



U.P. State AIDS Control Society

4th Floor, A-Block, PICUP Bhawan, Vibhuti Khand, Gomti Nagar, Lucknow - 226 010
Phone : 0522-2721871, 2720360, 2720361, Fax : 0522-2721135

Ref. : UPSACS/ AFU/BS/80404

Dated 03-07-09

To,

The Director (Finance),
National AIDS Control Organization,
6th & 9th Floor, Chandra Lok Building,
Janpath, New Delhi -110001

Sub:- Submission of audited Final Accounts for the year 2008-09 for Pool Fund

Dear Sir,

We are enclosing herewith Audited Balance Sheet, Income and Expenditure account, Receipt and Payment Account and Utilization Certificate along with Auditor's Report for the Year 2008-09 (Two set one original & one Xerox copy)

Please acknowledge the receipt.

ENCL: As above

Yours Faithfully,

(Dr. Sushma Yogesh)
Joint Director

078538

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"Stop AIDS : Keep the promise - You, Me & Us"

AUDIT REPORT

To the Members of Uttar Pradesh State AIDS Control Society

We have audited the attached Balance Sheet of **Uttar Pradesh State AIDS Control Society — NACP – III – Pool Fund** as on 31st March 2009 and also the Income and Expenditure Statement and Receipt and Payment Account for the year ended on that date. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

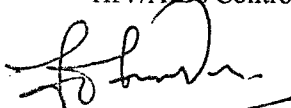
We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis,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

Further we report that:

- i. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit;
- ii. In our opinion, proper books of account as required by law have been kept by the society so far as appears from our examination of those books.
- iii. The Balance Sheet, Profit and Loss Account and Receipt and Payment Account dealt with by this report are in agreement with the books of account
- iv. In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income and Expenditure Statement and Receipt and Payment Account read with Accounting Policies and Notes on Account attached with these statements give the information required by law in manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India a true and fair view:
 - (a) in the case of balance Sheet of the State of Affairs of the fund as on 31st March 2009,
 - (b) in the case of Income and Expenditure Statement of the Income and Expenditure for the year ended on that date and
 - (c) in the case of Receipt and Payment Account of the receipts and payments for the year ended on that date.

In addition with respect to Statement of Expenditure we report that:

- (a) adequate supporting documentation has been maintained to support claims to the Pool Fund for reimbursements of expenditure incurred and
- (b) expenditure are eligible for financing under the development credit agreement (Third National HIV/AIDS Control Project) [credit Number 3242IN dated 14.09.1999]


J.K. Singh
Partner
For and on behalf
Ajay Goel & Company
Chartered Accountants



Place: Lucknow
Date: June 30, 2009

Branches:
Sultanpur TF.: 05362 226650
Sitapur TF.: 09451236271

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Annexure-I

Referred to and forming part of our report of even date on the Accounts for the year ended 31st March 2009 of Uttar Pradesh States AIDS Control Society – Pool Fund

1. Taxes aggregating Rs. 16,58,426.00 in respect of expenditure claimed under Category - 4 have not been deducted by the Society, as such taxes are ineligible for reimbursements.



UTTAR PRADESH STATE AIDS CONTROL SOCIETY

POOL FUND

SCHEDULE 'A - ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

SIGNIFICANT ACCOUNTING POLICIES:

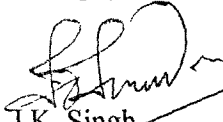
1. **Method of Accounting Employed:**
Books of account are being kept on double entry system.
2. **Accounting System:**
Financial Statements have been prepared on CASH System.
3. **Fixed Assets:**
Fixed Assets being constructed/purchased by UPSACS, NGOs & DAPOs out of funds released by the society are being capitalized.
4. **Depreciation:**
No depreciation is being provided for on fixed assets acquired out of grant for the specified project as assets are being charged directly to expenses under various head/ activity.
In absence of details about residual value/estimated life of fixed assets, depreciation for the year could not be quantified.
5. **Grant-in-aid:**
The Grant Utilized to the extant revenue expenditure incurred, is transferred to the Income & Expenditure Account. The balance grant is shown in the Balance Sheet.
6. **Expenditure of District Implementing Agencies:**
Expenditure incurred by District Authorities/District Implementing agencies against advance to them are accounted for upon receipt of Utilization Certificate from these agencies and approved by the respective program-in-charge.
7. **Prior Period Adjustment:**
Accounting Standard 5 Prior period adjustments have not been necessarily presented separately. As cash system of accounting has been followed.
8. **Internal Audit System:**
Internal Audit system was exists to assess/verify quality of internal control under existence commensurate with size and nature of operation.

NOTES OF ACCOUNTS:

1. Statement of Expenditure, submitted by the District Authorities / District implementing agencies are accounted for on the basis of certificate from competent authorities for utilization of funds as per sanction terms and approved by the program officer.



2. The balance of Sundry Debtors, Creditors , sundry parties and Loan & Advances whether payable or receivable etc are subject to confirmation from the respective parties.


