

**ORISSA STATE AIDS CONTROL SOCIETY**  
(Department of Health & Family Welfare), Government of Orissa



Letter No: XVI-OSACS-AFU-48/09/ 13087 /OSACS

Date 10/10/2011

From

Sri Kamala Kanta Das, OFS-1(SS)  
Deputy Director (Finance)

To

The Director (Finance)  
National AIDS Control Organization  
Ministry of Health & Family Welfare  
Govt. of India  
6<sup>th</sup> floor, Chandralok Building,  
36, Janapath, New Delhi- 110 001

Sub: **Submission of Audit Report of Pool fund, GFATM Round- VI, Round II, UN Agency &DBS for the financial year 2010-11**

Sir,

I am directed to submit herewith the Statutory Audit Report of Pool fund, GFATM Round- VI, Round II, UN Agency &DBS for the financial year 2010-11 of Orissa State AIDS Control for your kind information and necessary action.

Yours faithfully,

Deputy Director (Finance)



**AUDIT REPORT (POOL FUND)**

**Introductory Paragraph**

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

**Scope Paragraph**

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

**Opinion Paragraph**

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

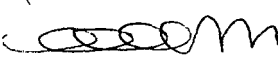
In addition,

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

Place: Howrah,

Date: Friday, 23 September 2011

For Roy Ghosh & Associates  
(Chartered Accountants)

  
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(G. Roy Parthasarathy)  
M.No:053959

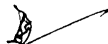
**Balance Sheet**

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

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.)
94,494,083.25	GENERAL FUND	01	105,574,960.25	13,019,539.00	FIXED ASSETS	02	24,467,432.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
554,951.06	CURRENT LIABILITIES	0501	931,701.06	28,084,012.81	CURRENT ASSETS	0301	69,890,279.81
13,019,539.00	FIXED ASSET FUND		24,467,432.00	66,589,918.50	LOANS AND ADVANCES	0401	36,694,728.50
(375,103.00)	Funds from Other Sources	03	78,347.00				
<u>107,693,470.31</u>			<u>131,052,440.31</u>	<u>107,693,470.31</u>			<u>131,052,440.31</u>



Auditor\*



FC/FM/FO/PA



Project Director

**Deputy Director (Finance)**  
Orissa State AIDS Control Society  
F. Nayapalli, Bhubaneswar-12

## General Fund

## Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	94,494,083.25	112,976,065.25
Add: Received during the year		
Grant from NACO to SACS	171,583,000.00	93,500,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	149,054,230.00	109,131,321.00
Grants utilised to the extent of fixed asset expenditure	11,447,893.00	2,850,661.00
Closing grant in aid	105,574,960.25	94,494,083.25

## Fixed Asset

## Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	8,352,749.00	10,406,185.00	0.00	18,758,934.00
Equipment (Other) (2204)	1,202,880.00	0.00	0.00	1,202,880.00
Furniture, Fixtures & Supplies (2202)	2,663,325.00	0.00	0.00	2,663,325.00
Office Equipment (2206)	800,585.00	1,041,708.00	0.00	1,842,293.00
<b>Grand Total</b>	<b>13,019,539.00</b>	<b>11,447,893.00</b>	<b>0.00</b>	<b>24,467,432.00</b>

## Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
DBS (14)	-2,801,893.00	0.00	0.00	-2,801,893.00
National Institute of Epidemiologes. Chennai (08)	0.00	300,000.00	0.00	300,000.00
Orissa SACS - Capacity Building Project for Foods & Drugs (13)	1,549,010.00	0.00	0.00	1,549,010.00
Orissa SACS- Clinton Foundation A/C. (12)	99,000.00	0.00	0.00	99,000.00
Orissa SACS- GFATM A/C. (10)	338,441.00	0.00	0.00	338,441.00
Orissa SACS- SMU A/C. (11)	0.00	0.00	0.00	0.00
UNFPA - Orissa (09)	272,068.00	153,450.00	0.00	425,518.00
UNICEF. Orissa, BBSR (07)	168,271.00	0.00	0.00	168,271.00
<b>Grand Total</b>	<b>-375,103.00</b>	<b>453,450.00</b>	<b>0.00</b>	<b>78,347.00</b>



## CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STATE BANK OF INDIA - 30086915368	69,890,279.81	28,084,012.81
Total	69,890,279.81	28,084,012.81

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Consultants	32,000.00	0.00
Advance to NGOs	16,865,014.50	28,194,927.50
Advance to Staff	356,871.00	1,780,229.00
Advance to Autonomous Bodies	6,816,502.00	19,448,555.00
Advance to District Authorities	1,972,360.00	4,210,603.00
Advance to District Hospitals	10,581,981.00	12,939,513.00
Security Deposit (Paid)	70,000.00	70,000.00
Inter Unit Fund Transfer	0.00	-53,909.00
Total	36,694,728.50	66,589,918.50

## CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

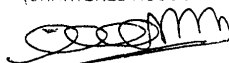
Particulars	As-at- 31-Mar-11 (Rs.)	As-at- 31-Mar-10 (Rs.)
General Provident Fund	10,001.00	1.00
Security / Earnest Deposit (Received)	919,950.06	554,950.06
TDS (Others)	1,750.00	0.00
Total	931,701.06	554,951.06



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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
27,872,438.00	IEC		40,687,308.00	2,744,379.00	Other Income	28	3,061,593.00
1,246,526.00	Consultants and Consultancy Services		1,584,963.00	109,131,321.00	Grants utilised to the extent of revenue expenditure		149,054,230.00
0.00	Monitoring & Evaluation (SIMS)		156,211.00				
555,512.00	Surveillance		12,878.00				
2,132,687.00	Kits and Other Lab Supplies	06	5,316,309.00				
2,213,839.00	Training and Workshops	08	10,852,727.00				
50,146,056.00	NGO Services	11	51,761,084.00				
18,020,811.00	Salary (Pay and Allowances)	13	26,815,271.00				
545,840.00	Maintenance Costs	14	1,402,915.00				
8,842,011.00	Operational Expenses	15	13,526,157.00				
<u>111,875,700.00</u>			<u>152,115,823.00</u>	<u>111,875,700.00</u>			<u>152,115,823.00</u>

For **ROY GHOSH & ASSOCIATES**  
(CHARTERED ACCOUNTANTS)



Partner



## Other Income

Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	106,889.00	63,202.00
Interest from Bank	2,954,704.00	2,681,177.00
Total	3,061,593.00	2,744,379.00

## Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	182,390.00	0.00
Blood Lab. Supplies	0.00	155,000.00
Consumable Items	5,133,919.00	1,977,687.00
Total	5,316,309.00	2,132,687.00



## Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	6,358,401.00	2,213,839.00
Campaigns	4,494,326.00	0.00
Total	10,852,727.00	2,213,839.00

## NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	3,874,894.00	886,129.00
NGO Services for Priority Interventions	47,886,190.00	49,559,907.00
Total	51,761,084.00	50,446,036.00



## Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	26,139,622.00	17,298,046.00
Honorarium	282,149.00	0.00
Leave Salary & Pension Contributions	393,500.00	721,290.00
Medical Expenses	0.00	1,475.00
Total	26,815,271.00	18,020,811.00

## Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	293,317.00	123,244.00
Building Maintenance	667,148.00	422,596.00
Vehicle Maintenance	442,450.00	0.00
Total	1,402,915.00	545,840.00



Transportation Expenses	286,771.00	0.00
Travelling Expenses	2,738,120.00	1,980,604.00
Rent, Rates & Taxes	995,200.00	559,800.00
Telephone/Communication Expenses	308,525.00	304,200.00
Bank Charges	5,500.00	2,350.00
Miscellaneous Expenses	1,725,057.00	312,273.00
Printing & Stationery	459,696.00	382,167.00
Advertisement (Other than IEC)	310,924.00	132,456.00
Water and Electricity Charges	422,954.00	304,223.00
Audit Fees	1,144,363.00	882,400.00
Legal Expenses	89,660.00	0.00
Postage/Courier	0.00	237,447.00
Quality Assessment	654,808.00	2,271,658.00
Other Administration Cost	1,011,024.00	0.00
Contractual Services - Companies	3,239,120.00	1,472,433.00
Contingency	134,435.00	0.00
Total	13,526,157.00	8,842,011.00

*(Handwritten mark)*

Orissa SACS - POOL FUND

Oil Orissa Building Nayapalli, Bhubaneswar - 751001

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 current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			70,096,888.00	LOANS AND ADVANCES	17	67,042,410.00
0.00	Cash in hand		0.00	1,079,815.00	Funds from Other Sources	15	0.00
43,669,619.81	Balance with Bank	30	28,084,012.81	2,387,705.00	FIXED ASSETS	16	10,537,055.00
528,050.00	LOANS AND ADVANCES	17	66,612.00	424,108.00	CURRENT LIABILITIES	32	0.00
93,500,000.00	GENERAL FUND	29	171,583,000.00	615,062.00	Kits and Other Lab Supplies	18	1,403,849.00
0.00	Funds from Other Sources	31	453,450.00	757,926.00	Training and Workshops	20	1,237,601.00
32,001.00	CURRENT LIABILITIES	32	377,050.00	169,821.00	NGO Services	23	16,080.00
2,744,379.00	Other Income	56	3,071,245.00	14,955,440.00	Salary (Pay and Allowances)	25	20,959,749.00
<u>140,474,049.81</u>			<u>203,635,369.81</u>	545,840.00	Maintenance Costs	26	1,373,182.00
				11,371,561.00	IEC		16,800,654.00
				1,179,531.00	Consultants and Consultancy Services		1,527,058.00
				0.00	Monitoring & Evaluation (SIMS)		111,211.00
				159,319.00	Surveillance		1,860.00
					<b>Closing Balance:</b>		
				0.00	Cash in hand		0.00
				28,084,012.81	Balance with Bank	31	69,890,279.81
				<u>140,474,049.81</u>			<u>203,635,369.81</u>

