

P.S. BHARGAVA & CO.
Chartered Accountants
Lucknow, Kanpur, New Delhi

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Lucknow-226004
Phone No. 0522-2451875
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Mobile: 09450930320

To,
The Project Director. -
Uttar Pradesh State Aids Control Society,
4th Floor, PICUP Bhawan,
Vibhuti khand,
Gomti Nagar,
Lucknow - 226010

**Sub: Statutory Audit Report of U.P. State AIDS Control Society for
the year ending on 31st March, 2011**

Dear Sir,

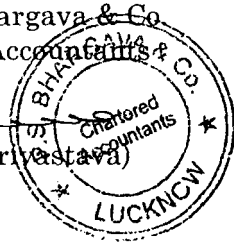
Please find enclosed Statutory Audit Report of U.P. State AIDS Control
Society- Pool Fund alongwith Management Letter for the year ending on 31st
March, 2011.

Thanking you,

Yours faithfully,

For P.S. Bhargava & Co
Chartered Accountants

(CA. K.N. Srivastava)
Partner



M.No.: 13711
FRN: 000834C

Date: 19.07.2011
Place: Lucknow

AUDIT REPORT

To the Members of Uttar Pradesh State AIDS Control Society

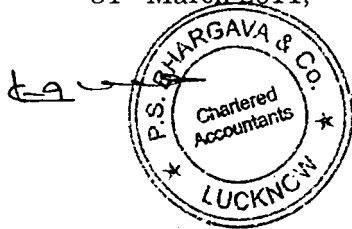
We have audited the attached Balance Sheet of *Uttar Pradesh State AIDS Control Society - NACP-III- POOL FUND* as on 31st March 2011 and also the Income & Expenditure Account and Receipts & Payment Account for the year ended on that date. These financial statements are the responsibility of the Society's 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 requirements 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:

1. We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
2. In our opinion, proper books of account as required by law have been kept by the society as far as appears from our examination of those books.
3. The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with by this report are in agreement with the books of account.
4. In our opinion and to the best of our information and according to the explanations given to us, the Balance Sheet, Income & Expenditure Account and Receipt & 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:

- In the case of Balance Sheet of the State of Affairs of the fund as on 31st March 2011,



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- In the case of Income & Expenditure Account of the Income & Expenditure for the year ended on that date &
- In the case of Receipt & Payment Account of the Receipts & Payments for the year ended on that date.

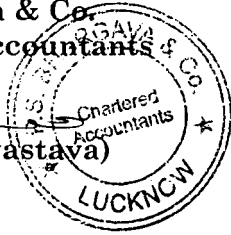
In addition with respect to Statement of Expenditure we report that:

1. Adequate supporting documentation has been maintained to support claims for reimbursements of expenditure incurred.
2. Expenditure are eligible for financing under the development credit agreement (Third National HIV/AIDS Control Project) [credit number 324IN dated 14-09-1999]
3. The procurement of goods & services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations in our management letter.

For & on behalf of,

P.S.Bhargava & Co.
Chartered Accountants

(CA. K.N.Srivastava)
Partner



M.No.: 13711
FRN.: 000834C

Date: 19-07-2011
Place: Lucknow

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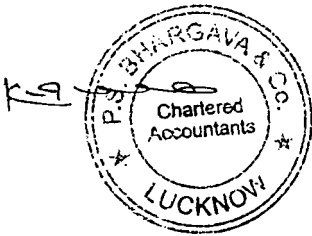
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Annexure-1

Referred to and forming part of our report of even date on the accounts for the year ended 31st March, 2011 of Uttar Pradesh State AIDS Control Society - Pool Fund

1. Taxes aggregating Rs 4, 48,900.72 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

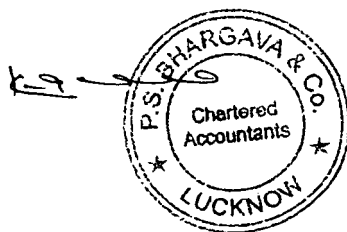
Fixed Assets being constructed/ purchased by UPSACS, NGOs & DAPOs out of funds released by the society are being capitalized.

However, Fixed Assets received in kind is not accounted for in financial terms but physical record is to be maintained.

4. Depreciation

As per NACO policy SACS are not required to calculate depreciation since they are using grant funds and according to the grant budget the entire cost of assets to be charged and recovered from donor's in the year of acquisition. To exercise control NACO required SACS to maintain a Fixed Assets Register.

Entire amount is being created as fund on the liabilities side in the year of purchase. However, in view, fund is recovered from donor, there appears to be no need of creating the fund.



5. Grant-in-aid

The Grant utilized to the extent of the 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

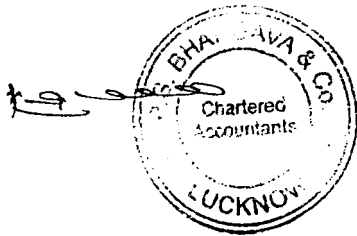
Expenditure incurred by District Authorities/District Implementing Agencies against advance to them are accounted for upon receipt of Utilization Certificate from these agencies and approved by the respective program-in-charge.

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.

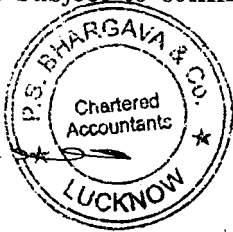
8. Internal Audit System

Internal Audit System exists to assess/ verify quality of internal control under existence commensurate with size and nature of operation.



NOTES ON ACCOUNTS

- 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.
- 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.
- Rs 10, 755,694.00 have been reflected as addition to Fixed Assets in Schedule 02 of Fixed Assets.
- The balances of Sundry Debtors, Creditors, Sundry Parties and Loans & Advances are subject to confirmation and reconciliation with the respective parties.



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The Project Director,
Uttar Pradesh State Aids Control Society,
4th Floor, PICUP Bhawan,
Vibhuti khand,
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Lucknow – 226010

Management Letter for the Financial Year 2010-2011- POOL FUND

1. Introduction

We were appointed by Uttar Pradesh State Aids Control Society to conduct the audit of the National HIV/AIDS Control Project ("The Project"), for the year 2010-2011 in accordance with the terms and conditions set out in the "Terms of Reference" issued by the society.

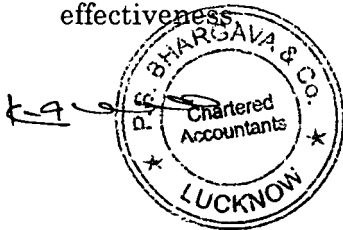
This Management letter is intended solely for the information and use of the project management and others within the organization and should not be used for any other purpose.

2. Scope of Audit

The audit has been carried out covering scope as per term of reference in accordance to auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining the evidence supporting the amounts and disclosures in the financial statements. We believe our audit provides a reasonable basis for our opinion.

Special attention has been given on the following as stated in "Terms Of Reference."

- Assessment of the adequacy of the Project Financial Management including internal control with reference to its adequacy and effectiveness.