J.K. Singh
For and on behalf
Ajay Goel & Company
Chartered Accountants



Place: Lucknow
Date: June 30, 2009

For Uttar Pradesh State AIDS Control Society


(Finance Controller)

वित्त नियन्त्रक
उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी


(Joint Director)

संयुक्त निदेशक
उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी

June 30, 2009

The Project Director,
Uttar Pradesh State AIDS Control Society,
4th Floor, PICUP Bhawan,
Vibhuti Khand,
Gomti Nagar,
Lucknow – 226 010

Management Letter for the Financial Year 2008-2009 – Pool Fund

1. Introduction

We were appointed by Uttar Pradesh AIDS Control Society to conduct the audit of the National HIV/AIDS Control Project (“the project”), for the year 2008-2009 in accordance with the terms and conditions set out in the “Term of Reference” issued by the society.

This Management Letter is intended solely for the information and use of the project management and others within the organization and should not be used for any other purpose.

2. Scope of Audit

The primary objectives of the present audit were to enable the auditor to express a professional opinion on the financial position of the UPSACS at end of the year and of the funds received and expenditure for the financial year.

Special attention has been given on the following aspects stated in “Term of Reference”:

Assessment of the Project Financial Management arrangement, including internal controls,

Assessment of utilization of fund in accordance with the laid down conditions and for the purpose for which fund were provided,

Assessment of compliance with the provisions of the financing agreements with due attention to economy, efficiency, accounting and financial matters,

Compliance with procurement procedures for goods and services as per the procurement manual of the program ,

Assessment of records maintained for goods procured and issued and records in respect of inventory.

Assessment of the quarterly reporting and its agreement with the audited books of accounts and documentation of variances.



Branches:
Gultanpur : 05362 226650
TF.: 09451 236271

Pool Fund

Page No.1

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Assessment of supporting documents, contracts, records and accounts kept in respect of all Project Activities, and

Compliance with the conditions of the relevant financing agreements in case of external and counterpart funds.

3. Audit Coverage

We have audited the accounts of the UPSACS State Project Office covering the transactions for the financial year ended 31st March 2009.

The Project Accounts incorporate the accounts/expenditure incurred by:

- a) The State Project Office (SPO) at Lucknow,
- b) District Authorities / District Project Implementing Units (DPIU or Peripheral Units),
- c) Community Care Centers.

As per the terms of appointment we conducted the audit of the accounts of The State Project Office (SPO) at Lucknow.

The internal audit of accounts of The State Project Office (SPO) at Lucknow was conducted by M/s. Amit Ray & Co., Chartered Accountants. We have reviewed their audit report and their findings and suitably considered in deciding the area and extent of coverage and reporting.

The Statement of Expenditure submitted by the District Authorities/ District Project Implementing Units (DPIUs) are accounted for on the basis of certificates from competent authority for utilization of funds as per sanctioned terms and after approval of the progame officer. These were not audited by us.

Utilization Certificates/ Statement of Expenditure in respect of expenditure incurred by the NGO's against the advance made to them have been audited by the auditors, other than the Society Auditors, appointed by the society for the purpose. These were not audited by us.

4. Methodology of the Audit

Our audit procedures includes:

- a) Review of procedures with respect to procurements made during the year,
- b) Transactional audit,
- c) Compliance with the applicable statues and underlying financing agreements'
- d) Review of the Statements of Expenditure (SOE)/ Financial Management Report (FMR) submitted by the project.
- e) Review of the internal audit report



5. Audit Preparation and Planning:

The audit was conducted in accordance with Audit & Assurance Standards of Auditing issued by the Institute of Chartered Accountants of India and includes such tests of controls and checks as were considered necessary and appropriate.

The audit was conducted on-site at the office of SPO.

6. Reporting

The terms of engagement require us to submit an Audit Report and Management Letter.

The Audit Report and the Management Letter to the Project Management contains the findings arising out of the audit, to enable the management to take appropriate remedial action, and includes audit observations on the following:

- a) Accuracy of expenditure included in SOE/FMR,
- b) Adequacy of the financial management records, systems and control,
- c) Adequacy of the systems and controls and recommendations for their improvements,
- d) Compliance with the covenants in the financing agreements,
- e) Other matters having a significant impact on the implementation of the Project.

7. Records & Statements Reviewed

During the course of the audit, we reviewed the following Books/ Records/ Documents etc. at the SPO on test check basis:

- a) Bank Book
- b) Journal Book
- c) Subsidiary Ledger
- d) General Ledger
- e) Bank Statements and Bank Reconciliation Statements
- f) Stock Register
- g) Fixed Assets Register

The primary books of account of the project are maintained on the Computerized Project Financial Management System (CPFMS) at the SPO. However Stock Register and Fixed Assets Register at the SPO are maintained manually.



Audit Observations & Suggestion:

I. Accounting Records, Systems and Controls:

1. Accounting and adjustment of advances:

Payments to peripheral units, NGOs and others are accounted as advance and there after adjusted and accounted as expenses after receipt of utilization certificate from the respective parties. In general periodicity of payment and utilization certificate is quarterly but not adhered to by majority of peripheral units, NGOs and others. Non submission of utilization certificates in time by these units, resulted carry forward of a sum of Rs.7,66,42,131.53 as advances at year end though amount might have been actually expended by the units in the current year itself. There are many advances which have not been adjusted since long and includes Advance to Contractors/ Suppliers of Rs.14,28,000.00 and advances to Autonomous Bodies.

2. Payment of expenses without compliance of provision TDS of Income Tax Act 1961:

Society is not very particular in compliance of provisions of Income Tax Act 1961 in respect of deduction of Tax from the eligible payments. There are many instances where either TDS has not been deducted or exemption certificate for non deduction/short deduction of TDS have not been obtained before making payments.

