

Balance Sheet

For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
0.00	GENERAL FUND	01	200,599,664.73	0.00	FIXED ASSETS	02	30,204,739.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
0.00	CURRENT LIABILITIES	0501	897,660.00	0.00	CURRENT ASSETS	0301	122,657,320.74
0.00	FIXED ASSET FUND		30,204,739.00	0.00	LOANS AND ADVANCES	0401	84,034,468.99
	Funds from Other Sources						
0.00	CURRENT ASSETS	0301	5,194,465.00				
0.00			236,896,528.73	0.00			236,896,528.73



Auditor

Joint Director (Finance)
Rajasthan Sahitya Akademi Society
Jaipur (Raj.)

Project Director
Rajasthan Sahitya Akademi Society
Jaipur (Raj.)

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
0.00	LOANS AND ADVANCES	17	606,109.00	0.00	LOANS AND ADVANCES	17	75,729,923.00
0.00	GENERAL FUND	29	264,187,342.43	0.00	FIXED ASSETS	16	13,190.00
0.00	CURRENT LIABILITIES	32	473,195.00	0.00	CURRENT LIABILITIES	32	2,782,879.00
0.00	Other Income	56	1,571,373.00	0.00	Kits and Other Lab Supplies	18	891,441.00
0.00			266,838,019.43	0.00	Training and Workshops	20	479,595.00
				0.00	Salary (Pay and Allowances)	25	27,452,741.64
				0.00	Maintenance Costs	26	874,921.00
				0.00	Operational Expenses	27	6,608,264.05
				0.00	HEC		29,300,315.00
				0.00	Monitoring & Evaluation (SIMS)		47,429.00
					Closing Balance:		
				0.00	Balance with Bank	31	122,657,320.74
				0.00			266,838,019.43



Project Director
Rajasthan State AIDS Control Society
Jaipur (Raj.)

Income And Expenditure Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	IEC		32,272,237.00	0.00	Other Income	28	3,097,802.01
0.00	Monitoring & Evaluation (SIMS)		79,868.00	0.00	Grants utilised to the extent of revenue expenditure		101,578,530.18
0.00	(TI) NACPIII expensable		3,524,411.00				
0.00	(STI) NACPIII expensable		110,627.00				
0.00	(BS) NACPIII expensable		1,037,992.50				
0.00	(IEC) NACPIII expensable		664,374.00				
0.00	(IS) NACPIII expensable		13,873.00				
0.00	(SIMS) NACPIII expensable		15,000.00				
0.00	Kits and Other Lab Supplies	06	1,166,611.00				
0.00	Training and Workshops	08	5,706,027.00				
0.00	NGO Services	11	21,843,602.00				
0.00	Salary (Pay and Allowances)	13	29,734,514.64				
0.00	Maintenance Costs	14	1,007,279.00				
0.00	Operational Expenses	15	7,499,916.05				
0.00			104,676,332.19	0.00			104,676,332.19



Project Director
Rajasthan State Aids Control Society
Jaipur (Raj.)

RAJASTHAN STATE AIDS CONTROL SOCIETY - DBS FUND

Following observations were noted during the course of statutory audit of the Rajasthan State Aids Control Society for the half year ending March 31, 2013 - DBS Fund for the financial year 2012-13.

1. Checking of Bank Records

While checking of bank transactions we noted that there are following closing balance of bank:

Particulars	Amount(Rs)
New DBS Bank Code	122657320.74
Total	122657320.74

2 Status of Advances

During scrutiny of advances ledger we found that some of cases advances are not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in DBS Fund of Rs. 84034468.99/- in district authorities, suppliers/contractor, NGOs, staff and others.

Further we noted that advances have been issued but no adjustment was done regarding the same during the year. The Detail of some cases is given below:

Particulars	Amount(Rs)
<u>Advance to Consultants</u>	200000.00
<u>Advance to others</u>	
(i) Additional Director Jawahar Kala Kendre, Jaipur	14300.00
(ii) Principal, RPTC, Jodhpur	16500.00
(iii) Jawahar Kala Kendra	13400.00
(iv) Bagad Vikas Sansthan, Banswara	567438.00
(v) Rajasthan Mahila Kalyan Mandal, Pali	499800.00
<u>Advance to Contractors/Suppliers</u>	
(i) Chief Engineer, PWD, Jaipur	55000.00
(ii) Director (IEC), Jaipur	366126.00
(iii) M/s Santusti, Jaipur	15000.00

