

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
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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

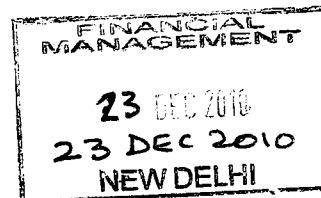
Yours faithfully,

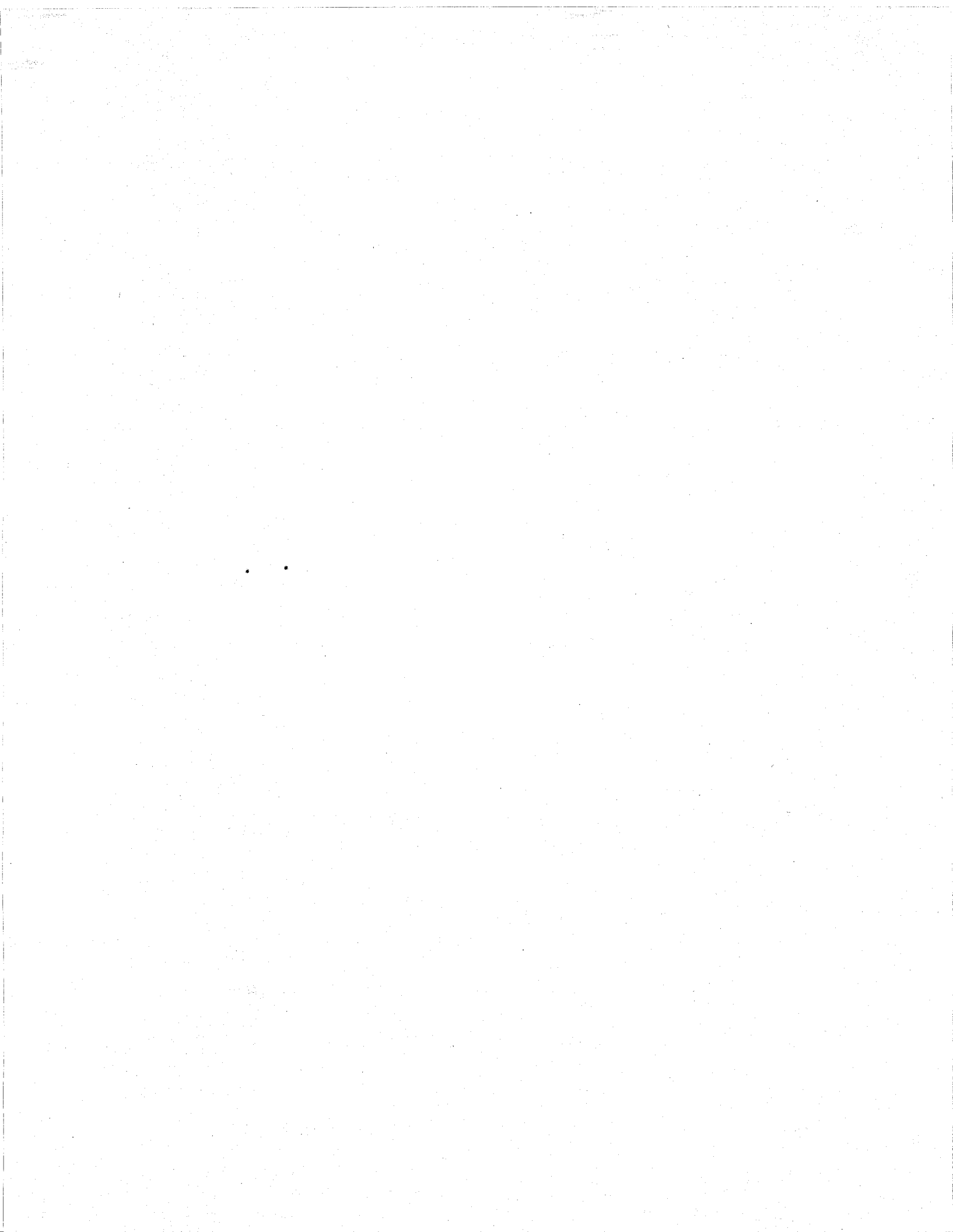

(Kanwaldeep Singh)

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







AUDIT REPORT (Pool Fund)

The Project Director,
Rajasthan State AIDS Control Society,
Jaipur.

