

Kanwaldeep Singh, IDAS



Director (Finance)  
National AIDS Control Organisation  
Ministry of Health & Family Welfare  
6<sup>th</sup> Floor, Chandralok Building, 36 Janpath,  
New Delhi - 110001  
☎ : 011-23731780  
Fax : 011-43509938

File No. G. 20016/31/2010-NACO (FIN)

Dated 27<sup>th</sup> Sept 2010

**Subject: Forwarding of Statutory Audit Reports 2009-10 of SACS**

Dear Sir/Madam,

I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

1	A & N	11	Madhya Pradesh
2	Ahmedabad	12	Maharashtra
3	Andhra Pradesh	13	Orissa
4	Chandigarh	14	Punjab
5	Chattisgarh	15	Tamil Nadu
6	DNH	16	UP ✓
7	Gujarat	17	West Bengal
8	Haryana	18	Manipur
9	Karnataka	19	Meghalaya
10	Kerala		

In addition soft copies of the following states have been sent separately by Email.

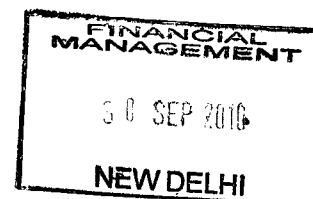
1. Lakshadweep
2. Assam
3. Sikkim

Yours faithfully,

  
(Kanwaldeep Singh)

To

1. ✓ **Mr. Arun Manuja**  
Senior Financial Specialist  
The World Bank  
70, Lodi Estate  
New Delhi - 110003
2. **Ms. Sabina Bindra Barnes**  
Department For International Development  
Qutab Institutional Area  
New Delhi



**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 31<sup>st</sup> March 2010 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.

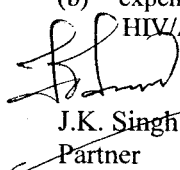
We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, 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.

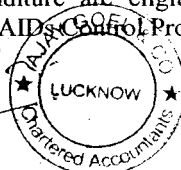
Further we report that:

- 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, Income and Expenditure 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 31<sup>st</sup> March 2010,
  - (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 28, 2010

## Annexure-I

**Referred to and forming part of our report of even date on the Accounts for the year ended 31<sup>st</sup> March 2010 of Uttar Pradesh States AIDS Control Society – Pool Fund**

1. Taxes aggregating Rs. 14,67,374.00 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:**  
Depreciation is being not provided on the fixed assets acquired out of grant.
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:**  
Prior period adjustments have not been necessarily presented separately as per the Accounting Standard 5 as Society is following cash system of accounting.
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 certificates from the competent authorities for utilization of funds as per sanctioned terms and approved by the program officer.
2. The Society has not reduced the value of condemn assets amounting Rs.51,72,697.00 from the value of Fixed Assets and Fixed Assets Fund, identified by the committee formed by the management for this purpose, pending approval from the competent authority.
3. As depreciation on fixed assets is not being applied by the Society, depreciation for the current year could not be quantified for reporting purpose in absence of details about residual value/estimated life of fixed assets.
4. The inter unit advance to Global Fund amounting Rs.3,69,18,726.00 as on 31.03.2009 was reduced from the General Fund of the Society in "Schedule 01". This has now been reflected as Loans and Advances in "Schedule 0401".
5. The correction amounting to Rs.4,46,555.00 has been reflected as addition to fixed assets and deletion to fixed assets in schedule 02 of Fixed Assets.
6. The amount of loans and advances Rs.7,71,82,818.29 (Schedule 0401) is net of Loan and Advances Rs.7,83,04,105.29 and Sundry Creditor amounting Rs.11,21,287.00
7. The balances of Sundry Debtors, Creditors, Sundry Parties and Loan & Advances are subject to confirmation and reconciliation with the respective parties.



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

Place: Lucknow  
Date: June 28, 2010

For Uttar Pradesh State AIDS Control Society

(Finance Controller)

(वित्त नियंत्रक)

उ० प्र० राज्य एड्स नियंत्रण सोसाइटी उ० प्र० राज्य एड्स नियंत्रण सोसाइटी  
पिकप भवन, गोमती नगर, लखनऊ पिकप भवन, गोमती नगर, लखनऊ

(Joint Director)

(संयुक्त निदेशक)

June 28, 2010

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

**Management Letter for the Financial Year 2009-2010 – 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 2009-2010 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.



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

Pool Fund

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

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 31<sup>st</sup> March 2010.

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) Targeted Intervention programme and Drop-in 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 programme 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 competent authority in case of peripheral units and from Internal Auditor of NGOs appointed by UPSACS, in case of NGOs. In general periodicity of payment and utilization certificate is quarterly but not adhered to by majority of peripheral units. Non submission of utilization certificates in time by these units, resulted carry forward of a sum of Rs.7,71,82,818.29 (Previous Year 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. The outstanding advances includes advance to Contractors/ Suppliers (M/s Holiland Advertising) of Rs.14,28,000.00 existing since 2003-04 pertaining to Phase II of programme of UPSACS. A committee formed during the year to investigate the unauthorized payment to M/s Holiland Advertising and missing of related file. On the basis of committee report, disciplinary action approved by Principal Secretary, Health and Family Welfare.

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

Society is not strictly following provisions of Income Tax Act 1961 related Tax deducted at source, deposition etc.