There are some instances where TDS were being deducted on payment made to the party while some of the payments to the same party were made without deducting TDS. Please refer **Annexure – 1** for instances for such cases.

3. Fixed Assets with Implementing Units:

Fixed Assets Register maintained at SPO does not clearly reflect Fixed Assets in possession of implementing units like DPIU, NGOs etc.

The value of assets recorded in Fixed Assets Register is not reconciled with the amount of such assets in books of accounts.

No physical verification report/certificates obtained by the society from these units in confirmation of existence of assets in working condition with them.

4. Prior period Expenses & Income:

At the year end, an amount of Rs. 59,23,794.76 transferred to prior period expenses from the different account heads on account of NACP-II expenses. This amount includes adjustment of expenses accounted through utilization of advance given in previous years related to phase II.

There are still outstanding advances made during the phase II and not adjusted till date. For accounting adjustment of these advances in prior period as and when utilization certificate is received and proper reflection in accounts, these advances should also be segregated in books of accounts.



No accounting treatment has been done for interest earned by implementing agencies during phase II period and accounted in SPO books through utilization certificate submitted by these agencies. These should also be accounted as prior period income

5. Inventory:

The accounting of inventories of various goods procured in the project is not done as per the procedures described in financial manual and not linked with financial records. The system is also not clear in fixing responsibilities for completion of records and treatment of excess/ shortages observed during periodical physical verification of these items. Few of shortcomings observed are as under:

- a) Entries in the stock register were not in the order in which they occurred. Balancing has also not found proper at many instances.
- b) Stock register for Condoms and IEC materials were not updated and authenticated. Negative balances were also found at few instances.
- c) Opening balance from the previous stock register was not brought forward properly.
- d) Issue vouchers are not pre numbered.

6. Annual Action Plan, FMR and Variance:

Annual Action Plan is approved by NACO and accordingly grant is released to UPSACS. AAP is being approved component wise and again subdivided into sub components with physical targets. However the receipt and payment account does not reflect the expenses/ payments according to approved component and sub components. Thus utilization is not comparable with the approved Annual Action Plan and no comment is possible on deviations, if any.

Similarly FMR submitted to NACO is not comparable with audited books of accounts. Firstly prior period expenses amount transferred from different account heads after submitting the FMR to NACO.

7. Ineligible Expenditure for the year 2008-2009:

As per the current accounting practices, the taxes are not separated from the gross expenditure due to which the gross expenses are reported in the SOE claims. During the course of the audit for the year the society has paid Rs.16,58,426.00 as taxes on category 4 expenses. ✓

8. Accounting of Funds received from other organizations:

The funds received from the other organizations like UNDP etc. are not accounted for in the books of the Society. Instead separate bank account is opened and the funds so received are deposited in the separate bank account. Separate utilization certificates are submitted for the utilization of funds so received. However no accounting has been done for interest earned in the bank account in UPSACS books of accounts as well as in the utilization certificate submitted to UNDP.



II. Compliance of financial/internal control procedures:

1. Guidelines issued by NACO for release of funds state that release should be after receiving expenditure statement for previous year/quarter/reasonable return/ or a justification for not doing so. However, these guidelines are not being followed for release of funds to district authorities.
2. There is no process to review of quarterly internal audit report and reconciliation of utilization certificate submitted by the internal audit with the expenditure shown in the book. SACS needs to strengthen internal audit system/internal control system.
3. Most of the utilization certificates received against the advance were accounted for in books of SACS on 31st March. More improvement is required in accounting for utilization statements in the books as soon as the society receives them instead of accounting on 31st March.
4. In many cases, work order number is missing on the bill which makes it difficult to link the bill with corresponding Work order. Petty Cash register should be maintained more properly.
5. **Fixed Assets.**

- i. During the physical verification of Fixed Asset on 31/03/09 by Joint Director Dr. Mridula Sharma and Assistant Joint Director Rajeev Chaudhary an UPTRON VCR and BPL VCR were found missing. It was told that these VCR was given to Anurag Yadav, who has left the job in society and a reminder was send to him on 24.09.08 to return the VCR but no response was received till the date of our audit. The same has been reported in last report also no further action has been taken to recover the missing items by the concerned staff. The detail of which are as under:-

ITEM	QUANTITY	PURCHASE VALUE	LOCATION
UPTRON VCR	1	18500.00	Not known
BPL VCR	1	13800.00	Not known

- ii. Details of fixed assets like asset number, identification number, location etc. are not incorporated in Fixed Assets Register as well as on Assets.
- iii. Details of assets purchased out of NGOs and DAPOs out of funds released by the society was not made available for audit.
- iv. Adequate Insurance coverage for assets purchased by NGO and DAPOs out of funds released by the society was not done as per NACO's guidelines for fixed assets.
- v. AMC for the computers and other office equipments has not been done by Society.



6. Inventory:

- i. Physical counting of inventory was provided to us, however book balance of Inventory and variance were not mention in the report. Hence we are unable to comment on the physical verification of inventory.
- ii. Following irregularities were observed during the verification of Consumable and Miscellaneous Stock Register along with receipt and issue vouchers/invoice:
 - a. In many cases cuttings and overwriting were observed in stock store register.
 - b. Network Terminal NT was purchased on 24/12/08 and the same was showing as three units in Store Stock Register in the receipt column but the issued column was left unfilled and balance shows at nil value, we were told by the concerned staff that it was installed in conference hall.
 - c. Wireless Access Point High Range was purchased and installed in the office premises .It was showing receipt of one unit in store stock register but the issued column was left unfilled and balance shows at nil value.
 - d. It was also observed that in most of the cases the acknowledgements receipt of goods were not obtained from the receiptant agencies.