Introductory Paragraph

We have audited the accompanying financial statements of the National AIDS Control Project – Phase III (financed under World Bank Credit No. 3242-IN) as of March 31, 2010. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph

We conducted our audit in accordance with 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. 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.

Opinion Paragraph

In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of Rajasthan State Aids Control Society for the year ended March 31, 2010 in accordance with consistency applied accounting standards..

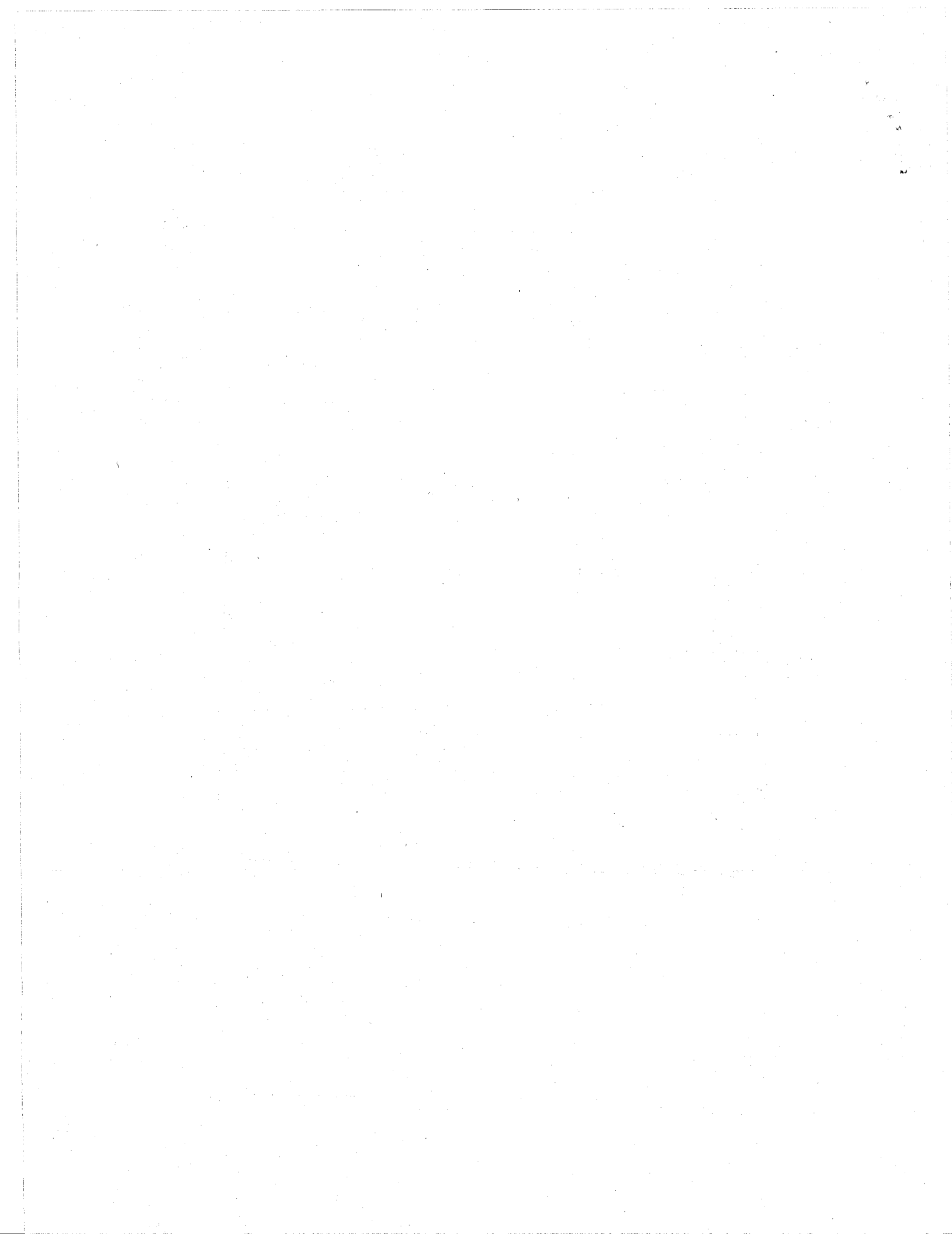
In addition, (a) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the Annexure to this report; (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the Annexure to this report (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines subject to our observations given in the Annexure to this report.

