3505, SECTOR- 32- D. CHANDIGARH - 160030

PHONE: OFF: 9814406375; 2604484 172 - 2604484 FAX: E-MAIL: sakehd1@gmail.com

aukend2014@rediffmail.com

The Project Director, Himachal Pradesh State AIDS Control Society, Shimla

RE: MANAGEMENT LETTER OF STATUTORY AUDIT OF THE HPSACS FOR YEAR ENDING MARCH 31, 2017 - NDBS 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:

- The overall preparation and maintenance of the accounts of the society was satisfactory expect 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.
- The annual verification of the assets are yet to be carried out at the time of audit.
- Further the procurement system followed by the society is 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.

Place: Chandigarh

Date: 28.07.2017

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)

3505, SECTOR- 32- D; CHANDIGARH - 160030 PHONE: OFF: 9814406375, 2604484 FAX: 172 - 2604484 E-MAIL: nakehd1@gmail.com

nakchd2014@rediffmail.com

STATUTORY AUDIT REORT OF HIMACHAL PRADESH STATE AIDS CONTROL SOCIETY FOR THE YEAR ENDING MARCH 31, 2017 - NDBS FUND

To.

The Project Director,

Himachal Pradesh State AIDS Control Society,

Shimla

Introduction

We have audited the accompanying financial statements of Himachal Pradesh State AIDS Control Society under the National AIDS Control Project – Phase IV (financed under World Bank Credit and DFID grant collectively referred to as "New DBS Funds") as of 31st March, 2017. These financial statements comprise of the Balance Sheet as on 31st March, 2017; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2016 to 31st March, 2017. The management of Himachal Pradesh state AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Himachal Pradesh state AIDS Control Society (referred to as "HPSACS" for brevity's sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

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.

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, the financial statement read with observation, if any, give a true and fair view of Sources and Application of Funds and the financial opinion of Himachal Pradesh State AIDS Control Society for the year ended March 31, 2017 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations 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 procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date:28.07.2017

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)

SCHEDULE - B NOTES FORMING PART OF ACCOUNTS

BIMACHAL PRADESH STATE AIDS CONTROL SOCIETY-NDBS FUND

Following observations were noted during the course of statutory audit of the Himachal Pradesh State AIDS Control Society for the year ending March 31, 2017 – NDBS Fund for the financial year 2016 –17.

1 Status of Outstanding

During scrutiny of outstanding ledger we found that some of cases advances are not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in NDBS Fund of Rs. 4506995.00 in district authorities, suppliers/contractor, NGOs, staff and others.

Further we noted that advances have been issued but no adjustment was done regarding the same during the year. Details are given below:

Particulars	Amounts
Advance to District Authorities	
Advance to Others	2464101.00
Advance to Staff	804410.00
Advance to NGO	34.00
	80000.00
Advance to District Authorities-NACP-III Advance to Others-NACP-III	358256.00
Advance to NGO-NACP-III	291090.00
Security deposit	452604.00
Security deposit - NACP-III	10000.00
Fotal	46500.00
	4506995.00

2 Preparation of Final Account

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt and Payment Account have been prepared by HPSACS as per format prescribed by National Aids Control Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

3 Maintenance of Accounts & Records

Society maintains its books of accounts on each basis. This is contrary to the prescribed Accounting Standard I recommended by ICAI. Society has maintained following books in accounting software provided by NACO, namely

- 3.1 Petty Cash Book
- 3.2 Cash Book
- 3.3 Journal Book
- 3.4 General Ledger
- 3.5 Budget vs Actual expenditure

4 Utilization of budget as per Annual Action Plan approved by NACO

As explained to us, NACO has authorized Project Director to utilized budget as per approved Annual Action Plan.

Himachal Pradesh SACS - New DBS for NACPIV

Block No. 38, Ground Floor SDA Complex, Kasumpti, Shimla - 171009

National AIDS Control Project - Phase IV

Balance Sheet

For The Period From: 01-Apr-2016 To::31-Mar-2017

Figures for flir

Schedule Figures for the Tremod Tries of the Red Red Red Red Res of Red	ASSETS School correct Print	CTS, LOANS AND G301 CDVANCESI O401
Schedule Figures for Schedule Current Fri R83		23,487,499.44 27,978,645.00 4 2,933,372.00 54,399,516.44
Q.		(478.5 (478.5 (478.5 (478.5 (418.458.
He 1045.00 112,002.00 112,967.00		CURRENT LIABILITIES AND PROVISIONS CURRENT LIABILITIES AND PROVISIONS CURRENT LIABILITIES FRINGS from Other Sources CURRENT ASSETS