7. Medical Equipment:

It has been also observed that the Medical Equipments Register maintained by the UPSACS is based on the information and explanation received from the various Blood Banks by the UPSACS. The UPSACS has no other details of equipment situated in various Blood Banks because the concerned staff told us that these equipments were directly supplied to the various Blood Banks from NACO and NACO has not provided any details of Equipment supplied to them. As such there is a probability that there could be some more equipment not traced or not recorded in the books by the UPSACS.

8. Advances to District Authorities:

- i. Adjustment of advances to DAPOs is not regular and fresh advances are given without adjusting previous advances.
- ii. Effective steps are required for strengthening system of obtaining utilization certificates. Because substantial amounts are outstanding as unadjusted advances for want of statement of expenditure.
- iii. State office has not reconciled the closing balance of DAPO as per books and as per internal audit report submitted by the internal auditor. However, it should be reconciled at the year end.

9. Advance to NGO

- i. It has been observed that in many cases UPSACS has released the fund without the submission of Statement of Expenditures and Utilization certificates by the NGOs or adjusting the prior releases during the verification of Advances Register.



- ii. Finance Manager has neither filled the checklist (as prescribed in Operational Guidelines for Financial Management) nor was any PD's approved exemption shown to us.
- iii. Advance Register has not been maintained for NGOs, only a ledger is being maintained in CPFMS, it does not meet the requirements as per the Operational Guidelines for Financial Management separate Advance Register Should be maintained for District Authorities

10. Advance to Staff:

- i. Advances given to staff have not been refunded or adjusted within the prescribed time limit.
- ii. According to Operational Guidelines for Financial Management, all advances should also be settled within one month, except for travelling advance which can be extended for a month if the journey is undertaken on the last days of the month.

11. Procurement of Goods and Services:

- i. We have checked the procurement of goods and services at State Head Office level and found the same to be as per procurement policy of NACP III. ✓
- ii. But SACS has not been followed procurement procedures prescribed in the Procurement Manual for procurement of Medical/Drugs/Test Kits and Blood Bank equipment & consumable etc. We observed that SACS had released the fund to district authorities for procurement of those items. However as per procurement policy of NACP III it's should be purchased at SACS level.
- iii. Internal control regarding office equipment, medicines and consumable items needs to be strengthened for deviation in procurement procedure at district authorities and NGO as compared to rules and regulations.

12. Maintenance of Advance Registers:

Advance Register has not been maintained for Advance to district authorities, NGOs and others. Only ledger is being maintained in CPFMS. It does not meet the requirements as per the Operational Guidelines for Financial Management.

13. Comment on the quality and adequacy of the financial records maintained by the peripheral units (As per Quarterly Internal Audit Reports of peripheral Unit, Conduct by other Chartered Accountants Firm).

The summary of the major findings of the auditors as per audit reports of peripheral units are as under:

- i. District level units are not maintaining its books of accounts on the basis of double entry system.
- ii. Finance staffs at peripheral units are not well conversant with accounting and financial guidelines for the program thereby leading to poor maintenance of records and non-submission of UCs.



- iii. At district level in a some cases, combined books of accounts and bank account along with other funds maintained. Which is not in compliance with guidelines of NACP.
- iv. At district level in a some cases a separate cashbook was not maintained and UCs and relavant vouchers are generally kept in a loose bag. It is recommended that a separate cash book should be maintained for the project which will provide complete information for preparing UCs.
- v. Payment Voucher, Receipt Voucher, Journal Voucher, Contra Voucher are not being maintained as per NACO guidelines.

14. Comment on the quality and adequacy of the financial records maintained by the NGO (As per Quarterly Internal Audit Reports of peripheral Unit, Conduct by other Chartered Accountants Firm)

The summary of the major findings of the auditors as per Audit report of NGO's are as under:

- i. It has been observed that in many units the various reports pertaining to financial issues i.e. expenses statements, monthly CMIS, quarterly and annual performance reports required to be submitted from time to time were not available for verification as the audit was conducted at Lucknow.
- ii. From the audit reports it has been expressed that the documents and reports are generally not being submitted in time. Accordingly, this aspect needs to be monitored by the concerned wings of the UPSACS.
- iii. In all the NGOs audit reports it has been observed that there has been a comment on the aspects of training of the staffs and the implementation of the procurement procedures of the guidelines.
- iv. There is no system for preparation of Receipt and Payment accounts and tallying of cash balances with the same by the NGO, duly tallied trial balance was provided by NGO's for verification of Closing Cash/bank balance.
- v. Physical verification could not be carried out as audit was conducted at Lucknow as per the scope of work. However, a management certificate regarding physical verification conducted by the NGO was obtained by the unit's auditors confirming that physical balances of cash, medicines, condoms, IEC materials & capital assets agrees with the balance appearing in stock records & fixed Assets Register maintained by the NGO.
- vi. Nearly all the NGO's have received interest on bank deposits which needs to be either refunded to the UPSACS or adjusted from subsequent payment to NGO / balance available with UPSACS.
- vii. The visits to the clinics and stock verification could not be undertaken as audit was conducted at Lucknow as per the Scope of Work. However it is suggested



that the UPSACS should constitute teams for visit to the clinics for verification of reports and surprise physical verification of stock.