- Review of utilization of funds in accordance with laid down condition and for purpose for which funds were provided.
- Assessment if fund utilized as per financial agreement with due attention to economy and efficiency.
- Compliance with procurement procedures in procuring goods & services as per procurement manual.
- Assessment if proper records maintained for goods procured, its issue and inventory of closing balance worked out correctly.
- Assessment if expenditure reported are in agreement with audited expenditure/ books of account and variances are documented.
- Assessment / review of supporting documents, proper records etc.
- Review / assessment of appropriate coverage in Financial Statements which to include:-
 - ❖ Summary of fund received showing Grant in aid from GOI and funds received from other sources.
 - ❖ Summary of expenditures shown under main project activity
 - ❖ Balance Sheet showing accumulated fund of projects, bank balance etc.
- In addition review / audit of Interim Financial Statements (IFRS) used as basis for disbursements by the World Bank / DFID and the round wise IFRS of GFATM

3. Audit Coverage

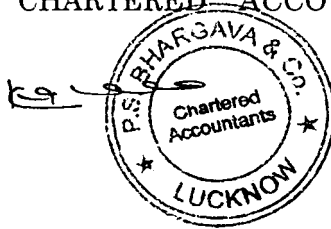
We have audited the accounts of the UPSACS state project office covering the transactions for the financial year ended 31st March 2011.

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),

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 Officer (SPO) at Lucknow was conducted by M/S UMESH K. AGRAWAL & CO., CHARTERED ACCOUNTANTS, LUCKNOW. We have suitably



considered their audit report in deciding the area and extent of coverage and reporting.

The statement of expenditure submitted by the District Authorities/ District Project Implementing Units (DPIUs) is accounted for on the basis of certificates from competent authority for utilization of funds. 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

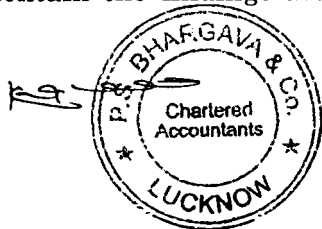
Our Audit procedure includes:

- a) Interaction with dealing officer.
- b) Review of procedures with respect to procurement made during the year.
- c) Review of the statements of expenditure (SOE)/ Financial Management Report (FMR) submitted by the project.
- d) Review of the internal audit report.
- e) Compliance of Operational Guidelines for Financial Management.
- f) Review of Financial Statements with supporting papers.

5. Reporting

The terms of engagement require us to submit an audit report and management letter fund wise.

The audit report and the management letter to the Project management contain the findings arising out of the audit, to enable the management to



take appropriate remedial action, our observation includes following in addition to other areas dealt.

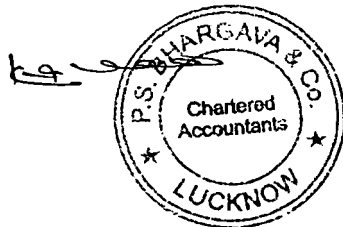
- a) Accuracy of expenditure included in SOE.
- b) Adequacy of the Financial Management records, system and control.
- c) Adequacy of the systems and controls and recommendations wherever improvement required.
- d) Compliance with the covenants in the financing agreements.
- e) Other matters having significant impact on the implementation of the project.

6. Records and 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) Salary Register
- c) Bills / Vouchers
- d) Journal Book
- e) Subsidiary ledger
- f) General ledger
- g) Bank statements and bank reconciliation statements.
- h) Stock Register
- i) Fixed Assets Register

The primary books of accounts 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 & Suggestions

1. Accounting and adjustment of Advances

Payments to peripheral units, NGO's and others are accounted as advance and thereafter adjusted and accounted as expenses after utilization certificate from the competent authority in case of peripheral units and from internal auditor appointed by UPSACS, in case of NGO's. In general periodicity of payment and utilization certificate is quarterly, but the same is 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 4,01,19,344.97 (Previous Year Rs 77182818.29) 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 III of programme of UPSACS.

2. Statutory Dues

In few cases, TDS was not deposited within due dates as per Income Tax Act, 1961. As per Income Tax Act, 1961 TDS must be deposited within one week from last day of the month during which deduction made. Details are given vide Annexure - 5.

3. Annual Action Plan, FMR and Variances:

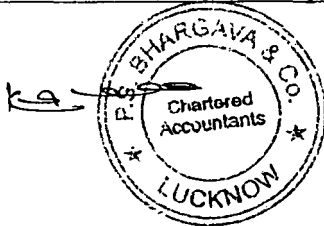
Annual Action Plan is approved by NACO and accordingly grant is released to UPSACS. AAP is being approved component wise and again sub-divided into sub-components with physical targets.

4. Receipt & Payment Account

We have been provided the figures as generated by CPMFS of NACO for the purpose of statement of Receipt & Payment Account.

Auditors are required to comment upon the accuracy of this statement which forms integral part of Annual Accounts. However in the absence of any such statement we could not vouch the accuracy of figures.

5. 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 asset 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 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.

6. Inventory

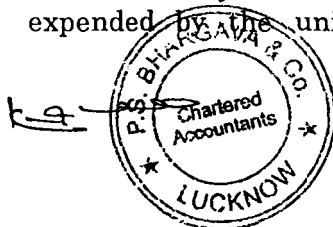
The accounting of inventories of various goods procured in the project is not done as per the procedures described in Financial Manual and not linked with financial records. The system is also not clear in fixing responsibilities for completion of records and treatment of excess or shortage observed during periodical physical verification of these items. The issue voucher numbers were not mentioned and daily balancing was not done in stock register at certain instances. Physical verification of Inventory items was done at year end mentioning book balance of inventory items and physical quantity.

7. Ineligible Expenditure for the year 2010-2011

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 4,48,900.72 as taxes on Category 4 expenses.

II. Compliance of financial/ internal control procedures

- Payments to peripheral units and others are accounted as advance and thereafter 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 and others. Non submission of utilization certificates in time by these units, resulted carry forward of a sum of Rs 4,01,19,344.97 (Previous Year Rs 77182818.29) as advances at year end though amount might have been actually expended by the units in the current year itself. SACS should



strengthen the process of timely collection and adjustment of utilization certificates.

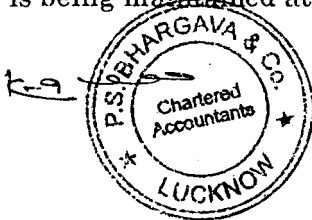
- Most of the utilization certificates received against the advance were accounted for in books of SACS on 31st March. More improvement is required in accounting for utilization statements in the books as soon as the society receives them instead of accounting on 31st March.