Accountant

Dy Combiner (1823)

Phopost Birector HPSACS, Shimiz



Himachal Pradesh SACS - NEW DBS FOR NACPIV

Block No. 38, Ground Floor SDA Complex, Kasumpti, Shimla - 171009

National AIDS Control Project - Phase IV

Income And Expenditure Account

For The Period From: 01-Apr-2016 To:31-Mar-2017

dule current Period	-	38 571 665 00							000 000 000	40,100,000		
Stredule	TACOME	Other Income	and the extent of sevening	30,879,221.00 Grants utilised expenditure							21	
20000	The same	IRSA	9,737,483.00	0.00 30,879,221.00	63,648.00	0.00	1,519,741.00	22,811,369.00	1,433,361,00		40,166,802.00 31,741,113.00	
	-	Reference	66			100	_					12
		THE PERSONNEL PROPERTY.	ENFINANCE	THO	Consultants and Consultancy Services	Surveillance	Medicines	Training and Workshops	Salary (Pay and Allowances)	Maintenance Costs	Operational Expenses	
		1		HUMBO BE	D 00700	100 00 Serveillance	N 00 865 881	00.083,7111		2340,576.00	1,961,457.00	31,741,113.00





Project Director HPSACS, Shimla

Dy Courroller (F&A)
TPSACS, Shimla

Page 1 of 4

	Himachal Pradesh SACS - NEW Himachal Pradesh SACS - NEW Slock No. 38, Ground Floor SDA Complex. Block No. 38, Ground Floor SDA Control Project - Phase IV	
Fo	2016 To :31-Mar-2017	Schodule arrest for the geternic (82.) Reference 25,994,072.00
RECEIPTS	15.815,687,00 GENERAL F	13 10.578.00 16 1.267.921.00 19 6.41.862.00
Opening Balance: Cash in hand	30 27,857,543.00 148,398.00 Medicine ⁶ 30 68,028,000.00 148,398.00 Training and Workshops 23,732.00 Training and Allowances	25 21,998,369,00 1,433,361,00 4,055,659,00
- 8	17,951,199,000 Set 1,595,137,00 2,157,737,00 M 6 97,604,512.00 2,079,284,00 C	0.00
Int) MIT 100 Other Income	5,850,355,00 le. Consultants and Consultants, Service 108,867.00 Surveillance	44.585.00
	121,102.00 Cash in hand Cash in hand Bahance with Bank	31 23,148,184,00
	1323.9N	Project Director Page Loffs
	ACCOUNTS Dy Counts Her U.S. Shimle	

Himachal Pradesh SACS - NEW DBS FOR NACPIV

Block No. 38, Ground Floor SDA Complex, Kasumpti , Shimla - 171609

National AIDS Control Project - Phase IV

Utilisation Certificate

Department of AIDS Control (NACO) during the Fin. Year 2016-17 vide letter No. given ow and opening Cash/Bank Balance Rs. 27,978,645.00 (and Current Liabilities of Rs. 1,545,049.00) and outstanding Advances for Rs. 2,933,372.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,595,137.00. a sum of Rs. 41,434,723.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 23,192,769.00 (and Current Liabilities of Rs. 1,547,779.00) and outstanding advances of Rs.4,506,995.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year. Deducted Fund Rs. 31,403,397.00

Sl. No.	Sanction letter Number and Date	:: Amount
(t)	7. 110171-2/2016-17 - NAW (FID) DY 892.16	1,65,27,000-00
J.	7-11-17-12-16-A-NACOCEIZO) 2-346	1.65,27,000-0
(3)	7-11-17/-2/246-17-NALOEM.) 3/14/246	1. 84, 47,000-
14,	Total	68,028,000.00

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

(2) Englished (2)

Countersigned

HPSACS

By. Controller (F&A)
HP State AIDS Control Society

(Project Director)
Project Director
HPSACS, Shimla

(Chartered Accountant)

KUMAR & ASSOCIATES



3505, SECTOR- 32- D. CHANDIGARH - 160030

PHONE: OFF: 9814406375, 2604484
FAX: 172 - 2604484
E-MAIL: aakchd1@gmail.com
aakchd2014@rediffmail.com

To,
The Project Director,
Himachal Pradesh State AIDS Control Society,
Shimla

RE: MANAGEMENT LETTER OF STATUTORY AUDIT OF THE HPSACS - ICTC FOR THE YEAR ENDING MARCH 31, 2017

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:

- The overall preparation and maintenance of the accounts of the society was satisfactory expect 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.
- The annual verification of the assets are yet to be carried out at the time of audit.
- Further the procurement system followed by the society is 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.