Date: September 27, 2010

For N. C. Mittal & Co.
Chartered Accountants

(CA KARUNESH MITTAL)
PARTNER

Membership No. 095976/Firm No. 000237N





ANNEXURE TO THE AUDIT REPORT ON THE FINANCIAL STATEMENTS OF THE
NATIONAL AIDS CONTROL PROJECT – PHASE III (FINANCED UNDER WORLD BANK
CREDIT NO. 3242-IN) AS OF MARCH 31, 2010

1. It was observed that in most of the cases, advances are not settled within the required time frame as specified in the guidelines and conditions prescribed in the financing agreement of the World Bank. The advances outstanding based on the records and accounts produced before us are Rs. 8,99,83,389.99 as on 31/03/2010 out of which the advances of Rs. 2,56,16,281.00 is outstanding for settlement for more than one year. An illustrative list of such advances is given below. These advances are also subject to confirmation from the parties.

S.No.	Party	Amount
1	Chief Medical & health Officer, Beawer (Ajmer)	344,870.00
2	Chief Medical & health Officer, Jalore	606,409.00
3	Chief Medical & health Officer, Jodhpur	818,934.00
4	Chief Medical & health Officer -1, Jaipur	559,673.00
5	Principal & controller, Medical collage , Bikaner	824,849.00
6	Principal & Controller , Medical collage, Ajmer	349,990.00
7	Principal & Controller, Medical collage, Kota	1,226,000.00
8	Principal Medical Collage, Jhalawar	626,781.00
9	Principal Medical officer, S Madhopur	302,348.00
10	Principal Medical officer, Kishangarh	496,337.00
11	Principal Medical officer, Tonk	854,319.00
12	Principal Medical officer, S Ganganagar	328,743.00
13	Principal Medical officer, Baran	447,712.00
14	Superintendent, Mahila chikitsalay	660,926.00
15	Superintendent , PBM hospital Bikaner	477,005.00
16	Superintendent & SEC , SMS hospital, Jaipur	1,222,430.00

2. The Society has advanced monies to ARAVALI INSTITUTTE OF DEVELOPMENT & RESEARCH amounting to Rs 2, 93,090/- for a consultancy work against which a bill of Rs. 1,46,545/- was only found in file and for remaining expenditure of Rs. 1,46,545/- no bill was found although expense was booked against such advance. Further in case of RNP+ Jaipur 'Drop in Centre' expenditure of Rs. 1, 36, 722.00 was booked against which no utilization certificate was found in the records of society.
3. It is being observed that the advances shown in Balance sheet Pool Fund as on March 31, 2010 are not in agreement with Utilisation Certificates and expenses voucher by the society during the period under audit. The individual cases observed with the specific deficiency are as follows –

Particulars	Amount
Advances as shown in Balance sheet	90,798,794.99
Less : Utilisation certificate received but not adjusted in Advances	
National Institute of Rural Affairs Dt. 13.11.2009	240,699.00
Rajasthan Housing Board Dt. 22.07.2009	53,593.00
Rajasthan Housing Board Dt. 22.07.2009	165,329.00
Human People to People in India	355,784.00
Advances as on 31st March, 2010	89,983,389.99

4. It was observed during the audit of the accounts and records that some of the ledger balance of advances showing negative balances which has been observed is due to the multi booking of advances and expenses as explained to us. The management of the society was not able to explain the correct advances and expenses based on the record produced before us and therefore we are unable to certify the following balances outstanding as on March 31, 2010. The details of such advances are as mentioned below -

S.No.	Name of Party	Balance
1	PMO, Jalore	(164,669.00)
2	P&C Medical collage , Jodhpur	(111,859.00)
3	PMO Sikar	(84,289.00)
4	Director, Medical & Health Service	(14,956.00)
5	Rajasthan Medical Society and Research Centre Pali (NGO)	(13,763.00)
6	CMHO, S. Madhopur	(11,956.00)
7	PMO, satelite hospital, Sethi coloney, jaipur	(4,694.00)
8	CMHO, Pali	(4,112.00)
9	CMHO, Dausa	(3,080.00)
10	Dy. CMHO, Kota	(831.00)
11	Jodhana Institute of Economic research	(146.00)
12	Dr. Satish Shama , PD	(11.00)

