

To,  
The Project Director  
Rajasthan State A  
Jaipur

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21/12

**RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF  
THE RSACS - 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 expect that the record related to the advances have been maintained properly but settlement of advances are delay.
2. The annual verification of the assets have not been carried out nor any records of such verification have been produced before us. It is advised that the verification be conducted immediately. During discussion it was informed that a committee has already been constituted to physically verified the store.
3. The internal audit of NGOs, and Peripheral unit was under progress so we are unable to given the comments on internal audit report.

4. Further the procurement system followed by the society is in agreement with the Procurement Manual issued by NACO,GOI and NGO/CBO guidelines. The various components of the program are procuring by passing the procurement procedures.

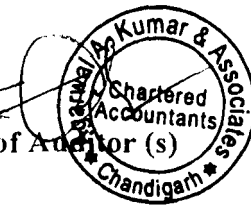
**Place: Chandigarh**

**Date : 15.09.2011**

**For Agarwal A. Kumar & Associates**

**Chartered Accountants**

Signature of Auditor (s)



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**STATUTORY AUDIT REPORT OF RAJASTHAN STATE AIDS CONTROL SOCIETY**  
**FOR THE YEAR ENDING MARCH 31, 2011 - POOL FUND**

To,  
The Project Director,  
Rajasthan Aids Control Society,  
Jaipur.

**Introduction**

We have audited the accompanying expenditure statements / financial statements of the Aids Control Project Phase-III (Financed Under World Bank Cr. No. 3242-IN) as of 31<sup>st</sup> March, 2011. Our responsibility is to express an opinion on these financial statements based on our audit.

**Scope**

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 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**

In our opinion, the financial statement read with observation, if any give a true and fair view of Sources and Application of Funds and the financial opinion of Rajasthan 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 documentations 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 procurement manual issued by NACG, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

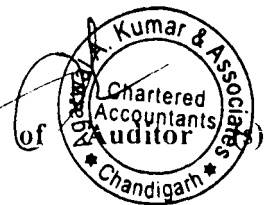
**Place: Chandigarh**

**Date : 15.09.2011**

**For Agarwal A. Kumar & Associates**

**Chartered Accountants**

Signature



## RAJASTHAN STATE AIDS CONTROL SOCIETY – POOL FUND

Following observations were noted during the course of statutory audit of the Rajasthan State Aids Control Society for the year ending March 31, 2011 – Pool Fund for the financial year 2010 –11.

### **1. Checking of Bank Records**

While checking of bank transactions we noted that there are some stale cheques which were pending for reversal since long. The details of those cheques are given in annexure – 1  
We recommend that cheque should be reversed in books of account, when it become stale.  
Further we observed that Bank Reconciliation Statement has not been prepared.

### **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 Pool Fund of Rs. 103572165/- in district authorities, suppliers/contractor, NGOs, staff and others.

Further we noted that some advances are not adjusted from more than one year. Details are given below:

<b>Component</b>	<b>Amount(Rs)</b>	<b>Year of Advance</b>
<b><u>Advance to Others</u></b>		
Dr. Ravi Kumar Mathur	2000.00	2003-2004
Social Policy Research Institute	19000.00	2004-2005
Rajasthan Rajya Upbhokta Sangh Ltd. Jaipur	11000.00	2007-2008
Ravindra Munch Jaipur	30000.00	2007-2008
NSS Rajasthan University, Jaipur	25000.00	2005-2006
College Social Works, Nirmala Niketan, Mumbai	367000.00	2007-2008
School of Social Work, Rajasthan Vidyapith	132000.00 71000.00 270000.00	2007-2008 2008-2009 2009-2010
<b><u>Advance to Contractors / Suppliers</u></b>		
Rajasthan State Motor Garage	41000.00 114000.00	2008-2009 2009-2010