CITATION THE

Place: Chandigarh

Date: 28.07.2017

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)



CHANDIGARH - PACES
PHONE OFF: WILLIAMS
FAX: 172-200448
E-MAIL saledd)

STATUTORY AUDIT REORT OF HIMACHAL PRADESH STATE AIDS CONTROL SOCIETY, FOR THE YEAR ENDING MARCH 31, 2017 – ICTC

To,
The Project Director,
Himachal Pradesh State AIDS Control Society,
Shimla

Introduction

We have audited the accompanying financial statements of State AIDS Control Society under the National AIDS Control Project – Phase IV financed under ICTC as of 31st March, 2017. These financial statements comprise of the Balance Sheet as on 31st March, 2017; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2016 to 31st March, 2017. The management of Himachal Pradesh State AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Himachal Pradesh State AIDS Control Society (referred to as "HPSACS" or "the Society" for brevity's sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

inducted our audit in accordance with Standards on Auditing issued by the Institute of intered Accountants of India. Those Standards require that we plan and perform the audit to otain 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.

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement read with observation, if any, give a true and fair view of Sources and Application of Funds and the financial opinion of Himschal Pradesh State AIDS Control Society for the year ended March 31, 2017 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations 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 procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date: 28.07.2017

For Agarwal A. Kumar & Associates Chartered Accountants

Signature of Auditor (s)

CHEDULE - B NOTES FORMING PART OF ACCOUNTS

HIMACHAL PRADESH STATE AIDS CONTROL SOCIETY - ICTC

Following observations were noted during the course of statutory audit of the Himachal Pradesh State AIDS Control Society for the year ending March 31, 2017 - ICTC for the financial year 2016-17

1 Scrutiny of Advances Ledger During scrutiny of advances ledger we found that some of cases advances are not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in ICTC of Rs. 744112.00 in district authorities, staff and Others.

Further we noted that advances have been issued but no adjustment was done regarding the same during the year. The Detail of some cases is given below;

	Amount(Rs)
Particulars	643168.00
Advance to District Authorities	90000.00
Advance to Others	10944,00
Advance to Staff	744112.00
Total	

2. Checking of Bank Records

While checking of bank transactions we noted that there are following closing balance of bank:

	Amount(Rs)
Particulars Balance as per cash book	59848.32
Add: Cheque issued but not present for payment.	0.00
Less: Cheque deposit but not clear	0.00
Balance as per bank statement	59848.32

= ration of Final Account

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt and Payment Account have been prepared by HPSACS as per format prescribed by National Aids Control Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

4 Maintenance of Accounts & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAL. Society has maintained following books in accounting software provided by NACO, namely

- 4.1 Petty Cash Book
- 4.2 Cash Book
- 4.3 Journal Book
- 4.4 General Ledger
- 4.5 Budget vs Actual expenditure

5 Utilization of budget as per Annual Action Plan approved by NACO

As explained to us, NACO has authorized Project Director to utilized budget as per approved Annual Action Plan.

Himnehal Pradesh SACS - ICTC

Block No. 38, Ground Floor SDA Complex, Kasumpti, Shimla - 171009

National AIDS Control Project - Phase IV

Balance Sheet

For The Period From: 01-Apr-2016 To:31-Mar-2017

	Schedule Reference	Figures for the current Period	Figures for the previous Period (08x)	STASSA	Schedule Reference	corrent Period
LIABILITIES LIABILITIES	5	849.26632		CURRENT ASSETS, LOANS AND		
			82.476.32	CURRENTASSETS	1080	105,151,32
			222,772.00	LOANS AND ADVANCES	0401	744.112.00
100		849,266.32	365,148.32			849,266.32

Accountant HPSACS

Auditor

Project Director

Dy. Confidence (F&A)

Project Director HPSACS, Shimla

Page 1 of 4

Block No. 38, Ground Floor SDA Complex, Kasumpti., Shimla - 171009

National AIDS Control Project - Phase IV

Income And Expenditure Account

For The Period From: 01-Apr-2016 To:31-Mar-2017

THE EXPENDITURE	Schedule Reference	Figures for the current Period (RC)	Figures for the previous Perjud (Rs.)	INCOME	Schodule Reference	regures for the current Period (Rec)
mention framewould Workshops		31,340.90	3,593,00	3,593.00 Other Income	35	2,144,00
(i) (i) Salary (Pay and Allowances)	13	18,849,573.00		20,438,744.98 Grunts utilised to the extent of revenue		23,474,822.00
III 000.00 Maintenance Costs	7	3,028,188.00				
(ARI,775.98 Operational Expenses	15	00798290				
89 253 514 a		23,476,966.00	20,442,337,98			23,476,966,00

