

M.P. 5/1/08

मध्यप्रदेश राज्य एड्स नियंत्रण समिति

(लोक स्वास्थ्य एवं परिवार कल्याण विभाग, म.प्र.शासन)

1, अरेरा हिल्स, द्वितीय तल, तिलहन रांघ भवन, भोपाल-462 011

दूरभाष क्र. 0755-2577628, 2577629, 4275700 फै. 0755-2556619

क्रमांक/1/0/1/1/08/25/18/08

भोपाल, दिनांक 17/01/08

To,

**Additional Secretary & Director General
Government of India,
National AIDS Control Organisation,
9th Floor, Chandralok Building,
36, Janapath,
NEW DELHI.**

**Sub: Audited Income & Expenditure Account and Balance Sheet of
Pool Fund as on 31/03/2008 (Financial Year 2007-08)**

Audited Income & Expenditure Account and Balance Sheet of
Pool Fund as on **31/03/2008** is enclosed for your kind information.

Encl: As above.



(Omesh Mundra)
Project Director

1083/2007/08
28/08/08

US/1/1/08

1/1/08
TO (F)

2-2567/15/08/08
25/8

STATUTORY AUDIT REPORT

OF

**MADHYA PRADESH STATE AIDS CONTROL SOCIETY
BHOPAL**

**NATIONAL AIDS CONTROL PROGRAM – III
2007-2008**

BY

DHARMENDRA SAVITRI & ASSOCIATES

CHARTERED ACCOUNTANTS

176, NEW MARKET, SADAR BAZAR, JHANSI

E-MAIL : d_mangal@rediffmail.com

PH.NO. 09415030441, 09336109345, 0510-2470625

DHARMENDRA SAVITRI & ASSOCIATES

CHARTERED ACCOUNTANTS

176, NEW MARKET, SADAR BAZAR, JHANSI

PH.NO. 09336109345, 0510-2470397

Email: d_mangal@rediffmail.com

To,
The Project Director,
Madhya Pradesh State AIDS Control Society,
Bhopal (M.P.)

**Subject - Statutory Audit of Madhya Pradesh State AIDS Control
Society, Bhopal for FY 2007-2008**

We have carried out the audit of abovementioned society for the financial year 2007-2008. Our comments and observations are as under -

GENERAL

1. The Opening balances of World Bank Fund and DFID were pooled to make consolidated opening fund of Rs. 5,53,20,252.58 (Rupees Five Crore Fifty Three Lacs twenty thousand two hundred fifty two and paise fifty eight only).

2. Society has received following funds during the year: -

Pool Fund - World Bank	Rs. 10,23,29,000/-
GFATM Round VI	Rs. 2,86,80,000/-

and has spent as under -

Pool Fund - World Bank	Rs. 5,45,95,293/-
GFATM Round VI	Rs. 1,19,27,122/-

Details are enclosed with Utilisation Certificate attached herewith

3. Out of the fund disbursed by the Society during the year 2007-08 following amount stands outstanding with District Authorities (Peripheral Units) as on 31.03.2008 :-

Pool Fund - World Bank	Rs. 2,26,04,163.31
GFATM Round VI	Rs. 1,12,31,640.00
Total	Rs. 3,38,35,803.00

4. Out of the fund disbursed by the Society during the year 2007-08 Rs. 65,72,325/- (Rs. Sixty Five Lacs Seventy two thousand three hundred and twenty five only) stands outstanding with NGOs as on 31.03.2008.

5. Rs. 97,50,000/- was transferred to DFID Fund from World Bank Fund in



earlier years (as explained) the same was therefore returned from DFID Fund to Pool Fund during the year 2007-08.

6. During the year Rs. 55,72,192/- are booked under Prior Period Expenses.

ACCOUNTING RECORDS, SYSTEMS AND CONTROLS

1. Accounts are prepared as per generally accepted accounting principles.
2. Accounts are maintained on computerized accounting system on software (CPFMS) got developed by NACO.
3. Manual Cash book have also been maintained. But the same have been continued from last financial year. New cash book must be started from 1st April of each Financial year.
4. Fixed assets register is though maintained but it needs to be prepared as per format prescribed by NACO. A sample checking of assets revealed no discrepancy.
5. Identifiable taxes have been paid on all purchases/procurements out of avert funds.
6. Expenses as well other transactions are supported by proper and adequate supporting documents. Expenditures are incurred in accordance with Financial norms prescribed by NACP III.
7. Fixed assets purchased by district authorities are also shown as fixed assets of MPSACS. The value of these assets are taken as per Utilisation certificate/ Statement of expenses submitted by respective authority.

SPECIFIC DEFICIENCIES AND AREAS OF WEAKNESS (IF ANY) IN SYSTEM AND INTERNAL CONTROL

1. Some delays were observed in depositing of TDS to the account of Central Government and in filing of Quarterly TDS returns.