8. Fixed Assets

- Details of fixed assets like asset number, identification number, location etc are being incorporated in Fixed Assets Register as well as on assets.
- Details of assets purchased by NGOs and DAPOs out of funds released by the society was not made available for audit. But the same was capitalized at State Level on the basis of utilization certificate submitted.
- Adequate insurance coverage for assets purchased by NGOs and DAPOs out of funds released by the society was not done as per NACO's guidelines for fixed assets. Insurance for theft and fire at SPO premises has been taken for Rs 50 Lacs on lump sum basis but the same does not cover office at Nawal Kishore Road, godown at basement of Picup Bhawan and at Kisan Mandi Bhawan.
- There is no separate record of assets received and in possession of UPSACS from the State Govt., Departments or other bodies. It is informed that such assets should be recorded in the Fixed Asset Register at Nil Value.
- UPSACS has formed a committee to verify and declare assets as condemned which are not in usable condition as per stores.
- There are Fixed Assets lying in store without accounting. Details are given vide Annexure - 1.

9. Medical equipments

It has also been observed that the medical equipment register maintained by the UPSACS is based on the information and explanation received from the various blood banks. It was informed that at the time of field visit by the officials of the UPSACS, these records are updated. These equipments were directly supplied to the various Blood Banks from NACO and the register for such equipments is being maintained at UPSACS.



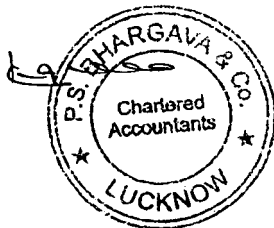
It has been found that in some cases NACO has supplied equipments for various districts for the opening of a new blood bank but details of such equipments not furnished to us.

10. Advances to District Authorities

- Adjustment of advances to DAPOs is not regular and in a few cases fresh advances were given without adjusting previous advances.
- 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.
- State office needs to carry out the reconciliation of the closing balance of DAPU as per books and as per internal audit report submitted by the internal auditor.
- The statements of Utilization Certificate of Peripheral Units received by UPSACS were not as per prescribed format of operational guidelines.
- Advances given to few Peripheral Units are not adjusted till 31-03-2011 for want of Utilization Report. Amount is outstanding since 2009-10. List of Advances which were settled late is given vide Annexure - 3.
- In few cases, Internal audit reports for the F.Y. 2010-11 have not been submitted by the auditor yet. Details of such cases are given vide Annexure - 4.

11. Advances to NGO

- Though during the current year adjustment of advances were done after receiving the Statement of Expenditures and Utilization Certificates but there are still a few instances where old advances couldn't get adjusted in the absence of Utilization Certificates.
- 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. It was informed that necessary information is provided in the budget file of the particular NGO.
- There are some NGO's in which liability is being reflected in the books of accounts of UPSACS as at year end. The credit balances appeared in the name of NGO in UPSACS book, on doing accounting entry of



expenses based on the SOE and Utilization Certificate submitted. However these balances have since been adjusted by passing a reversal entry.

- List of cases illustrated in the above points are given vide Annexure – 6.

12. Advances to Staff

- Advances given to staff, in few cases, have not been refunded or adjusted within the prescribed time limit.

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. List of advances which were settled late is given vide Annexure – 2.

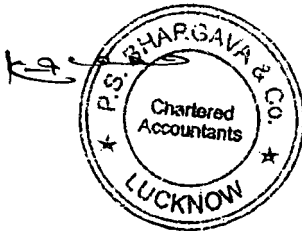
13. Procurement of Goods & Services:

- We have checked the procurement of goods and services at State Head Office level and found to be as per procurement policy.
- SACS has not been following procurement procedures prescribed in the procurement manual for procurement of office equipment and OI drugs. We observed that SACS has released the funds to District Authorities for procurement of these items. However as per procurement policy of NACP III it should be purchased at SACS level.
- Internal control regarding office equipment, medicine and consumable items need to be strengthened for deviation in procurement procedure at district authorities as compared to rules and regulations.

14. Maintenance of advance Registers

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

15. Comment on the quality and adequacy of the financial records maintained by the peripheral units (As per quarterly internal audit



reports of peripheral unit, conducted by other Chartered Accountants Firm)

- District level units are not maintaining its books of account on the basis of double entry system.
- Finance staff at peripheral units are not well conversant with accounting and financial guideline for the program thereby leading to poor maintenance of records and non submission of UC's.
- At district level in a few cases, combined books of account and bank account alongwith other funds maintained, which is not in compliance with guidelines of NACP.
- At district level in a few cases a separate cash book was not maintained. It is recommended that a separate cash book should be maintained for the project which will provide complete information for preparing UC's.
- Payment voucher, receipt voucher, journal voucher, contra voucher are not being maintained as per NACO guidelines.

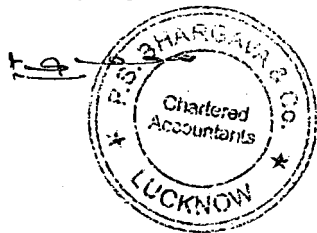
III. Matters of significance

1) Accounting of money given to implementing agencies

UPSACS is accounting 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 at year end, all units should be insisted to send their utilization certificate within a specified period after end of the quarter and after receiving utilization certificate, advances and expenses should be adjusted pertaining to that year should be accounted for in the relevant period and only unutilized amount by the units should be carried over as advances in the next period.

2) Monitoring of end use of funds

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



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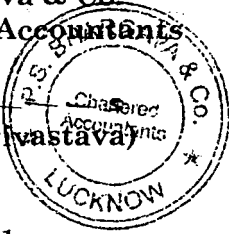
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3) Monitoring of internal audit report of peripheral units

There is need to strengthen Internal Control System in respect of Monitoring and review of the Internal Audit Report and reconciliation of Utilization Certificates with the expenditure shown in the books.

For & on behalf of,
P.S.Bhargava & Co
Chartered Accountants


(CA. K.N.Srivastava)
Partner



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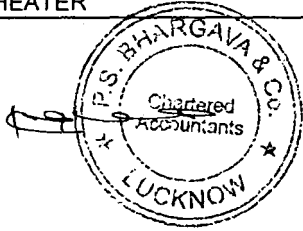
Date: 19-07-2011
Place: Lucknow

ANNEXURE - 1

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FIXED ASSETS LYING IN STORE WITHOUT ACCOUNTING

S.NO.	PARTICULARS OF ASSET	QUANTITY
1	MONITOR	14
2	U.P.S.	14
3	C.P.U.	14
4	KEYBOARD	14
5	PRINTER	11
6	TEA/ COFFEE MACHINE	1
7	HEATER	4