- viii. The timely submission of monthly expenditure and variance report provided in Annexure – B of the Operational manual should be ensured from the NGOs, which should be strictly monitored and scrutinized by the concerned.
- ix. UPSACS may consider compiling the list of WHO/GMP approved suppliers/medicines, and providing the same to the NGOs for procurement of medicine in future.

III. Matters of significant importance

1. Accounting of money given to implementing agencies:

UPSACS is booking expenses against advances in the year in which utilization certificate is actually received. This practice is resulting overstatement of advances amount and understatement of expenses amount as focused emphasis is not given to adjust advances at year end. To reflect correct position of advances as year end, all units should be insisted to send their utilization certificate within a specified period after end of the financial year and after receiving utilization certificate advances should be adjusted and expenses pertaining to that year should be accounted in that year and only un-utilised amount by the units should be carried over as advances in the next year.

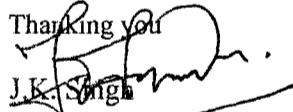
2. Monitoring of end use of funds:

Confirmation of end use of funds for the purpose for which fund was disbursed to different implanting agencies is not linked with the physical data, progress reports, third party verification etc.

3. Monitoring of Internal Audit Report of peripheral units:

There is no process to monitor & review the internal audit report and reconciliation of utilization certificate submitted by the internal auditor with the expenditure shown in the book. SACS needs to strengthen internal audit system/internal control system.

We would like to take this opportunity to express our appreciation for the assistance received from the officers of the Society during the course of our audit.

Thanking you

J.K. Singh
Partner
For and on behalf
Ajay Goel & Company
Chartered Accountants



Place: Lucknow
Date: June 30, 2009

Annexure - 1

List of Non Deduction of TDS from same parties during the year 2008-09

Date of Payment	Voucher No.	Party	Amount
	Building Maintainance	A.N. Kapur	58,422.00
	Building Maintainance	PICUP Bhawan	82,536.00
	Traveling	Tour Waves Travel	53,677.00
12/05/2008	BPV2008000089	Singh Travel Corporation	1,20,973.00
28/11/2008	BPV2008000995	Ace Marketing & Service	29,225.00



Uttar Pradesh SACS - Pool Fund

2nd Floor, Maternity Home Naval Kishore Road, Hazratganj , Lucknow - 226001

National AIDS Control Project - Phase III

Balance Sheet

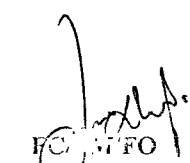
For The Period From : 01-Apr-2008 To :31-Mar-2009

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.)
326,229,203.37	GENERAL FUND	01	158,143,873.11	15,433,237.84	FIXED ASSETS	02	17,941,549.84
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
93,953.00	CURRENT LIABILITIES	501	56,739.00	188,510,261.71	CURRENT ASSETS	0301	81,831,773.58
15,433,237.84	FIXED ASSET FUND		17,941,549.84	138,086,187.66	LOANS AND ADVANCES	0401	76,642,131.53
273,293.00	Funds from other sources	03	273,293.00				
342,029,687.21			176,415,454.95	342,029,687.21			176,415,454.95

Per our report of even date



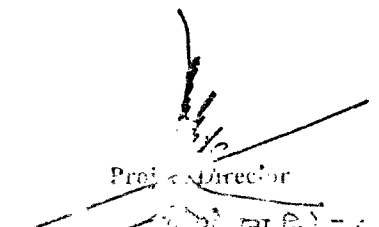
J.K. Singh
(CMA No. No.: 079007)
Partner
for and on behalf of
AJAY GOEL & CO
Chartered Accountants



FCI MFO
किसी मिशनरक
अधीन प्रकल्प, मन्त्रालय, लखनऊ



संयुक्त निदेश
प्रकल्प, मन्त्रालय, लखनऊ



Project Director
किसी मिशनरक
अधीन प्रकल्प, मन्त्रालय, लखनऊ

General Fund

Schedule 01
Figures in Rupees

	AS at 31-Mar-09 (Rs)	
Opening grant in aid	326,229,203.37	201,772,856.56
Add: Received during the year		
Inter fund Transfer	16,208,081.00	0.00
Grant from NACO to SACS	85,847,300.00	275,100,000.00
Total	428,284,584.37	476,872,856.56
Less: Utilised during the year		
Inter Fnd Transfer	36,918,726.00	16,208,081.00
Grants utilised to the extent of revenue expenditure	230,713,673.26	134,004,243.19
Grants utilised to the extent of fixed asset expenditure	2,508,312.00	431,329.00
Closing grant in aid	158,143,873.11	326,229,203.37



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संयुक्त निदेशक

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संयुक्त निदेशक

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Additions	Deletions	Closing Balance
Blood Bank Equipments (2203)	1,798,553.35	184,335.00	0.00	1,982,888.35
Civil Works (2201)	1,711,215.00	0.00	0.00	1,711,215.00
Equipment (Other) (2204)	1,000,000.00	9,990.00	9,990.00	1,000,000.00
Furniture , Fixtures & Supplies (2202)	3,968,762.74	1,471,877.00	470,266.00	4,970,373.74
Office Equipment (2206)	6,497,702.75	1,322,366.00	0.00	7,820,068.75
Vehicles (2205)	457,004.00	0.00	0.00	457,004.00
Grand Total	15,433,237.84	2,988,568.00	480,256.00	17,941,549.84

