

Kanwaldeep Singh, IDAS



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

File No. G. 20016/31/2010-NACO (FIN)
Dated 15th Dec. 2010

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

Dear Sir/Madam,

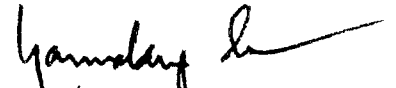
In continuation of this office letter of even no. dated 27th Sept. 2010, I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

1	Bihar	8	Nagaland
2	Chennai	9	Pondicherry
3	Delhi	10	Tripura
4	Himachal Pradesh	11	Uttarakhand ✓
5	J & K	12	Mizoram
6	Lakshadweep	13	Goa
7	Mumbai	14	Rajasthan
15	Jharkhand		

In addition soft copies of the following states have been sent separately by Email and the audit Report for Jharkhand has been sent with the review report..

1. Arunachal Pradesh
2. Daman & Diu

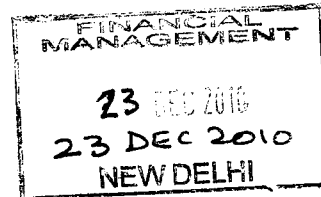
Yours faithfully,


(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





Uttarakhand State AIDS Control Society

Directorate of Medical Health and Family Welfare,
107 Chandra Nagar, Dehradun.

Letter No. 12P/NP/USACS/Finance/2010-11/3716

Date 30-08-2010

To,

Director (Finance)
National AIDS Control Organisation
Ministry of Health & Family Welfare
Govt. of India, 6th Floor, Chandra Lok Building
36 Janpath New Delhi- 110001

Subject:- Submission of Audited Annual financial Statement and utilization Certificate of Uttarakhand State AIDS Control Society financial year 2009-10.

Sir,

This is in regard to subject cited above please find enclosed here with the Audited financial statements and utilization certificate financial year 2009-10 for your kind perusal.

Enclosed :- As above.

(Dr.P.C. Kapri)
Member Secretary

1/9/10
SAB (USAC)

NACO

Uttarakhand SACS - Pool Fund

Chander Nagar , Dehradun -

National AIDS Control Project - Phase III

Utilisation Certificate

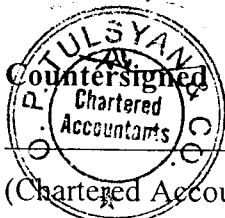
Certified that an amount of Rs. 42,799,071.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2009-10 vide letter No. given below and opening Cash/Bank Balance Rs. 30,552,436.55 (and Current Liabilities of Rs.61,840.00)and outstanding Advances for Rs. 7,128,382.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,715,389.95. a sum of Rs. 65,635,588.75 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 11,901,223.75 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.4,596,627.00. 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
01.	T-11017/35/2009 - NACO (Fin) / 41 dt. 12/09/09	Rs. 4,38,07,000-00
02.	Recovery / Deduction of Grant	Rs. -10,07,929-00
	Total	42,799,071.00

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



(Chartered Accountant)

M. No. : 044173

(Project Director)

Member Secretary
Uttarakhand State AIDS Control Society

Uttarakhand SACS - Pool Fund

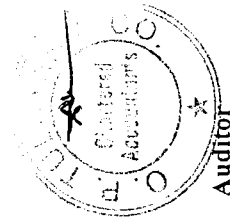
Chander Nagar , Dehradun -

National AIDS Control Project - Phase III

Balance Sheet

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

Figures for the current period	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
78.55	GENERAL FUND	01	16,497,850.75	14,280,628.00	FIXED ASSETS	02	16,916,202.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
440.00	CURRENT LIABILITIES	0501	0.00	30,552,436.55	CURRENT ASSETS	0301	11,901,223.75
228.00	FIXED ASSET FUND		16,916,202.00	7,128,382.00	LOANS AND ADVANCES	0401	4,596,627.00
<u>46.55</u>			<u>33,414,052.75</u>	<u>51,961,446.55</u>			<u>33,414,052.75</u>



Auditor

FC/FM/FO

Project Director

Dy. Director (Finance)
Uttarakhand State AIDS Control Society
Dehra Dun.

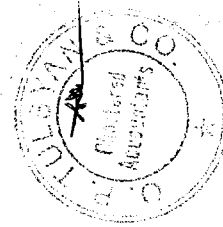
Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	37,618,978.55	34,261,359.30
Add: Received during the year		
Grant from NACO to SACS	43,807,000.00	47,262,300.00
Recovery/Deduction of Grants	1,007,929.00	544,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	61,284,624.80	38,781,363.75
Grants utilised to the extent of fixed asset expenditure	2,635,574.00	4,579,317.00
Closing grant in aid	16,497,850.75	37,618,978.55



M. No. 044173

Dy. Director (Finance)
Uttarakhand State AIDS Control Society
Dehra Dun.

[Signature]
Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.

Fixed Asset

Schedule 02

Figures in Rupees

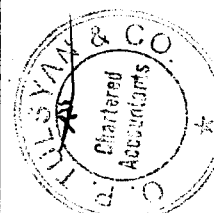
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	6,169,993.00	2,402,563.00	290,188.00	8,282,368.00
Civil Works (2201)	0.00	100,000.00	0.00	100,000.00
Equipment (Other) (2204)	597,218.00	42,492.00	0.00	639,710.00
Furniture, Fixtures & Supplies (2202)	1,377,748.00	128,750.00	18,856.00	1,487,642.00
Office Equipment (2206)	5,435,366.00	659,821.00	389,008.00	5,706,179.00
Vehicles (2205)	700,303.00	0.00	0.00	700,303.00
Grand Total	14,280,628.00	3,333,626.00	698,052.00	16,916,202.00

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
Grand Total	NIL	NIL	NIL	NIL



M. No. : 04473

Dy. Director (Finance)
Uttarakhand State AIDS Control Society
Dehra Dun.