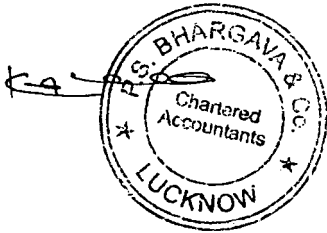


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ANNEXURE - 2

LIST OF STAFF ADVANCES LATE SETTLED

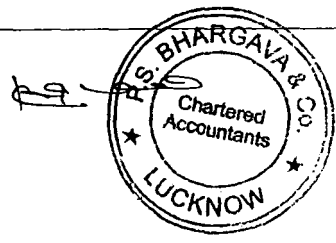
<u>S.NO.</u>	<u>NAME OF STAFF</u>	<u>AMOUNT OF ADVANCE</u>	<u>DATE OF ADVANCE</u>	<u>ADJUSTMENT/ REFUND</u>
1	AJAY SHUKLA	5,000.00	5-May-10	Rs 3218 on 13 may, 2010 & Rs 1782 on 13 july, 2010
2	AJAY SHUKLA	10,000.00	15-Jul-10	Rs 5004 on 15 sept., 2010 & Rs 4996 on 20 sept, 2010
3	AJAY SHUKLA	10,000.00	22-Sep-10	Rs 10000 on 30 nov, 2010
4	NASEEM AHMED	5,000.00	6-Apr-10	Rs 5000 on 11 aug, 2010
5	NASEEM AHMED	5,000.00	7-Jul-10	Rs 5000 on 13 aug, 2010
6	NASEEM AHMED	20,000.00	29-Sep-10	Rs 10203 on 23 nov, 2010 & Rs 9797 on 26 nov 2010
7	ASHUTOSH KUMAR PANDEY	10,000.00	17-Aug-10	Rs 10000 on 12 oct 2010
8	SONALI DANIAL	2,000.00	30-Jun-10	Rs 2000 on 27 sep 2010
9	SONALI DANIAL	3,000.00	20-Nov-10	Rs 3000 on 21 feb 2011
10	SURAJ SINGH	2,500.00	23-Apr-10	Rs 2500 on 07 jun 2011
11	SURAJ SINGH	10,000.00	21-Dec-10	Rs 10000 on 15 feb 2011
12	SURAJ SINGH	5,000.00	15-Feb-11	Rs 5000 on 30 mar 2011



ANNEXURE-3

LIST OF PERIPHERAL UNITS HAVING OUTSTANDING BALANCE AS
ON 31-03-2011

<u>S. No.</u>	<u>Name of District Authority</u>	<u>Outstanding since</u>	<u>Amount</u>
1	ALIGARH CMS	2009-2010	52770.00
2	ALIGARH CMS(F)	2009-2010	15060.00
3	BARABANKI CMO	2009-2010	6375.00
4	BARABANKI CMS(F)	2009-2010	15000.00
5	BAREILLY IMA BLOOD BANK	2009-2010	42612.00
6	BASTI CMS (F)	2009-2010	15000.00
7	BHADOHI CMO	2009-2010	47960.00
8	ETAH CMO	2009-2010	14500.00
9	FAIZABAD CMO	2009-2010	80000.00
10	FATEHPUR CMO	2009-2010	27150.00
11	FIROZABAD CMO	2009-2010	54500.00
12	FIROZABAD CMS(F)	2009-2010	10000.00
13	GAUTAMBUDH NAGAR CMO	2009-2010	39500.00
14	GHAZIABAD CMO	2009-2010	18442.00
15	GHAZIPUR CMS	2009-2010	24452.00
16	GONDA CMO	2009-2010	14500.00
17	GORAKHPUR CMO	2009-2010	35000.00
18	HAMIRPUR CMO	2009-2010	39000.00
19	HARDOI CMO	2009-2010	8263.00
20	HATHRAS	2009-2010	14500.00
21	JAUNPUR CMO	2009-2010	34520.00
22	JHANSI CMO	2009-2010	14500.00
23	JHANSI CMS	2009-2010	22551.00
24	KANNAUJ CMO	2009-2010	14736.00
25	KANPUR NR CMS(UHM HOSPITAL)	2009-2010	7714.00
26	KASHIRAM NR CMO	2009-2010	20080.00
27	KAUSHAMBI CMO	2009-2010	13101.00
28	LUCKNOW CMS SHYAM PD. MUKAHRJI	2009-2010	15000.00
29	LUCKNOW DIR. S.G.P.G.I	2009-2010	14259.00
30	MAU CMO	2009-2010	14500.00
31	MAU CMS	2009-2010	35268.00
32	MIRZAPUR CMO	2009-2010	49500.00
33	MIRZAPUR CMS	2009-2010	86639.00
34	SIDDHARTH NAGAR CMO	2009-2010	54850.00
35	SULTANPUR CMO	2009-2010	18600.00
36	UNNAO CMS	2009-2010	17668.00
37	VARANASI PROG. COOFD NSS BHU	2009-2010	62500.00
38	LUCKNOW INSTITUTE OF ENGINEERING & TECHNOLOGY	2009-2010	43600.00
39	KANPUR CONTROLLER CSAK PROD UNIV.	2009-2010	60000.00
40	MEERPROG. PROG. CH. CHARAN SINGH UNI.	2009-2010	62500.00

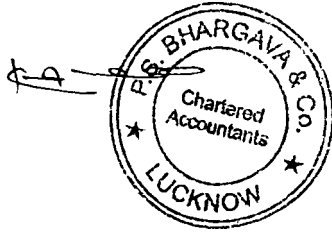


(16)

ANNEXURE - 4

**LIST OF PERIPHERAL UNITS WHO HAVE NOT SUBMITTED THEIR
AUDIT REPORT**

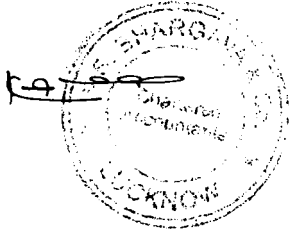
S. No.	DISTRICT AUTHORITY
1	AGRA C.M.S.(F)
2	ALLAHABAD C.M.O.
3	ALLAHABAD DAPCU, C.M.O.
4	ALLAHABAD C.M.S. M.L.N. DISTT. HOSP.
5	ADITI MAHAVIDYALAYA, DELHI UNIVERSITY
6	BADAUN C.M.O.
7	BAGPAT C.M.O.
8	BALIA C.M.O.
9	BALIA C.M.S.
10	BALIA C.M.S. (F)
11	BARABANKI C.M.S. (F)
12	BIJNORE CMO
13	BULAND SHAHAR C.M.S. (F)
14	ETAWAH C.M.O.
15	ETAWAH DAPCU, C.M.O.
16	GAUTAM BUDH NR. NIB- NATIONAL INSTITUTE OF BIOLOGICALS
17	KAUSHAMBI C.M.O.
18	LUCKNOW C.M.O.
19	LUCKNOW C.M.S. SHYAMA PD. MUKHARJEE HOSPITAL
20	LUCKNOW DIR. & CMS BALRAMPUR HOSPITAL
21	LUCKNOW, CMS DR. RAM MANOHAR LOHIA COMB. HOSPI.
22	MAU C.M.O.
23	UNCHAHAR NTPC ART CENTRE



ANNEXURE - 5

DETAILS OF TAX DEDUCTED AT SOURCE

S.NO.	TDS RELATED SECTION	MONTH OF DEDUCTION	DATE OF TDS DEPOSIT	AMOUNT (RS.)
1	194I	DEC., 2010	12-Jan-11	129,207.00
2	192A	JAN., 2011	22-Mar-11	2,790.00
3	194J	MARCH, 2011	9-Apr-11	77,964.00
4	194I	MARCH, 2011	9-Apr-11	4,450.00
5	194I	MARCH, 2011	9-Apr-11	35,902.00
6	194C	MARCH, 2011	9-Apr-11	565.00
7	194C	MARCH, 2011	9-Apr-11	64,998.00