M/S Santusti Jaipur	15000.00	2007-2008
Chief Engg. PWD Jaipur	55000.00	1999-2000
Director (IEC) Jaipur	366000.00	2003-2004
<b><u>Advance to NGOs</u></b>		
Indian Institute of Data Interpretation and Analysis	146000.00	2007-2008
World Vision India, Ajmer	177000.00	2004-2005
Nari Chetna Smiti Jaipur	5000.00	2006-2007
Indian Institute of Huma Health, Ajmer	15000.00	2008-2009
RNP Jaipur	110000.00	2008-2009
Prayatan Bharatpur	524000.00	2007-2008
Human People to People India , Delhi	332000.00	2009-2010
Sanjivni Tribble Network, Dholpur	300000.00	2005-2006
Praveen foundation Society, Jhalawar	536000.00	2008-2009
St. William Education and Social Welfare Society, Bharatpur	34000.00	2006-2007
Sehat Samooh Ajmer	439000.00	2007-2008
<b><u>Advance to Staff</u></b>		
Gian Chand Driver	9000.00	2005-2006
Damodhar Prasad Driver	400.00	2005-2006
Dr. Anju Sharma MO	2000.00	2007-2008
Dr. Amit Sharma	2000.00	2007-2008
<b><u>Advance to District Authorities</u></b>		
M.O. incharge CHC SadulSahar Ganga Nagar	167000.00	2006-2007
M.O. incharge CHC Anupgarh Ganga Nagar	200000.00	2007-2008
M.O. incharge CHC kekri Ajmer	9000.00	2007-2008
M.O. incharge CHC Nasirabad Ajmer	205000.00	2007-2008

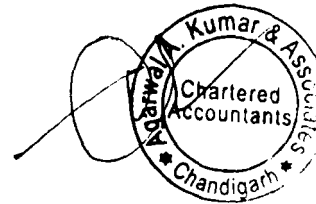
observed is due to multi booking of advances but in fact it is software problem. Detail of such case given below: 99

Name of Party	Amount (Rs.)
Rajasthan Medical Society and Research Centre , Palli	(13763.00)
Director (ESI) Medical Health	(14956.00)
Principal Medical Officer Settelite Hospital, Sethi Colony Jaipur	(4694.00)
J.D. MHS Zone Jodhpur	(4980.00)
J.D. MHS Zone Kota	(5000.00)
Principal Medical officer, Jalore	(47054.00)

### **3 Physical Verification of Fixed Assets**

The annual verification of the assets have not been carried out nor any records of such verification have been produced before us. It is advised that the verification be conducted immediately. During discussion it was informed that a committee has already been constituted to physically verified the store.

Further we observed that Fixed Assets Register is not prepared. We also noted that insurance factor not consider for natural calamities as required by NACO guidelines.



## General Ledger (Brief)

State Cheques (3311)

Period : From 01-APR-2006 To 14-SEP-2011

		Debit (Rs.)	Credit (Rs.)
	Opening Balance	0.00	
11/03/2007	JV/ T-2006003857 (Being entry pass for opening of NACP-III.)	767.00	
11/03/2007	JV/ T-2006003857 (Being entry pass for opening of NACP-III.)		1,500.00
11/03/2007	JV/ T-2006003857 (Being entry pass for opening of NACP-III.)		5,528.00
11/03/2007	JV/ T-2006003857 (Being entry pass for opening of NACP-III.)		68,769.00
11/03/2007	JV/ T-2006003857 (Being entry pass for opening of NACP-III.)		2,700.00
11/03/2007	JV/ T-2006003857 (Being entry pass for opening of NACP-III.)		4,275.00
11/03/2007	JV/ T-2006003857 (Being entry pass for opening of NACP-III.)		389.00
11/03/2007	JV/ T-2006003857 (Being entry pass for opening of NACP-III.)		767.00
11/03/2007	JV/ T-2006003857 (Being entry pass for opening of NACP-III.)		10,000.00
11/05/2007	BPV/ T-2007000459 (Being Stale Cheque No. 089184 dt. 6.5.2006 revalidated for payment of M/s Abha Prakashan, Jaipur for Advertisement.) PARTY: M/s Abha Prakashan, cheque revalidated	5,000.00	
11/03/2008	BRV/ T-2007002927 (Being stale cheque on 29.3.07.) PARTY: Stale Cheque		378.00
11/03/2008	BRV/ T-2007002928 (Being stale cheque on 29.3.07.) PARTY: Stale Cheque		500.00
11/03/2008	BRV/ T-2007002929 (Being stale cheque on 30.3.07.) PARTY: Stale Cheque		500.00
22/12/2008	BRV/ T-2008002704 (Being stale cheque is time bound so booked in cash book amount paid to M/s Suraj Information Center through Ch. No. 536637.) PARTY: M/s Suraj Information Centre, Karauli		4,407.00
22/12/2008	BRV/ T-2008002705 (Being stale cheque is time bound so booked in cash book amount paid to Ms. Bindya Sharma through Ch. No. 536668.) PARTY: Ms. Bindya Sharma, Counselor		520.00
22/12/2008	BRV/ T-2008003182 (Being stale cheque is time bound so booked in cash book amount paid to GIC through Ch. No. 535679 dt. 30.4.08.) PARTY: GIC		5,400.00
22/12/2008	BRV/ T-2008003183		500.00