5. Some of the advances given to staff for personal or official purposes are being outstanding from a long time. A list of such advances is as below -

S.No.	Name	Outstanding Amount
1	Outside Staff	6,050.00
2	Sh. Mohan Singh Driver	5,000.00
3	Sh. Hariram Meena , Driver	5,000.00
4	Dr, JC Gupta JD	5,000.00
5	Dr. Amit Sharma, Professor. Zanana Hospital	2,407.00
6	Dr. Anuj Sharma, Medical Officer	2,407.00
7	Sh.Umashankar , Driver	1,000.00

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6. It has been observed that the Society has not been adjusting the advances in correct manner. The utilization certificate received from the parties are not being entered at the same time a considerable delay in booking of such expenses has been observed, a illustrative list of such cases is given below-

S. No.	Name of Party	Amount of U.C. after disallowance	Date of U.C.	Date of Booking Expenditure	Delays in Days
1	Morarka, Jaiselmer	3,47,827.00	06/11/09	18/02/10	104 Days
2	Shiv Shiksha Samiti, Ranoli	3,75,274.00	31/10/09	18/02/10	110 Days
3	Lupin Human welfare & Research Foundation	3,14,401.00	29/01/09	31/03/10	61 Days

7. The Society is not registered u/s- 12A of the Income Tax Act, 1961 for claiming exemption under the relevant section, as certified by the management of the Society. The society is not adhering to the law of the country with regard to the Income Tax and Other taxes applicable. The Society has not filed the income tax return since incorporation. Since the society is not registered under the section 12A of the Income Tax Act, 1961 it is liable to be taxed at approximately 35% of the total receipts of the society from all sources for which the society has not provided the contingent liability as per the Accounting Principles and Policies applicable.
8. The society has not maintained and produced any advance register hence we are unable to comment as to the various advances shown in the books of the accounts and financial statements are recoverable or not.
9. There is a serious issue with procurement department in regards to lost of file from the office. When some files asked from the procurement department for verification the issue of lose of files comes in front of us. The details of such files is mentioned as below-

S.No.	File Description	Contract Amount
1	1304-22/26-02-10 Blood Safety- B.B. Refrigerator 16	25,39,264.00
2.	Print/IEC/08-09/95-98	6,42,648.00
3	Print/IEC/08-09/99-102	3,12,000.00
4	Print/IEC/08-09/91-94	7,92,480.00
5,	Print/IEC/08-09/119-121	1,63,500.00

Further to report that duplicate file was made in some cases which contains no records about bids received from other bidders there details and other required records.

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10. During the audit of procurement department of society it was observed that in two cases contract was awarded directly to one vendor without any procurement procedure the details of such two cases is as mentioned below-

S. No.	File Description	Contract Amount
1	781-784/04-12-09 I.E.C. -(Info Rolap Board)	1,53,900.00
2	I.E.C. – RRE - Biscuits	19,000.00

11. The internal audit report was provided by the society for our comments upon the internal audit system of the society. Though overall observation of the system was satisfactory but the internal audit report and audit system of the NGOs were highly unsatisfactory and at no place the auditor has commented upon or certified the expenditure of the NGOs and their utilization certificates as per the Terms of Reference of the appointment of the Internal Auditor. The comments in the internal audit report were generic and no specific observation was made in them.
12. The society has not maintained and produced any advance register hence we are unable to comment as to the various advances shown in the books of the accounts and financial statements are recoverable or not and the correctness of these balances as only the ledger account has been produced before us.
13. The annual verification of the assets have not been carried out nor any records of such verification have been produced before us. Hence we are unable to certify the actual existence of the fixed assets as shown in the final accounts of the society.
14. The management of the society has refused to sign the Schedules related to the Balance Sheet and Income & Expenditure Account with the related schedules and the Receipts and Payment Account with the related schedules as no indication for the same has been provided therein and the schedules and the documents have been generated from the CPFMS.
15. Any information that has been hidden or deliberately not brought to our notice related to frauds in the society has been provided to us to enable us to suitably amend our audit procedures to verify the same. We hereby disclaim to verify and certify that no fraud or forgery conducted in the society as the society in certain cases related to the procurement has reported the files are missing or untraceable for other funds.
16. The management of the society has not issued the management representation letter and therefore we can only express our opinion based on the final accounts and ledger accounts produced before us.
17. The Utilisation Certificate issued by the society is not in agreement with the final accounts of the society. The outstanding loans and advances as shown in the balance sheet is Rs. 100801794.99 and as per the Utilisation Certificate is Rs. 105880959.99. The utilization as