TDS ON SALARIES

S.no.	Month	Amount	Due Date	Date of Deposit
1	May	14500/-	07.06.07	22.06.07
2	June	12500/-	07.07.07	27.07.07
3	July	12500/-	07.08.07	26.09.07
4	August	13500/-	07.09.07	26.09.07

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5	September	13500/-	07.10.07	22.10.07
6	October	13500/-	07.11.07	04.12.07
7	November	25500/-	07.12.07	15.12.07
8	December	80500/-	07.01.08	18.01.08
9	February	68267/-	07.03.08	14.03.08

TDS ON PAYMENTS OTHER THAN SALARIES

S.no.	Month	Amount	Due Date	Date of Deposit
1	May	14500/-	07.06.07	22.06.07
2	June	12500/-	07.07.07	27.07.07
3	July	12500/-	07.08.07	26.09.07
4	August	13500/-	07.09.07	26.09.07
5	September	13500/-	07.10.07	22.10.07
6	October	13500/-	07.11.07	04.12.07
7	November	25500/-	07.12.07	15.12.07
8	December	80500/-	07.01.08	18.01.08
9	February	68267/-	07.03.08	14.03.08

DELAY IN FILING OF E-TDS RETURNS (FORM 24Q)

Quarter	Due Date	Actual Filing Date	No. of days delayed
1	15.07.07	28.09.07	75 Days
2	15.10.07	22.11.07	38 Days
3	15.01.07	03.03.08	48 Days

DELAY IN FILING OF E-TDS RETURNS (FORM 26Q)

Quarter	Due Date	Actual Filing Date	No. of days delayed
1	15.07.07	28.09.07	75 Days
2	15.10.07	22.11.07	38 Days
3	15.01.07	03.03.08	48 Days

2. Insurance cover has been obtained only for Vehicle and not for other assets including cash.
3. Physical verification of fixed assets, stores & consumables was last carried out on 31.03.2003 and 31.03.2006 respectively which needs to be carried out annually as per NACO guidelines.



4. Expenditure made for Publicity of Red Ribbon Express were found to be not in accordance with the actual running of the vehicles (TARA 407). Excess payments have been made due to erroneous verification by responsible authorities:-

- a. Contractor M/s Vision Force has claimed Rs. 23595/- extra for running of Vehicle no MP04K-1373 by claiming to be running between date 09.12.07 to 14.12.07 in district Ratlam as well as in Ujjain simultaneously which is impossible.
- b. Program for Itarsi was from 13th Dec to 19th Dec as per bill no. 208-MP. Bill submitted included only one vehicle (MP32G0127) which has run for publicity of red ribbon express whereas the bill includes cost of vehicles run after the departure of red ribbon express from Itarsi. These vehicles (Veh. no. RJ11G0290, MP04G1265) had run from 21.12.07 to 27.12.07 and 28.12.07 to 03.01.08 respectively) during which there was no necessity of these 2 vehicle. The whole amount has been paid to contractor M/s Vision Force due to false verification by Assistant Director, MPSACS. In our opinion payment of 2 vehicles were made in excess amounting to Rs. 1,65,170/-.

Veh No	District	Days Paid	Days Run	Dates Short Run	Excess Days	Amount (Rs.)
UP80K9673	GWALIOR	7	6	18.01.08	1	3932.60
MP056934	JABALPUR	7	5	05.01.08 & 06.01.08	2	7865.20
MP04K3732	INDORE	7	6	16.12.07	1	3932.60
TOTAL					4	15730.40
TOTAL EXCESS PAYMENT						2,04,495.40
<p><i>As per Work Order no. F/27/129/Uparjan/AIDS/ 2007/2325 dated 04/12/2007 it was clearly specified therein along-with timings that vehicles were to be deputed only for period specified therein.</i></p>						



ADEQUACY OF CONTROL OVER PERIPHERAL UNITS AND NGO'S

1. Control over peripheral units was found to be in-sufficient. Proper follow-up had not been taken up. Out-monitoring by MPSACS was also not adequate. However programs under Blood safety and Sentinel surveillance were found to be well controlled and managed.
2. Balances with Peripheral Units (PU's) are not reconciled for want of necessary Utilisation certificates from PU's. Strict follow-up for receiving SOE/UC in respect of advances given to PU's is required.
3. Program officer in-charge must be assigned the responsibility of proper follow-up.
4. Funds are required to be disbursed timely.
5. There is proper control over the NGO's with the support of Technical Support Unit (TSU). Proper follow-up had been taken up. However evaluation and Out-monitoring was taken up too late by TSU.

OBSERVATION ON SAMPLE PERIPHERALS (IF CARRIED OUT)

1. Most Peripherals (PU's) are not maintaining separate and proper books of accounts and not opened separate bank account for the grant disbursed under AIDS control program. Regular Cash Book as well as Bank accounts of CM & HO have been used for AIDS funds.
2. Bank reconciliation statement are not prepared at all.
3. PU's are not preparing Quarterly SOEs/UCs and only few have prepared the annual SOEs/UCs.
4. Funds have also been not utilized properly, timely and fully by them.
5. Though counselors and lab technicians are performing their duties well at most of the places.
6. Communication gap between nodal officer (doctor) and CM&HO was also one of the reason for short utilization of funds.
7. Procurement guidelines have been followed in purchasing of items other than drugs at some places properly, whereas at many other places purchases has been made from Madhya Pradesh Laghu Udyog Nigam (MPLUN) directly which was not permissible as per guidelines. As per guidelines rates of MPLUN were to be considered as one single quotation.