Date	Description	Debit (Rs.)	Credit (Rs.)
22/12/2008	(Being stale cheque is time bound so booked in cash book amount paid to Sh. Manoj Bhamagar through Ch. No. 085386 dt. 11.10.06.) PARTY: Sh. Manoj Bhamagar		615.00
22/12/2008	(Being stale cheque is time bound so booked in cash book amount paid to Sh. Manoj Bhamagar through Ch. No. 085386 dt. 11.10.06.) PARTY: Sh. Manoj Bhamagar		325.00
22/12/2008	(Being stale cheque is time bound so booked in cash book amount paid to Sh. Manoj Bhamagar through Ch. No. 085386 dt. 11.10.06.) PARTY: Sh. Manoj Bhamagar		500.00
22/12/2008	(Being stale cheque is time bound so booked in cash book amount paid to Sh. Manoj Bhamagar through Ch. No. 085498 dt. 8.11.06.) PARTY: Sh. Manoj Bhamagar		3,200.00
22/12/2008	(Being stale cheque is time bound so booked in cash book amount paid to Sh. Manoj Bhamagar through Ch. No. 097549 dt. 12.11.06.) PARTY: Sh. Manoj Bhamagar		499.00
22/12/2008	(Being stale cheque is time bound so booked in cash book amount paid to Sh. Manoj Bhamagar through Ch. No. 515486 dt. 17.12.07.) PARTY: Sh. Manoj Bhamagar, PRO		499.00
22/12/2008	(Being stale cheque is time bound so booked in cash book amount paid to Sh. Manoj Bhamagar through Ch. No. 515487 dt. 17.12.07.) PARTY: Sh. Manoj Bhamagar, PRO		499.00
22/12/2008	(Being stale cheque is time bound so booked in cash book amount paid to Sh. Manoj Bhamagar through Ch. No. 522158 dt. 8.1.08.) PARTY: Sh. Manoj Bhamagar, PRO		100.00
22/12/2008	(Being stale cheque is time bound so booked in cash book amount paid to Sh. Manoj Bhamagar through Ch. No. 532174 dt. 14.2.08.) PARTY: Sh. Manoj Bhamagar		200.00
0/06/2009	(Being amount paid to Ms. Vidhi Sharma but not present in bank so amount transfer to stale cheques Ch. No. 195288.) PARTY: Stale Cheque		5,235.00
0/06/2009	(Being amount paid to Ms. Vidhi Sharma but not present in bank so amount transfer to stale cheques Ch. No. 195289.) PARTY: Stale Cheque		5,235.00
0/06/2009	(Being amount paid to Sh. Subhash Dayal but not present in bank so amount transfer to stale cheques Ch. No. 537455.) PARTY: Sh. Subhash Dayal		372.00
0/06/2009	(Being amount paid to Sh. Lalit Rawat but not present in bank so amount transfer to stale cheques Ch. No. 537456.) PARTY: Sh. Lalit Rawat		522.00
0/06/2009	(Being amount paid to Ms. Vidhi Sharma but not present in bank so amount transfer to stale cheques Ch. No. 022536.) PARTY: Stale Cheque		5,235.00