BY M -

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Cash in hand	26,584.00	0.00
Bank of Baroda	11,874,639.75	29,622,136.55
Cheque in Transit	0.00	930,300.00
Total	11,901,223.75	30,552,436.55

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	1,977,061.00	319,735.00
Advance to NGOs	0.00	1,303,080.00
Advance to Staff	2,300.00	0.00
Advance to Autonomous Bodies	1,174,351.00	0.00
Advance to District Authorities	713,300.00	1,130,918.00
Advance to District Hospitals	692,115.00	3,583,516.00
Security Deposit (Paid)	37,500.00	2,000.00
Inter unit Fund Transfer	0.00	789,133.00
Total	4,596,627.00	7,128,382.00



[Signature]
 D. Director (Finance)
 Uttarakhand State AIDS Control Society
 Dehra Dun.

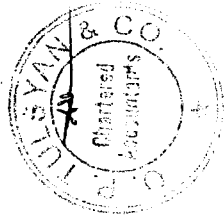
[Signature]
 Member Secretary
 Uttarakhand State AIDS Control Society
 Dehra Dun.

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Creditors Payable	0.00	61,840.00
Total	0.00	61,840.00



[Signature]
 Dy. Director (Finance)
 Uttarakhand State AIDS Control Society
 Dehra Dun.

[Signature]
 Member Secretary
 Uttarakhand State AIDS Control Society
 Dehra Dun.

AN No. 044173

Income And Expenditure Account

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

Particulars	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
EXPENDITURE						
IEC		20,646,840.00	779,221.00	Other Income	28	1,715,389.95
Consultants and Consultancy Services		0.00	38,781,363.75	Grants utilised to the extent of revenue expenditure		61,284,624.80
Surveillance		140,718.00				
Prior to NACPIII-(1S) Non Reimbursable expenses		0.00				
Kits and Other Lab Supplies	06	1,402,521.00				
Medicines	07	0.00				
Training and Workshops	08	5,189,091.00				
NGO Services	11	15,959,738.75				
Salary (Pay and Allowances)	13	10,343,138.00				
Maintenance Costs	14	2,942,529.00				
Operational Expenses	15	6,375,439.00				
Total		63,000,014.75	39,560,584.75			63,000,014.75



Signature

Dy. Director (Finance)

Uttarakhand State AIDS Control Society

Dehra Dun.

Other Income

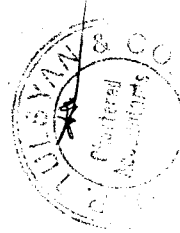
Schedule 28

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	32,920.00	6,400.00
Testing Fee from Patients	0.00	7,340.00
Other Receipts	133,277.50	37,740.00
Interest from Bank	1,549,192.45	727,741.00
Total	1,715,389.95	779,221.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	0.00	-141,160.00
Other Lab. Supplies	279,432.00	-84,486.00
Blood Lab. Supplies	0.00	1,863,047.00
Consumable Items	1,123,089.00	9,986.00
Total	1,402,521.00	1,647,387.00



[Signature]

By, Director (Finance)

Uttarakhand State AIDS Control Society,

Dehra Dun.

M No. 044173

Administrator on 11/08/2010 12:22:11 from 1233

[Signature]
Member Secretary
Uttarakhand State AIDS Control Society,
Dehra Dun

Medicines

Schedule 07

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	0.00	856,944.00
Total	0.00	856,944.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	3,113,442.00	3,406,049.00
Campaigns	2,075,649.00	1,410,493.00
Total	5,189,091.00	4,816,542.00

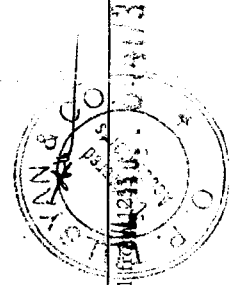
NGO Services

Schedule 11

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services for Priority Interventions	15,959,738.75	11,364,920.00
Total	15,959,738.75	11,364,920.00

Dy. Director (Finance)
Uttarakhand State AIDS Control Society
Dehra Dun.

Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	8,683,016.00	6,801,073.00
Honorarium	694,530.00	-163,555.00
Leave Salary & Pension Contributions	965,592.00	110,285.00
Medical Expenses	0.00	-3,491.00
Total	10,343,138.00	6,744,312.00

M

Dy. Director (Finance)

Uttarakhand State AIDS Control Society
Dehra Dun.

Maintenance Costs

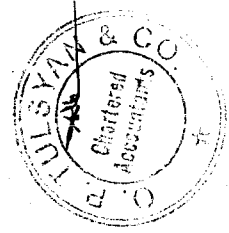
Schedule 14

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	440,424.00	-100,840.00
Building Maintenance	1,881,154.00	526,777.00
Vehicle Maintenance	620,951.00	403,304.00
Total	2,942,529.00	829,241.00

Signature

Member Secretary

Uttarakhand State AIDS Control Society
Dehra Dun.