Accountant

HPSACS, Shimla

Project Director HPSACS, Shimla Block No. 38, Ground Floor SDA Complex, Kasumpti , Shimta - 171009

National AIDS Control Project - Phase IV

Receipt And Payment Account

For The Period From: 01-Apr-2016 To:31-Mar-2017

Opening Bolance: Costs in hand 470,000.00 LOANS AND ADVANCES 17 Cash in hand 30 12,070.32 18,946,097.00 Fraining and Workshops 26 LOANS AND ADVANCES 17 15,114,754.00 29,000.00 Maintenance Costs 26 LOANS AND ADVANCES 29 8,904,186.00 1,178,122.08 Operational Expenses 26 CENERAL FUND 56 2,144.00 Choing Balancec Cash in hand 23 Other theome 24,103,460.32 70,306.00 Cash in hand 33 12,070,32 12,070,32 18,4lance with Bank 33	三五	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (RG)	PAYMENTS	Schedule Reference	Figures for the current Period (RSA)
20,306.00 16,890.00 Training and Workshops 20 12,070.32 18,946,097.00 Salary (Pay and Allowanees) 25 25 25 25 25 25 25 2		Opening Balance:				LOANS AND ADVANCES	4	1,054,473.0
30 12,070/32 18,946,097.00 Salary (Pay and Allowannees) 25 17 15,114,754.00 29,000.00 Maintenance Costs 26 29 8,904,186.00 1,178,122.98 Operational Expenses 29 56 2,144.00 Closing Balance: 29 12,070.32 Ralance with Bank 33	00.00			70,306.00	16,890.00	Training and Workshops	20	31,340,00
15,114,754.00 29,000.00 Maintenance Costs 26 29	130		2	12,070,32		Salary (Pay and Allowanees)	25.	18,849,573.0
29 8,904,186.00 1,178,122.98 Operational Expenses 29 56 2,144.00 Closing Bulance: 24,103,460.32 70,306.00 Carbi in hand 33 12,670.32 12,670.32 Ralance with Bank 31	00.0	LOANS AND ADVANCES	E	15,114,754.00	29,000.00	Maintenance Costs	36	2,982,879.00
Other Income. 56 2,144.00 Cach in hand 24,163,460.32 70,336,00 Cach in hand 12,670.32 Relance with Bank 31 20,722,486,30 20,722,486,30	0.00	GENERAL FUND	£	8,904,186.00	1,178,122.98	Operational Expenses	R	1,080,041.0
24,163,460,32 70,306,00 Cardy in hand 12,670,32 Relance with Bank, 31 20,722,486,30 24,1	3.00	(Wher Income	96	2,144.00		Closing Balance:		
Balance with Bank. 31. 24,1	86.30			24,103,460.32	70,306,00	Card in hand		45,306,00
					12,070.32	Balance with Bank,	316	59,818.3
					20,722,486.30	The state of the s		24,103,460.32

Accountant HPSACS Project/Uncelus HPSACS, Shimla

HPSACS, Shimla Dy. Controlled

Page Lof3

No. 38, Ground Floor SDA Complex, Kasumpii , Shimia , 171009 National AIDS Control Project - Phase TV

Utilisation Certificate

Certified that an amount of Rs.0.00 received as grants-in-aid received from ment of AIDS Control (NACO) during the Fin. Year 2016-17 vide letter No. given below of ening Cash/Bank Balance Rs, 82,376.32 (and Current Liabilities of Rs.0.00) and outstanding Advo ses for Rs. 222,772.00 on account of unspent balance brought forward from the previous ancial year, and Bank Interest and Miscellaneous Receipts of Rs 2,144.00, a sum of Rs. 23,476,966.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 105,154.32 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.744,112.00, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 24,018,940.00

	Sanction letter Number and Date	Amount
l. No.	Sanction	
_		
3/1		
		Total 0.00
		Total 0.00