ADEQUACY OF SEGREGATION OF DUTIES IN MPSACS

- There is adequate segregation of duties and controls.

DEGREE OF COMPLIANCE WITH FINANCIAL AND INTERNAL CONTROL PROCEDURES (AS DOCUMENTED IN FINANCIAL MANUAL AND NGO/CBO GUIDELINES) - ADEQUATE

1. There is proper financial and administrative delegation w.r.t expenses as well as advances.
2. Goods, works and services have been generally procured in accordance with the relevant provisions of Procurement Manual.
3. Monthly financial reports and monthly technical reports are not being submitted timely.

REPORT ANY PROCUREMENT WHICH HAS NOT BEEN CARRIED OUT AS PER PROCUREMENT MANUAL ISSUED BY NACO

- No such procurement came to our observation which was not in accordance with the NACO manual

MATTER WHICH HAVE SIGNIFICANT IMPACT ON IMPLEMENTATION OF THE SOCIETY

- NIL

ANY OTHER MATTER

- NIL



RECOMMENDATIONS FOR IMPROVEMENT

1. TDS must be deposited timely for delayed interest @ 1% per month or part thereof.
2. Similarly e-tds return must be filed before due date other wise it attracts a penalty of Rs. 100/- per day for the numbers days of delay.
3. Insurance cover needs to be obtained on other fixed assets as well as on cash.
4. Vouchers must be prepared on prescribed format and must be serially numbered.
5. Program Officer in-charge must carry out the minimum required monitoring, evaluation and out-monitoring so as to have a better control and feedback from peripheral units.
6. Details of assets procured by peripheral units must be prepared and posted in a separate fixed assets register at MPSACS so as to be represented by figures as reported in financial statements.
7. A separate register for Security Deposits including earnest money deposits must be maintained.



(D K Gupta)

Partner

Dharmendra Savitri & Associates

Chartered Accountants

176, New Market, Sadar Bazar, Jhansi

25.07.2008

Place: Bhopal

**AUDIT REPORT
(POOL FUND)**

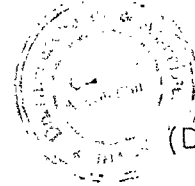
**The Project Director,
Madhya Pradesh State AIDS Control Society,
Bhopal (M.P.)**

We have audited the accompanying financial statements of the National AIDS Control Project – Phase III (financed under World Bank Credit No. 3242-IN and DFID grant as of **March 31, 2008**). Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of the Funds and the financial position of Madhya Pradesh State AIDS Control Society for the year ended **March 31, 2008**, in accordance with consistency applied accounting standards.

In addition, (a) adequate supporting documentation has been maintained to support the financial statements; (b) which expenditures are eligible for financing under the Credit/Grant Agreement and (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO Guidelines.



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(D K Gupta)
Partner

Dharmendra Savitri & Associates
Chartered Accountants
176, New Market, Sadar Bazar, Jhansi
25.07.2008

Place: Bhopal

MADHYA PRADESH STATE AIDS CONTROL SOCIETY
2ND FLOOR, OIL FED BUILDING, 1 – ARERA HILLS, BHOPAL – 462011
NATIONAL AIDS CONTROL PROJECT PHASE III

SCHEDULE TO BALANCE SHEET AND INCOME AND EXPENDITURE ACCOUNT

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO ACCOUNTS.

I. ACCOUNTING POLICIES

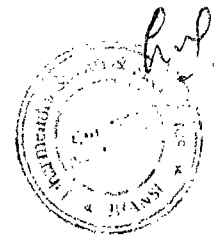
1. ACCOUNTING CONVENTIONS

These financial statements are prepared as of a going concern on historical cost convention in accordance with generally accounting principles.

2. REVENUE RECOGNITION

All revenues and expenses are generally recognized on cash basis except the following:

- a) Funds released by NACO during the financial year are recognized in that financial year irrespective of its actual receipts. Rs. 3,30,75,000.00 released by NACO though not received till 31.03.2008 has been recognized during financial year 2007-08.
- b) Grants/Funds to local authorities, NGO & other implementing agencies are treated as advances till its adjustment on receipt of statement of expenditure from them.
- c) As per previous practice on receipt of expenditures, statements, utilization certificates, the expenditure as per statement is booked as expenses of the society irrespective of period in which they have been occurred or paid. However during 2007-08 expenses as per statement of expenses received from district authorities in respect of financial year prior to 2007-08 have been booked as prior period expenses **(Rs. 55,72,192/-)**



Fixed assets purchased by district authorities are also shown as fixed assets of MPSACS. The value of these assets are recorded by MPSACS as per Utilization certificate/Statement of expenses submitted by respective authority.

No depreciation is provided on fixed assets.

4. STOCK OF MATERIAL, CONSUMABLES, LAB SUPPLIES, DRUGS, HIV KITS, CONDOMS, OTHER SUPPLIES ETC

All materials purchased are treated as expense at the time of making payment. No closing stock of the above items is recognized as on closing date of the financial year.