Date		Debit (Rs.)	Credit (Rs.)
10/06/2009	(Being amount paid to Ms. Vidhi Sharma but not present in bank so amount transfer to stale cheques Ch. No. 022540.) PARTY: stale cheque		5,235.00
10/06/2009	BRV/T-2009004035 (Being amount paid to Sh. RamChandra Jat but not present in bank so amount transfer to stale cheques Ch. No. 022594.) PARTY: Sh. Ram Chandra Jatt		712.00
10/06/2009	BRV/T-2009004036 (Being amount paid to Sh. Satya Narayan Maharshi but not present in bank so amount transfer to stale cheques Ch. No. 815376.) PARTY: Sh. Satya Narayan Maharshi		197.00
10/06/2009	BRV/T-2009004039 (Being amount paid to Sh. Pyare Lal Sankhla but not present in bank so amount transfer to stale cheques Ch. No. 537454.) PARTY: Sh. Pyare Lal Sankhla		458.00
11/09/2009	BRV/T-2009003812 (Being amount paid to Patrakar Kalyan Kosh Ch. No. 485272 is stall.) PARTY: Patrakar Kalyan Kosh, Jaipur		486.00
11/09/2009	BRV/T-2009003813 (Being amount paid to Dinesh Rubber Stamp Ch. No. 707724 is stall.) PARTY: Dinesh Rubber Stamp		216.00
	Total For The Period  Closing Balance	5,767.00	134,473.00 <hr/> 128,706.00

### Utilisation Certificate

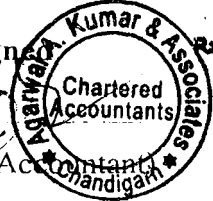
Certified that an amount of Rs. 217,131,164.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2010-11 vide letter No. given below and opening Cash/Bank Balance Rs. 3,814,482.65 (and Current Liabilities of Rs.5,680,470.00)and outstanding Advances for Rs. 100,801,794.99 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 578,566.00. a sum of Rs. 168,329,531.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 40,555,271.15 (and Current Liabilities of Rs. 5,814,430.00 )and outstanding advances of Rs.113,575,164.99. 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-11017/70/2010-NACO (CF) dated 15.05.2010 Through RTGS Transfer dt. 21.5.2010	153101000.00
2	T-11017/70/2010-NACO (Fin) dt. 20.4.2010 T-11017/70/2010-NACO (CF) dated 16.03.2011	55685000.00
3	Through RTGS Transfer dt. 25.3.2011	3266000.00
4	Un Spent grant received from RSBTC dt. 15.11.2010	507964.00
<b>Total</b>		<b>217,131,164.00</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**

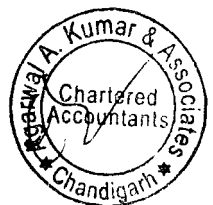
1. Statement of Expenditures
2. Annual Financial Statements

Countersign  
  
 (Chartered Accountant)

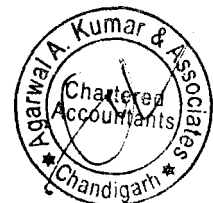
  
 Joint Director (Finance)  
 Rajasthan State Aids Control Society, Jaipur

  
 Project Director  
 Rajasthan State Aids Control Society, Jaipur

Cash in hand	455.00
State Bank of Bikaner & Jaipur	3,314,027.65
Bank of Baroda	500,000.00
Advance to Others	10,373,551.49
Advance to NGOs	30,900,743.50
Advance to Contractors/Suppliers (Non Reimbursiable)	1,082,779.00
Advance to Staff	192,764.00
Advance to District Authorities	48,248,957.00
Security Deposit (Paid)	3,000.00
Inter Unit Fund Transfer	10,000,000.00
	<b>104,616,277.64</b>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	357,175.00
TDS (Others)	124.00
Stale Cheques	128,706.00
Funds from Other Sources	5,194,465.00
	<b>5,680,470.00</b>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	212,052,000.00
Grant from SACS to SBTC	5,079,164.00
	<b>217,131,164.00</b>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
HIV Kits	14,349.00
Other Lab. Supplies	229,672.00
IEC	45,746,132.00
NGO Services	248,012.00
Consultants and Consultancy Services	3,608,391.00
Training	9,143,433.00
Salary	36,748,365.00
Equipment Maintenance	215,007.00
Building Maintenance	398,382.00
Vehicle Maintenance	959,120.00
Travelling Expenses	1,062,875.00
Rent, Rates & Taxes	15,000.00
Telephone/Communication Expenses	185,494.00
Honorarium	1,053,503.00
Bank Charges	36,163.50
Miscellaneous Expenses	1,538,977.00
Printing & Stationery	460,737.00
Blood Lab. Supplies	168,935.00
Leave Salary & Pension Contributions	2,177,647.00
Advertisement (Other than IEC)	433,905.00