**LIST OF THOSE NGOs WHO HAVE NOT SUBMITTED THEIR AUDIT REPORT FOR THE F.Y.
2010-11**

S.NO.	PARTICULARS
1	AMAR SHAHID CHETNA SANSTHAN, BALLIA
2	MANAV VIKASH PARISAD, BAREILLY
3	SOCIETY FOR PRAGATI BHARAT, LALITPUR
4	MAA RATNI, BAGPAT
5	NAV BHARTIYA NARI VIKAS SAMITI, GORAKHPUR
6	RUKMANI VIDALAYA, VARANASI

**LIST OF THOSE NGOs WHO HAVE NOT SUBMITTED THEIR UTILISATION CERTIFICATES
FOR THE F.Y. 2009-10**

S.NO.	PARTICULARS
1	EMPOWERMENT OF REHABILITATION & HEALTH, AURIYA
2	SOCIETY FOR SERVICE TO URBAN POWERTY (SARAN), GHAZIABAD
3	BHARTIYA ASSOCIATION FOR RURAL DEVELOPMENT, AGRA
4	KUSHI NAGAR POSTIVE PEOPLE FOR CARE & SUPPORT

LIST OF CASES PENDING DUE TO LEGAL ACTION AS ON 31-03-2011

S.NO.	PARTICULARS
1	JANPRIYA SEWA SANSTHAN, PRATAPGARH
2	SARVAJAN KALYAN SAMITI, ALLAHABAD

LIST OF CASES HAVING UNSETTLED BALANCES AS ON 31-03-2011

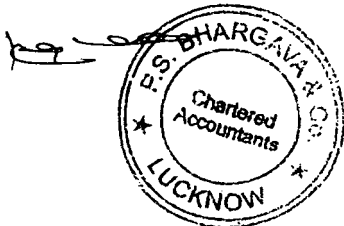
S.NO.	PARTICULARS	AMOUNT (RS)
1	MANAV VIKAS PARISHAD, BAREILLY	131,873.00
2	BHARTIYA ASSOCIATION FOR RURAL DEVELOPMENT, AGRA	229,585.00
3	KUSHI NAGAR POSTIVE PEOPLE FOR CARE & SUPPORT	81,644.63
4	RUKMANI VIDALAYA, VARANASI	50,161.00
5	KRISHI EVAM SWACHIK PRABANDH SANSTHAN JAUNPUR	36,738.00
6	SUPPORT FOR IMPLEMENTATION AND RESEARCH, HARDOI	23,479.00
7	UTTAR PRADESH WELFARE FOR PEOPLE LIVING WITH HIV/AIDS SOCIETY LUCKNOW	45,000.00
8	EMPOWERMENT OF REHABILITATION & HEALTH, AURIYA	144,984.00
9	SOCIETY FOR SERVICE TO URBAN POWERTY (SARAN), GHAZIABAD	183,536.00

LIST OF NGOs CLOSED AND LIABILITIES ADJUSTED DURING THE YEAR BY PASSING REVERSAL ENTRY

S.NO.	PARTICULARS	OPENING BALANCE	AMOUNT ADJUSTED
1	ADARSH SEWA SAMITI, MUZAFARNAGAR	-6,947.00	6,947.00
2	AZAMGARH POSTIVE NETWORK OF PEOPLE LIVING WITH HIV/AIDS SOCIETY	-88,123.00	88,123.00
3	CENTRE FOR SOCIAL RESEARCH, VARANASI	-386,212.00	386,212.00
4	FOUNDATION FOR SOCIAL CARE	-157,185.00	157,185.00
5	MAHRAJ GANJ PLWHA WELFARE GROUP	-4,343.00	4,343.00
6	OM SOCIAL WELFARE SOCIETY, MEERUT	-9,188.00	9,188.00

LIST OF NGOs CLOSED AND LIABILITIES ADJUSTED DURING THE YEAR BY GIVING ADVANCES

S.NO.	PARTICULARS	OPENING BALANCE	AMOUNT ADJUSTED
1	CENTRE FOR INTEGRATED HUMAN DEVELOPMENT	(3,712.00)	3,712.00
2	NEHRU YUVA GRAM VIKAS KALYAN SEWA SANSTHAN	(17,398.00)	17,398.00
3	UTKARSH SAMAJ KALYAN AND GRAM VIKAS SAMITI, UNNAO	(9,199.00)	9,199.00



Utilisation Certificate

Certified that an amount of Rs. 210,305,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2010-11 vide letter No. given below and opening Cash/Bank Balance Rs. 68,586,145.33 (and Current Liabilities of Rs.115,153.00)and outstanding Advances for Rs. 77.182,818.29on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,998,921.40. a sum of Rs. 244,622,692.14 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 74,347,041.91 (and Current Liabilities of Rs. 131,347.00)and outstanding advances of Rs.40,119,344.97. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/70/2010-NACO(FIN.)DATED 21-05-10	124,364,000.00
2.	T-11017/70/2010-NACO(FIN.)DATED 26-10-10	72,852,000.00
3.	T-11017/70/2010-NACO(FIN.)DATED 16-03-11	13,089,000.00
	Total	210,305,000.00

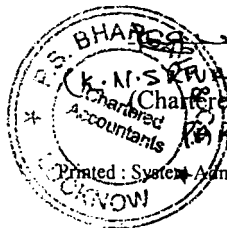
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements



Countersigned



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

Printed : System Administrator on 18/07/2011 11:47:01 from 1224

(Project Director)

(एस.एस. भर्गवा)

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

Utilisation Certificate

Certified that an amount of Rs. 210,143,115.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2010-11 vide letter No. given below and opening Cash/Bank Balance Rs. 68,748,030.33 (and Current Liabilities of Rs.115.153.00) and outstanding Advances for Rs. 77,182,818.29 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,998,921.40. a sum of Rs. 244,622,692.14 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 74,347,041.91 (and Current Liabilities of Rs. 131,347.00) and outstanding advances of Rs.40,119,344.97. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/70/2010-NACO(FIN.) DATED 21-05-10	12,43,364,000.00
2.	T-11017/70/2010-NACO(FIN.) DATED 26-10-10	72,85,200.00
3.	T-11017/70/2010-NACO(FIN.) DATED 16-03-11	1,30,89,000.00
	<u>Total</u>	21,03,05,000.00
	Total	210,143,115.00

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

Note: An Amt. Rs. 161885-00 pertain to Sentinel Surveillance (SS) refunded to PAO, Ministry of Health & fam. welfare is including in opening Bank Bal. Rs. 6,87,48,030-33.