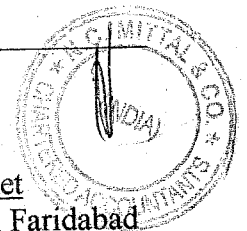
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N.C. Mittal & Co.

Chartered Accountants



per the final accounts is Rs.132368557.54 where as per the utilization certificate is Rs. 133920540.54.

Place: New Delhi

Dated: September 27, 2010

For N.C. Mittal & Co.
Chartered Accountants

(CA KARUNESH MITTAL)
PARTNER

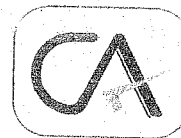
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To
The Project Director,
Rajasthan State AIDS Control Society,
Jaipur

**RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE RSACS –
POOL FUND**

Sir/Madam,

We conducted our audit in accordance with 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. 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. The issues which come forth during the audit which raises our suspicion and form our basis for the comments in the audit report though not affecting the true and fair view of the transactions of the society and the depiction in the Statement of Expenditure are detailed below:

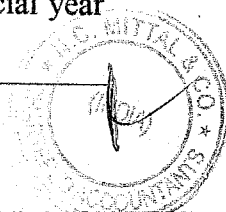
1. The overall preparation and maintenance of the accounts of the society was satisfactory except that the record related to the advances have not been maintained properly and hence it requires a serious effort on part of the management of the society to update and employ proper accounting systems for the advances.
2. The annual verification of the assets have not been carried out nor any records of such verification have been produced before us. It is advised that the verification be conducted immediately.
3. The internal audit report was provided by the society for our comments upon the internal audit system of the society. Though overall observation of the system was satisfactory but the internal audit report and audit system of the NGOs were highly unsatisfactory and at no place the auditor has commented upon or certified the expenditure of the NGOs and their utilization certificates as per the Terms of Reference of the appointment of the Internal Auditor. The comments in the internal audit report were generic and no specific observation was made in them.
4. Further the procurement system followed by the society is not in agreement with the Financial and Management Manual of the NACO. The various components of the program are procuring on their own and by passing the procurement procedures to their convenience.
5. The management of the society has not provided us with the management representation letter certifying that the final accounts have been prepared by us and no fraud or forgery to the knowledge of the management has taken place in the society during the financial year under audit.

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C. Mittal & Co.

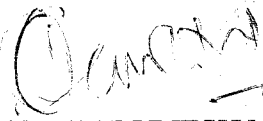
Chartered Accountants



6. The Society is not registered u/s- 12A of the Income Tax Act, 1961 for claiming exemption under the relevant section, as certified by the management of the Society. The society is not adhering to the law of the country with regard to the Income Tax and Other taxes applicable. The Society has not filed the income tax return since incorporation. Since the society is not registered under the section 12A of the Income Tax Act, 1961 it is liable to be taxed at approximately 35% of the total receipts of the society from all sources for which the society has not provided the contingent liability as per the Accounting Principles and Policies applicable.

Place: New Delhi
Date: 27-09-2010

For N. C. Mittal & Co.
Chartered Accountants


(CA KARUNESH MITTAL)
PARTNER

Membership No. 095976
Firm No. 000237N

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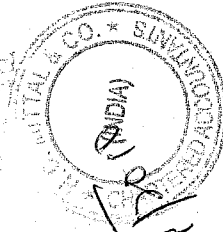
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Balance Sheet