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
UNDP-CHARCHA (UNDP)	34,035.00	0.00	0.00	34,035.00
UNICEF (UNICEF)	2,613.00	0.00	0.00	2,613.00
WHO (WHO)	236,645.00	0.00	0.00	236,645.00
Grand Total	273,293.00	0.00	0.00	273,293.00



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 Director
 Health & Family Welfare
 Bangalore

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 Deputy Director
 Health & Family Welfare
 Bangalore

CURRENT ASSETS

Schedule 0301

Figures in Rupees

BOB NARHI A/C NO -6359	0.00	497,086.00
CHEQUE IN TRANSIT	5,847,300.00	187,585,000.00
BOB GOMTINAGAR -5595	75,984,473.58	428,175.71
Total	81,831,773.58	188,510,261.71

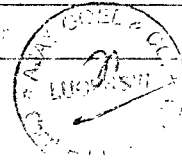
LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Advance to Others	0.00	1,796,523.00
Advance to NGOs	19,955,822.93	66,466,698.50
Advance to Contractor/Suppliers (Non Reimbursable)	1,428,000.00	1,428,000.00
Advance to Staff	0.00	341,672.00
Advance to Autonomous Bodies	5,527,279.00	6,235,507.00
Advance to District Authorities	49,731,029.60	61,817,787.16
Total	76,642,131.53	138,086,187.66

Inter Unit Fund Transfer	30,918,725.00	16,208,631.00
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 13/03/2009

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Page 1 of 5


CURRENT ASSETS

01

25

CURRENT ASSETS	
Stale Cheques	
TDS (Salary)	
Total	




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N/CO

Uttar Pradesh SACs - Pool Fund

2nd Floor, Ministry Home Naval Kishore Road, Hazratganj, Lucknow - 226001

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2008 To :31-Mar-2009

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.)
13,988,760.00	IEC		33,802,581.40	3,582,502.54	Other Income	28	3,241,956.82
0.00	Consultants and Consultancy Services		992,553.00	134,004,243.19	Grants utilised to the extent of revenue expenditure		230,713,673.26
243,800.00	Surveillance		5,685,415.00				
0.00	(TI) Non Reimbursable Perior Period Expensable		1,728,679.00				
77125377.98	(PI) Non Reimbursable prior period expensable		3,498,840.76				
2470501.60	(LA) Non Reimbursable prior period expensable		696,275.00				
16640561.80	(IS) Non Reimbursable prior period expensable		0.00				
3,444,355.00	Kits and Other Lab Supplies	06	14,515,490.01				
1,550,999.00	Medicines	07	6,944,197.01				
1,375,120.00	Training and Workshops	08	9,520,215.41				
5,113,722.00	NGO Services	11	129,316,050.37				
7,903,406.00	Salary (Pay and Allowance) Per our report of even date	13	17,076,628.40				
1,156,087.00	Maintenance Costs	14	1,689,847.00				
6,574,055.35	Operational Expenses	15	8,488,557.72				
<u>137,586,745.73</u>			<u>233,955,630.08</u>	<u>137,586,745.73</u>			<u>233,955,630.08</u>

J.K. Singh
(ICAI Mem. No.: 079007)
Partner

for and on behalf of
AJAY GOEL & CO.
Chartered Accountants

राज्य एड्स नियंत्रण सोसाइटी

संयुक्त निदेशक
राज्य एड्स नियंत्रण सोसाइटी

परियोजना निदेशक
उ०प्र० राज्य एड्स नियंत्रण सोसाइटी
पिकप भवन, गोमतीनगर, लखनऊ

Other Income

Schedule 28

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Sale of Bid/Tender Documents	3,400.00	6,000.00
Testing Fee from Patients	0.00	115,890.00
Other Receipts	182,274.50	178,228.00
Interest from Bank	3,056,282.32	3,282,384.54
Total	3,241,956.82	3,582,502.54

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
HIV Kits	72,312.00	3,444,355.00
Other Lab. Supplies	2,009.00	0.00
Blood Lab. Supplies	12,591,992.75	0.00
Consumable Items	1,849,176.26	0.00
Total	14,515,490.01	3,444,355.00



संयुक्त निदेशक
राज्य स्वास्थ्य नियंत्रण सौसाइटी

संयुक्त निदेशक
राज्य स्वास्थ्य नियंत्रण सौसाइटी

Medicines

Schedule 07

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
STI Drugs	6,944,197.01	0.00
ARV Drugs	0.00	1,550,999.00
Total	6,944,197.01	1,550,999.00

Training and Workshops

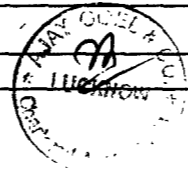
Schedule 08

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Workshops	112,711.00	0.00
Training	9,407,504.41	1,375,120.00
Total	9,520,215.41	1,375,120.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
NGO Services	4,385,365.37	0.00
NGO Services for Priority Interventions	124,930,685.00	5,113,722.00
Total	129,316,050.37	5,113,722.00



Salary, Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Salary	16,272,888.40	7,193,146.40
Honorarium	487,834.00	373,130.00
Leave Salary & Pension Contributions	27,387.00	115,638.00
Medical Expenses	239,880.00	176,977.00
Employer's Contribution to CPF	48,639.00	44,514.60
Total	17,076,628.40	7,903,406.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Equipment Maintenance	1,134,816.00	554,051.00
Building Maintenance	148,119.00	111,598.00
Vehicle Maintenance	406,912.00	490,438.00
Total	1,689,847.00	1,156,087.00