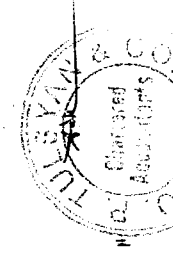


M. No. 044173

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	578,395.00	543,076.00
Telephone/Communication Expenses	156,597.00	81,538.00
Bank Charges	7,218.00	261.00
Miscellaneous Expenses	394,075.00	394,011.00
Printing & Stationery	322,842.00	-211,149.00
Advertisement (Other than IEC)	906,568.00	222,476.00
Water and Electricity Charges	360,856.00	114,058.00
Audit Fees	687,235.00	894,273.00
Legal Expenses	33,000.00	0.00
Postage/Courier	277,182.00	25,000.00
Quality Assessment	747,651.00	0.00
Other Administration Cost	1,058,271.00	0.00
Contractual Services - Companies	845,549.00	0.00
Contingency	0.00	453,212.00
Total	6,375,439.00	2,516,756.00



M. No. 04413

Dy. Director (Finance)

Uttarakhand State AIDS Control Society

Dehra Dun.

Member Secretary

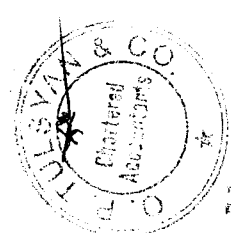
Uttarakhand State AIDS Control Society

Dehra Dun.

Receipt And Payment Account

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

the period	RECEIPTS	Figures for the current Period (Rs.)	Schedule Reference	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			11,230,059.00	LOANS AND ADVANCES	17	25,779,525.75
5.00	Cash in hand	0.00		544,000.00	GENERAL FUND	13	77,629.00
5.55	Balance with Bank	30,552,436.55	30	1,377,655.00	FIXED ASSETS	16	2,937,769.00
8.00	LOANS AND ADVANCES	2,632,231.00	17	0.00	CURRENT LIABILITIES	32	107,668.00
0.00	GENERAL FUND	43,807,000.00	29	38,950.00	Kits and Other Lab Supplies	18	193,175.00
3.00	CURRENT LIABILITIES	0.00	32	685,207.00	Training and Workshops	20	2,083,816.00
3.00	Other Income	1,680,215.95	56	0.00	NGO Services	23	702,173.00
4.55		78,671,883.50		4,385,896.00	Salary (Pay and Allowances)	25	8,513,348.00
				930,081.00	Maintenance Costs	26	2,932,625.00
				2,470,690.00	Operational Expenses	27	5,671,119.00
				9,536,195.00	IEC		17,631,094.00
				396,113.00	Consultants and Consultancy Services		0.00
				585,082.00	Surveillance		140,718.00
					Closing Balance:		
				0.00	Cash in hand		26,584.00
				30,552,436.55	Balance with Bank	31	11,874,639.75



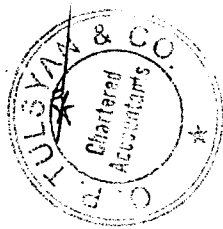
Copy out

By: Director (Finance)

Uttarakhand State AIDS Control Society

Dehradun

Administrator on 11/08/2010 12:51:47 from 1233



M

By: Director (Finance)
Bharat State AIDS Control Society
Delhra Don.

Bhargava

Director (Finance) Bharat State AIDS Control Society

ML No. : 044173

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to District Authorities	0.00	1,231,244.00
Inter unit Fund Transfer	2,632,231.00	7,417,794.00
Total	2,632,231.00	8,649,038.00

GENERAL FUND

Schedule 29

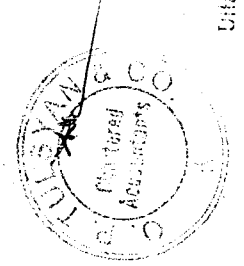
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	43,807,000.00	47,262,300.00
Total	43,807,000.00	47,262,300.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Bank of Baroda	29,622,136.55	6,699,185.55
Cheque in Transit	930,300.00	0.00
Total	30,552,436.55	6,699,185.55

M. No. 14973



M

Sydney

CURRENT LIABILITIES

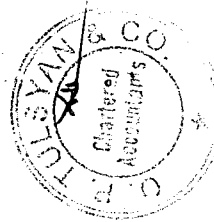
Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Creditors Payable	0.00	60,033.00
Total	0.00	60,033.00

Other Income

Schedule 56

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	32,920.00	6,400.00
Testing Fee from Patients	0.00	210.00
Other Receipts	131,861.50	37,740.00
Interest from Bank	1,515,434.45	11,763.00
Total	1,680,215.95	56,113.00



M. No. : U44173

(Signature)

Dy. Director (Finance)
Uttarakhand State AIDS Control Society
Dehra Dun.

(Signature)

Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.

LOANS AND ADVANCES

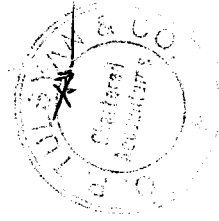
Schedule 17

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Advance to Others	3,175,420.00	938,158.00
Advance to NGOs	14,745,451.75	8,721,232.00
Advance to Staff	349,587.00	91,077.00
Advance to Autonomous Bodies	3,254,000.00	853,887.00
Advance to District Authorities	708,544.00	0.00
Advance to District Hospitals	2,580,723.00	625,705.00
Security Deposit (Paid)	35,500.00	0.00
Transfer to newly created DBS for Surveillance	930,300.00	0.00
Total	25,779,525.75	11,230,059.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Recovery/Deduction of Grants	77,629.00	544,000.00
Total	77,629.00	544,000.00



M. N. ...
 Dy. Director (Finance)
 Uttarakhand State AIDS Control Society
 Dehra Dun.

M. No. 14413

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Furniture, Fixtures & Supplies	111,825.00	380,250.00
Blood Bank Equipments	2,346,375.00	22,360.00
Equipment (Other)	42,492.00	0.00
Office Equipment	437,077.00	975,045.00
Total	2,937,769.00	1,377,655.00

CURRENT LIABILITIES

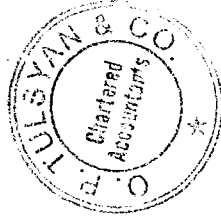
Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Creditors Payable	107,668.00	0.00
Total	107,668.00	0.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Lab Supplies	0.00	14,450.00
Blood Lab. Supplies	0.00	24,500.00
Consumable Items	193,175.00	0.00
Total	193,175.00	38,950.00



[Signature]

By Director (Finance)
Uttarakhand State AIDS Control Society
Dehra Dun.