List of cases where TDS were short deducted or not deducted at the time of making part payment/ advance payment provided in **Annexure – 1**

#### **3. Fixed Assets with Implementing Units:**

Fixed Assets Register maintained at SPO does not 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 UPSACS from the DPIU, NGOs in confirmation of existence of assets in working condition with them but in case of Blood banks at various district levels regular visits are being made and equipments are being recorded and updated whose report was maintained.

#### **4. Prior period Expenses & Income:**

At the year end, an amount of Rs.1,04,76,115.62 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.



has been done for interest earned by implementing agencies and accounted in SPO books through utilization certificate. These should also be accounted as prior period income

Inventory of various goods procured in the project is not done as per financial manual and not linked with financial records. The responsibility for completion of records and treatment during periodical physical verification of these items. The items were not mentioned and daily balancing was not done in stock. Material prepared through photocopy not entered in store

#### **Financial Statement FME and Variance:**

Approved by NACO and accordingly grant is released to UPSACS. Component wise and again subdivided into sub components with receipt and payment account does not reflect the expenses/ sub components. Thus utilization is not approved Annual Action Plan and no comment is possible on

#### **Expenditure for the year 2009-2010:**

Accounting practices, the taxes are not separated from the gross expenses are reported in the SOE claims. During the year the society has paid Rs.14,67,374.00 as taxes on category

#### **Expenditure 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 accounted in the separate bank account. Separate utilization certificates are issued for the utilization of funds so received.

#### **Inter Fund Transfer:**

Inter fund transactions between Global fund and Pool fund are done frequently and during the year transfer of Rs.445,82,968.82 allowed in addition to opening debit balance of Rs.10,12,11,111. However during the year amount has been recovered from Global fund and hence no adjustment.

#### **Compliance of financial internal control procedures:**

Guidelines issued by NACO for release of funds state that release should be after receiving statement for previous year/quarter/reasonable return/ or a statement of spending. However, these guidelines were not followed for release of funds in a few cases.

There is no regular review of quarterly internal audit report and reconciliation of expenditure submitted by the internal audit with the expenditure shown in the internal audit system/internal control system.

certificates received against the advance were accounted for in March. More improvement is required in accounting for the books as soon as the society receives them instead of

number is missing on the bill which makes it difficult to link

operational bank account with State Bank of India as per  
account with Bank of Baroda, still continue with balance of  
11.01.2010

**Fixed Assets**

assets like asset number, identification number, location etc. are  
in Fixed Assets Register in many cases.

assets purchased by NGOs and DAPOs out of funds released by the  
made available for audit. There is no record of such assets  
level of UPSACS.

insurance coverage for assets purchased by NGO and DAPOs out of  
by the society was not done as per NACO's guidelines for fixed  
for theft and fire of the SPO premises has been taken for  
on lump sum basis but the same does not cover office at Naval  
Godown at basement of Picup Bhawan and at Kisan Mandi

separate record of assets received and in possession of UPSACS from  
Government Departments or other bodies. It is informed that such  
in the Fixed assets register at Nil value.

a committee to verify and declare assets as condemns which  
condition as per stores. As per the meeting of the committee held  
114 items of fixed assets and 5 items of expired medicines and  
as condemn by the committee in the said meeting. No final  
regards to accounting treatment of these items and disposal

**Inventory**

verification of inventory items was done at year end mentioning book  
inventory items and physical quantity.

**Medical Equipments**

that the Medical Equipments Register maintained by the  
information and explanation received from the various Blood  
that at the time of field visit by the officials of the UPSACS, these  
equipments were directly supplied to the various Blood Banks  
register for such equipments is being maintained at UPSACS.

that during Financial Year 09-10 NACO has provided a budget of Rs. 15.81 Lacs for R.M Medical College, Meerut along with the list of medical equipments and demanded further amount of Rs.2.79 Lacs for equipments. The reason for cost escalation or variation in cost not demand for additional funds of Rs.2.79 Lacs.

In some cases NACO has supplied equipments for various districts like a new blood bank. It was found that due to non availability of equipments at district levels, these equipments have been send to the nearby district already functioning, for the safe custody of the equipments. Refere

#### 4. Advances to District Authorities:

The current year adjustment of advances were done against advance to till many instances where old pending advances could not get utilization certificate.

The closing balance of DAPO as per books and as per report submitted by the internal auditor. However, it should be

Utilization Certificate of Peripheral units received by UPSACS in prescribed format of operational guideline.

#### 5. Advances to NGOs:

The current year adjustment of advances were done after receiving the Utilization certificates but there still a few instances where old pending advances could not get adjusted in absence of utilization

However, neither filled the checklist (as prescribed in Operational Guidelines for Financial Management) nor was any PD's approved exemption shown that necessary information is provided in the budget file of the

NGOs in which liability is being reflected in the books of accounts at year end. The credit balances appeared in name of NGO in doing accounting entry of expenses based on the SOE and submitted. Please refer **Annexure-3**.

#### 6. Advances to Staff:

Advances to staff have not been refunded or adjusted within the prescribed

Operational Guidelines for Financial Management, all advances should be repaid within one month, except for travelling advance which can be repaid if the journey is undertaken on the last days of the month.

**Procurement of Goods and Services:**

the procurement of goods and services at State Head Office level to be as per procurement policy of NACP III.