II. NOTES ON ACCOUNTS

1. Opening balance of World Bank Fund and DFID fund were pooled together on during 2007-08 and were merged in a single fund "Pool Fund" as per instructions of NACO. Consolidated amount being Rs. 5,53,20,252.58 (Rs. Five crore fifty three lac twenty thousand two hundred fifty two and paise fifty eight only) properly reflected in accounts.
2. Some district authorities have not submitted their statement of expenses/utilization certificates during the year. In such circumstances expenses of such local authorities has not been accounted for.
3. The following old outstanding balances payable by MPSACS have been written off as on 31.03.2008:-

(i) Other Recoveries (3317)	Cr. 31,120/-	Trfr to Other Income (1205)
(ii) GIS (3303)	Cr. 840/-	Trfr to Other Income (1205)
(iii) TDS Payable Salary (3308)	Cr. 3,308/-	Trfr to Salary (2118)
(iv) Employer's Cont. to CPF (2147)	Cr. 23,272/-	Trfr to (IS) Non Reimbursable prior period exps.
4. Balances of advances to district authorities (Peripheral Units) & NGOs and other implementing authorities are subject to reconciliation.
5. Salaries shown in Income and Expenditure accounts of MPSACS includes salaries paid to Counselors and Lab technicians appointed at District authorities and only to the extent of expenses statement received and posted by MPSACS during the year.
6. Receipts with NACO stands un-reconciled as on 31.03.2008. Receipts from NACO has been taken as ascertained from the letters of grants received from NACO and produced before us and as certified by the management.



7. Rs. 97,50,000/- was transferred to DFID Fund from World Bank Fund in earlier years (as explained) the same was therefore returned from DFID Fund to Pool Fund during the year 2007-08.
8. Rs. 68,498/- of Quality assessment has been shown under "Operational Expenses" of MPSACS whereas this expense is related to project expenses under head "External Quality Assurance".



(D K Gupta)
Partner
Dharmendra Savitri & Associates
Chartered Accountants
176, New Market, Sadar Bazar, Jhansi
25.07.2008

Place: Bhopal

Madhya Pradesh SACS
2nd Floor OilFed Building 1, Arera Hill, Bhopal - 462011
National AIDS Control Project - Phase II (Credit No. 3242-IN)

Utilization Certificate (Pool Fund)



Certified that out of amount of Rs.10,23,29,000.00 as grants -in-aid received during the year 2007-08 from the Ministry of Health and Family Welfare (National AIDS Control Organization) vide letters mentioned hereunder and Rs. 55,933,392.58 on account of unspent balance brought forward from the previous financial year, a sum of Rs. 54,595,295.00 has been utilized for the purpose for which it was sanctioned and the balance of Rs. 99,727,719.58 remaining unutilized at the end of the year has been surrendered to Government (vide D.D. No. _____ Dated _____)/ will be adjusted towards the grants-in-aid payable during the next year _____.

Sl. No.	Sanction letter Number and Date	Amount
1.	T-1101/21/2007-NACO (PFMU) Dt. 27/09/07	50884000.00
2.	T-1101/21/2007-NACO (PFMU) Dt. 13/03/08	1837500.00
3.	T-11017/17/2007-NACO (PFMU) Dt. 29/03/08	33075000.00
	TOTAL	102329000.00

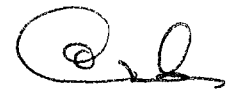
Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

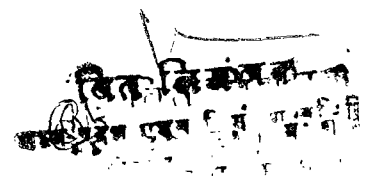
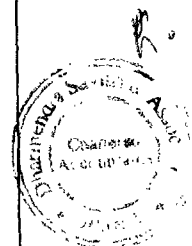
1. Statement of Expenditures
2. Annual Financial Statements

Countersigned  

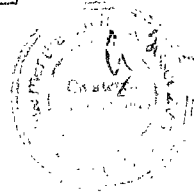
(Chartered Accountant)



(Project Director)
(Madhya Pradesh SACS-Pool fund)

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	75,836.00
Bank 3	4,727,331.27
Bank 7	3,726,714.00
Advance to Others	-299,021.00
Advance to NGOs	11,793,329.00
Advance to Staff	3,500,241.00
Advance to District Authorities	32,136,940.31
Security Deposit (Paid)	272,022.00
	55,933,392.58
Sources of funds	Amount (Rs.)
Pool Fund - World Bank	112,079,000.00
Pool Fund-DFID	-9,750,000.00
	102,329,000.00
Utilisation of funds	Amount (Rs.)
STI Drugs	1,319,239.00
IEC	8,774,582.00
Training	2,177,754.00
Salary	8,609,264.00
Equipment Maintenance	102,676.00
Vehicle Maintenance	239,514.00
Travelling Expenses	633,017.00
Rent, Rates & Taxes	1,352,315.00
Telephone/Communication Expenses	273,567.00
Honorarium	3,400.00
Bank Charges	7,378.00
Miscellaneous Expenses	881,116.00
Printing & Stationery	95,983.00
Blood Lab. Supplies	3,936,710.00
Advertisement (Other than IEC)	79,056.00
Medical Expenses	35,011.00
Water and Electricity Charges	528,911.00
Audit Fees	456,175.00
NGO Services for Priority Interventions	23,410,931.00
Surveillance	452,900.00
Postage/Courier	364,035.00
Quality Assessment	68,498.00
Furniture, Fixtures & Supplies	357,268.00
Blood Bank Equipments	47,630.00
Equipment (Other)	361,088.00
Office Equipment	27,275.00
	54,595,293.00
Closing balance of Net Current Assets	