[Signature]
Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	2,083,816.00	685,207.00
Total	2,083,816.00	685,207.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services for Priority Interventions	702,173.00	0.00
Total	702,173.00	0.00

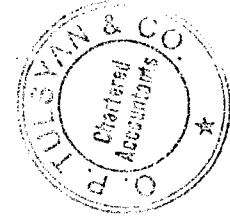
Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	6,893,226.00	4,269,936.00
Honorarium	654,530.00	0.00
Leave Salary & Pension Contributions	965,592.00	110,285.00
Medical Expenses	0.00	5,675.00
Total	8,513,348.00	4,385,896.00

Dy. Director (Finance)
Uttarakhand State AIDS Control Society
Dehra Dun.

Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.

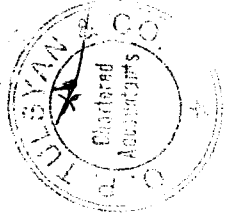


Sl. No. : 044173

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-10 (Rs)	As at 31-Mar-09 (Rs)
Equipment Maintenance	440,424.00	0.00
Building Maintenance	1,881,154.00	526,777.00
Vehicle Maintenance	611,047.00	403,304.00
Total	2,932,625.00	930,081.00



[Signature]

Dy. Director (Finance)
Uttarakhand State AIDS Control Society
Dehra Dun.

[Signature]

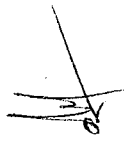
Uttarakhand State AIDS Control Society
Dehra Dun.

M. No. 104473

Operational Expenses

Schedule 27

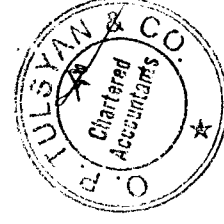
Particulars	Asat 31-Mar-10 (Rs.)	Asat 31-Mar-09 (Rs.)
Travelling Expenses	578,395.00	515,919.00
Telephone/Communication Expenses	156,597.00	86,251.00
Bank Charges	4,605.00	261.00
Miscellaneous Expenses	394,075.00	477,010.00
Printing & Stationery "	322,842.00	113,151.00
Advertisement (Other than IEC)	906,568.00	244,767.00
Water and Electricity Charges	360,856.00	114,058.00
Audit Fees	687,235.00	894,273.00
Legal Expenses	33,000.00	0.00
Postage/Courier	277,182.00	25,000.00
Quality Assessment	219,615.00	0.00
Other Administration Cost	884,600.00	0.00
Contractual Services - Companies	845,549.00	0.00
Total	5,671,119.00	2,470,690.00


Dy. Director (Finance)

Uttarakhand State AIDS Control Society
Dehra Dun.


Member Secretary

Uttarakhand State AIDS Control Society
Dehra Dun.



Schedule 31

Balance with Bank

Particulars	Asat 31-Mar-10 (Rs.)	Asat 31-Mar-09 (Rs.)
Bank of Baroda	11,874,639.75	29,622,136.55
Cheque in Transit	0.00	930,300.00
Total	11,874,639.75	30,552,436.55

O.P. TULSYAN & CO.

Chartered Accountants

Branch : 201-A, 2nd Floor, Prince Comple
Hazratganj, Lucknow-226 001
Ph. : (0522) 2617336, 3012548

AUDITOR'S REPORT

To the members,

Uttarakhand State Aids Control Society

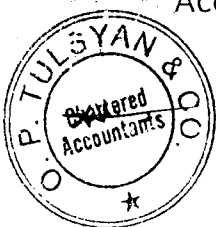
Dehradun.

We have audited the accompanying financial statements of the **Uttarakhand State Aids Control Society**, as at 31st March, 2010. 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 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further, we report that:

- I. We have obtained all the information and explanations, which to the best knowledge and belief were necessary for the purpose of our audit;
- II. In our opinion that proper books of accounts have been kept by the society so for as appears from our examination of these books;
- III. The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with this report are in agreement with the books of accounts;



IV. In our opinion and to the best of our information and according to the explanations given to us Balance Sheet, Income & Expenditure Account and Receipt & Payment Account read with Accounting policies and Notes on accounts attached with these statements and subject to our comments given in Annexure-"A", 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) In the case of the Balance Sheet of the state of affairs of the funds as on March 31, 2010
- (b) In the base of Income & Expenditure Statement of the Income and Expenditure for the year ended on that date, and
- (c) In the case of Receipt and Payment of the receipts and payment for the year ended on that date.

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

- (a) Adequate supporting documents have been maintained to support claims to the World Bank and Global Fund for reimbursement of expenditure incurred ;
- (b) Expenditures are eligible for financing under the credit grant agreement;
- (c) Procurement of goods and services, read together with the observations given in "Annexure-A" has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

For O. P. Tulsyan & CO.

Chartered Accountants

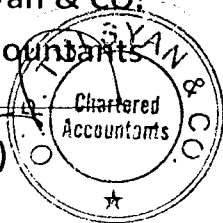

(S.K. Agarwal)

Partner

M.No.: 044173

FRN: 500028N

Dated: 26.07.2010



Management Letter for the Financial Year 2009-10

SECTION-I:

SCOPE OF WORK, COVERAGE, PLANNING AND EXECUTION OF AUDIT

1. Introduction

We were appointed the Statutory Auditors of the State Aids Control Society, Uttarakhand to conduct the audit of National HIV/AIDS control project for the year 2009-10 in accordance with the terms and conditions as laid down in Terms of Reference of Agreement.