It is observed that SACS had released the fund to district authorities for procurement of these items. However as per procurement policy of NACP III it's to be released at SACS level.

Regarding office equipment, medicines and consumable items needs for deviation in procurement procedure at district authorities and its rules and regulations.

For training purpose got prepared through photo copy in large number without any prior approval for such large number of photo copy. It is not entered in store register.

For professional services of Adv. Jaydeep Narain Mathur, Legal Advisor, Lucknow and Adv. Ravindra Mohan Shukla, Standing Counsel, Lucknow and Adv. Anand Kumar, Standing Counsel, Allahabad. No contract has been entered with the above mentioned persons. They are paid monthly payment of Rs.5000, Rs.2500 and Rs.2500 respectively. Their services are accounted under "Salary". TDS is also not being deducted and payments being made.

In procurement of services, there should be procurement agreement to be procured for training/ workshops/ IEC activities. It has not entered any such agreement.

**Maintenance of Advance Registers:**

Advance Register as prescribed in the Operational Guidelines for Financial Management has not been maintained for Advance to district authorities, NGOs and other organizations. The advance register is being maintained in CPFMS is treated as advance register.

**Quality and adequacy of the financial records maintained by the peripheral units as per Quarterly Internal Audit Reports of peripheral Unit, (prepared by Chartered Accountants Firm).**

The findings of the auditors as per audit reports of peripheral units are as follows:

Peripheral units are not maintaining its books of accounts on the basis of double entry system.

Staffs at peripheral units are not well conversant with accounting and financial procedures for the program thereby leading to poor maintenance of accounts and submission of UCs.

In some cases, combined books of accounts and bank account books for funds maintained which is not in compliance with guidelines of NACO.

In some cases a separate cashbook was not maintained. It is suggested that a separate cash book should be maintained for the project to provide complete information for preparing UCs.

Receipt Voucher, Journal Voucher, Contra Voucher are not being maintained as per NACO guidelines.

**Assessment on the quality and adequacy of the financial records maintained by the Chartered Accountants (As per Quarterly/Half Yearly Internal Audit Reports of Chartered Accountants Firm)**

The findings of the auditors as per Audit report of NGO's are as follows:

In the audit reports it has been expressed that the documents and reports are not being submitted in time. Accordingly, this aspect needs to be addressed by the concerned wings of the UPSACS.

In the audit reports it has been observed that there has been a comment on the lack of training of the staffs and the implementation of the procurement guidelines.

The system for preparation of Receipt and Payment accounts and tallying of the same with the same by the NGO, duly tallied trial balance was provided to NGOs for verification of Closing Cash/bank balance.

Stock 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 the balance appearing in stock records & fixed Assets Register was correct as per the balance appearing in stock records & fixed Assets Register maintained by the NGO.

The NGOs have received interest on bank deposits which needs to be transferred to the UPSACS or adjusted from subsequent payment to NGO / interest payable with UPSACS.

The physical verification of 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 stock and physical verification of stock.

The submission of monthly expenditure and variance report provided in the Operational manual should be ensured from the NGOs, and should be strictly monitored and scrutinized by the concerned.

... consider compiling the list of WHO/GMP approved  
... and providing the same to the NGOs for procurement of  
...

**... of ...**

**... given to implementing agencies:**

... against advances in the year in which utilization certificate  
... This practice is resulting overstatement of advances amount and  
... amount as focused emphasis is not given to adjust advances  
... correct position of advances as year end, all units should be  
... utilization certificate within a specified period after end of the  
... after receiving utilization certificate advances should be adjusted and  
... that year and only un-utilized  
... be carried over as advances in the next year.

**... of funds:**

... use of funds for the purpose for which fund was disbursed to  
... is not linked with the physical data, progress reports, third

**... Audit Report of peripheral units:**

... to monitor & review the internal audit report and reconciliation of  
... submitted by the internal auditor with the expenditure shown in the  
... strengthen internal audit system/internal control system.

... opportunity to express our appreciation for the assistance received from the  
... the source of our audit.

**Annexure - 1**

**List of late/short deduction of TDS during the year 2009-10**

Name of Party	Nature of payment	Date of Payment	Payment Amount	TDS Deductable	TDS Deducted	Short/Excess Deduction
Avanishi K. Rastogi & Associates	Consultancy	08.04.09	120000.00	12000.00		12000.00
		31.03.10	205194.00	20519.00	32519.00	-12000.00
Mahanideshak Deendayal Upadhyay Rajya Gram Vikas Sansthan, Lko	Training	16.02.10	60000.00	1200.00		1200.00
		11.03.10	500000.00	10000.00		10000.00
		31.03.10	216928.00	4339.00	15539.00	-11200.00
Madhu Enterprises	Contract	02.07.09	31,400.00	628.00		628.00