Total Rs. 21,03,05,000-00 received from NACO & Rs. 161885.

refunded, Thus Rs. 21,01,43,115-00 is being shown as GIA received by system. In fact it is Rs. 21,03,05,000-00

Countersigned

K.N. SRIVASTAVA
(Chartered Accountant)
PARTNER
30 प्रो राज्य एड्स नियंत्रण सोसाइटी
(विश्व निर्यातक)
गोमती नगर, लखनऊ

(Project Director)

संयुक्त निदेशक
उ०प्र० राज्य एड्स नियंत्रण सोसाइटी
विक्रम भवन, गोमती नगर, लखनऊ
(एस० पी० गोयल)
परिचालक निदेशक
उ०प्र० राज्य एड्स नियंत्रण सोसाइटी



STATE BANK OF INDIA-1386	53,517,306.21
BOB GOMTINAGAR -5595	15,230,724.12
Advance to NGOs	43,973,312.34
Advance to Contractors/Suppliers (Non Reimbursable)	1,428,000.00
Advance to Autonomous Bodies	1,870,756.00
Advance to District Authorities	29,910,749.95
	<u>145,930,848.62</u>

Opening balance of Net Current Liabilities	Amount (Rs.)
Stale Cheques	115,153.00
	<u>115,153.00</u>

Sources of funds	Amount (Rs.)
Grant from NACO to SACS	210,143,115.00
	<u>210,143,115.00</u>

Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	264,385.00
IEC	25,806,605.00
NGO Services	4,077,272.00
Consultants and Consultancy Services	1,862,556.00
Training	13,988,569.00
Salary	34,783,531.10
Equipment Maintenance	308,526.00
Building Maintenance	230,541.00
Vehicle Maintenance	875,799.00
Travelling Expenses	3,429,691.00
Rent, Rates & Taxes	3,919,149.00
Telephone/Communication Expenses	961,361.00
Honorarium	1,377,449.00
Bank Charges	10,149.85
Miscellaneous Expenses	1,008,363.50
Printing & Stationery	1,478,519.00
Leave Salary & Pension Contributions	273,931.20
Advertisement (Other than IEC)	423,099.00
Medical Expenses	507,038.00
Water and Electricity Charges	390,052.00
Audit Fees	1,464,919.00
Legal Expenses	346,808.00
NGO Services for Priority Interventions	108,097,029.25
Employer's Contribution to CPF	101,554.00
Surveillance	699,577.00
Postage/Courier	1,032,122.00
Quality Assessment	8,969,609.00
Contractual Services - Companies	2,260,741.00



Campaigns	4,004,144.75
Contingency	600,813.74
Consumable Items	9,433,093.75
Civil Works	688,664.00
Furniture , Fixtures & Supplies	791,672.00
Blood Bank Equipments	7,925,262.00
Equipment (Other)	446,725.00
Office Equipment	903,371.00
	<u>244,622,692.14</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
-Sale of Bid/Tender Documents	97,800.00
-Other Receipts	54,428.00
Interest from Bank	2,846,693.40
	<u>2,998,921.40</u>
Current Liabilities	Amount (Rs.)
Stale Cheques	131,347.00
	<u>131,347.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
STATE BANK OF INDIA-1386	74,347,041.91
Advance to Others	490,472.00
Advance to NGOs	14,840,462.59
Advance to Contractors/Suppliers (Non Reimbursable)	1,428,000.00
Advance to Autonomous Bodies	912,815.00
Advance to District Authorities	22,400,832.38
Advance to DAPCU	46,763.00
	<u>114,466,386.88</u>

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[Signature]
 (चिन्ता नियंत्रक)
 उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी
 पिकप भवन, जौमती नगर, लखनऊ

[Signature]
 संयुक्त निदेशक
 उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी
 पिकप भवन, जौमती नगर, लखनऊ



MPCO

Uttar Pradesh SACS - POOL FUND

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

National AIDS Control Project - Phase III

Balance Sheet

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

Figures of 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.)
145,815,695.62	GENERAL FUND	01	114,335,039.88	24,130,378.84	FIXED ASSETS	02	34,886,072.84
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
115,153.00	CURRENT LIABILITIES	0501	131,347.00	68,748,030.33	CURRENT ASSETS	0301	74,347,041.91
24,130,378.84	FIXED ASSET FUND		34,886,072.84	77,182,818.29	LOANS AND ADVANCES	0401	40,119,344.97
<u>170,061,227.46</u>			<u>149,352,459.72</u>	<u>170,061,227.46</u>			<u>149,352,459.72</u>

As per our separate report of even date,

For & on behalf of -

P.S. Bhargava & Co.

Auditor

(K.N. SRIVASTAVA)

PARTNER



[Signature]
FC/M/FO

(वित्त नियंत्रक)

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

[Signature]

Project Director

युक्त निदेशक

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

[Signature]
(एस.पी. गोयल)
परियोजना निदेशक
उ० प्र० राज्य एड्स नियंत्रण सोसाइटी

Date : 19/07/2011

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Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	145,815,695.62	195,062,599.11
Add: Received during the year		
Grant from NACO to SACS	210,143,115.00	113,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	230,868,076.74	156,058,074.49
Grants utilised to the extent of fixed asset expenditure	10,755,694.00	6,188,829.00
Closing grant in aid	114,335,039.88	145,815,695.62



(वित्त नियंत्रक)
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पिकप भवन, गौमती नगर, लखनऊ

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

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	7,108,640.35	7,925,262.00	0.00	15,033,902.35
Civil Works (2201)	1,711,215.00	688,664.00	0.00	2,399,879.00
Equipment (Other) (2204)	1,000,000.00	446,725.00	0.00	1,446,725.00
Furniture, Fixtures & Supplies (2202)	4,985,240.74	791,672.00	0.00	5,776,912.74
Office Equipment (2206)	8,868,278.75	903,371.00	0.00	9,771,649.75
Vehicles (2205)	457,004.00	0.00	0.00	457,004.00
Grand Total	24,130,378.84	10,755,694.00	0.00	34,886,072.84

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
UNDP-CHARCHA (UNDP)	0.00	0.00	0.00	0.00
UNICEF (UNICEF)	0.00	0.00	0.00	0.00
WHO (WHO)	0.00	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00



(बिना नियंत्रक)
 उ० प्र० राज्य एड्स नियंत्रण सोसाइटी
 पिकप भवन, जेमती नगर, लखनऊ

ःयुक्त विदेशक
 उ० प्र० राज्य एड्स नियंत्रण सोसाइटी
 पिकप भवन, जेमती नगर, लखनऊ

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Particulars	figures in rupees	
	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STATE BANK OF INDIA-1386	74,347,041.91	53,517,306.21
BOB GOMTINAGAR -5595	0.00	15,230,724.12
Total	74,347,041.91	68,748,030.33

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	Figures in Rupees	
	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	490,472.00	0.00
Advance to NGOs	14,840,462.59	43,973,312.34
Advance to Contractors/Suppliers (Non Reimbursable)	1,428,000.00	1,428,000.00
Advance to Autonomous Bodies	912,815.00	1,870,756.00
Advance to District Authorities	22,400,832.38	29,910,749.95
Advance to DAPCU	46,763.00	0.00
Total	40,119,344.97	77,182,818.29



(वित्त नियंत्रक)
उ० प्र० राज्य एड्स नियंत्रण सोसाइटी
पिकप भवन, गोमती नगर, लखनऊ

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

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Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Stale Cheques	131,347.00	115,153.00
Total	131,347.00	115,153.00



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

संयुक्त निदेशक
उ० प्र० राज्य एड्स - नियन्त्रण सोसाइटी
पिकप भवन, गौमती नगर, लखनऊ



Uttar Pradesh SACS - POOL FUND

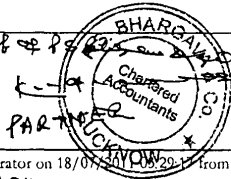
4th Floor, PICUP BHAWAN, A Block, Gomti Nagar, Lucknow - 226001

National AIDS Control Project - Phase III

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

Table with 8 columns: 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.). Rows include IEC, Consultants and Consultancy Services, Surveillance, etc.