Water and Electricity Charges	907,052.00
Audit Fees	985,791.00
Legal Expenses	9,939.00
NGO Services for Priority Interventions	49,574,453.00
Employer's Contribution to CPF	7,061.00
Surveillance	1,159,419.00
Postage/Courier	496,511.00
Quality Assessment	599,735.00
Contractual Services - Companies	150,885.00
Campaigns	1,390,383.00
Contingency	143,901.00
Consumable Items	3,474,352.00
Prior to NACPIII-(TI) Non Reimbursable expenses	264,164.00
Prior to NACPIII-(PI) Non Reimbursable expenses	513,697.00
Prior to NACPIII-(LA) Non Reimbursable expenses	4,675.00
Prior to NACPIII-(IS) Non Reimbursable expenses	232,878.00
Furniture, Fixtures & Supplies	32,102.00
Blood Bank Equipments	3,052,383.00
Equipment (Other)	291,561.00
Office Equipment	3,000.00
	<b>168,329,531.50</b>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Sale of Bid/Tender Documents	1,200.00
Other Receipts	37,539.00
Interest from Bank	539,827.00
	<b>578,566.00</b>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	491,290.00
TDS (Others)	-31.00
Stale Cheques	128,706.00
Funds from Other Sources	5,194,465.00
	<b>5,814,430.00</b>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
State Bank of Bikaner & Jaipur	1,358,654.65
Bank of Baroda	39,196,616.50
Advance to Others	20,597,042.49
Advance to NGOs	35,532,146.50
Advance to Contractors/Suppliers (Non Reimbursable)	681,128.00
Advance to Staff	252,981.00
Advance to District Authorities	46,508,867.00
Security Deposit (Paid)	3,000.00
Inter Unit Fund Transfer	10,000,000.00





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## Utilisation Certificate

Certified that an amount of Rs. 101,708,000.00 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. 50,814,375.19 (and Current Liabilities of Rs.5,590,912.00)and outstanding Advances for Rs. 84,372,901.99 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,551,983.00. a sum of Rs. 133,920,540.54 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 3,814,482.65 (and Current Liabilities of Rs. 5,680,470.00 )and outstanding advances of Rs.100,801,794.99 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(Fin)/11 dt. 23rd June, 2009	87,300,000.00
2.	T. 11017/2/2009-NACO(Fin)/dt. 23.2.2010	14,408,000.00
	<b>Total</b>	<b>101,708,000.00</b>

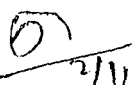
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.


### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

  
Joint Director (Finance)  
State Aids Control Society Jaipur

  
(Project Director)

(103)

Rajasthan SACS - Pool Fund

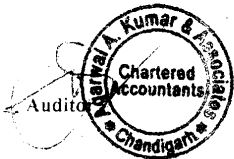
Medical & Health Directorate Swasthya Bhawan, Tilak Marg C-Scheme, Jaipur - 302005


National AIDS Control Project - Phase III

**Balance Sheet**

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

Figures for the current 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.)
5,807.64	GENERAL FUND	01	148,316,006.14	23,389,396.00	FIXED ASSETS	02	26,768,442.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
66,005.00	CURRENT LIABILITIES	0501	619,965.00	3,814,482.65	CURRENT ASSETS	0301	40,555,271.15
9,596.00	FIXED ASSET FUND		26,768,442.00	100,801,794.99	LOANS AND ADVANCES	0401	113,575,164.99
1,465.00	Funds from Other Sources	03	5,194,465.00				
<u>5,673.64</u>			<u>180,898,878.14</u>	<u>128,005,673.64</u>			<u>180,898,878.14</u>