**Annexure - 2**

**List of Blood Bank Equipments supplied for other districts but installed at other districts**

Located at District	Blood Bank	Status	Date of Installation	Supplied for
Allahabad	Motilal Nehru District Hospital	MBB+ZBTC	June 09	Kaushambhi
Azamgarh	District Hospital	DBB	Dec-08	Sant Kabir Nagar
Banda	District Hospital	DBB	May-08	Chitrakoot
Basti	District Hospital	DBB	July-08	Kushinagar
Etawah	District Hospital	DBB	June-08	Auraiya
Faizabad	District Hospital	DBB	Shifted to Kannauj in Sept-08	Ambedkarnagar
Farrukhabad	District Hospital	DBB	May-08	Kannauj
Ghaziabad	District Hospital	DBB	June-08	Gautam Budha Nagar
Gonda	District Hospital	DBB	Shifted to Hathras in June-09	Balrampur
Gorakhpur	District Hospital	MBB+ZBTC	June-08	Maharajganj
Mathura	MDS District Hospital	MBB	June-08	Hathras
Meerut	PL Sharma	BCSU+ZBTC	June-08	Baghpat
Mirzapur	District Hospital	DBB	June-08	Sant Ravidas Nagar
Moradabad	District Hospital	DBB	July-08	J P Nagar
Varanasi	District Hospital	MBB	June-08	Chandauli





List of NGOs having negative balance (credit balance) as on 31<sup>st</sup> March 2010

	Credit balance as on 31.03.2010
Research, Varanasi	3,86,212.00
Centre for Social Care	1,57,185.00
	6,947.00
	26,241.00
	23,883.00
Sansthan, Kanpur	88,123.00
PLWA	44,813.00
	3,712.00
Human Development, Ghaziabad	9,188.00
Society, Meerut	17,398.00
Karvan Sewa Sansthan	9,199.00
& Gram Vikas Samiti, Unnao	2,96,542.00
	4343.00
Welfare Group	47501.00
Samiti, Basti	





## Uttar Pradesh SACS

4th Floor, PICUP BHAWAN, A Block, Gomti Nagar, Lucknow - 226001

National AIDS Control Project - Phase III

### Utilisation Certificate – Sentinel Surveillance Activities


Certified that an amount of Rs. Nil 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. 1,61,885.00 (and Current Liabilities of Rs.Nil)and outstanding Advances for Rs. Nil on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. Nil. a sum of Rs. Nil has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,61,885.00 (and Current Liabilities of Rs. Nil) and outstanding advances of Rs.Nil. 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
		Nil


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)  
J.K. Singh  
(ICAI Mem. No.: 079007)  
Partner  
Printed: System Administrator on 28/06/2010 04:43:47 from 1224  
for and on behalf of  
AJAY GOEL & CO.  
Chartered Accountants

  
(Finance Controller)  
(वित्त नियंत्रक)  
उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी  
पिकप भवन, गोमती नगर, लखनऊ

  
(Joint Director)  
(संयुक्त निदेशक)  
उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी  
पिकप भवन, गोमती नगर, लखनऊ

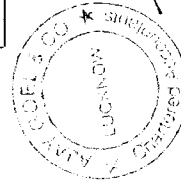


Schedule 01

General Fund

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	195,062,599.11	342,437,284.37
<b>Add: Received during the year</b>		
Grant from NACO to SACS	113,000,000.00	85,847,300.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	156,058,074.49	230,713,673.26
Grants utilised to the extent of fixed asset expenditure	6,188,829.00	2,508,312.00
<b>Closing grant in aid</b>	<b>145,815,695.62</b>	<b>195,062,599.11</b>



*[Signature]*

(विकास नियंत्रक)

उ० प्र० राज्य एड्स नियंत्रण बोर्ड का  
विकल्प भवन, गौरीगढ़ी नगर, लखनऊ

*[Signature]*

(संयुक्त निदेशक)

उ० प्र० राज्य एड्स नियंत्रण सोसाइटी  
विकल्प भवन, गौरीगढ़ी नगर, लखनऊ

## Fixed Asset

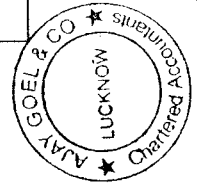
## Schedule 02

Particulars	Figures in Rupees			
	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	1,982,888.35	5,572,307.00	446,555.00	7,108,640.35
Civil Works (2201)	1,711,215.00	0.00	0.00	1,711,215.00
Equipment (Other) (2204)	1,000,000.00	0.00	0.00	1,000,000.00
Furniture, Fixtures & Supplies (2202)	4,970,373.74	14,867.00	0.00	4,985,240.74
Office Equipment (2206)	7,820,068.75	1,048,210.00	0.00	8,868,278.75
Vehicles (2205)	457,004.00	0.00	0.00	457,004.00
<b>Grand Total</b>	<b>17,941,549.84</b>	<b>6,635,384.00</b>	<b>446,555.00</b>	<b>24,130,378.84</b>

## Funds from Other Sources

## Schedule 03

Particulars	Figures in Rupees		
	Opening Balance	Grant Received	Grant Utilised/ Refunded
UNDP-CHARCHA (UNDP)	34,035.00	0.00	34,035.00
UNICEF (UNICEF)	2,613.00	0.00	2,613.00
WHO (WHO)	236,645.00	0.00	236,645.00
<b>Grand Total</b>	<b>273,293.00</b>	<b>0.00</b>	<b>273,293.00</b>



*[Signature]*  
 (वित्त नियंत्रक)  
 उ० प्र० राज्य एड्स नियंत्रण सोसाइटी  
 पिकप भवन, भैरवती नगर, लखनऊ

*[Signature]*  
 (संयुक्त निदेशक)  
 उ० प्र० राज्य एड्स नियंत्रण सोसाइटी  
 पिकप भवन, गंगवती नगर, लखनऊ