For & on Behalf of P...



(शिल्प नियंत्रक)
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संयुक्त निदेशक
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पिकप भवन, गोमती नगर, लखनऊ

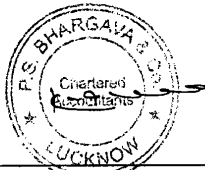
(एस. ए. गोयल)
राज्य एड्स नियंत्रण सोसाइटी

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Sale of Bid/Tender Documents	97,800.00	0.00
Other Receipts	54,428.00	340,107.00
Interest from Bank	2,846,693.40	3,216,567.53
Total	2,998,921.40	3,556,674.53

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
HIV Kits	0.00	205,036.00
Other Lab. Supplies	264,385.00	0.00
Blood Lab. Supplies	0.00	8,172,148.26
Consumable Items	9,433,093.75	0.00
Total	9,697,478.75	8,377,184.26



(सिद्ध नियंत्रक)
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उ० प्र० राज्य एड्स नियन्त्रण सोसाइटी
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Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STI Drugs	0.00	10,950,297.70
Total	0.00	10,950,297.70

Training and Workshops

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	13,988,569.00	11,276,196.00
Campaigns	4,884,144.75	3,900,604.50
Total	18,872,713.75	15,176,800.50

NGO Services

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	4,077,272.00	2,132,953.00
NGO Services for Priority Interventions	108,097,029.25	44,138,595.59
Total	112,174,301.25	46,271,548.59



Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	34,783,531.10	23,583,074.00
Honorarium	1,377,449.00	0.00
Leave Salary & Pension Contributions	273,931.20	0.00
Medical Expenses	507,038.00	263,112.00
Employer's Contribution to CPF	101,554.00	63,890.00
Total	37,043,503.30	23,910,076.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	308,526.00	191,002.00
Building Maintenance	230,541.00	185,627.00
Vehicle Maintenance	875,799.00	462,245.00
Total	1,414,866.00	838,874.00

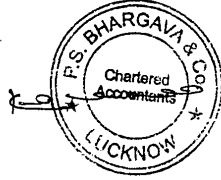


(चित्त नियंत्रक)
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Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	3,429,691.00	2,961,242.00
Rent, Rates & Taxes	3,919,149.00	2,791,752.00
Telephone/Communication Expenses	961,361.00	781,224.00
Bank Charges	10,149.85	15,670.99
Miscellaneous Expenses	1,008,363.50	926,723.00
Printing & Stationery	1,478,519.00	579,323.00
Advertisement (Other than IEC)	423,099.00	77,452.00
Water and Electricity Charges	390,052.00	353,372.00
Audit Fees	1,464,919.00	1,520,960.00
Legal Expenses	346,808.00	84,268.00
Postage/Courier	1,032,122.00	203,497.00
Quality Assessment	8,969,609.00	35,525.00
Contractual Services - Companies	2,260,741.00	632,251.00
Contingency	600,813.74	0.00
<i>MSC</i> Total	26,295,397.09	10,963,259.99



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P. S. BHARGAVA & CO

Uttar Pradesh SACS - POOL FUND

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

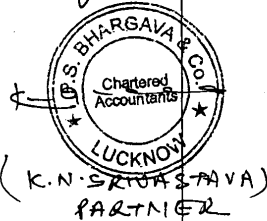
National AIDS Control Project - Phase III

Receipt And Payment Account

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

Figures for the previous period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current period (Rs.)	Figures for the previous period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current period (Rs.)
	Opening Balance:			125,417,770.08	LOANS AND ADVANCES	17	152,576,620.97
81,831,773.58	Balance with Bank	30	68,748,030.33	1,063,077.00	FIXED ASSETS	16	986,393.00
35,392,170.82	LOANS AND ADVANCES	17	0.00	127,604.00	CURRENT LIABILITIES	32	1,154,649.00
113,000,000.00	GENERAL FUND	29	210,305,000.00	185,036.00	Kits and Other Lab Supplies	18	261,389.00
37,369.00	CURRENT LIABILITIES	32	16,194.00	37,387.00	Medicines	19	0.00
3,304,966.00	Other Income	56	2,994,219.40	4,128,674.00	Training and Workshops	20	6,827,572.00
<u>233,566,279.40</u>			<u>282,063,443.73</u>	251,603.00	NGO Services	23	2,998,063.00
				14,984,413.00	Salary (Pay and Allowances)	25	21,020,878.00
				794,066.00	Maintenance Costs	26	914,434.00
				9,973,978.99	Operational Expenses	27	13,748,945.85
				5,897,860.00	IEC		5,524,053.00
				1,903,110.00	Consultants and Consultancy Services		1,237,556.00
				53,670.00	Surveillance		465,848.00
					Closing Balance:		
				68,748,030.33	Balance with Bank	31	74,347,041.91
				<u>233,566,279.40</u>			<u>282,063,443.73</u>

For P. S. Bhargava & Co.