<u>Advance to Staff</u>	
(i) Sh. Parkash Chand, Driver	35000.00
(ii) Sh. Rajesh Saini, Driver	60000.00
<u>Advance to District Authorities</u>	
(i) Medical Officer Incharge Art Centre, S.M.S Hospital, Jaipur	46000.00
(ii) Medical Officer Incharge Art Centre, MDM Hospital, Jodhpur	33500.00
(iii) Medical Officer Incharge Art Centre, PBM Hospital, Bikaner	33500.00
(iv) Radha Mohan Mehrotra Global Hospital Troma Centre, Abu Road, Sirohi	81000.00
(v) District Health Society, Jaipur	171000.00
(vi) District Health Society, Tonk	171000.00
(vii) M.O.IC GH Sojat City	91000.00
(viii) Principal & Controller Medical College, Jaipur	1649550.00
(ix) Principal & Controller Medical College, Jodhpur	2198900.00
<u>Advance to NGO's</u>	
(i) Bagad Vikas Sansthan, Banswara	567438.00
(ii) Gram Vikas Sewa Sansthan, Jodhpur	458572.00
(iii) Bikaner Medical Relief Society, Bikaner	558280.00
(iv) Rajasthan Mahila Kalyan Mandal, Pali	492800.00

2.1 Advance to Staff

We observed that advances given staff was issued without adjusting their last due balance. The detail is given below:

Name of Employee	Date of Advance issued	Amount	Balance due
Sh. Parkash Chand	18/4/2012	15000.00	15000.00
	24/4/2012	10000.00	25000.00
	26/7/2012	10000.00	35000.00
Sh. Rajesh Saini	23/5/2012	10000.00	10000.00
	12/9/2012	10000.00	20000.00
	1/10/2012	10000.00	30000.00

	25/10/2012	20000.00	50000.00
	6/11/2012	10000.00	60000.00

Further we observed that advances given to staff were not adjusted from long time, the detail is mentioned below:

Name of Staff	Date of Advance issued	Amount	Balance Due
Sh. Gyan Chand Driver	17/07/2009	8577.00	8577.00
Dr. Anju Sharma, Medical Officer	6/9/2007	2407.00	2407.00
SH. Parkash Chand, Driver	--	11282.00	11282.00
Dr. Amit Sharma, Assistant Professor, Blood Bank, Zenana Hospital	6/9/2007	2407.00	2407.00
Sh. Rajesh Saini, Driver	22/9/2011	6306.00	6306.00
Sh. Gajendra Singh, Driver	31/3/2010	2500.00	2500.00
Sh. Kuldeep Singh Shekhawat, Driver	24/2/2011	2000.00	2000.00
Sh. Anand Singh Shekawat, Driver	7/2/2012	5000.00	5000.00

Recommendations

We recommend that management should take serious steps towards the above mentioned balances.

2.2 Advance to NGO's

We observed that project of many NGO's has been discontinued but advances of the NGO's were not adjusted from a long time. The details of some NGO's are given below:

Name of NGO	Closed Date	Amount
Humana People to People India	30/4/2010	332251.00
Mahila Mandal Barmer Agor, Barmer	30/4/2010	25843.00
Shiv Shiksha Samiti, Ranoli, Tonk	30/4/2010	29242.00
Snch Seva Samiti	14/5/2009	6668.00
Praveen Foundation	1/3/2009	535733.00

Rashtriya Manav Vikas Samiti	30/4/2010	4291.00
Saksham Mahila Ekai, Tonk	6/1/2011	59488.00
Jan Kala Sahitaya Manch Sanstha	31/3/2012	365072.00
Rajasthan Voluntary Health Association	31/3/2012	375660.00

3. ASSETS NOT RECOVERED FROM DISCONTINUED NGO's

We observed that the project of some NGOs has been discontinued but assets with some NGO have not been recovered. The detail is given below:

Name of NGO	Closed Date
Humana People to People India	30/4/2010
Mahila Mandal Barmer Agor, Barmer	30/4/2010
Shiv Shiksha Samiti, Ranoli, Tonk	30/4/2010
Sneh Seva Samiti	14/5/2009
Praveen Foundation	1/3/2009
Rashtriya Manav Vikas Samiti	30/4/2010
Saksham Mahila Ekai, Tonk	6/1/2011
Jan Kala Sahitaya Manch Sanstha	31/3/2012
Rajasthan Voluntary Health Association	31/3/2012