**CURRENT ASSETS**

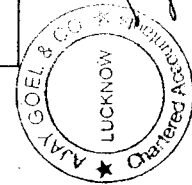
Schedule 0301

Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
State Bank of India	53,517,306.21	0.00
CHEQUE IN TRANSIT	0.00	5,847,300.00
BOB GOMTINAGAR -5595	15,230,724.12	75,984,473.58
<b>Total</b>	<b>68,748,030.33</b>	<b>81,831,773.58</b>

**LOANS AND ADVANCES**

Schedule 0401

Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to NGOs	43,973,312.34	19,955,822.93
Advance to Contractors/Suppliers (Non Reimbursable)	1,428,000.00	1,428,000.00
Advance to Autonomous Bodies	1,870,756.00	5,527,279.00
Advance to District Authorities	29,910,749.95	49,731,029.60
Inter Unit Fund Transfer	0.00	36,918,726.00
<b>Total</b>	<b>77,182,818.29</b>	<b>113,560,857.53</b>



*(Signature)*

(वित्त निंत्रक)

उ० प्र० राज्य एड्स नियंत्रण, लखनऊ  
पिकप भवन, गौमती नगर, लखनऊ

*(Signature)*

(संयुक्त निदेशक)

उ० प्र० राज्य एड्स नियंत्रण, लखनऊ  
पिकप भवन, गौमती नगर, लखनऊ

**CURRENT LIABILITIES**

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Stale Cheques	115,153.00	93,953.00
TDS (Salary)	0.00	-37,214.00
<b>Total</b>	<b>115,153.00</b>	<b>56,739.00</b>



*[Signature]*

उ० प्र० राज्य एडव्स नियन्त्रण सोसाइटी  
सिकप भवन, गौली नगर, लखनऊ

*[Signature]*  
(संयुक्त निदेशक)

उ० प्र० राज्य एडव्स नियन्त्रण सोसाइटी  
सिकप भवन, गौली नगर, लखनऊ



**Uttar Pradesh SACS - POOL FUND**

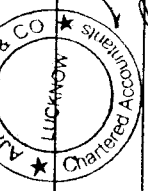
4th Floor, PICUP BHAWAN, A Block, Gomti Nagar, Lucknow - 226001

National AIDS Control Project - Phase III

**Income And Expenditure Account**

**For The Period From : 01-Apr-2009 To :31-Mar-2010**

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.)
33,802,581.40	IEC		27,524,748.20	3,241,956.82	Other Income	28	3,556,674.53
992,853.00	Consultants and Consultancy Services		2,023,110.00	230,713,673.26	Grants utilised to the extent of revenue expenditure		156,058,074.49
5,685,415.00	Surveillance		3,102,734.16				
1,728,679.00	Prior to NACP III-(TI) Non Reimbursable expenses		0.00				
3,498,840.76	Prior to NACP III-(PI) Non Reimbursable expenses		10,116,548.62				
696,275.00	Prior to NACP III-(LA) Non Reimbursable expenses		359,567.00				
14,515,490.01	Kits and Other Lab Supplies	06	8,377,184.26				
6,944,197.01	Medicines	07	10,950,297.70				
9,520,215.41	Training and Workshops	08	15,176,800.50				
129,316,050.37	NGO Services	11	46,271,548.59				
17,076,628.40	Salary (Pay and Allowances)	13	23,910,076.00				
1,689,847.00	Maintenance Costs	14	838,874.00				
8,488,557.72	Operational Expenses	15	10,963,259.99				
<b>233,955,630.08</b>			<b>159,614,749.02</b>	<b>233,955,630.08</b>			<b>159,614,749.02</b>



J.K. Singh  
(ICA Mem. No.: 079007)  
Partner  
for and on behalf of  
**AJAY GOEL & CO. (चित्तनिश्चक)**  
Chartered Accountants from 1224

(संयुक्त निदेशक)  
परियोजना निदेशक  
उत्तर प्रदेश राज्य एड्स नियन्त्रण सोसाइटी  
विक्रम भवन, गोमती नगर, लखनऊ

## Other Income

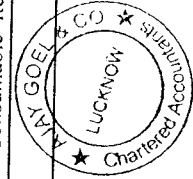
## Schedule 28

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	0.00	3,400.00
Other Receipts	340,107.00	182,274.50
Interest from Bank	3,216,567.33	3,056,282.32
<b>Total</b>	<b>3,556,674.33</b>	<b>3,241,956.82</b>

## Kits and Other Lab Supplies

## Schedule 06

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	205,036.00	72,312.00
Other Lab. Supplies	0.00	2,009.00
Blood Lab. Supplies	8,172,148.26	12,591,992.75
Consumable Items	0.00	• 1,849,176.26
<b>Total</b>	<b>8,377,184.26</b>	<b>14,515,490.01</b>



*[Handwritten Signature]*

(वित्त/मिथत्रक)

उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी  
पिकप भवन, गोमती नगर, लखनऊ

(संयुक्त निदेशक)

उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी  
पिकप भवन, गोमती नगर, लखनऊ

Medicines

Schedule 07

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	10,950,297.70	6,944,197.01
<b>Total</b>	<b>10,950,297.70</b>	<b>6,944,197.01</b>

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Workshops	0.00	112,711.00
Training	11,276,196.00	9,407,504.41
Campaigns	3,900,604.50	0.00
<b>Total</b>	<b>15,176,800.50</b>	<b>9,520,215.41</b>