For **ROY GHOSH & ASSOCIATES**  
(CHARTERED ACCOUNTANTS)



Partner



## LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to District Authorities	0.00	528,050.00
Inter Unit Fund Transfer	66,612.00	0.00
Total	66,612.00	528,050.00

## GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	171,583,000.00	93,500,000.00
Total	171,583,000.00	93,500,000.00

## Balance with Bank

Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STATE BANK OF INDIA - 30086915368	28,084,012.81	40,510,819.81
Cheque in Transit	0.00	3,158,800.00
Bank 7	0.00	0.00
Total	28,084,012.81	43,669,619.81



## Funds from Other Sources

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Funds from Other Sources	453,450.00	0.00
Total	453,450.00	0.00

## CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	10,000.00	1.00
Security / Earnest Deposit (Received)	365,300.00	0.00
TDS (Others)	1,750.00	0.00
Stale Cheques	0.00	32,000.00
Total	377,050.00	32,001.00

## Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	136,146.00	63,202.00
Interest from Bank	2,935,099.00	2,681,177.00
Total	3,071,245.00	2,744,379.00





## LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Consultants	42,000.00	0.00
Advance to NGOs	40,383,071.00	52,644,436.00
Advance to Staff	2,798,734.00	2,356,449.00
Advance to Autonomous Bodies	12,502,449.00	7,356,624.00
Advance to District Authorities	461,229.00	0.00
Advance to District Hospitals	10,854,927.00	7,739,379.00
Total	67,042,410.00	70,096,888.00

## Funds from Other Sources

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Funds from Other Sources	0.00	1,079,815.00
Total	0.00	1,079,815.00

## FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Blood Bank Equipments	10,406,185.00	2,387,705.00
Office Equipment	130,870.00	0.00
Total	10,537,055.00	2,387,705.00



## CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security / Earnest Deposit (Received)	0.00	424,108.00
Total	0.00	424,108.00

## Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Consumable Items	1,403,849.00	615,062.00
Total	1,403,849.00	615,062.00

## Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	1,237,601.00	757,926.00
Total	1,237,601.00	757,926.00



## NGO Services

Schedule 23

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	46,080.00	0.00
NGO Services for Priority Interventions	0.00	169,821.00
Total	46,080.00	169,821.00

## Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	20,281,700.00	14,232,675.00
Honorarium	284,549.00	0.00
Leave Salary & Pension Contributions	393,500.00	721,290.00
Medical Expenses	0.00	1,475.00
Total	20,959,749.00	14,955,440.00

## Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	293,317.00	123,244.00
Building Maintenance	667,148.00	422,596.00
Vehicle Maintenance	412,717.00	0.00
Total	1,373,182.00	545,840.00



Transportation Expenses	251,000.00	0.00
Travelling Expenses	2,676,370.00	1,939,286.00
Rent, Rates & Taxes	995,200.00	559,800.00
Telephone/Communication Expenses	303,525.00	304,200.00
Bank Charges	5,800.00	2,350.00
Miscellaneous Expenses	1,725,057.00	199,330.00
Printing & Stationery	459,696.00	382,167.00
Advertisement (Other than IEC)	310,924.00	132,456.00
Water and Electricity Charges	422,954.00	304,223.00
Audit Fees	1,144,363.00	882,400.00
Legal Expenses	89,660.00	0.00
Postage/Courier	0.00	196,718.00
Quality Assessment	587,905.00	2,271,658.00
Other Administration Cost	495,807.00	0.00
Contractual Services - Companies	3,236,120.00	1,472,433.00
Total	12,704,381.00	8,647,021.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STATE BANK OF INDIA - 30086915368	69,890,279.81	28,084,012.81
Cheque in Transit	0.00	0.00
Bank 7	0.00	0.00
Total	69,890,279.81	28,084,012.81



