00	35,657.00	18,476.00	60,946.00

		2006-07	2007-08	2008-09	2009-10	2010-11
(-) Current Liabilities (09)	Security / Earnest Deposit (Received)	460,033.00	544,458.00	1,264,268.00	1,468,168.00	2,330,568.00
	TDS (Others)	46,090.00	0.00	37,739.00	261,060.00	-750.00
	TDS (Salary)	5,288.00	622.00	5,620.00	29,260.00	23,644.00
	Total	613,140.00	626,685.00	1,404,448.00	1,787,977.00	2,422,623.00