Bank 3	36,387,690.27
Cheque in Transit	33,075,000.00
Bank 7	736,050.00
Avance to Others	1,212.00
Advance to NGOs	6,572,325.00
Advance to Staff	44,419.00
Advance to District Authorities	22,604,163.31
Security Deposit (Paid)	288,272.00
	<u>99,727,719.58</u>




 (Signature)
 Director General
 National Bureau of Statistics
 Islamabad, Pakistan

Madhya Pradesh SACS

2nd Floor OilFed Building 1, Arera Hill, Bhopal - 462011

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

Income And Expenditure Account For The Period From : 01-Apr-2007 To :31-Mar-2008

or the Period (.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)	
0.00	IEC		8,774,582.00	0.00	Other Income	28	1,619,267.00	
0.00	Surveillance		452,900.00	0.00	Grants utilised to the extent of revenue expenditure		66,971,307.00	
0.00	(PI)Non Reimbursable prior period expensable		2,994,198.00					
0.00	(IS)Non Reimbursable prior period expensable		1,639,666.00					
0.00	(IC)Non Reimbursable prior period expensable		938,328.00					
0.00	Kits and Other Lab Supplies	06	5,742,996.00					
0.00	Medicines	07	1,750,435.00					
0.00	Training and Workshops	08	2,183,329.00					
0.00	NGO Services	11	23,410,931.00					
0.00	Salary (Pay and Allowances)	13	15,518,893.00					
0.00	Maintenance Costs	14	342,190.00					
0.00	Operational Expenses	15	4,842,126.00					
0.00			68,590,574.00	0.00				68,590,574.00



बित नियंत्रण
 मध्य प्रदेश राज्य नियंत्रण समिति,
 भोपाल (म. प्र.)

परिश्रम कर्मचारी
 मध्य प्रदेश राज्य राज्य नियंत्रण समिति,
 भोपाल

Other Income

Schedule 28

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Sale of Bid/Tender Documents	32,550.00	0.00
Other Receipts	1,175,871.00	0.00
Interest from Bank	410,846.00	0.00
Total	1,619,267.00	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Blood Lab. Supplies	3,936,710.00	0.00
Consumable Items	1,806,286.00	0.00
Total	5,742,996.00	0.00



Controller of Accounts

Medicines

Schedule 07

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	1,319,239.00	0.00
OI Drugs	294,295.00	0.00
PEP Drugs	136,901.00	0.00
Total	1,750,435.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	2,183,329.00	0.00
Total	2,183,329.00	0.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services for Priority Interventions	23,410,931.00	0.00
Total	23,410,931.00	0.00



(Signature)

Ministry of Health
Government of the Cook Islands

Salary (Pay and Allowances)

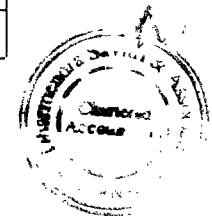
Schedule 13

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salary	15,480,482.00	0.00
Honorarium	3,400.00	0.00
Medical Expenses	35,011.00	0.00
Total	15,518,893.00	0.00

Maintenance Costs

Schedule 14

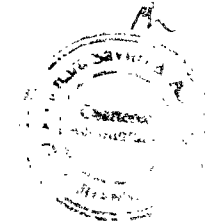
Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Equipment Maintenance	102,676.00	0.00
Vehicle Maintenance	239,514.00	0.00
Total	342,190.00	0.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	657,115.00	0.00
Rent, Rates & Taxes	1,352,315.00	0.00
Telephone/Communication Expenses	273,567.00	0.00
Bank Charges	7,378.00	0.00
Miscellaneous Expenses	881,116.00	0.00
Printing & Stationery	95,983.00	0.00
Advertisement (Other than IEC)	79,056.00	0.00
Water and Electricity Charges	528,911.00	0.00
Audit Fees	456,175.00	0.00
Postage/Courier	364,035.00	0.00
Quality Assessment	68,498.00	0.00
Other Administration Cost	75.00	0.00
Contingency	77,902.00	0.00
Total	4,842,126.00	0.00



(राल)

बिना निबंधक
बल्लभ चन्द एल.डी.एस.जी.ए.सी.
कोटा (म.प्र.)