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

Figures for the current period (Rs.)	Schedule Reference	LIABILITIES	Figures for the current period (Rs.)	Figures for the previous period (Rs.)	ASSETS	Schedule Reference	Figures for the current period (Rs.)
5.18	01	GENERAL FUND	98,935,807.64	16,990,368.00	FIXED ASSETS	02	23,389,396.00
7.00	0501	CURRENT LIABILITIES AND PROVISIONS	486,005.00	50,814,375.19	CURRENT ASSETS, LOANS AND ADVANCES	0301	3,814,482.65
8.00	03	CURRENT LIABILITIES	23,389,396.00	84,372,901.99	CURRENT ASSETS	0401	100,801,794.99
5.00		FIXED ASSET FUND	5,194,465.00		LOANS AND ADVANCES		
5.18		Funds from Other Sources	<u>128,005,673.64</u>	<u>152,177,645.18</u>			<u>128,005,673.64</u>

As per the audit Report of even date



[Handwritten Signature]
Auditor

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FC/FM/FO

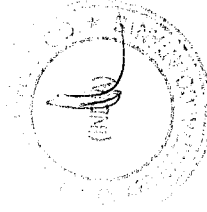
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Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	129,596,365.18	128,253,501.21
Add: Received during the year		
Grant from NACO to SACS	101,708,000.00	69,000,000.00
Grant from SACS to SBTC	0.00	2,200,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	125,969,529.54	64,611,473.03
Grants utilised to the extent of fixed asset expenditure	6,399,028.00	845,663.00
Closing grant in aid	98,935,807.64	129,596,365.18



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	2,268,848.00	4,371,236.00	0.00	6,640,084.00
Civil Works (2201)	7,106,950.00	72,435.00	100,000.00	7,079,385.00
Equipment (Other) (2204)	2,887,564.00	1,836,235.00	0.00	4,723,799.00
Furniture, Fixtures & Supplies (2202)	1,224,086.00	82,777.00	0.00	1,306,863.00
Office Equipment (2206)	2,107,702.00	136,345.00	0.00	2,244,047.00
Vehicles (2205)	1,395,218.00	0.00	0.00	1,395,218.00
Grand Total	16,990,368.00	6,499,028.00	100,000.00	23,389,396.00

6499028
1000000

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
RSACS-ICHAP FUND (VIJAYA BANK) (05)	5,048,665.00	0.00	0.00	5,048,665.00
UNFPA (WORLD AIDS DAY 08) (07)	145,800.00	0.00	0.00	145,800.00
Grand Total	5,194,465.00	0.00	0.00	5,194,465.00



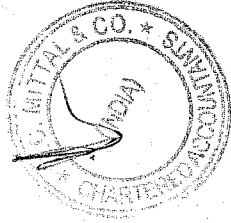
Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Cash in hand	455.00	0.00
State Bank of Bikaner & Jaipur	3,314,027.65	50,814,375.19
Bank of Baroda	500,000.00	0.00
Total	3,814,482.65	50,814,375.19

LOANS AND ADVANCES

Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Consultants	0.00	293,090.00
Advance to Others	10,373,551.49	5,493,578.49
Advance to NGOs	30,900,743.50	25,716,808.50
Advance to Contractors/Suppliers (Non Reimbursiable)	1,082,779.00	2,415,130.00
Advance to Staff	192,764.00	306,601.00
Advance to District Authorities	48,248,957.00	45,144,694.00
Security Deposit (Paid)	3,000.00	3,000.00
Inter Unit Fund Transfer	10,000,000.00	5,000,000.00
Total	100,801,794.99	84,372,901.99

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Security / Earnest Deposit (Received)	357,175.00	291,675.00
Stale Cheques	128,706.00	104,803.00
TDS (Others)	124.00	-31.00
Total	486,005.00	396,447.00



18

Income And Expenditure Account

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

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.)
2.00	IEC		30,317,646.00	1,616,574.00	Other Income	28	1,551,983.00
1.00	Consultants and Consultancy Services		564,258.00	64,611,473.03	Grants utilised to the extent of revenue expenditure		125,969,529.54
6.00	Surveillance		398,115.00				
8.00	Prior to NACPIII-(TI) Non Reimbursable expenses		990,432.00				
2.00	Prior to NACPIII-(PI) Non Reimbursable expenses		5,861,163.00				
0.00	Prior to NACPIII-(LA) Non Reimbursable expenses		3,393,524.00				
8.00	Prior to NACPIII-(IS) Non Reimbursable expenses		219,038.00				
0.00	Kits and Other Lab Supplies	06	8,229,734.00				
8.00	Medicines	07	107,439.00				
5.00	Training and Workshops	08	5,075,953.00				
9.00	NGO Services	11	43,312,816.00				
5.03	Salary (Pay and Allowances)	13	21,736,471.54				
0.00	Maintenance Costs	14	714,168.00				
8.00	Operational Expenses	15	6,600,755.00				
7.03			127,521,512.54	66,228,047.03			127,521,512.54