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Operational Expenses

Schedule 15

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Travelling Expenses	2,687,837.00	1,950,677.00
Rent, Rates & Taxes	2,470,269.00	1,641,680.00
Telephone/Communication Expenses	514,598.00	353,321.00
Bank Charges	19,820.72	24,950.35
Miscellaneous Expenses	722,903.00	377,830.00
Printing & Stationery	198,504.00	262,976.00
Advertisement (Other than IEC)	208,923.00	908,425.00
Water and Electricity Charges	407,366.00	274,222.00
Audit Fees	869,824.00	204,793.00
Legal Expenses	84,200.00	16,500.00
Postage/Courier	304,313.00	558,681.00
Total	8,488,557.72	6,574,055.35



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 सहायक विला नियंत्रक
 ३०३०, ३०३०, ३०३० सोसाइटी

N/CO

Uttar Pradesh SACS - Pool Fund

2nd Floor, Maternity Home Naval Kishore Road, Hazratganj , Lucknow - 226001


National AIDS Control Project - Phase III

Receipt And Payment Account

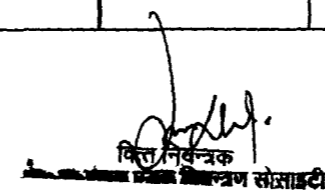
For The Period From : 01-Apr-2008 To :31-Mar-2009

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:			107,287,037.29	LOANS AND ADVANCES	17	167,226,511.85
49,954,951.53	Balance with Bank	30	188,510,261.71	423,829.00	FIXED ASSETS	16	845,585.00
0.00	LOANS AND ADVANCES	17	1,604,744.00	138,501.40	CURRENT LIABILITIES	32	236,768.00
275,100,000.00	GENERAL FUND	29	85,847,300.00	3,256,721.00	Kits and Other Lab Supplies	18	90,309.00
31,712.00	CURRENT LIABILITIES	32	0.00	5,369.00	Medicines	19	46,187.00
1,604,696.82	Other Income	56	3,233,203.72	752,612.00	Training and Workshops	20	3,056,331.00
<u>326,691,360.35</u>			<u>279,195,509.43</u>	5,113,722.00	NGO Services	23	2,161,323.00
				6,917,762.60	Salary (Pay and Allowances)	25	9,487,598.00
				1,143,688.00	Maintenance Costs	26	819,638.00
				7,104,445.35	Operational Expenses	27	7,805,757.00
				5,793,611.00	IEC		4,998,262.00
				243,800.00	Surveillance		589,466.00
					Closing Balance:		
				188,510,261.71	Balance with Bank	31	81,831,773.58
				<u>326,691,360.35</u>			<u>279,195,509.43</u>

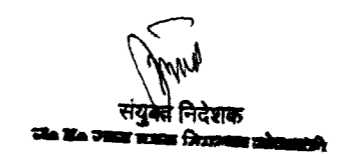
Per our report of even date



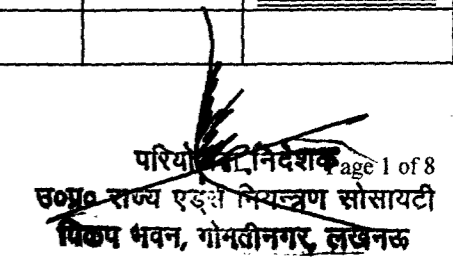
J.K. Singh
(ICAI Mem. No.: 079007)
Partner
for and on behalf of
AJAY GOEL & CO.
Chartered Accountants



वित्त नियंत्रक
संयुक्त निदेशक



संयुक्त निदेशक
संयुक्त निदेशक



परियोजना निदेशक
संयुक्त राज्य एड्स नियंत्रण सोसायटी
पिकप भवन, गोमतीनगर, लखनऊ

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Advance to Others	1,601,443.00	0.00
Advance to Contractors/Suppliers (Non Reimbursiable)	3,301.00	0.00
Total	1,604,744.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Grant from NACO to SACS	85,847,300.00	275,100,000.00
Total	85,847,300.00	275,100,000.00

Balance with Bank

Schedule 30

Particulars	As at 01-Apr-08 (Rs.)	As at 01-Apr-07 (Rs.)
BOB NARHI A/C NO -6359	497,086.00	48,959,043.75
CHEQUE IN TRANSIT	187,585,000.00	0.00
BOB GOMTINAGAR -5595	428,175.71	995,907.78
Total	188,510,261.71	49,954,951.53



संयुक्त निदेशक
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संयुक्त निदेशक

संयुक्त निदेशक
विशेष नियंत्रक

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Advance to Others	0.00	17,407,980.00
Advance to NGOs	84,361,217.80	53,226,513.00
Advance to Staff	1,596,393.00	1,503,683.00
Advance to Autonomous Bodies	18,192,611.00	2,277,156.00
Advance to District Authorities	42,361,197.05	32,871,705.29
Inter Unit Fund Transfer	20,715,093.00	0.00
Total	167,226,511.85	107,287,037.29

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Furniture , Fixtures & Supplies	239,350.00	0.00
Blood Bank Equipments	0.00	60,000.00
Office Equipment	606,235.00	363,829.00
Total	845,585.00	423,829.00