Madhya Pradesh SACS

2nd Floor OilFed Building I, Arera Hill, Bhopal - 462011

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

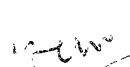

Balance Sheet

For The Period From : 01-Apr-2007 To :31-Mar-2008

or the 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.)
252.58	GENERAL FUND	01	115,853,912.58	7,408,741.40	FIXED ASSETS	02	10,912,774.40
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
140.00	CURRENT LIABILITIES	0501	626,685.00	8,529,881.27	CURRENT ASSETS	0301	75,738,566.27
741.40	FIXED ASSET FUND		10,912,774.40	47,403,511.31	LOANS AND ADVANCES	0401	40,742,031.31
<u>133.98</u>			<u>127,393,371.98</u>	<u>63,342,133.98</u>			<u>127,393,371.98</u>



 Auditor


 FC/FM/FO



 Project Director

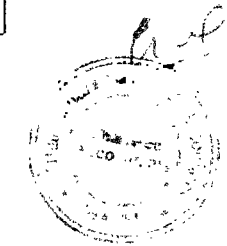
General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Opening grant in aid	55,320,252.58	0.00
Add: Received during the year		
Pool Fund - World Bank	112,079,000.00	40,014,513.98
Pool Fund-DFID	9,750,000.00	22,714,480.00
Global Fund - V I	28,680,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	66,971,307.00	0.00
Grants utilised to the extent of fixed asset expenditure	3,504,033.00	7,408,741.40
Closing grant in aid	115,853,912.58	55,320,252.58

(*) 3750000



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Fixed Asset

Schedule 02

Figures in Rupees

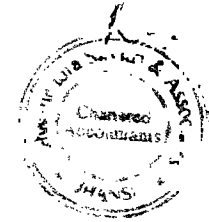
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	163,880.00	47,630.00	0.00	211,510.00
Civil Works (2201)	2,075,486.00	250,000.00	0.00	2,325,486.00
Equipment (Other) (2204)	0.00	361,088.00	0.00	361,088.00
Furniture , Fixtures & Supplies (2202)	1,073,045.40	357,268.00	0.00	1,430,313.40
Office Equipment (2206)	3,730,706.00	2,488,047.00	0.00	6,218,753.00
Vehicles (2205)	365,624.00	0.00	0.00	365,624.00
Grand Total	7,408,741.40	3,504,033.00	0.00	10,912,774.40

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Recieved	Grant Utilised/ Refunded	Closing Balance
Grand Total				



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 राज्य प्रवेश एकाई निर्देशक
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CURRENT ASSETS

Schedule 0301

Figures in Rupees

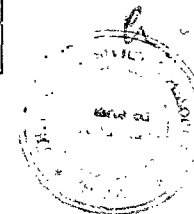
Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Cash in hand	18,588.00	75,836.00
Bank 3	36,387,690.27	4,727,331.27
Cheque in Transit	33,075,000.00	0.00
Bank 5	5,521,238.00	0.00
Bank 7	736,050.00	3,726,714.00
Total	75,738,566.27	8,529,881.27

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	1,212.00	-299,021.00
Advance to NGOs	6,572,325.00	11,793,329.00
Advance to Staff	44,419.00	3,500,241.00
Advance to District Authorities	33,835,803.31	32,136,940.31
Security Deposit (Paid)	288,272.00	272,022.00
Total	40,742,031.31	47,403,511.31



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CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Employees Contribution to CPF	13,284.00	23,272.00
General Provident Fund	18,305.00	18,655.00
Group Insurance Scheme	8,300.00	6,140.00
Other Recoveries	41,716.00	53,662.00
Security / Earnest Deposit (Received)	544,458.00	460,033.00
TDS (Others)	0.00	46,090.00
TDS (Salary)	622.00	5,288.00
Total	626,685.00	613,140.00




 प्रकाश चंद्र प्रकाश
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Madhya Pradesh SACS

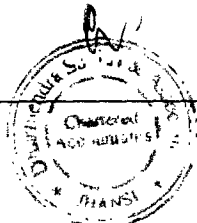
2nd Floor OilFed Building 1, Arera Hill, Bhopal - 462011

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

Receipt And Payment Account

For The Period From : 01-Apr-2007 To :31-Mar-2008

Res for the ous 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:			0.00	LOANS AND ADVANCES	17	23,765,527.00
0.00	Cash in hand		75,836.00	0.00	GENERAL FUND	13	30,809,497.00
0.00	Balance with Bank	30	8,454,045.27	0.00	FIXED ASSETS	16	2,171,802.00
0.00	LOANS AND ADVANCES	17	2,623,371.00	0.00	CURRENT LIABILITIES	32	56,428.00
529,881.27	GENERAL FUND	13	140,759,000.00	0.00	Training and Workshops	20	580,146.00
0.00	CURRENT LIABILITIES	32	93,937.00	0.00	NGO Services	23	82,416.00
0.00	Other Income	40	1,218,801.00	0.00	Salary (Pay and Allowances)	25	7,365,059.00
				0.00	Maintenance Costs	26	331,692.00
				0.00	Operational Expenses	27	4,023,586.00
				0.00	IEC		8,282,971.00
				0.00	Surveillance		17,300.00
					Closing Balance:		
				75,836.00	Cash in hand		18,588.00
				8,454,045.27	Balance with Bank	31	75,719,978.27



बिल नियां रऊ
 मध्य प्रदेश राज्य विद्युत निगम स. वि.
 भोपाल

राजेश कुमार शर्मा

मध्य प्रदेश राज्य विद्युत निगम स. वि.
 भोपाल

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Staff	2,623,371.00	0.00
Total	2,623,371.00	0.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Pool Fund - World Bank	112,079,000.00	4,753,308.27
Pool Fund-DFID	0.00	3,776,573.00
Global Fund - V I	28,680,000.00	0.00
Total	140,759,000.00	8,529,881.27

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Group Insurance Scheme	3,000.00	0.00
TDS (Salary)	622.00	0.00
Security / Earnest Deposit (Received)	84,425.00	0.00
Other Recoveries	5,890.00	0.00
Total	93,937.00	0.00

बिना नियंत्रक
सहायक प्रबंधक एवं निबंधक सचि. वि.