## General Ledger Trial Balance

From : 01-Apr-2010

To : 31-Mar-2011

Figures in Rupees

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Advance to District Authorities (3208)	4,210,603.00	0.00	522,000.00	2,760,243.00	1,972,360.00	0.00
Advance to Autonomous Bodies (3206)	19,448,555.00	0.00	18,794,412.00	31,426,465.00	6,816,502.00	0.00
Advance to Consultants (3201)	0.00	0.00	42,000.00	10,000.00	32,000.00	0.00
Advance to District Hospitals (3209)	12,959,513.00	0.00	11,093,866.00	13,451,398.00	10,581,981.00	0.00
Advance to NGOs (3203)	28,194,927.50	0.00	42,396,731.00	53,726,644.00	16,865,014.50	0.00
Advance to Staff (3205)	1,780,229.00	0.00	3,458,890.00	4,882,248.00	356,871.00	0.00
Advertisement (Other than H.C) (2137)	0.00	0.00	310,924.00	0.00	310,924.00	0.00
Audit Fees (2140)	0.00	0.00	1,144,363.00	0.00	1,144,363.00	0.00
Bank Charges (2127)	0.00	0.00	5,800.00	300.00	5,500.00	0.00
Blood Bank Equipments (2203)	8,352,749.00	0.00	10,406,185.00	0.00	18,758,934.00	0.00
Building Maintenance (2121)	0.00	0.00	667,148.00	0.00	667,148.00	0.00
Campaigns (2175)	0.00	0.00	4,494,326.00	0.00	4,494,326.00	0.00
Consultants and Consultancy Services (2109)	0.00	0.00	1,584,963.00	0.00	1,584,963.00	0.00
Consumable Items (2181)	0.00	0.00	5,133,919.00	0.00	5,133,919.00	0.00
Contingency (2179)	0.00	0.00	134,435.00	0.00	134,435.00	0.00
Contractual Services - Companies (2169)	0.00	0.00	3,239,120.00	0.00	3,239,120.00	0.00
Equipment (Other) (2204)	1,202,880.00	0.00	0.00	0.00	1,202,880.00	0.00
Equipment Maintenance (2120)	0.00	0.00	293,317.00	0.00	293,317.00	0.00
Excess of Expenditure over Income (9999)	286,198,285.00	0.00	0.00	0.00	286,198,285.00	0.00
Funds from Other Sources (3318)	375,103.00	0.00	0.00	453,450.00	0.00	78,347.00
Furniture, Fixtures & Supplies (2202)	2,663,325.00	0.00	0.00	0.00	2,663,325.00	0.00
General Provident Fund (3301)	0.00	1.00	618,457.00	628,457.00	0.00	10,001.00
Grant from NACO to SACS (4603)	0.00	303,599,400.00	0.00	171,583,000.00	0.00	175,182,400.00
Honorarium (2126)	0.00	0.00	284,549.00	2,400.00	282,149.00	0.00
H.C (2107)	0.00	0.00	40,694,308.00	7,000.00	40,687,308.00	0.00
Inter Unit Fund Transfer (4402)	0.00	51,909.00	5,790,893.00	5,146,981.00	0.00	0.00

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Interest from Bank (1206)	0.00	0.00	0.00	2,954,700.00	0.00	2,954,700.00
Leave Salary & Pension Contributions (2136)	0.00	0.00	393,500.00	0.00	393,500.00	0.00
Legal Expenses (2141)	0.00	0.00	89,660.00	0.00	89,660.00	0.00
Miscellaneous Expenses (2129)	0.00	0.00	1,725,057.00	0.00	1,725,057.00	0.00
Monitoring & Evaluation (SIMS) (2135)	0.00	0.00	156,211.00	0.00	156,211.00	0.00
NGO Services (2108)	0.00	0.00	3,874,894.00	0.00	3,874,894.00	0.00
NGO Services for Priority Interventions (2143)	0.00	0.00	47,992,813.00	106,623.00	47,886,190.00	0.00
Office Equipment (2206)	800,585.00	0.00	1,041,708.00	0.00	1,842,293.00	0.00
Other Administration Cost (2165)	0.00	0.00	1,011,024.00	0.00	1,011,024.00	0.00
Other Lab. Supplies (2102)	0.00	0.00	182,390.00	0.00	182,390.00	0.00
Other Receipts (1205)	0.00	0.00	52,681.00	159,570.00	0.00	106,889.00
Pool Fund - World Bank (1102)	0.00	44,156,826.75	0.00	0.00	0.00	44,156,826.75
Pool Fund-DFID (1103)	0.00	45,955,680.50	0.00	0.00	0.00	45,955,680.50
Printing & Stationery (2130)	0.00	0.00	459,696.00	0.00	459,696.00	0.00
Quality Assessment (2162)	0.00	0.00	654,808.00	0.00	654,808.00	0.00
Rent, Rates & Taxes (2124)	0.00	0.00	1,219,652.00	224,452.00	995,200.00	0.00
Salary (2118)	0.00	0.00	26,260,480.00	120,858.00	26,139,622.00	0.00
Security Earnest Deposit (Received) (3309)	0.00	554,950.06	272,300.00	637,300.00	0.00	919,950.06
Security Deposit (Paid) (3210)	70,000.00	0.00	0.00	0.00	70,000.00	0.00
STATE BANK OF INDIA - 30086915368 (3104)	28,084,012.81	0.00	190,449,589.00	148,643,322.00	69,890,279.81	0.00
Surveillance (2148)	0.00	0.00	14,738.00	1,860.00	12,878.00	0.00
TDS (Others) (3310)	0.00	0.00	415,483.00	417,233.00	0.00	1,750.00
TDS (Salary) (3308)	0.00	0.00	209,541.00	209,541.00	0.00	0.00
Telephone/Communication Expenses (2125)	0.00	0.00	310,332.00	1,807.00	308,525.00	0.00
Training (2117)	0.00	0.00	6,358,401.00	0.00	6,358,401.00	0.00
Transportation Expenses (2188)	0.00	0.00	286,771.00	0.00	286,771.00	0.00
Travelling Expenses (2123)	0.00	0.00	2,738,120.00	0.00	2,738,120.00	0.00
Vehicle Maintenance (2122)	0.00	0.00	442,450.00	0.00	442,450.00	0.00
Water and Electricity Charges (2139)	0.00	0.00	422,954.00	0.00	422,954.00	0.00
<b>Sub Total</b>	<b>394,320,767.31</b>	<b>394,320,767.31</b>	<b>437,555,859.00</b>	<b>437,555,859.00</b>	<b>569,366,548.31</b>	<b>569,366,548.31</b>
Advance to FSUs (3212)	0.00	0.00	0.00	0.00	0.00	0.00
Advance to DAPCU (3211)	0.00	0.00	0.00	0.00	0.00	0.00
Advance to Contractors/Suppliers (Non Reimbursable) (3204)	0.00	0.00	0.00	0.00	0.00	0.00