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. Accountant HPSACS

Kinds of checks exercised

1. Statement of Expenditures

2. Annual Financial Statement

Dy. Controller (F&A) HP State AIDS Control Society

Countersigned

(Chartered Accountant

(Propojecti Parector HPSACS, Shimla

Printed : System Administrator on 30/05/2017 01:43:20 from 1208

3505, SECTOR- 32- D, CHANDIGARH - 160030 PHONE: OFF: 9814406375, 2604484 FAX: 172 - 2604484 E-MAIL: uakchd1@gmail.com

Project Director, machal Pradesh State AIDS Control Society, shimla

RE: MANAGEMENT LETTER OF STATUTORY AUDIT OF THE HPSACS FOR THE YEAR ENDING MARCH 31, 2017 - CST

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:

- The overall preparation and maintenance of the accounts of the society was satisfactory
 expect 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.
- The annual verification of the assets are yet to be carried out at the time of audit.
- Further the procurement system followed by the society is 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.

Place: Chandigarh Date: 28.07.2017

For Agarwal A. Kumar & Associates Chartered Accountants

Signature of Auditor (s)

nufrt)

3505, SECTOR- 32- D, CHANDIGARH - 160030 PHONE: OFF: 9814406375, 2604484 F-X: 172 - 2604484 E-MAIL: nakehd/@gmail.com sekchd2014/grediffmail.com

SOCIETY FOR THE YEAR ENDING MARCH 31, 2017 - CST

To.

The Project Director.

Himachal Pradesh State AIDS Control Society, Shimla

Introduction

We have audited the accompanying financial statements of Himachal Pradesh State AIDS Control Society under the National AIDS Control Project – Phase IV financed under CST as of 31st March, 2017. These financial statements comprise of the Balance Sheet as on 31st March, 2017; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2016 to 31st March, 2017. The management of Himachal Pradesh State AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Himachal Pradesh State AIDS Control Society (referred to as "HPSACS" or "the Society" for brevity's sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

Scope

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

risk assessment we designed audit procedures so as to have a reasonable expectation of statement arising from fraud or error which are material to the financial statements at a However, audit procedures that are effective for detecting a misstatement that is unintentional not be effective for a misstatement that is intentional and is concealed particularly through forgery. collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement read with observation, if any, give a true and fair vice of Sources and Application of Funds and the financial opinion of Himachal Pradesh State AIDS Control Society for the year ended March 31, 2017 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations 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 perprocurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date: 28.07.2017

For Agarwal A. Kumar & Associates Chartered Accountants

Signature of Auditor(s)

DULE - B NOTES FORMING PART OF ACCOUNTS

HMACHAL PRADESH STATE AIDS CONTROL SOCIETY-CST owing observations were noted during the course of statutory audit of the Himachai Pradesh State AIDS Control Society for the year ending March 31, 2017 - CST for the financial year 2016-17.

During scrutiny of advances ledger we found that some of cases advances are not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in CST of Rs. 590796/- in district authorities and Others. 1 Checking of Advances

of the World Bank. Total outstand	Year of Advance
Details are given	ount(Rs) 2016-17
Component 665	300.00 2016-17
1 114(1)	90796.00
Total	a yowing closing b

While checking of bank transactions we noted that there are following closing balance of bank 2. Checking of Bank Records

While checking of bank trace	Amount(Rs)
	178173,17
Particulars Bank Balance as per cash book	The state of the s
Bank Balance as per cash out	ires.
Add : Cheque	out not 0.00
for payment Less: Cheque deposited to	70.17
Less: Circ	178173.17
cleared	ment 178173.17
Total Balance as per bank state	
Balance	e EXT

Final accounts such as Balance Sheet, Income & Expenditure Account & Rece Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prescrived by National Account have been prepared by HPSACS as per format prepared by HPSACS 3 Preparation of Final Account Organization (NACO). The consolidated financial statements are prepared funds/grants received from various organizations.

see of Accounts & Records

maintains its books of accounts on each basis. This is contrary to the prescribed Accounting software and I recommended by ICAI. Society has maintained following books in accounting software movided by NACO, namely

- 4.1 Petty Cash Book
- 4.2 Cash Book
- 4.3 Journal Book
- 4.4 General Ledger
- 4.5 Budget vs Actual expenditure

5 Utilization of budget as per Annual Action Plan approved by NACO

As explained to us, NACO has authorized Project Director to utilized budget as per approved Annual Action Plan.