  
 Project Director  
 Rajasthan State AIDS Control Society, Jaipur

  
 Project Director  
 Rajasthan State AIDS Control Society, Jaipur



General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	98,935,807.64	129,596,365.18
Add: Received during the year		
Grant from NACO to SACS	212,052,000.00	101,708,000.00
Grant from SACS to SBTC	5,079,164.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	164,371,919.50	125,969,529.54
Grants utilised to the extent of fixed asset expenditure	3,379,046.00	6,399,628.00
Closing grant in aid	148,316,006.14	98,935,807.64

## Fixed Asset

## Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	6,640,084.00	3,052,383.00	0.00	9,692,467.00
Civil Works (2201)	7,079,385.00	0.00	0.00	7,079,385.00
Equipment (Other) (2204)	4,723,799.00	291,561.00	0.00	5,015,360.00
Furniture, Fixtures & Supplies (2202)	1,306,863.00	32,102.00	0.00	1,338,965.00
Office Equipment (2206)	2,244,047.00	3,000.00	0.00	2,247,047.00
Vehicles (2205)	1,395,218.00	0.00	0.00	1,395,218.00
<b>Grand Total</b>	<b>23,389,396.00</b>	<b>3,379,046.00</b>	<b>0.00</b>	<b>26,768,442.00</b>

## Funds from Other Sources

## Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
RSACS-ICHAP FUND (VIJAYA BANK) (05)	5,048,665.00	0.00	0.00	5,048,665.00
UNFPA (WORLD AIDS DAY 08) (07)	145,800.00	0.00	0.00	145,800.00
<b>Grand Total</b>	<b>5,194,465.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,194,465.00</b>

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CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Cash in hand	0.00	455.00
State Bank of Bikaner & Jaipur	1,358,654.65	3,314,027.65
Bank of Baroda	39,196,616.50	500,000.00
Total	40,555,271.15	3,814,482.65

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	20,597,042.49	10,373,551.49
Advance to NGOs	35,532,146.50	30,900,743.50
Advance to Contractors/Suppliers (Non Reimbursable)	681,128.00	1,082,779.00
Advance to Staff	252,981.00	192,764.00
Advance to District Authorities	46,508,867.00	48,248,957.00
Security Deposit (Paid)	3,000.00	3,000.00
Inter Unit Fund Transfer	10,000,000.00	10,000,000.00
Total	113,575,164.99	100,801,794.99

**CURRENTLY BILITIA**

Particulars	
Security / Earnest Deposit (Received)	
State Cheques	
TDS (Others)	
Total	

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security / Earnest Deposit (Received)	491,290.00	357,175.00
State Cheques	128,706.00	128,706.00
TDS (Others)	-31.00	124.00
<b>Total</b>	<b>619,965.00</b>	<b>486,005.00</b>

Figures in Rupees

Schedule 0501

**CURRENT LIABILITIES**

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Rajasthan SACS - Pool Fund

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Medical & Health Directorate Swasthya Bhawan, Tilak Marg C-Scheme, Jaipur - 302005

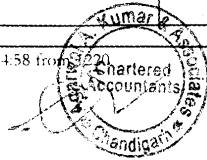
National AIDS Control Project - Phase III

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
1,317,646.00	IEC		45,746,132.00	1,551,983.00	Other Income	28	578,566.00
564,258.00	Consultants and Consultancy Services		3,608,391.00	125,969,529.54	Grants utilised to the extent of revenue expenditure		164,371,919.50
398,115.00	Surveillance		1,159,419.00				
990,432.00	Prior to NACPIII-(TI) Non Reimbursable expenses		264,164.00				
861,163.00	Prior to NACPIII-(PI) Non Reimbursable expenses		513,697.00				
393,524.00	Prior to NACPIII-(LA) Non Reimbursable expenses		4,675.00				
119,038.00	Prior to NACPIII-(IS) Non Reimbursable expenses		232,878.00				
29,734.00	Kits and Other Lab Supplies	06	3,887,308.00				
17,439.00	Medicines	07	0.00				
5,953.00	Training and Workshops	08	10,533,816.00				
1,816.00	NGO Services	11	49,822,465.00				
471.54	Salary (Pay and Allowances)	13	40,578,066.00				
168.00	Maintenance Costs	14	1,572,509.00				
155.00	Operational Expenses	15	7,026,965.50				
<u>12.54</u>			<u>164,950,485.50</u>	<u>127,521,512.54</u>			<u>164,950,485.50</u>