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Advance to Contractors/Suppliers (Reimbursable) (3207)	0.00	0.00	0.00	0.00	0.00	0.00
Advance to Others (3202)	0.00	0.00	0.00	0.00	0.00	0.00
ARV Drugs (2150)	0.00	0.00	0.00	0.00	0.00	0.00
Bank 1 (3102)	0.00	0.00	0.00	0.00	0.00	0.00
Bank 10 (3114)	0.00	0.00	0.00	0.00	0.00	0.00
Bank 2 (3103)	0.00	0.00	0.00	0.00	0.00	0.00
Bank 4 (3107)	0.00	0.00	0.00	0.00	0.00	0.00
Bank 5 (3108)	0.00	0.00	0.00	0.00	0.00	0.00
Bank 6 (3109)	0.00	0.00	0.00	0.00	0.00	0.00
Bank 7 (3110)	0.00	0.00	0.00	0.00	0.00	0.00
Bank 8 (3111)	0.00	0.00	0.00	0.00	0.00	0.00
Bank 9 (3112)	0.00	0.00	0.00	0.00	0.00	0.00
Bank DBS (3117)	0.00	0.00	0.00	0.00	0.00	0.00
BankRd7 (3113)	0.00	0.00	0.00	0.00	0.00	0.00
BCC material for Prevention of C&S Project (2172)	0.00	0.00	0.00	0.00	0.00	0.00
Blood Lab. Supplies (2133)	0.00	0.00	0.00	0.00	0.00	0.00
Cash in hand (3101)	0.00	0.00	0.00	0.00	0.00	0.00
Cause of Death Studies (2115)	0.00	0.00	0.00	0.00	0.00	0.00
CD4/CD8 kits (2158)	0.00	0.00	0.00	0.00	0.00	0.00
Cheque in Transit (3106)	0.00	0.00	0.00	0.00	0.00	0.00
Civil Works (2201)	0.00	0.00	0.00	0.00	0.00	0.00
Condoms and Loops (2157)	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Services - Individual (2168)	0.00	0.00	0.00	0.00	0.00	0.00
Creditors Payable (3320)	0.00	0.00	0.00	0.00	0.00	0.00
Donations Received (1203)	0.00	0.00	0.00	0.00	0.00	0.00
Drug Resistance Monitoring (2166)	0.00	0.00	0.00	0.00	0.00	0.00
Employees Contribution to CPF (3302)	0.00	0.00	0.00	0.00	0.00	0.00
Employer's Contribution to CPF (2147)	0.00	0.00	0.00	0.00	0.00	0.00
Excess of Expenditure over Income (3399)	0.00	0.00	0.00	0.00	0.00	0.00
Expenses on ICTC centre set up and maintenance (2160)	0.00	0.00	0.00	0.00	0.00	0.00
Exposure Visits (2171)	0.00	0.00	0.00	0.00	0.00	0.00
FBC/ESR/FFI (2164)	0.00	0.00	0.00	0.00	0.00	0.00
Fellowship (Foreign) (2134)	0.00	0.00	0.00	0.00	0.00	0.00
Fellowship (Local) (2106)	0.00	0.00	0.00	0.00	0.00	0.00