Block No. 38, Ground Floor SDA Complex, Kasumpti , Shimla - 171009

National AIDS Control Project - Phase IV

Balance Sheet

For The Period From: 01-Apr-2016 To:31-Mar-2017

no Preciod	TYBRILLIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETTS	Schedule Reference	Figures for the carrent Period (RS.)
1170	MET SHITT GENERAL FUND	10	772,510,17	3,794,106.00	3,794,006.00 FIXED ASSETS	8	3,794,106.00
M_106.00	LP94_106.00 FTXED ASSET FUND		3,794,106.00		CURRENT ASSETS, LOANS AND ADVANCES		
				305,054,17		1000	181,714.17
				502,890,00	LOANS AND ADVANCES	1080	290,796.00
4.602,050,17			4,566,616.17	4,602,050.17			4366,616.17
	C						

Accountant

Project Director Project Director HPSACS, Shimla

Dy. Contisued

Auditor

Page 1 of 4

Block No. 38, Ground Floor SDA Complex, Kasumpti , Shimia - 171009

National AIDS Control Project - Phase IV

Income And Expenditure Account

For The Period From: 01-Apr-2016 To:31-Mar-2017

Figures for the

ade current Period	0.00	7,419,855.00			7,419,855,00		
Schodule Reference			7,433,029.98 Grants attilised to the extent or revenue expenditure				
Figures for the Figures for the original Period	(Rs.) (Rs.)	19,120.00	62,120,00 7,433,029.98		469,838.00	7,419,855.00	
Shark and	Reference	EXPENDITURE	Medicines	93,569,000 Training and Workshops	6,829,774.00 Salary (Pay and Allowanics)		0
	and the factor	(Red)	000	T 09,569,00	6,829,774.00	\$17,219.98	7,440,562.98

Accountant

Dy. Controller:

Project Director HPSACS, Shimla Page 1 of 3

Block No. 38, Ground Floor SDA Complex, Kasumpti, Shimla - 171009

National AIDS Control Project - Phase IV

Receipt And Payment Account

For The Period From: 01-Apr-2016 To: 31-Mar-2017

Pechid.	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Scholale	Miguin Control
	Opening Balance:			642,000.00	642,000.00 LOANS AND ADVANCES	320	
13,541.00	Cash in hand		3,541.00	000	Training and Workshops	20	
812,755.15	Balance with Bank	30	301,513.17	6,829,774.00	6,829,774.00 Salary (Pay and Allowances)	×	
45,754.00	7,145,754.00 LOANS AND ADVANCES	12	5,317,210.00	202,754,98	202,754,98 Operational Expenses	27	
000	0.00 GENERAL FUND	50	1,817,663.00		Closing Balance:	1	
7,533.00	Other Income	99	00'0	3,541.00	Cash in hand.		
7,979,583.15			7,439,927,17	301,513.17	Balance with Bank	31)	
				7,979,583.15			2.4

To Annual Control of the Control of

Accountant HPSACS Dy. Controller HPSACS, Shimla

Project Director HPSACS, Shimla

Hiock No. 38, Ground Floor SDA Complex, Kasumpti , Sh National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.0.00 received as grants-in-aid received from ertment of AIDS Control (NACO) during the Fin. Year 2016-17 vide letter No. given below and opening Cash/Bank Balance Rs. 305,054.17 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 502,890.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 0.00. a sum of Rs. 7,419,855.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 181,714.17 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.590,796.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year. Received Fund Rs. 7,384,421.00

SI. No.	Sanction letter Number and Date	Amo	ount
		Total	0.00

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 Dy. Controller (Fe A)

HPSACS

Accountant

Countersigned

(Chartered Accountant)

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Project Director, Himachal Pradesh State AIDS Control Society, Shimla

RE: MANAGEMENT LETTER OF STATUTORY AUDIT OF THE HPSACS FOR THE YEAR ENDING MARCH 31, 2017. TI - POOL FUND

We conducted our audit in accordance with standards on Auditing issued by the Sir/Madam. 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

- 1. The overall preparation and maintenance of the accounts of the society was are detailed below; satisfactory expect 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.
- The annual verification of the assets are yet to be carried out at the time of audit.
- 3. Further the procurement system followed by the society is 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.