As per the audit Report
of even date attached



Other Income

Schedule 28

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	23,250.00	1,200.00
Other Receipts	2,900.00	284,721.00
Interest from Bank	1,525,833.00	1,330,653.00
Total	1,551,983.00	1,616,574.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	0.00	29,600.00
Other Lab. Supplies	1,198,856.00	778,429.00
Blood Lab. Supplies	7,030,878.00	5,505,241.00
Total	8,229,734.00	6,313,270.00



Medicines

Schedule 07

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
STI Drugs	29,078.00	84,365.00
ARV Drugs	78,361.00	63,863.00
Total	107,439.00	148,228.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	4,418,741.00	1,236,615.00
Campaigns	657,212.00	0.00
Total	5,075,953.00	1,236,615.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	136,722.00	0.00
NGO Services for Priority Interventions	43,176,094.00	21,493,049.00
Total	43,312,816.00	21,493,049.00



Salary (Pay and Allowances)

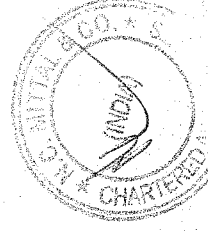
Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	20,471,638.54	15,288,609.03
Honorarium	6,618.00	1,000.00
Leave Salary & Pension Contributions	1,056,783.00	522,291.00
Medical Expenses	201,432.00	140,865.00
Total	21,736,471.54	15,952,765.03

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	125,584.00	38,463.00
Building Maintenance	12,420.00	0.00
Vehicle Maintenance	576,164.00	133,747.00
Total	714,168.00	172,210.00



Operational Expenses

Schedule 15

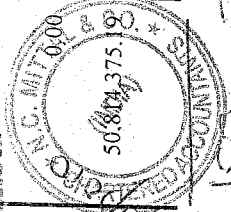
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	536,645.00	491,054.00
Telephone/Communication Expenses	238,374.00	189,862.00
Bank Charges	18,140.00	34,565.00
Miscellaneous Expenses	1,360,223.00	1,274,821.00
Printing & Stationery	424,755.00	294,593.00
Advertisement (Other than IEC)	291,422.00	294,371.00
Water and Electricity Charges	968,298.00	591,354.00
Audit Fees	1,503,192.00	5,715.00
Legal Expenses	11,270.00	0.00
Postage/Courier	593,996.00	117,068.00
Quality Assessment	654,440.00	0.00
Total	6,600,755.00	3,293,403.00

Receipt And Payment Account

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

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:						
Cash in hand	0.00		56,441,893.00	LOANS AND ADVANCES	17	91,883,038.00
Balance with Bank	50,814,375.19	30	2,200,000.00	GENERAL FUND	13	0.00
LOANS AND ADVANCES	963,837.00	17	1,582,628.76	FIXED ASSETS	16	5,926,593.00
GENERAL FUND	101,708,000.00	29	63,863.00	CURRENT LIABILITIES	32	2,767,094.13
Funds from Other Sources	0.00	31	662,535.00	Medicines	19	0.00
CURRENT LIABILITIES	89,403.00	32	10,356,208.27	Training and Workshops	20	870,640.00
Other Income	1,551,983.00	56	171,984.00	Salary (Pay and Allowances)	25	14,546,113.41
	155,127,598.19			Maintenance Costs	26	595,169.00
				Operational Expenses	27	5,765,369.00
				IEC		28,529,924.00
				Consultants and Consultancy Services		417,713.00
				Surveillance		10,210.00
				Prior to NACPIII-(IS) Non Reimbursable expenses		1,252.00
				Closing Balance:		
				Cash in hand		455.00
				Balance with Bank	31	3,814,027.65

As per the audit report of even date attached.