General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
Food Expenses (2183)	0.00	0.00	0.00	0.00	0.00	0.00
Global Fund - IV (1106)	0.00	0.00	0.00	0.00	0.00	0.00
Global Fund - V (1107)	0.00	0.00	0.00	0.00	0.00	0.00
Global Fund - I (1104)	0.00	0.00	0.00	0.00	0.00	0.00
Global Fund- III (1105)	0.00	0.00	0.00	0.00	0.00	0.00
Government of India (1101)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from SACS to SBTC (4502)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to Intersectoral Collaborations (Corp. Bodies) (4200)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from NACO to Intersectoral Collaborator (Line Dept.) (4601)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from NACO to Intersectoral Collaborator (Corp. Bodies) (4602)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from NACO to NBTC (4606)	0.00	0.00	0.00	0.00	0.00	0.00
Grant From SACS to MACS (4302)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from SACS to MACS (4604)	0.00	0.00	0.00	0.00	0.00	0.00
Grant from SACS to SBTC (4608)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to Intersectoral Collaborators (Line Dept.) (4100)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to NBTC (4501)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to Ngos (4203)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to SACS (4301)	0.00	0.00	0.00	0.00	0.00	0.00
Grant to support institutions (4202)	0.00	0.00	0.00	0.00	0.00	0.00
Group Insurance Scheme (3303)	0.00	0.00	0.00	0.00	0.00	0.00
HIV Kits (2101)	0.00	0.00	0.00	0.00	0.00	0.00
Imprest Account (3105)	0.00	0.00	0.00	0.00	0.00	0.00
Linen (2182)	0.00	0.00	0.00	0.00	0.00	0.00
Link Workers (2154)	0.00	0.00	0.00	0.00	0.00	0.00
Local Conveyance (2180)	0.00	0.00	0.00	0.00	0.00	0.00
Medical Expenses (2138)	0.00	0.00	0.00	0.00	0.00	0.00
Meeting Expenses (2184)	0.00	0.00	0.00	0.00	0.00	0.00
Mobile Blood Units (2308)	0.00	0.00	0.00	0.00	0.00	0.00
Mobile Units (2307)	0.00	0.00	0.00	0.00	0.00	0.00
Need Based Assistance (2174)	0.00	0.00	0.00	0.00	0.00	0.00
OT Drugs (2104)	0.00	0.00	0.00	0.00	0.00	0.00
Operational Expenses (2110)	0.00	0.00	0.00	0.00	0.00	0.00
Operational Research (2112)	0.00	0.00	0.00	0.00	0.00	0.00



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General Ledger	(Opening Balance (Debit)	(Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	(Closing Balance (Debit)	(Closing Balance (Credit)
Other Recoveries (3317)	0.00	0.00	0.00	0.00	0.00	0.00
Others (113)	0.00	0.00	0.00	0.00	0.00	0.00
Paediatric ARV drugs (2152)	0.00	0.00	0.00	0.00	0.00	0.00
Payment (Consultancy Charges (440)	0.00	0.00	0.00	0.00	0.00	0.00
Payment to Proc. Agent (440)	0.00	0.00	0.00	0.00	0.00	0.00
PIP Drugs (2153)	0.00	0.00	0.00	0.00	0.00	0.00
PLHA Expenses (2161)	0.00	0.00	0.00	0.00	0.00	0.00
Policy & Other Studies (214)	0.00	0.00	0.00	0.00	0.00	0.00
Postage (Courier (2149)	0.00	0.00	0.00	0.00	0.00	0.00
Prior to NAC/PHI-(IC) Non Reimbursable expenses (2194)	0.00	0.00	0.00	0.00	0.00	0.00
Prior to NAC/PHI-(IS) Non Reimbursable expenses (2193)	0.00	0.00	0.00	0.00	0.00	0.00
Prior to NAC/PHI-(LA) Non Reimbursable expenses (2192)	0.00	0.00	0.00	0.00	0.00	0.00
Prior to NAC/PHI-(PI) Non Reimbursable expenses (2191)	0.00	0.00	0.00	0.00	0.00	0.00
Prior to NAC/PHI-(TI) Non Reimbursable expenses (2190)	0.00	0.00	0.00	0.00	0.00	0.00
Receipt from NAC/O to Proc. Agent (465)	0.00	0.00	0.00	0.00	0.00	0.00
Recovery/ Deduction of Grants (469)	0.00	0.00	0.00	0.00	0.00	0.00
Red Ribbon Clubs Youth Friendly Clubs (2155)	0.00	0.00	0.00	0.00	0.00	0.00
Rent Payable (3321)	0.00	0.00	0.00	0.00	0.00	0.00
Research & Development (2113)	0.00	0.00	0.00	0.00	0.00	0.00
Review Meeting and Supervision of Councilors (2163)	0.00	0.00	0.00	0.00	0.00	0.00
Salary Payable (3319)	0.00	0.00	0.00	0.00	0.00	0.00
Safe of Bid Tender Documents (1201)	0.00	0.00	0.00	0.00	0.00	0.00
School AIDS Education (2156)	0.00	0.00	0.00	0.00	0.00	0.00
Small grants for Capacity Building Events (4201)	0.00	0.00	0.00	0.00	0.00	0.00
State Cheques (3311)	0.00	0.00	0.00	0.00	0.00	0.00
STI Drugs (2103)	0.00	0.00	0.00	0.00	0.00	0.00
Support Activities (2170)	0.00	0.00	0.00	0.00	0.00	0.00
Technical Assistance (2167)	0.00	0.00	0.00	0.00	0.00	0.00
Technical Resource (groups) TRGs (2144)	0.00	0.00	0.00	0.00	0.00	0.00
Testing Fee from Patients (1202)	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to newly created DBS for Surveillance (4504)	0.00	0.00	0.00	0.00	0.00	0.00
TN Agency (1110)	0.00	0.00	0.00	0.00	0.00	0.00
TSAID (1112)	0.00	0.00	0.00	0.00	0.00	0.00
TSG - VETRI (1109)	0.00	0.00	0.00	0.00	0.00	0.00