Place: Chandigarh

Date: 28.07.2017

For Agarwal A. Kumar & Associates Chartered Accountants

Signature of Auditor (s)

CHANDRIARIU 100000 EHONE OFF 9814499375, 2804444 FAX: 172 - 2004484 F-MAIL: sakehdl@gmail.com aakchd2014@redifficual.com

STATUTORY AUDIT REORT OF HIMACHAL PRADESH STATE AIDS CONTROL SOCIETY FOR THE YEAR ENDING MARCH 31, 2017 - TI-POOL FUND

To,
The Project Director,
Himachal Pradesh State AIDS Control Society,
Shimla

We have audited the accompanying financial statements of Himachal Pradesh State AIDS Control Society under the National AIDS Control Project - Phase IV financed under TI Fund Rolling Continuation Channel Round IV for brevity's sake referred to as "TI FUND") as of 31st March, 2017. These financial statements comprise of the Balance Sheet as on 31st March, 2017; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2016 to 31st March, 2017. The management of Himachal Pradesh State AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Himachal Pradesh State AIDS Control Society (referred to as "HPSACS" or "the Society" for brevity's sake) management's policy is to prepare the accompanying statements on eash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and eash expenditures are recognized when basis, each receipts are recognized when received and eash expenditures are recognized when basis, each receipts are recognized when same system is adopted in respect of amount of grants paid rather than when incurred. The same system is adopted in respect of amount of grants basis, the same by the NGO periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance impress the property of them is accounted for as and when the respective utilization statement of expenditure are received.

aducted our audit in accordance with Standards on Auditing issued by the Institute of surfered 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.

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements,

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statement read with observation, if any, give a true and fair view of Sources and Application of Funds and the financial opinion of Himachal Pradesh State AIDS Control Society for the year ended March 31, 2017 in accordance with consistency applied

In addition, (a) with respect to IFRs, adequate supporting documentations 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 procurement manual issued by NACO, GOL, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date: 28.07.2017

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)

AL PRADESH STATE AIDS CONTROL SOCIETY - TI - POOL FUND

as observations were noted during the course of statutory audit of the Himachai Pradesh ate Aids Control Society for the year ending March 31, 2017 -TI-Pool Fund for the financial year 2016 -17.

1 Status of Outstanding

During scrutiny of outstanding ledger we found that only one NGO is outstanding balance of Rs. 124909/- pending for settlement. Others all the advances are settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank.

2 Preparation of Final Account

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt and Payment Account have been prepared by HPSACS as per format prescribed by National Aids Control Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

3 Maintenance of Accounts & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAL. Society has maintained following books in accounting software provided by NACO, namely

- 3.1 Petty Cash Book
- 3.2 Cash Book
- 3.3 Journal Book
- 3.4 General Ledger
- 3.5 Budget vs Actual expenditure

4 Utilization of budget as per Annual Action Plan approved by NACO

As explained to us, NACO has authorized Project Director to utilized budget as per approved Annual Action Plan.

	Amount(Rs)
articulars	5116166.68
Salance as per cash book	0.00
Salance as per cash occur. Add: Cheque issued but not present for	
payment. Less: Cheque deposited but not cleared Balance as per bank statement	5116166.68

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(Draft)

Himachal Pradesh SACS - TI POOL FUND

Block No. 38, Ground Floor SDA Complex, Kasumpti , Stimls - 171009

National AIDS Counted Project - Phase IV

Balance Sheet

For The Period From : 01-Apr-2016 To :31-Mar-2017

Engures for the

(Rs.)	124,909,00	
Schodulf Reference	Totol Otol	
ASSETS	CURRENT ASSETS, LOANS AND ADVANCES CURRENT ASSETS 10ANS AND ADVANCES	
Figures for the previous Period (Rs.)	186,824.60	186,824,00
Figures for the current Period (Rs.)	\$241,075.68	5,241,075.68
Schedule Reference	8	
	HA CLASH THES GENERAL FUND	
ato the	180,521.00	186,824.00

Accountant

Dy. Controller (F&A)
HPSACS, Shimla

Auditor

Project Director Project/Director HPSACS, Shimla

FC/FM/FO

Properties.

Himachal Pradesh SACS - TI Pool Fund

Block No. 38, Ground Floor SDA Complex, Kasampti, Shimla - 171009

National AIDS Control Project - Phase IV

Income And Expenditure Account

For The Period From: 01-Apr-2016 To:31-Mar-2017

		Figures for the	309,189,68 24,350,748,32	
		Schedule	28	
		INCOME	17,469,801.00 Grants utilised to the extent of revenue expenditure	
	Figures for the	(Rs.)		17.485,229.00
	Figures for the oursent Period	(Rs.)	2,448.00 38,705.00 1,233,930.00 18,402,133.00 4,982,722.00	24,659,938.00
Section 199	Schedule Reference		07 08 13 15 NOLL	1
	EXPENDITURE	Kits and Other Lab Supplies	377,466.00 Training and Workshops 11,773,461,00 Satury (Pay and Allowanees) 5,334,302,00 Operational Expenses 35,954,00	
The state of the state of	If the same Person (Re.)	000	5,334,302,00 5,334,302,00 5,334,302,00 5,534,302,00	