NGO Services

Schedule 11

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	2,132,953.00	4,385,365.37
NGO Services for Priority Interventions	44,138,595.59	124,930,685.00
<b>Total</b>	<b>46,271,548.59</b>	<b>129,316,050.37</b>

Account No. 02/37/50 from 7224  
 (वित्त नियंत्रक)  
 उ० प्र० राज्य एड्स नियंत्रण सोसायटी  
 उ० प्र० राज्य एड्स नियंत्रण सोसायटी  
 (संयुक्त विदेशक)  
 Page 3 of 5

Salary (Pay and Allowances)

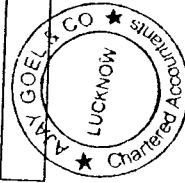
Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	23,583,074.00	16,272,888.40
Honorarium	0.00	487,834.00
Leave Salary & Pension Contributions	0.00	27,387.00
Medical Expenses	263,112.00	239,880.00
Employer's Contribution to CPF	63,890.00	48,639.00
<b>Total</b>	<b>23,910,076.00</b>	<b>17,076,628.40</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	191,002.00	1,134,816.00
Building Maintenance	185,627.00	148,119.00
Vehicle Maintenance	462,245.00	406,912.00
<b>Total</b>	<b>838,874.00</b>	<b>1,689,847.00</b>



*[Handwritten Signature]*

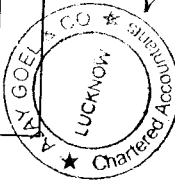
(वित्त अधिकारी)  
उ० प्र० राज्य एडमिनिस्ट्रेशन सोसाइटी  
पिकप भवन, गोगती नगर, लखनऊ

(संयुक्त निदेशक)  
उ० प्र० राज्य एडमिनिस्ट्रेशन सोसाइटी  
पिकप भवन, गोगती नगर, लखनऊ

## Operational Expenses

Schedule 15

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	2,961,242.00	2,687,837.00
Rent, Rates & Taxes	2,791,752.00	2,470,269.00
Telephone/Communication Expenses	781,224.00	514,598.00
Bank Charges	15,670.99	19,820.72
Miscellaneous Expenses	926,723.00	722,903.00
Printing & Stationery	579,323.00	198,504.00
Advertisement (Other than IEC)	77,452.00	208,923.00
Water and Electricity Charges	353,372.00	407,366.00
Audit Fees	1,520,960.00	869,824.00
Legal Expenses	84,268.00	84,200.00
Postage/Courier	203,497.00	304,313.00
Quality Assessment	35,525.00	0.00
Contractual Services - Companies	632,251.00	0.00
<b>Total</b>	<b>10,963,259.99</b>	<b>8,488,557.72</b>



*[Signature]*

(वित्त नियंत्रक)

उ० प्र० राज्य एड्स नियंत्रण सोसाइटी  
विक्रम भवन, गोमती नगर, लखनऊ

(संयुक्त निदेशक)

उ० प्र० राज्य एड्स नियंत्रण सोसाइटी  
विक्रम भवन, गोमती नगर, लखनऊ

**Uttar Pradesh SACS - POOL FUND**

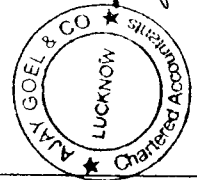
4th Floor, PICUP BHAWAN, A Block, Gomti Nagar, Lucknow - 226001

National AIDS Control Project - Phase III

**Receipt And Payment Account**

**For The Period From : 01-Apr-2009 To :31-Mar-2010**

Figures for the previous Period (Rs.)	RECEIPTS	Figures for the current Period (Rs.)	Schedule Reference	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
188,510,261.71	Opening Balance:			167,226,511.85	LOANS AND ADVANCES	17	125,417,770.08
	Balance with Bank	81,831,773.58	30	845,585.00	FIXED ASSETS	16	1,063,077.00
1,604,744.00	LOANS AND ADVANCES	35,392,170.82	17	236,768.00	CURRENT LIABILITIES	32	127,604.00
85,847,300.00	GENERAL FUND	113,000,000.00	29	90,309.00	Kits and Other Lab Supplies	18	185,036.00
0.00	CURRENT LIABILITIES	37,369.00	32	46,187.00	Medicines	19	37,387.00
3,233,203.72	Other Income	3,304,966.00	56	3,056,331.00	Training and Workshops	20	4,128,674.00
<b>279,195,509.43</b>		<b>233,566,279.40</b>		2,161,323.00	NGO Services	23	251,603.00
				9,487,598.00	Salary (Pay and Allowances)	25	14,984,413.00
				819,638.00	Maintenance Costs	26	794,066.00
				7,805,757.00	Operational Expenses	27	9,973,978.99
				4,998,262.00	IEC		5,897,860.00
				0.00	Consultants and Consultancy Services		1,903,110.00
				589,466.00	Surveillance		53,670.00
					Closing Balance:		
				81,831,773.58	Balance with Bank	31	68,748,030.33
				<b>279,195,509.43</b>			<b>233,566,279.40</b>