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General Ledger	Opening Balance (Debit)	Opening Balance (Credit)	For The Period (Debit)	For The Period (Credit)	Closing Balance (Debit)	Closing Balance (Credit)
ESG-APAC (108)	0.00	0.00	0.00	0.00	0.00	0.00
Validation of Mapping data (2173)	0.00	0.00	0.00	0.00	0.00	0.00
Vehicles (2205)	0.00	0.00	0.00	0.00	0.00	0.00
Viral Load (2159)	0.00	0.00	0.00	0.00	0.00	0.00
Wages (2185)	0.00	0.00	0.00	0.00	0.00	0.00
Workshops (2105)	0.00	0.00	0.00	0.00	0.00	0.00
Sub Total	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total	394,320,767.31	437,555,859.00	394,320,767.31	437,555,859.00	569,366,548.31	569,366,548.31

## Bank Reconciliation Statement

Bank Code STATE BANK OF INDIA - 30086915368 (3104)

As on 31-Mar-2011

Particulars	Amount ₹	Amount ₹
Closing Balance as per Bank Book		69,890,279.81
<b>ADD</b>		
Cheques issued but not presented for payment	17,051,037.00	
Directly Credited by Bank	5,300.50	
		17,056,337.50
<b>LESS</b>		
Cheques deposited but not cleared	79,120.00	
Directly Debited by Bank	1,666.00	
		80,786.00
Closing Balance as per Bank Statement		86,865,831.31

  
**Deputy Director (Finance)**  
 Orissa State AIDS Control Society  
 F-Nayapalli, Bhubaneswar-12

**Utilisation Certificate**

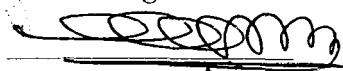
Certified that an amount of **Rs. 171,583,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2010-11** vide letter No. given below and opening Cash/Bank Balance Rs. **28,084,012.81** (and Current Liabilities of Rs.**179,848.06**)and outstanding Advances for Rs. **66,589,918.50** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **3,061,593.00**. a sum of Rs. **163,563,716.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **69,890,279.81** (and Current Liabilities of Rs. **1,010,048.06** )and outstanding advances of Rs.**36,694,728.50**. 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.	No.T-11017/48/2009-NACO/2 - 7th May, 2010	107736000
2.	No.T-11017/48/2009-NACO/61 - 25th Oct'2010	53850000
3.	No.T-11017/48/2009-NACO - 17th Mar'2011	9997000
	<b>Total</b>	<b>171,583,000.00</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

**Countersigned**


(Chartered Accountant)

  
 (Project Director)

विनय चौधरी/Dr. VINAY CHAUDHARY  
 अवर सचिव/Under Secretary (NACO)  
 स्वास्थ्य एवं परिवार कल्याण  
 Ministry of Health & Family Welfare  
 भारत सरकार/Govt of India  
 नई दिल्ली/New Delhi

विनय चौधरी/Dr. VINAY CHAUDHARY  
 अवर सचिव/Under Secretary (NACO)  
 स्वास्थ्य एवं परिवार कल्याण  
 Ministry of Health & Family Welfare