This management letter is 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 State Aids Control Society at end of the year of the funds received and expenditure for the financial year.

During the course of audit we have given special attention to the following clauses stated in "Term of Reference"

- i. Analysis of Project Financial Management arrangement including internal controls.
- ii. Verification of Project Financial Statements in order to ensure whether utilization of funds have been done in accordance with the condition laid down in agreement and for the purpose for which funds were provided.
- iii. Assessment of compliance with the provisions of the financing agreements with due attention to economy, efficiency, efficacy, accounting and financial matters.
- iv. Compliance with procurement procedures for goods and service as per the procurement manual of the program.
- v. Assessment of records maintained for goods procured and issued and records in respect of inventory.
- vi. Assessment of the quarterly reporting and its agreement with the audited books of accounts and documentation of variances.
- vii. Assessment of supporting documents, contracts, records and accounts kept in respect of all Project Activities



- viii. Compliance with the condition of the relevant financing agreements in case of external and counterpart funds.

3. Audit Coverage

We have audited the accounts of the Uttarakhand State Aids Control Society's State Project Office covering the transaction for the financial year ended 31st March 2010.

The Project Accounts incorporate the accounts/expenditure incurred by State Project Office (SPO) at Dehradun, District Authorities/ District Project Implementing Units (DPIU or Peripheral Units), Non Government Organization (NGO's) and other peripheral units on the basis Utilization Certificates/Statement of Expenditure submitted against the expenditure incurred by these Units/ NGO'S against the advance made to them.

The internal audit of accounts of the State Head Quarter at Dehradun of Uttarakhand State AIDS Control Society was conducted by M/s Arun Prakash Panjrath & Associates. Chartered Accountants, We have reviewed their internal audit report and their findings and suitably considered in deciding the area and extent of coverage and reporting.

4. Methodology of the Audit

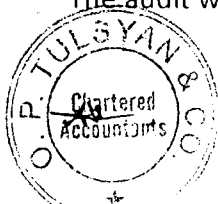
Our audit procedures includes the :

- a) Review of procedures with respect to procurements of goods and services made during the year.
- b) Transaction audit.
- c) Compliance with the applicable standards and underlying financing agreements.
- d) Review of the Statements of Expenditures (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:

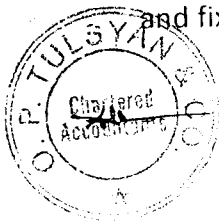
- a) Accuracy of expenditure included in SOE/FMR.
- b) Adequacy of the financial management records, systems and control.
- c) Adequacy of the systems and controls and recommendation for their improvements.
- d) Compliance with the covenants in the financing agreements.
- e) Other matters having a significant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

7. Records 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) 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.



SECTION-II

AUDIT OBSERVATIONS

A. Accounting Records, Systems and Controls:

1. Advances to District Authorities:

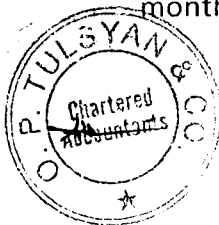
- i. Advance Register has been maintained for advances made to district authorities, NGOs and other peripheral units in Microsoft excel and in CPFMS.
- ii.
- iii. Adjustment of advances to DAPOs is not regular and fresh advances are given without adjusting previous advances.
- iv. Effective steps are required for strengthening system of obtained utilization certificates. Because substantial amounts are outstanding as unadjusted advances for want of statement of expenditure.

2. Advance to NGO

- It has been observed that in many cases USACS has released the fund without the submission of Statement of Expenditures and Utilization certificates by the NGOs in proper format or adjusting the prior release during the verification of Advances Register. However all the advance has been adjusted till the close of Financial Year.

3. Advance of Staff:

- i. Advances given to staff have been refunded or adjusted within the prescribed time limit only advances in the month of March are pending for which the activity took in April 2010.
- ii. According to Operational Guidelines for Financial Management, all advances should also be settled within one month, except for travelling advance which can be extended for a month if the journey is undertaken on the last days of the month.



4. Fixed Assets with Implementing Units:

Fixed Assets Register maintained at SPO does not clearly reflect the fixed Assets in possession of NGO. Since there is no provision in the CPFMS to account for the assets in the possession of NGO, Society has been advised to maintain a Memorandum Fixed Assets Register for the assets transferred/ procured at the various NGO.

The value of assets recorded in fixed Assets Register is 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.

5. Annual Action Plan, FMR and Variance:

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

6. Compliance of financial/internal control procedures:

- (i) Guidelines issued by NACO for release of funds state that release should be made after receiving expenditure statement for previous year/quarter as per guidelines. However, these guidelines are not being followed for release of funds to district authorities/units.
- (ii) There is no process to review of quarterly internal audit report and reconciliation of utilization certificate submitted by the internal audit with expenditure shown in the book, SACS needs to strengthen the internal audit system/ internal control system.
- (iii) Most of the utilization certificates received against the advance were accounted for in books of SACS at the close of Financial Year. More improvement is required to obtain timely Utilisation Certificate from units.