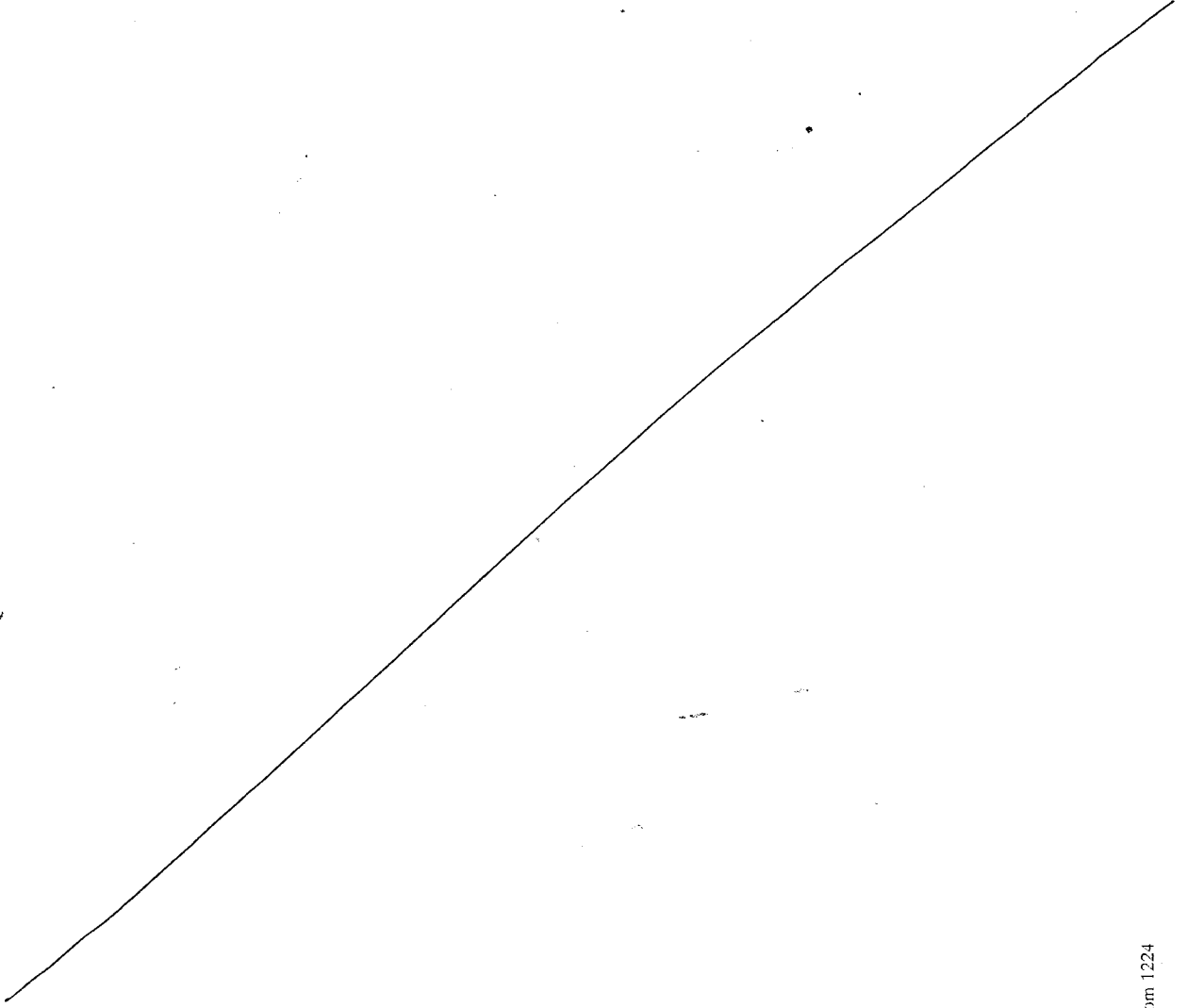


**J.K. Singh**  
 (ICAI Mem.No.: 079007)  
 Partner  
 for and on behalf of  
**AJAY GOEL & CO.**  
 Chartered Accountants  
 from 22/4

*(Signature)*  
 (सिद्धि नियंत्रक)

उ० प्र० राज्य एड्स नियंत्रण सोसाइटी  
 रिकप भवन गोमती नगर लखनऊ

*(Signature)*  
 (संयुक्त निदेशक)  
 उ० प्र० राज्य एड्स नियंत्रण सोसाइटी  
 रिकप भवन गोमती नगर लखनऊ



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	0.00	1,601,443.00
Advance to Contractors/Suppliers (Non Reimbursiable)	0.00	3,301.00
Inter Unit Fund Transfer	35,392,170.82	0.00
<b>Total</b>	<b>35,392,170.82</b>	<b>1,604,744.00</b>

GENERAL FUND

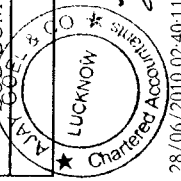
Schedule 29

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	113,000,000.00	85,847,300.00
<b>Total</b>	<b>113,000,000.00</b>	<b>85,847,300.00</b>

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
State Bank of India	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
<b>Total</b>	<b>81,831,773.58</b>	<b>188,510,261.71</b>



*[Signature]*

(सिद्धि नियंत्रक)

(संयुक्त निदेशक)

उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी  
पिकप भवन, गोमती नगर, लखनऊ

उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी  
पिकप भवन, गोमती नगर, लखनऊ



## CURRENT LIABILITIES

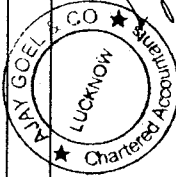
## Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
TDS (Salary)	16,169.00	0.00
Stale Cheques	21,200.00	0.00
Total	37,369.00	0.00