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Contractors/Suppliers (Non Reimbursable)	850,000.00	0.00
Advance to Staff	113,837.00	0.00
Inter Unit Fund Transfer	0.00	15,004,273.00
Total	963,837.00	15,004,273.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	101,708,000.00	69,000,000.00
Total	101,708,000.00	69,000,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
State Bank of Bikaner & Jaipur	50,814,375.19	51,901,735.22
Axis Bank	0.00	499.00
Total	50,814,375.19	51,902,234.22



Funds from Other Sources

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Funds from Other Sources	0.00	145,800.00
Total	0.00	145,800.00

Schedule 31

CURRENT LIABILITIES

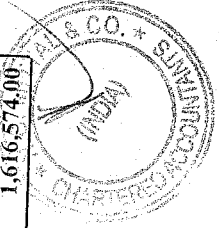
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Security / Earnest Deposit (Received)	65,500.00	22,215.00
Stale Cheques	23,903.00	15,264.00
Total	89,403.00	37,479.00

Schedule 32

Other Income

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Sale of Bid/Tender Documents	23,250.00	1,200.00
Other Receipts	2,900.00	284,721.00
Interest from Bank	1,525,833.00	1,330,653.00
Total	1,551,983.00	1,616,574.00

Schedule 56



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	8,651,521.00	5,174,487.00
Advance to NGOs	48,684,869.00	40,222,097.00
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	100,000.00
Advance to Staff	0.00	44,370.00
Advance to District Authorities	28,609,097.00	10,900,439.00
Security Deposit (Paid)	0.00	500.00
Inter Unit Fund Transfer	5,937,551.00	0.00
Total	91,883,038.00	56,441,893.00

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from SACS to SBTC	0.00	2,200,000.00
Total	0.00	2,200,000.00

FIXED ASSETS

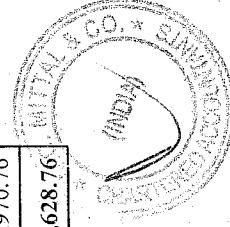
Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Furniture , Fixtures & Supplies	82,777.00	124,817.00
Blood Bank Equipments	3,871,236.00	0.00
Equipment (Other)	1,836,235.00	0.00
Office Equipment	136,345.00	620,846.00
Total	5,926,593.00	745,663.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
General Provident Fund	782,997.00	516,647.00
Group Insurance Scheme	3,600.00	3,400.00
TDS (Salary)	989,284.00	574,717.00
TDS (Others)	535,435.00	91,894.00
Other Recoveries	455,778.13	395,970.76
Total	2,767,094.13	1,582,628.76



Medicines

Schedule 19

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
ARV Drugs	0.00	63,863.00
Total	0.00	63,863.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	870,640.00	662,535.00
Total	870,640.00	662,535.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	13,281,280.41	9,692,052.27
Honorarium	6,618.00	1,000.00
Leave Salary & Pension Contributions	1,056,783.00	522,291.00
Medical Expenses	201,432.00	140,865.00
Total	14,546,113.41	10,356,208.27



Schedule 26

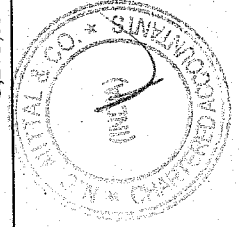
Maintenance Costs

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Equipment Maintenance	125,584.00	38,237.00
Building Maintenance	12,420.00	0.00
Vehicle Maintenance	457,165.00	133,747.00
Total	595,169.00	171,984.00

Schedule 27

Operational Expenses

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	536,475.00	490,291.00
Telephone/Communication Expenses	238,374.00	189,862.00
Bank Charges	18,140.00	34,565.00
Miscellaneous Expenses	1,347,287.00	1,261,912.00
Printing & Stationery	423,900.00	293,736.00
Advertisement (Other than IEC)	288,436.00	291,334.00
Water and Electricity Charges	968,298.00	591,354.00
Audit Fees	1,349,078.00	5,715.00
Legal Expenses	10,760.00	0.00
Postage/Courier	584,621.00	117,068.00
Total	5,765,369.00	3,275,837.00



Schedule 31

Balance with Bank

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
State Bank of Bikaner & Jaipur	3,314,027.65	50,814,375.19
Axis Bank	0.00	0.00
Bank of Baroda	500,000.00	0.00
Total	3,814,027.65	50,814,375.19