7. Procurement of Goods and Services:

We have checked the procurement goods and services at State Head Office Level and found the same to be as per procurement policy of NACP III in general. However, the specific observations are given as under:

Specific Observations :-

- (i) **Component 1.1.7 (TI PROJECT TRAINING) MIS Training of Programme Manager & Accountants under Target Intervention –Rs.18,956.00**
- We observed the following discrepancy on scrutinizing the supporting documents attached with bill that :
 - a) Program officer had not signed the TA/DA claim of the participants.
 - b) Booking orders issued to the hotel does not correspond to the bill submitted by the hotel.
 - c) Number of participants and period of stay in hotel has not been properly verified by the competent authority.
- (ii) **Component 1.1.7 (TI PROJECT TRAINING) Training of Outreach Reach Worker under Target Intervention :-Rs. 132815.00**
- We observed the following discrepancy on scrutinizing the supporting documents attached with bill that:
 - a) Program officer had not verified the attendance of the participants.
 - b) Booking orders issued to the hotel does not correspond to the bill submitted by the hotel
 - c) Number of participants and period of stay in hotel has not been properly verified by the competent authority
- (iii) **Component 1.2.3 (IEC TRAINING). Folk Media**
- We observed the following discrepancy on scrutinizing the supporting documents attached with bill that:
 - a) Verification process/ documentation of attendance of participants is not proper. Internal control and checks in this regard are also very weak.
 - b) As per office order no. 12P/NP/USACS/Trg. Folk group/2009-10/3849 the VSK has to submit all supporting relevant bills / documents with his claim but no such documents is found in records
- (iv) **Component 1.2.13 IEC OUT DOOR MEDIA: Party Tuk Tuk Advertisement**
- On scrutinizing the supporting documents attached with bill it was observed that :
 - a) As per office order printing / reprinting on buses in the month of June 2009 shall be duly verified by the Transport Department. Total printing / reprinting charges claim & duly paid to the party is 161369/- for 84 buses. Where as the documents related to verification of the said work by the transport department is only found for 12 buses.
 - b) As per office order payment for the month of April & May 2009 will be done only after certificate given by the transport department that advertisement has been actually displayed on the buses in the month of April & May 2009 . No such certificate is found in records.



8. Budget Utilization

USACS has not utilized its budget as per quarterly budget utilization target given by the NACO. The details of quarterly Budget Utilization are given below:

Quarter	Budget (Lac)	Budgeted Quarterly target for expenditure	Utilization (Lac)	Utilization (of total Budget)	Variances (%)
1 st Quarter	199.22	19 %	22.90	2.18%	16.82%
2 nd Quarter	251.65	24%	98.68	9.42 %	14.58%
3 rd Quarter	251.65	24%	36.33	3.46%	20.54%
4 th Quarter	346.03	33%	682.31	65.07%	-32.07 %
Total	1048.55		840.22	80.13%	19.87%

From the above figures, it is clear that USACS did not achieve the quarterly targets except in Q4. As per discussion with Finance Department under-utilization is due to late submission of utilization certificate by district units on the basis of which, expenditure done by district units is booked.

9. Issue related To Computerized Project Financial Management System :-

The accounts of the society are maintained in CPFMS software provided by NACO. However, the following discrepancies were noticed in the software or understanding of the management with the software:-

a. Pool Fund

- i. As per the annual action plan approved by NACO there is a provision of providing basic infrastructure to NGO but no provision has been made in CPFMS software to book the assets of NGO hence the CPFMS Generated Balance Sheet do not incorporate the assets of NGO's . The store officer has been suggested to maintain Memorandum Fixed Asset register to book the assets being purchased by the NGO's out of the funds given under the scheme.
- ii. During the financial year 2009-2010 the society has disposed off unserviceable assets as per GFR-Rule 17, point (ii) on public auction basis and the same has been intimated to NACO also. In CPFMS software there is no provision to book loss on sale of such assets, hence Rs. 2,77,757.00 being the amount of loss on sale of assets has been debited to other administrative cost.
- iii. The Society is in practice to follow the imprest system according to which the accountant has to keep Rs. 15,000.00 for meeting out the petty expenses. However, no provision has

been made in the CPFMS to maintain imprest account due to which the same has been merged in the main cash account in CPFMS.

b. Global Fund

- i. There is no provision to book Bank Charges in CPFMS in Global Fund account hence, the same has been booked under contingency account.

c. Pool Fund & Global Fund

- i. On scrutinizing the records & reference wise balances, it is observed that many balances were negative. As per management all such reference wise negative balance has been brought to the notice of NACO and a log sheet for the same has been sent to NACO for the necessary instructions from them.
- ii. It is suggested that the reports generated through CPFMS shall also incorporate the component wise budget allotted as per approved annual action plan so that to ensure the more transparency & comparison with actual.

10. Issue related to Income Tax:

- i. The society has paid Rs.15,29,105.00 as income tax as per demand raised by the Income Tax Department against the assessment of return for the financial year 2006-2007 on 08/01/2010. The intimation of the same has been sent to NACO vide letter No. 5177 dated 16/01/2010. The society has filed an appeal against the demand order. Therefore, the tax paid has been shown as an "Advance to Income Tax Department" in the financial statement of the society.
- ii. The Society has filed Income Tax return upto the financial year 2008-2009.

11. Issue related to Training & Conference:

During the course of audit it is observed that majority of the training workshop / conference has been organized in the rented premises even though a well furnished conference hall having the capacity of 60 participants is available in the office of USACS. There should be a proper coordination between the various organizations which are regularly occupying the Conference Hall for the meeting purposes so that the expenses incurred on the venue for conferences can be avoided.

12. Issue related to Economy of Expenditures:

It was observed that tour program under different component were itself finalized by the concerned program officer without giving prior intimation to the administration department. Due to this if same place is visited by two different program personnel, two

taxies were hired. If there is proper coordination with administration department the journey can be done by hiring only one taxi instead of two in order to achieve economy in the operations.