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*[Signature]*  
Chartered Accountant  
National AIDS Control Project, Jaipur

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Other Income

Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Sale of Bid/Tender Documents	1,200.00	23,250.00
Other Receipts	37,539.00	2,900.00
Interest from Bank	539,827.00	1,525,833.00
<b>Total</b>	<b>578,566.00</b>	<b>1,551,983.00</b>

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
HIV Kits	14,349.00	0.00
Other Lab. Supplies	229,672.00	1,198,856.00
Blood Lab. Supplies	168,935.00	7,030,878.00
Consumable Items	3,474,352.00	0.00
<b>Total</b>	<b>3,887,308.00</b>	<b>8,229,734.00</b>

## Medicines

Schedule 07

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STI Drugs	0.00	29,078.00
ARV Drugs	0.00	78,361.00
Total	0.00	107,439.00

## Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	9,143,433.00	4,418,741.00
Campaigns	1,390,383.00	657,212.00
Total	10,533,816.00	5,075,953.00

## NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	248,012.00	136,722.00
NGO Services for Priority Interventions	49,574,453.00	43,176,094.00
Total	49,822,465.00	43,312,816.00



## Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	36,748,365.00	20,471,638.54
Honorarium	1,053,503.00	6,618.00
Leave Salary & Pension Contributions	2,177,647.00	1,056,783.00
Medical Expenses	591,490.00	201,432.00
Employer's Contribution to CPF	7,061.00	0.00
<b>Total</b>	<b>40,578,066.00</b>	<b>21,736,471.54</b>

## Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	215,007.00	125,584.00
Building Maintenance	398,382.00	12,420.00
Vehicle Maintenance	959,120.00	576,164.00
<b>Total</b>	<b>1,572,509.00</b>	<b>714,168.00</b>



Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,062,875.00	536,645.00
Rent, Rates & Taxes	15,000.00	0.00
Telephone/Communication Expenses	185,494.00	238,374.00
Bank Charges	36,163.50	18,140.00
Miscellaneous Expenses	1,538,977.00	1,360,223.00
Printing & Stationery	460,737.00	335,755.00
Advertisement (Other than IFC)	433,905.00	291,422.00
Water and Electricity Charges	907,052.00	968,298.00
Audit Fees	985,791.00	1,503,192.00
Legal Expenses	9,939.00	11,270.00
Postage/Courier	496,511.00	593,996.00
Quality Assessment	599,735.00	654,440.00
Contractual Services - Companies	150,885.00	0.00
Contingency	143,901.00	0.00
<b>Total</b>	<b>7,026,965.50</b>	<b>6,600,755.00</b>

Operational Expenses

Schedule 15

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Rajasthan SACS - Pool Fund

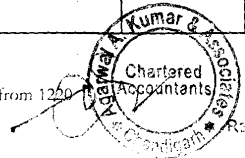
Medical & Health Directorate Swasthya Bhawan, Tilak Marg C-Scheme, Jaipur - 302005