Balance of Net Current Assets	Amount (Rs.)
STATE BANK OF INDIA - 30086915368	28,084,012.81
Advance to NGOs	28,194,927.50
Advance to Staff	1,780,229.00
Advance to Autonomous Bodies	19,448,555.00
Advance to District Authorities	4,210,603.00
Advance to District Hospitals	12,939,513.00
Security Deposit (Paid)	70,000.00
Inter Unit Fund Transfer	-53,909.00
	<b>94,673,931.31</b>
Opening balance of Net Current Liabilities	Amount (Rs.)
General Provident Fund	1.00
Security / Earnest Deposit (Received)	554,950.06
Funds from Other Sources	-375,103.00
	<b>179,848.06</b>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	171,583,000.00
	<b>171,583,000.00</b>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	182,390.00
IEC	40,687,308.00
NGO Services	3,874,894.00
Consultants and Consultancy Services	1,584,963.00
Training	6,358,401.00
Salary	26,139,622.00
Equipment Maintenance	293,317.00
Building Maintenance	667,148.00
Vehicle Maintenance	442,450.00
Travelling Expenses	2,738,120.00
Rent, Rates & Taxes	995,200.00
Telephone/Communication Expenses	308,525.00
Honorarium	282,149.00
Bank Charges	5,500.00
Miscellaneous Expenses	1,725,057.00
Printing & Stationery	459,696.00
Monitoring & Evaluation (SIMS)	156,211.00
Leave Salary & Pension Contributions	393,500.00
Advertisement (Other than IEC)	310,924.00
Water and Electricity Charges	422,954.00
Audit Fees	1,144,363.00
Legal Expenses	89,660.00
NGO Services for Priority Interventions	47,886,190.00
Surveillance	12,878.00

Liability Assessment	654,808.00
Other Administration Cost	1,011,024.00
Contractual Services - Companies	5,259,720.00
Campaigns	4,494,326.00
Contingency	134,435.00
Consumable Items	5,133,919.00
Transportation Expenses	286,771.00
Blood Bank Equipments	10,406,185.00
Office Equipment	1,041,708.00
	<u>163,563,716.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	106,889.00
Interest from Bank	2,954,704.00
	<u>3,061,593.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
General Provident Fund	10,001.00
Security / Earnest Deposit (Received)	919,950.06
TDS (Others)	1,750.00
Funds from Other Sources	78,347.00
	<u>1,010,048.06</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
STATE BANK OF INDIA - 30086915368	69,890,279.81
Advance to Consultants	32,000.00
Advance to NGOs	16,865,014.50
Advance to Staff	356,871.00
Advance to Autonomous Bodies	6,816,502.00
Advance to District Authorities	1,972,360.00
Advance to District Hospitals	10,581,981.00
Security Deposit (Paid)	70,000.00
	<u>106,585,008.31</u>

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**ORISSA STATE AIDS CONTROL SOCIETY**  
**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS**

**A. Significant Accounting Policies**

**Basis of Accounting**

The Accounts have been prepared on historical cost convention in accordance with the generally accepted accounting principle. Cash basis accounting system is observed save the accounting of advance provided to Staff, NGO & Peripheral units. Advances are accounted for on the basis of Bills, Utilization Certificate and Statement of Expenditure received from respective user of advances.

**Revenue Recognition**

Grant-in-aid received from NACO and other funding agencies are accounted for as revenue receipt in the accounts to the extent it is utilized/spent.

**Fixed Assets**

Fixed assets are stated at the cost of acquisition save where Liquidated Damages are imposed on the supplier. The value of assets is reduced by the amount of Liquidated Damages. Assets acquired by the NGOs, Blood Banks & Counseling Centres out of the fund of SACS are considered as revenue expenditure in the accounts of OSACS.

**Depreciation**

Depreciation has not been provided on Fixed Assets in the accounts.

**Expenditure by Peripheral Units**

Funds released to NGO's and various other peripheral units based on contract letter are treated as advances and considered as expenditure only on receipt of statement of expenditure and/or utilization certificate.

**Funds advanced to DAPCUs**

Funds for operating expenses are being treated as advance and charged to expenditure based on the settlement of advances.

**Interest and other income**

Interest income from banks and any miscellaneous receipt is treated as income on cash basis.

**B) NOTES ON ACCOUNTS**

1. Monitoring of advances are not being done as per para 11.11.5 of Financial Manual.
2. Advances to staff not being adjusted within 31.03.2011 and also are overstated and respective expenses incurred out of the advances are understated.
3. Fresh Advances are being provided to peripheral units without adjusting the old advances.
4. Whole amount of interests earned during the year 2010-11 from banks were not taken as income of the year.