## Other Income

## Schedule 56

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	0.00	3,400.00
Other Receipts	340,107.00	182,274.50
Interest from Bank	2,964,859.00	3,047,529.22
Total	3,304,966.00	3,233,203.72



*(Signature)*

(वित्त अधिकारी)

उ० प्र० राज्य (उ०) नियंत्रण सोसाइटी  
मिकप भवन, भूमती नगर, लखनऊ

(संयुक्त निदेशक)

उ० प्र० राज्य एजेंट नियंत्रण सोसाइटी  
मिकप भवन, गौमती नगर, लखनऊ

LOANS AND ADVANCES

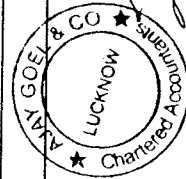
Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Consultants	120,000.00	0.00
Advance to NGOs	71,407,861.47	84,361,217.80
Advance to Staff	881,974.00	1,596,393.00
Advance to Autonomous Bodies	10,923,303.00	18,192,611.00
Advance to District Authorities	42,084,631.61	42,361,197.05
Inter Unit Fund Transfer	0.00	20,715,093.00
Total	125,417,770.08	167,226,511.85

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Furniture , Fixtures & Supplies	14,867.00	239,350.00
Office Equipment	1,048,210.00	606,235.00
Total	1,063,077.00	845,585.00



*(Signature)*  
(वित्त नियंत्रक)

*(Signature)*  
(संयुक्त निदेशक)

उ० प्र० राज्य एडम० नियंत्रण सोसाइटी  
मिळप भवन, गोमती नगर, लखनऊ

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## CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
General Provident Fund	127,604.00	146,748.00
Employees Contribution to CPF	0.00	6,963.00
TDS (Salary)	0.00	83,057.00
<b>Total</b>	<b>127,604.00</b>	<b>236,768.00</b>

## Kits and Other Lab Supplies

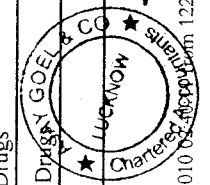
Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	185,036.00	68,800.00
Other Lab. Supplies	0.00	2,009.00
Blood Lab. Supplies	0.00	19,500.00
<b>Total</b>	<b>185,036.00</b>	<b>90,309.00</b>

## Medicines

Schedule 19

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	37,387.00	27,665.00
PEP Drugs	0.00	18,522.00
<b>Total</b>	<b>37,387.00</b>	<b>46,187.00</b>



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Training and Workshops

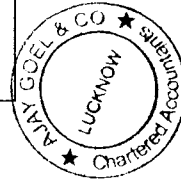
Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	4,114,277.00	3,056,331.00
Campaigns	14,397.00	0.00
<b>Total</b>	<b>4,128,674.00</b>	<b>3,056,331.00</b>

NGO Services

Schedule 23

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	0.00	22,931.00
NGO Services for Priority Interventions	251,603.00	2,138,392.00
<b>Total</b>	<b>251,603.00</b>	<b>2,161,323.00</b>



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## Salary (Pay and Allowances)

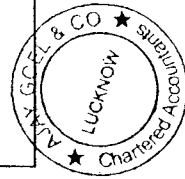
## Schedule 25

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	14,378,480.00	8,683,858.00
Honorarium	0.00	487,834.00
Leave Salary & Pension Contributions	278,931.00	27,387.00
Medical Expenses	263,112.00	239,880.00
Employer's Contribution to CPF	63,890.00	48,639.00
<b>Total</b>	<b>14,984,413.00</b>	<b>9,487,598.00</b>

## Maintenance Costs

## Schedule 26

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	146,194.00	265,607.00
Building Maintenance	185,627.00	148,119.00
Vehicle Maintenance	462,245.00	405,912.00
<b>Total</b>	<b>794,066.00</b>	<b>819,638.00</b>



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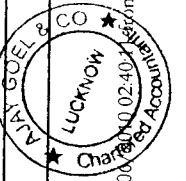
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**Operational Expenses** **Schedule 27**

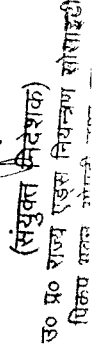
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	2,902,039.00	2,506,561.00
Rent, Rates & Taxes	2,791,752.00	2,470,269.00
Telephone/Communication Expenses	779,028.00	497,583.00
Bank Charges	15,576.99	15,186.00
Miscellaneous Expenses	701,934.00	437,134.00
Printing & Stationery	579,323.00	198,504.00
Advertisement (Other than IEC)	77,452.00	208,923.00
Water and Electricity Charges	353,372.00	407,366.00
Audit Fees	1,520,960.00	869,824.00
Legal Expenses	66,595.00	84,200.00
Postage/Courier	185,947.00	109,214.00
Contingency	0.00	993.00
<b>Total</b>	<b>9,973,978.99</b>	<b>7,805,757.00</b>

**Balance with Bank** **Schedule 31**

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
State Bank of India	53,517,306.21	0.00
CHEQUE IN TRANSIT	0.00	5,847,300.00
BOB GOMTINAGAR -5595	15,230,724.12	75,984,473.58
<b>Total</b>	<b>68,748,030.33</b>	<b>81,831,773.58</b>



  
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