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:			91,883,038.00	LOANS AND ADVANCES	17	88,921,886.00
0.00	Cash in hand		455.00	5,926,593.00	FIXED ASSETS	16	3,349,292.00
50,814,375.19	Balance with Bank	30	3,814,027.65	2,767,094.13	CURRENT LIABILITIES	32	3,565,686.57
963,837.00	LOANS AND ADVANCES	17	0.00	870,640.00	Training and Workshops	20	993,330.00
101,708,000.00	GENERAL FUND	29	217,131,164.00	14,546,113.41	Salary (Pay and Allowances)	25	32,612,467.43
89,403.00	CURRENT LIABILITIES	32	134,115.00	595,169.00	Maintenance Costs	26	911,607.00
1,551,983.00	Other Income	56	578,566.00	5,765,369.00	Operational Expenses	27	6,235,407.50
<u>155,127,598.19</u>			<u>221,658,327.65</u>	28,529,924.00	IEC		39,998,814.00
				417,713.00	Consultants and Consultancy Services		3,389,788.00
				10,210.00	Surveillance		1,124,778.00
				1,252.00	Prior to NACPHI-(IS) Non Reimbursable expenses		0.00
					<b>Closing Balance:</b>		
				455.00	Cash in hand		0.00
				3,814,027.65	Balance with Bank	31	40,555,271.15
				<u>155,127,598.19</u>			<u>221,658,327.65</u>



*[Signature]*  
 Joint Director (Finance)  
 Rajasthan State Aids Control Society, Jaipur

*[Signature]*  
 Project Director  
 Rajasthan State Aids Control Society, Jaipur

## LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	850,000.00
Advance to Staff	0.00	113,837.00
Total	0.00	963,837.00

## GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	212,052,000.00	101,708,000.00
Grant from SACS to SBTC	5,079,164.00	0.00
Total	217,131,164.00	101,708,000.00

## Balance with Bank

Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
State Bank of Bikaner & Jaipur	3,314,027.65	50,814,375.19
Axis Bank	0.00	0.00
Bank of Baroda	500,000.00	0.00
Total	3,814,027.65	50,814,375.19

## CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security / Earnest Deposit (Received)	134,115.00	65,500.00
Stale Cheques	0.00	23,903.00
Total	134,115.00	89,403.00

## Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Sale of Bid/Tender Documents	1,200.00	23,250.00
Other Receipts	37,539.00	2,900.00
Interest from Bank	539,827.00	1,525,833.00
Total	578,566.00	1,551,983.00

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LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	15,138,573.00	8,651,521.00
Advance to NGOs	57,093,868.00	48,684,869.00
Advance to Contractors/Suppliers (Non Reimbursiable)	53,922.00	0.00
Advance to Staff	426,892.00	0.00
Advance to District Authorities	16,208,631.00	28,609,097.00
Inter Unit Fund Transfer	0.00	5,937,551.00
Total	88,921,886.00	91,883,038.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Furniture , Fixtures & Supplies	32,102.00	82,777.00
Blood Bank Equipments	3,022,629.00	3,871,236.00
Equipment (Other)	291,561.00	1,836,235.00
Office Equipment	3,000.00	136,345.00
Total	3,349,292.00	5,926,593.00

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## CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	1,052,355.00	782,997.00
Employees Contribution to CPF	7,061.00	0.00
Group Insurance Scheme	4,853.20	3,600.00
TDS (Salary)	1,029,956.00	989,284.00
TDS (Others)	1,005,221.00	535,435.00
Other Recoveries	466,240.37	455,778.13
Total	3,565,686.57	2,767,094.13

## Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	993,330.00	870,640.00
Total	993,330.00	870,640.00

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## Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,046,314.00	536,475.00
Rent, Rates & Taxes	13,500.00	0.00
Telephone/Communication Expenses	180,700.00	238,374.00
Bank Charges	32,594.50	18,140.00
Miscellaneous Expenses	1,467,318.00	1,347,287.00
Printing & Stationery	440,019.00	423,900.00
Advertisement (Other than IEC)	429,651.00	288,436.00
Water and Electricity Charges	907,052.00	968,298.00
Audit Fees	890,577.00	1,349,078.00
Legal Expenses	9,389.00	10,760.00
Postage/Courier	490,819.00	584,621.00
Quality Assessment	130,205.00	0.00
Contractual Services - Companies	131,207.00	0.00
Contingency	66,062.00	0.00
Total	6,235,407.50	5,765,369.00

## Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
State Bank of Bikaner & Jaipur	1,358,654.65	3,314,027.65
Axis Bank	0.00	0.00
Bank of Baroda	39,196,616.50	500,000.00
Total	40,555,271.15	3,814,027.65

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