13. Issue related to Approved Action Plan:

On scrutinizing the Approved Annual Action Plan , targets & their achievements ,and Expenditure we came out with following observation division wise :

a. Blood Safety

As per AAP under component 1.5.1.1 Model Blood Banks- One Model Blood was to be established during the year 2009-2010. However One Model Blood Bank is already established & running at Doon Hospital which is shown in Existence as on 1.04.2009 in AAP. Since total budget of Rs. 11.00 lacs allotted in AAP is only for One MBB hence no MMB is to be established.

As per AAP under component 1.5.1.2 Model Blood Banks BCSU, One Model Blood Bank with BCSU is to be opened at Sohan Singh Jeena Govt. Hospital Haldwani during the year 2009-2010. But no budget is allocated for the same.

As per AAP under component 1.5.1.4DLBB, One new DLBB is to be established at district Hospital Bageshwar during the year 2009-2010. But no such BLBB is opened

As per AAP under 1.5.1.7 there is 4 Blood Transportation Vans is existing as on 01/04/2009. However no such van is in existence on 01/04/2009.

b. Integrated Counseling and Testing Center

Achievements against targets 2009-2010

Sub Component	Targets (As per AAP 2009-2010)	Achievements 2009-2010	Achievements in %
No. of test at ICTC (General Clients)	100,000.00	45,823.00	45.83%
HIV – TB cross referral	2,500.00	2,888.00	115%
No. of women tested at PPTCT	50,000.00	38,220.00	76.44%
No. of MB pairs received NVP	67.00	17.00	25.37%
No. of HRGs Tested	8,920.00	4,013.00	44.98%



(i) Participation of No. of trainees during the training program conducted under ICTC against targets 2009-2010

Trainings (1.3.3.1)	Description	Targets (No. of person to be trained as per AAP 2009-2010)	Person Trained	Achievements in %
Training - Counselors	5 days residential training on Re- Orientation	47.00	34.00	72.34%
Training - Lab Technician	5 days residential training on Re- Orientation	47.00	47.00	100%
MIS Training - Counselors	3 day residential training MIS	47.00	0.00	0.00%
Full Site sensitization Training	ICTC staff training on HIV Aids	4160.00	2540.00	61.05%
Training - 25 PHC/PPP	Training of ICTC Staff appointed in 25 ICTC center established in PHC / PPP	50.00	0.00	0.00%

(ii) Targeted Intervention

- a) It was observed that as Approved Annual Action Plan there are shown 16 NGOs's as existing as on 01.04.2009, whereas as per the actual data provided in USACS there were 17 existing NGO on 01/04/2009.
- b) As per AAP USACS was to empanel 9 new NGO during 2009-10, but the society has empanelled only 7 new NGO. We were explained by the Deputy Director TI the empanelment of 2 new NGO is cancelled by the NACO. Hence, the position of NGO's empanelled as on 31/03/2010 is as follows :

Component	Typology	As on 01/04/2009		Empanelled 2009-2010		Total as on 31/03/2010	
		Approved as per AAP	Actual	Approved as per AAP	Actual	Approved as per AAP	Actual
1.1.1	FSW	7	8	2	2	9	10
1.1.2	MSM	0	1	1	1	1	2
1.1.3	IDU	3	4	1	0	4	4
1.1.4	MIGRANTS	2	2	2	2	4	4
1.1.5	TRUCKERS	0	0	2	0	2	0
	COMPOSITE	4	2	1	2	5	4

Total		16	17	9	7	25	24
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(iii) IEC & MAINSTREAMING PHYSICAL ACHIEVEMENTS 2009-2010

No.	Item Activities	2009-2010	
		Physical Target	Achievements
	Long format TV programs (1 hour duration) once in a week 30 seconds TV spots on 6 local channels during IDAD, VBDD, IWD total 30 days	9 Programme of 30 minutes each	5 programme 1 hour each
Radio			
1.2.1	Audio Spots/30 seconds-Radio spot & jingles	480	900
	Long format Radio Programs(30 mts/15 mts duration)-One phone-programme	78	25
News paper			
	Advertisement in Newspaper & print media on WAD ,VBD,NUD,IDAD,& other important days/activities	Advertisement on four occasions	Advertisement on four occasions
	Permanent Hoardings at Strategic locations Permanent hoardings in 13 district ,size 15'x10' feet @32000	25 permanent hoardings	25 permanent hoardings
	Display of messages on govt./pvt. Buses/auto rickshaw etc.	Nil	84 buses
	Service display boards(STI clinic & ICTC, ART centre's) with direction	50	40
	Hiring of IEC Vans for 6 months in five districts	5 districts	5 districts
	Hiring of folk troupes	Total 620 shows including Maha kumbh in six months	Total Show organized 650
	District level activities on WAD,NVBD,WBDD,IDADA, NYDY,IWA, etc	Workshops, awareness programme, rallies, seminars competitions	Achieved as per target
	One helpline to cover Dehradun	One helpline to cover Dehradun	Achieved as per target
	Documentation of activities, preparation of annual reports, one evaluation study on IEC campaigns	Documentation of activities, prepared of annual reports, one evaluation study on IEC campaigns	Achieved as per target
	Production of radio spots in Kumauni & Garhwali , Two short films on stigma & one services	Radio spots-8, Short film-2	Radio spot-8, shotfilm-2
	Adolescence Education Programme	500 school	Nil
	RRCs in colleges and University	68	68
	Media sensitization workshops	3 workshops	2
	Trainings of Local troupes	200	195
	AIR/DD producers meeting	25	80
	Mainstreaming(Capacity Building)		
	Target groups		
	Orientation of DPO,CDPOs icds supervisor, (Tot)/refresher	390	300
	Training AWWs & Helpers	650	300