Balance with Bank

Schedule 30

Particulars	As at 01-Apr-07 (Rs.)	As at 01-Apr-06 (Rs.)
Bank 3	4,727,331.27	0.00
Bank 7	3,726,714.00	0.00
Total	8,454,045.27	0.00

Other Income

Schedule 40

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Sale of Bid/Tender Documents	32,550.00	0.00
Other Receipts	775,405.00	0.00
Interest from Bank	410,846.00	0.00
Total	1,218,801.00	0.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	300,233.00	0.00
Advance to NGOs	18,047,669.00	0.00
Advance to District Authorities	5,401,375.00	0.00
Security Deposit (Paid)	16,250.00	0.00
Total	23,765,527.00	0.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Pool Fund-DFID	9,750,000.00	0.00
Inter Unit Fund Transfer	21,059,497.00	0.00
Total	30,809,497.00	0.00



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 (Signature and date stamp in Hindi)

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Furniture , Fixtures & Supplies	357,268.00	0.00
Blood Bank Equipments	47,630.00	0.00
Equipment (Other)	361,088.00	0.00
Office Equipment	1,405,816.00	0.00
Total	2,171,802.00	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
General Provident Fund	350.00	0.00
Employees Contribution to CPF	9,988.00	0.00
TDS (Others)	46,090.00	0.00
Total	56,428.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	580,146.00	0.00
Total	580,146.00	0.00



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NGO Services

Schedule 23

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services for Priority Interventions	82,416.00	0.00
Total	82,416.00	0.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salary	7,329,528.00	0.00
Honorarium	3,400.00	0.00
Medical Expenses	22,143.00	0.00
Employer's Contribution to CPF	9,988.00	0.00
Total	7,365,059.00	0.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Equipment Maintenance	102,676.00	0.00
Vehicle Maintenance	229,016.00	0.00
Total	331,692.00	0.00

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Operational Expenses

Schedule 27

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	169,202.00	0.00
Rent, Rates & Taxes	1,352,315.00	0.00
Telephone/Communication Expenses	273,567.00	0.00
Bank Charges	7,378.00	0.00
Miscellaneous Expenses	702,584.00	0.00
Printing & Stationery	91,098.00	0.00
Advertisement (Other than IEC)	79,056.00	0.00
Water and Electricity Charges	528,911.00	0.00
Audit Fees	456,175.00	0.00
Postage/Courier	363,225.00	0.00
Other Administration Cost	75.00	0.00
Total	4,023,586.00	0.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Bank 3	36,387,690.27	4,727,331.27
Cheque in Transit	33,075,000.00	0.00
Bank 5	5,521,238.00	0.00
Bank 7	736,050.00	3,726,714.00
Total	75,719,978.27	8,454,045.27

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Sources and Uses of Funds

As on: 31-Mar-2008

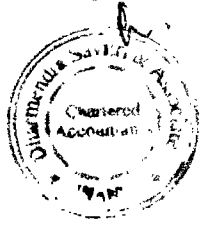
Year----->


Particulars		2006-07	2007-08
Opening balance of Net Current Assets	Cash in Hand	0.00	75,836.00
	Balance in Bank (01)	0.00	8,454,045.27
	Advances (02)	0.00	47,403,511.31
	(-) Current Liabilities (03)	0.00	613,140.00
Sources of funds	Pool Fund - World Bank	62,728,993.98	102,329,000.00
	Miscellaneous Receipts (04)	0.00	1,619,267.00
Utilisation of funds	Expenses (05)	0.00	59,374,224.00
	Fixed Assets (06)	7,408,741.40	793,261.00
Closing balance of Net Current Assets	Cash in Hand	75,836.00	18,588.00
	Balance in Bank (07)	8,454,045.27	70,198,740.27


बित नियंत्रक

मध्य प्रदेश एड्स नियंत्रण समिति, नया राय बहादुर विश्वनाथ कम्प्लेक्स,
भोपाल (म. प्र.),

		2006-07	2007-08
Closing balance of Net Current Assets	Advances (08)	47,403,511.31	29,810,391.21
	(-) Current Liabilities (09)	613,140.00	626,685.00




पित नियंत्रक
 डी. एम. ए. एस. विनियंत्रण समिति.
 धर्मपुरी (त. नं.).



 धर्मपुरी विनियंत्रण समिति.
 धर्मपुरी (त. नं.).