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CURRENT LIABILITIES

Schedule 32

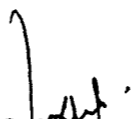
Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
General Provident Fund	146,748.00	91,625.00
Employees Contribution to CPF	6,963.00	14,902.40
TDS (Salary)	83,057.00	0.00
Other Recoveries	0.00	31,974.00
Total	236,768.00	138,501.40

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
HIV Kits	68,800.00	3,256,721.00
Other Lab. Supplies	2,009.00	0.00
Blood Lab. Supplies	19,500.00	0.00
Total	90,309.00	3,256,721.00




 (वित्तियन्त्रक)
 डॉ० प्र० राजेश कुमार निरंजन सोसाइटी


 संयुक्त निदेश
 डॉ० प्र० राजेश कुमार निरंजन सोसाइटी

Medicines

Schedule 19

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
STI Drugs	27,665.00	0.00
OI Drugs	0.00	5,369.00
PEP Drugs	18,522.00	0.00
Total	46,187.00	5,369.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Training	3,056,331.00	752,612.00
Total	3,056,331.00	752,612.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
NGO Services	22,931.00	0.00
NGO Services for Priority Interventions	2,138,392.00	5,113,722.00
Total	2,161,323.00	5,113,722.00



वित्त निरीक्षक
राज्य एड्स नियंत्रण सोसाइटी

संयुक्त निदेशक
राज्य एड्स नियंत्रण सोसाइटी

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Salary	8,683,858.00	6,207,503.00
Honorarium	487,834.00	373,130.00
Leave Salary & Pension Contributions	27,387.00	115,638.00
Medical Expenses	239,880.00	176,977.00
Employer's Contribution to CPF	48,639.00	44,514.60
Total	9,487,598.00	6,917,762.60

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Equipment Maintenance	265,607.00	510,601.00
Building Maintenance	148,119.00	125,068.00
Vehicle Maintenance	405,912.00	508,019.00
Total	819,638.00	1,143,688.00



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संयुक्त विद्यार्थी संघ

Operational Expenses

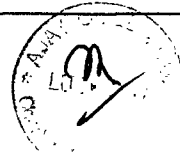
Schedule 27

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Travelling Expenses	2,506,561.00	2,090,025.00
Rent, Rates & Taxes	2,470,269.00	1,923,794.00
Telephone/Communication Expenses	497,583.00	353,321.00
Bank Charges	15,186.00	24,950.35
Miscellaneous Expenses	437,134.00	511,250.00
Printing & Stationery	198,504.00	262,976.00
Advertisement (Other than IEC)	208,923.00	908,425.00
Water and Electricity Charges	407,366.00	274,222.00
Audit Fees	869,824.00	204,793.00
Legal Expenses	84,200.00	16,500.00
Postage/Courier	109,214.00	534,189.00
Contingency	993.00	0.00
Total	7,805,757.00	7,104,445.35

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
BOB NARHI A/C NO -6359	0.00	497,086.00
CHEQUE IN TRANSIT	5,847,300.00	187,585,000.00
BOB GOMTINAGAR -5595	75,984,473.58	428,175.71
Total	81,831,773.58	188,510,261.71



Uttar Pradesh SACS

4th Floor, PICUP Bhawan, Vibhuti Khand, Gomti Nagar, Lucknow – 226 010

National AIDS Control Project – Phase III (Credit No. 3242-IN)

Utilisation Certificate - Pool Fund

Certified that out of amount of Rs. **8,58,47,300.00** as grants-in-aid received during the year **2008-09** from the Ministry of Health & Family Welfare (National AIDS Control Organization) vide letters mentioned hereunder and Rs. **18,85,10,261.71** on account of unspent balance and Opening balance of advance Rs. **13,80,86,187.66** brought forward from the previous financial year, Rs **1,62,08,081.00** refunded by GLOBAL Fund Rd-VI, a sum of Rs. **23,64,63,942.08** has been utilized for the purpose for which it was sanctioned and Rs **3,69,18,726.00** transferred to GLOBAL Fund, Rs **37,214.00** decrease in Liability and the balance of Rs. **8,18,31,773.58** (including interest and other income Rs. **32,41,956.82**) remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year **2009-10**. In addition an advance of Rs. **7,66,42,131.53** will also be carried forward to the next financial year.

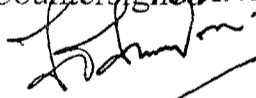
Sl. No.	Sanction letter Number and date	Amount
1.	E-TRANSFER ON DATED 02.03.09	8,00,00,000.00
2.	T-11020/1/2008-NACO(BSD) DATED 02-3-09	49,90,900.00
3.	T-11020/1/2008-NACO(BSD) DATED 28-3-09	7,06,400.00
4.	T-11020/1/2008-NACO(BSD) DATED 16-3-09	1,50,000.00
	Total	8,58,47,300.00

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 for report of even date


J.K. Singh
 (ICAI Mem. No.: 079007)
 Chartered Accountant
 Partner
 for and on behalf of
AJAY GOEL & CO.
 Chartered Accountants




 (Finance Controller)
 वित्त नियन्त्रक
 उ० प्र० स० ए० स० नियन्त्रण सोसाइटी


 (Joint Director)
 संयुक्त निदेशक
 उ० प्र० स० ए० स० नियन्त्रण सोसाइटी