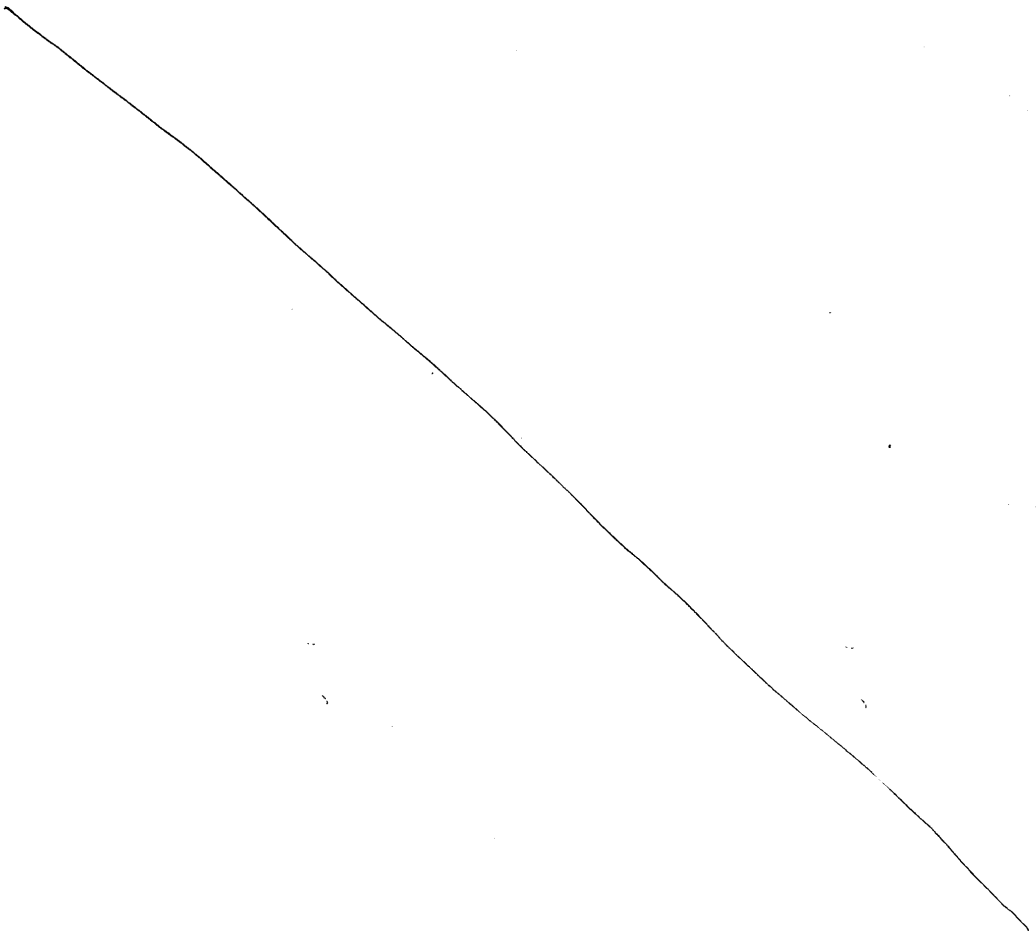
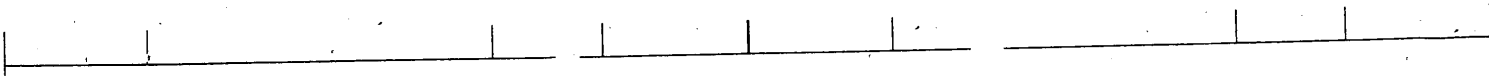
Date: 19/07/2011

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(For the Location)

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पिकप भवन, गौमती नगर, लखनऊ

संयुक्त निदेशक
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LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Inter Unit Fund Transfer	0.00	35,392,170.82
Total	0.00	35,392,170.82

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	210,305,000.00	113,000,000.00
Total	210,305,000.00	113,000,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STATE BANK OF INDIA-1386	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
Total	68,748,030.33	81,831,773.58



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 पिकप भवन, गोमती नगर, लखनऊ

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CURRENT LIABILITIES

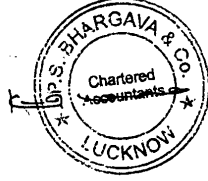
Schedule 32

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-10 (Rs)
TDS (Salary)	0.00	16,169.00
Stale Cheques	16,194.00	21,200.00
Total	16,194.00	37,369.00

Other Income

Schedule 56

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-10 (Rs)
Sale of Bid/Tender Documents	97,800.00	0.00
Other Receipts	54,428.00	340,107.00
Interest from Bank	2,841,991.40	2,964,859.00
Total	2,994,219.40	3,304,966.00



(सिद्धि नियंत्रक)
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मिहक प्रवन, गोमती नगर, लखनऊ

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LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Consultants	940,000.00	120,000.00
Advance to Others	93,007.00	0.00
Advance to NGOs	81,556,824.50	71,407,861.47
Advance to Contractors/Suppliers (Non Reimbursable)	275,000.00	0.00
Advance to Staff	1,519,441.50	881,974.00
Advance to Autonomous Bodies	8,483,894.00	10,923,303.00
Advance to District Authorities	57,185,465.97	42,084,631.61
Advance to DAPCU	2,299,870.00	0.00
Inter Unit Fund Transfer	61,233.00	0.00
Transfer to newly created DBS for Surveillance	161,885.00	0.00
Total	152,576,620.97	125,417,770.08

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Furniture, Fixtures & Supplies	83,022.00	14,867.00
Office Equipment	903,371.00	1,048,210.00
Total	986,393.00	1,063,077.00



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CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
General Provident Fund	814,717.00	127,604.00
TDS (Salary)	339,932.00	0.00
Total	1,154,649.00	127,604.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
HIV Kits	160,334.00	185,036.00
Consumable Items	101,055.00	0.00
Total	261,389.00	185,036.00

Medicines

Schedule 19

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
STI Drugs	0.00	37,387.00
Total	0.00	37,387.00



(सित्त) नियंत्रक

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संयुक्त निदेशक

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Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	6,704,867.00	4,114,277.00
Campaigns	122,705.00	14,397.00
Total	6,827,572.00	4,128,674.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services for Priority Interventions	2,998,063.00	251,603.00
Total	2,998,063.00	251,603.00



Salary (Pay and Allowances)

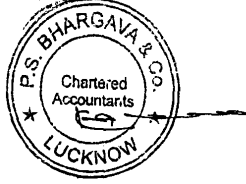
Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	20,138,354.80	14,378,480.00
Leave Salary & Pension Contributions	273,931.20	278,931.00
Medical Expenses	507,038.00	263,112.00
Employer's Contribution to CPF	101,554.00	63,890.00
Total	21,020,878.00	14,984,413.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	308,526.00	146,194.00
Building Maintenance	225,545.00	185,627.00
Vehicle Maintenance	380,363.00	462,245.00
Total	914,434.00	794,066.00



(वित्त नियंत्रक)
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Operational Expenses

Schedule 27

Particulars	At 31-Mar-11 (Rs.)	At 31-Mar-10 (Rs.)
Travelling Expenses	3,188,239.00	2,902,039.00
Rent, Rates & Taxes	3,918,249.00	2,791,752.00
Telephone/Communication Expenses	903,377.00	779,028.00
Bank Charges	6,898.85	15,576.99
Miscellaneous Expenses	635,363.00	701,934.00
Printing & Stationery	1,375,672.00	579,323.00
Advertisement (Other than IEC)	423,099.00	77,452.00
Water and Electricity Charges	390,052.00	353,372.00
Audit Fees	1,464,919.00	1,520,960.00
Legal Expenses	346,808.00	66,595.00
Postage/Courier	777,122.00	185,947.00
Quality Assessment	275,431.00	0.00
Contingency	43,716.00	0.00
Total	13,748,945.85	9,973,978.99



(चिह्न नियंत्रक)
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संयुक्त निदेशक
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Balance with Bank

Schedule 31

Particulars	31-Mar-11 (RS.)	31-Mar-10 (RS.)
STATE BANK OF INDIA-1386	74,347,041.91	53,517,306.21
CHEQUE IN TRANSIT	0.00	0.00
BOB GOMTINAGAR -5595	0.00	15,230,724.12
Total	74,347,041.91	68,748,030.33



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