	Orientation of MLA's & M.P.,s of Uttarakhand	75	-
	Sensitization of Line Dept Tourism, Labours , RD-PRIs, Education ,etc	360	300
	Sensitization of police personnel training	200	500
	Sensitization of ASHA in five priority district	2500	9000 (all district-NRHM)
	Sensitization of VHC (5 high priority districts.)	2500	17000 (NRHM)
	Sensitization of Army personnel (3 TOTs)	3 TOT	-
	Sensitization of Mahila Samakya workers	2500	2000
	Long format TV programs (1 hour duration) once in a week 30 seconds TV spots on 6 local channels during IDAD, VBDD,IWD total 30 days	9 Programme of 30 minutes each	5 programme 1 hour each
		Physical Target	Achievements
	Long format TV programs (1 hour duration) once in a week 30 seconds TV spots on 6 local channels during IDAD, VBDD,IWD total 30 days	9 Programme of 30 minutes each	5 programme 1 hour each

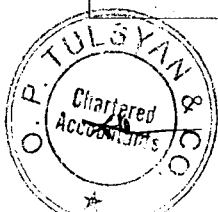
iv) STD Physical Targets & Commodities Assistance Provided by GOI to the State

1.4	Activities	Targets	Achievements
	Physical Targets of STI episodes to be treated	32034	15454
	Commodity support from NACO RPR Test Kits	854	801
	TPHA Kits	85	-
	Colour coded drug kits (for 60% of the target + buffer)	23180	13138

v) Care Support & Treatment.

- Under component 2.3.4 as per Approved Action Plan 8 new Link ART Center was to be opened , where as only 7 new link ART center is opened
- Under component 2.5.1 Programme Targets & Commodities Assistance Provided by GOI to the State

Component No.	Sub Component-II	Target	Achievement
2.51	PLHA on Registered	1500	1345
2.5.2	ART Alive & on ART	600	632
2.6.1	OI & PEP Drugs	1200	1052
2.71	CD4 Count	CD Machines	1
2.72	Test	CD4 Kits	1800



vi) Re-appropriation of Budget

During the financial year 2009-2010 there is inter component re-appropriation of budget allotted after taking the approval of NACO & Intra component re-appropriation of budget allotted after the due approval of executive committee, moreover, the intra component re appropriation has been duly intimated to NACO. The Details of Re appropriation are as follows :

- Inter Component Re appropriation from TI Component to Institutional Strengthening.

Rs. In Lacs

Component of AAP (2009-2010)	Sub Component	Budget Allocation During 2009-2010	Re appropriation of Budget	Budget Allocation After Re appropriation
1	1.1	274.90	-43.78	231.12
3	3.1 a Salary	63.50	+15.79	79.29
	3.1 b Training of Sacs	5.00	0.00	5.00
	3.1 c Operational cost	57.60	+27.99	85.59

- Intra Component Re appropriation

Rs. In Lacs

Component of AAP (2009-2010)	Sub Component	Budget Allocation During 2009-2010	Re appropriation of Budget	Budget Allocation After Re appropriation
2 Care Support & Treatment	2.1.2 GIA for ART center Non - Recurring	2.50	-2.00	0.50
	2.2.2 GIA for CCC Non- recurring	6	+2.00	8.00
1.5 Blood Safety	1.5.1.1 Model Bank Salary	6.24	-1.42	4.82
	1.5.1.4 DLBB Salary	9.35	+2.96	12.31
	1.5.1.5 RBTC Salary	3.12	-0.52	2.60



-	1.5.1.7 Blood Transportation Van salary	4.24	-4.24	0.00
	1.5.4.1 Equipment (SACS) Walk-in-cooler	21.95	+4.24	26.19
1. Targeted Intervention	1.1.7 Training of Tate TOTs/SRTC Refresher Training	18.20	+6.00	24.20
	1.1.9 JAT / Evaluation	16.20	-6.00	10.60
	1.1.2 MSM	13.10	+7.70	20.80
	1.1.5 Truckers	13.70	-7.70	6.00

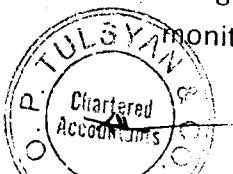
14. Of the quality and adequacy of the financial records maintained by the peripheral units
The summary of the findings of the auditors as per audit reports of peripheral units are as under:-

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

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

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

- i. It has observed that in many units the various reports pertaining to financial issued i.e., expenses statements, monthly CMIS, quarterly and annual performance reports required to be submitted from time to time were not available for verification.
- ii. From the audit reports it has been expressed that the documents and reports are generally not being submitted in time, accordingly, this aspect needs to be monitored by the concerned wings of the UASACS.



- iii. Physical verification could not be carried out as audit . However confirmation regarding physical verification conducted by the NGO was obtained by the unit's auditors confirming that physical balance of cash, medicines, condoms, IEC material & capital assets with the balance appearing in stock records & fixed Assets Register maintained by the NGO.
- iv. Nearly all the NGO's have received interest on bank deposits which have been refunded to the UASACS or adjusted from subsequent payment to NGO/ balance available with UASACS.

16. Matters of significant importance

i. Accounting of money given to implementing agencies:-

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

ii. Monitoring of end use of funds:-

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

At the last we would like to express our appreciation to all the assistance, coordination and support provided by the staff and management of the society in order to complete the assignment successfully.

Thanking You,

For O. P. Tulsyan & CO.

Chartered Accountants

(S.K. Agarwal)

Partner

M. No.: 044173

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Dated: 26.07.2010