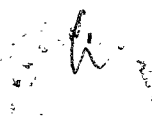


Madhya Pradesh SACS

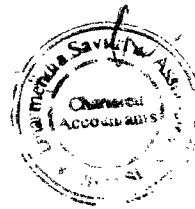
Year----->


Particulars		2006-07	2007-08
Balance in Bank (01)	Bank 3	0.00	4,727,331.27
	Bank 7	0.00	3,726,714.00
	Total	0.00	8,454,045.27
Advances (02)	Advance to District Authorities	0.00	32,136,940.31
	Advance to NGOs	0.00	11,793,329.00
	Advance to Others	0.00	-299,021.00
	Advance to Staff	0.00	3,500,241.00
	Security Deposit (Paid)	0.00	272,022.00
	Total	0.00	47,403,511.31
(-) Current Liabilities (03)	Employees Contribution to CPF	0.00	23,272.00
	General Provident Fund	0.00	18,655.00
	Group Insurance Scheme	0.00	6,140.00
	Other Recoveries	0.00	53,662.00
	Security / Earnest Deposit (Received)	0.00	460,033.00


 कतिपय जला संचालक
 राज्य सरकार, मध्य प्रदेश सरकार
 भोपाळ (म. प्र.)

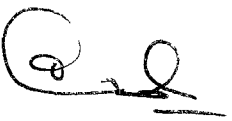

 मध्य प्रदेश सरकार

		2006-07	2007-08
(-) Current Liabilities (03)	TDS (Others)	0.00	46,090.00
	TDS (Salary)	0.00	5,288.00
	Total	0.00	613,140.00
Miscellaneous Receipts (04)	Interest from Bank	0.00	410,846.00
	Other Receipts	0.00	1,175,871.00
	Sale of Bid/Tender Documents	0.00	32,550.00
	Total	0.00	1,619,267.00
Expenses (05)	(IC)Non Reimbursable prior period expensable	0.00	938,328.00
	(IS)Non Reimbursable prior period expensable	0.00	1,639,666.00
	(PI)Non Reimbursable prior period expensable	0.00	2,994,198.00
	Advertisement (Other than IEC)	0.00	79,056.00
	Audit Fees	0.00	456,175.00
	Bank Charges	0.00	7,378.00
	Blood Lab. Supplies	0.00	3,936,710.00
	Equipment Maintenance	0.00	102,676.00
	Honorarium	0.00	3,400.00






 प्रिन्टिंग प्रिण्टर
 नव नदी एण्ड निबंधन लि.
 पोस्टा नं. ३०१
 शाखा

		2006-07	2007-08
Expenses (05)	HC	0.00	8,77,152.00
	Medical Expenses	0.00	15,001.00
	Miscellaneous Expenses	0.00	881,116.00
	NGO Services for Priority Interventions	0.00	23,410,931.00
	Postage/Courier	0.00	364,035.00
	Printing & Stationery	0.00	95,983.00
	Quality Assessment	0.00	68,498.00
	Rent, Rates & Taxes	0.00	1,352,315.00
	Salary	0.00	8,609,264.00
	STI Drugs	0.00	1,319,239.00
	Surveillance	0.00	452,900.00
	Telephone/Communication Expenses	0.00	273,567.00
	Training	0.00	2,177,754.00
	Travelling Expenses	0.00	633,017.00
Vehicle Maintenance	0.00	239,514.00	


 राजस्थान सरकार
 मुख्य सचिव
 स्वास्थ्य विभाग
 राजस्थान सरकार
 जयपुर
 दिनांक 12.07.08

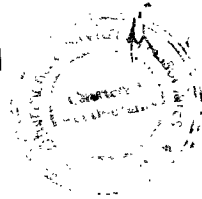


		2000-07	2007-08
Expenses (05)	Water and Electricity Charges	0.00	523,911.00
	Total	0.00	59,374,224.00
Fixed Assets (06)	Blood Bank Equipments	1,63,880.00	47,630.00
	Civil Works	2,075,486.00	0.00
	Equipment (Other)	0.00	361,088.00
	Furniture, Fixtures & Supplies	1,073,045.40	357,268.00
	Office Equipment	3,730,706.00	27,275.00
	Vehicles	365,624.00	0.00
	Total	7,408,741.40	793,261.00
Balance in Bank (07)	Bank 3	4,727,331.27	36,387,690.27
	Bank 7	3,726,714.00	736,050.00
	Cheque in Transit	0.00	33,075,000.00
	Total	8,454,045.27	70,198,740.27
Advances (08)	Advance to District Authorities	32,136,940.31	22,604,163.31
	Advance to NGOs	11,793,329.00	6,572,325.00
	Advance to Others	-299,021.00	1,212.00



 Government of Karnataka
 Department of Health and Family Welfare
 Bangalore



		2006-07	2007-08
Advances (08)	Advance to Staff	3,500,241.00	44,419.00
	Security Deposit (Paid)	272,022.00	288,272.00
	Total	47,403,511.31	29,510,391.31
(-) Current Liabilities (09)	Employees Contribution to CPF	23,272.00	13,284.00
	General Provident Fund	18,655.00	18,305.00
	Group Insurance Scheme	6,140.00	8,300.00
	Other Recoveries	53,662.00	41,716.00
	Security / Earnest Deposit (Received)	460,033.00	544,458.00
	TDS (Others)	46,090.00	0.00
	TDS (Salary)	5,288.00	622.00
	Total	613,140.00	626,685.00



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