Accountant HPSACS

24,659,938.00



Project Director HPSACS, Shimla

Page Lof 4

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Humachal Fradesh SACS - TI Pool Fund Humachal Pradesh SACS - TI Pool Fund Humachal Pradesh SACS - TI Pool Fund Hacome And Expenditure Account Satisfacial AIDS Control Project - Please IV Hacome And Expenditure Account From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Hacome And Expenditure Account From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account Received From : 01-Apr-2016 To :31-Mar-2017 Hacome And Expenditure Account R	##! Frigates for the Frigates for the Frigates for the TUP.189.68 TUP.189.68	24,659,938,000
Himachal Pradesh SACS - TI Pool Fund Himachal Pradesh SACS - TI Pool Fund Stational AIDS Control Project - Phase IV Stational AIDS Control Project - Phase IV Stational AIDS Control Project - Phase IV Income And Expenditure Account For The Period From: 01-Apr-2016 To:31 For The Period From: 01-Apr-2016 To:31 13	C-heitale Reference Reference	
	und Shimla-171009 Ccount ccount 0:31-Mar-2017 11SCOME 11SCOME	
	Pradesh SACS - Tr Pool F Pradesh SACS - Tr Pool F Floor SDA Complex, Kassampili. Floor SDA Complex, Kassampili. And Expenditure A And Expenditure A And Expenditure A From: 01-Apr-2016 T From: 01-Apr-2016 T From: 101-Apr-2016 T From: 1854	2.448.00 1.233,930.00 1,233,930.00 18,402,133.00 4,982,722.00 92,025.00 17,469 17,469 17,469 17,469 17,469 17,469 17,469 17,469 17,469 17,469 17,469 17,469 17,469 17,469 17,469 17,699
	Himachul Block No. 38, Ground Nation Income For The Period For The Period	8 5 8 E E E E E
HONGE BEIDE SAN WORLDON (M. M.) Register Lab Supply Register Lab Supply Register Management (M. M.) Register Management (M.) Register Manage		一

Page Volts 5,116,156.68 29,901,013,68 000 588,409.00 245,974.00 381 980 00 523.00 23,567,961.00 Figures for the current Period (RS) Project Director HPSACS, Shimla Schedule NULL 2 H PAYMENTS Salary (Pay and Allowances) LOANS AND ADVANCES CURRENT LIABILITIES Relance with Plant Training and Workshops 2,970,087.00 Operational Exponent For The Period From : 01-Apr-2016 To :31-Mar-2017 Closing Balance: Block No. 38, Ground Floor SDA Complex, Kasumpti, Shimla - 171009 HPSACS, Shinks Receipt And Payment Account Himachal Pradesh SACS - TI Pool Fund National AIDS Control Project - Pluze IV 17,141,176,00 186,824,00 3,385,839,00 66,203.00 29,894,00 000 10,532,223.90 previous Period Figures for the (Rs.) 300,189.68 29,405,000,000 29,901,013.68 186,824,00 0.00 Figures for the current Period Accountant HPSACS (RS) Schedule Reference Ži 8 9 + RECEIVES LOANS AND ADVANCES Balance with Bank GENERAL FUND Opening Balance: Other Income 12,785,00 10,900,400,00 11,141,176.00 117,991,00 and lot the Dorney similar

Fradesh SACS - TI MOOL TON

Floor SDA Complex Complex

National AIDS

Utilisation Commissions

Certified that an amount of Table 1884 and 1884 Together of AIDS Control outstanding Advances for Rs 1 to the land beautiful forward from the Rs. 24,659,938.00 and the Cush/Bank Carrent Liabilities of Rs. 0.00)and outstanding advances of at the end of the year will be adjusted towards the entertainment of the sent year.

-	Sanction letter Number and Date	Amount
TS	7-11-17/02/2-16-17-NA-CO CINE 127511	73,51,000-00
2	7-11-17/01/216-13-NACO-(MX)2-2116	7.2.51, on
il.	7-11-17/-2/216-9 - NAW- CAR) 22-16 T-11-17/-2/216-12 - NAW (FR.) 19/4/219	73. 17.0W
	Total	29,405,000.00

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

Statement of Expenditures

2. Annual Financial Statements

Countersigned

Dy. Controller (F&A HPSACS, Shimla

DHS-deniero Direckestor

HP State AIDS Control Society, Shimls

(Chartered Accountant)

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