

No. HSACS/Accts/2018/ 1908

date: 07/08/2018

From:

The Project Director,
Haryana State AIDS Control Society,
Swasthya Bhawan, O/o DGHS
Sec -6, Panchkula

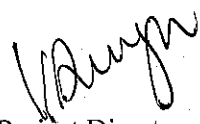
To,

The Director-Finance,
Ministry of Health and Family Welfare,
Deptt. of AIDS Control,
National AIDS Control Organization,
6th Floor, Chanderlok Building,
36, Janpath, New Delhi.

Sub:- Submission of Balance Sheet for the year 2017-18 under DBS (Domestic Budget Scheme)

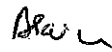
Sir,

Kindly find enclosed herewith the Receipt and Payment Account, Income and Expenditure Account, Balance Sheet and Utilization Certificate along with Auditors Report & Management Letter for the Year 2016-2017) for favor of further necessary action at your end.


Project Director
Haryana State AIDS Control Society,
Panchkula

Encl: as above

2



GANDHI MINOCHA & CO
CHARTERED ACCOUNTANTS

1-A, Tribune Colony,
Jagadhari Road, Ambala Cantt -133001
Telephones: 2652642, 2652643, 2652747(O)
E-MAIL : gandhica@yahoo.com


The Project Director,
HARYANA AIDS CONTROL SOCIETY,
PANCHKULA.

Respected Madam,

SUB: MANAGEMENT LETTER: FUND WISE - DOMESTIC BUDGET SUPPORT

1. The accounting records systems and control Examined during the course of the audit were found to be well placed and well maintained.
2. The audit report of the peripheral units/ NGOs was not provided for verification.
3. The Taxation and legal matters department should be more vigilant, as the following deficiencies have been observed in the same:
 - i) The details of vendors registered under MSME ACT are not being collected.
 - ii) The registration under shop and establishment Act has not been undertaken, neither attendance records as required under the same has been maintained. This may attract the penal provisions as per the Act.
 - iii) Asset register, stock and consumables register would be in alignment with the NACO guidelines if proper details are duly mentioned against each item. For eg. Issue dates, balancing, proper authentication of registers, details of installation and verification.
4. The financial & administrative powers have been duly documented.
5. The society is reasonably cautious in compliance of financial and internal control as documented in the financial manual.
6. The various nominees required to be member of state council have not been called for.
7. Meeting of governing body as per the memorandum was not conducted during the year.

PLACE: PANCHKULA
DATE:

FOR GANDHI MINOCHA & CO.
CHARTERED ACCOUNTANTS

(GAURAV GANDHI)
PARTNER
M.NO. 501510

AUDIT REPORT (DBS)

The Project Director
HARYANA AIDS Control Society,
PANCHKULA.

Introductory Paragraph

We have audited the accompanying Utilization certificate of the HARYANA AIDS Control Project - Phase III (financed under World bank credit No 3242 -IN/IDA) as of March 31, 2018. Our responsibility is to express our 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 observations given in Annexure-I, listing of ineligible claims comments in management letter give a true and fair view of the Application of Funds and the financial position of Haryana State Aids Control Society for the year ended March 31, 2018, in accordance with consistency applied accounting standards.

In addition subject to our observations in Annexure-I, listing of ineligible claims (Annexure-II) & comments in management letter (a) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs; (b) which Expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

PLACE: PANCHKULA
DATE:

FOR GANDHI MINOCHA & CO.,
CHARTERED ACCOUNTANTS,

(GAURAV GANDHI)
PARTNER
M.NO. 501510

ANNEXURE-1 (DBS)

1. **Fixed Asset Register:** Fixed asset Register has not been maintained as per the guidelines issued in operation manual. It lacks information in terms of guarantee period, tag number, proper balancing, inspection date, warranty etc. The register is being prepared as per GFR-40. However the above said form doesn't contain various disclosures as mentioned in operational manual. So, it is advised that an additional format in addition to GFR-40 should be called for from NACO.
2. **Executive Level/Governing Body Meeting:** As per the memorandum of association of the society there must be a quarterly executive level meeting. However, only two such meetings were held during the year on 23rd May 2017 and 10th Jan 2018 for 1st and 4th quarter respectively. No such executive level meeting was held for 2nd and 4th quarter. As reported the executive and governing body has similar constitution, the executive meetings is being doubled as general body meeting.
3. **Difference in opening balances:** On scrutiny of balance sheet, it was found that the opening balances as appearing in balance sheet for the financial year 2017-18 do not tally with the closing balances as appearing in the balance sheet of previous financial year i.e. 2016-17. Details of same are as follows :

PARTICULARS	CLOSING BALANCE IN PREVIOUS YEAR	OPENING BALANCE IN CURRENT YEAR
Advance to Staff*	2231	0

* The above mentioned difference has been adjusted through general fund.

4. **Long pending Advances:** On scrutiny of ledger accounts, it was observed that there certain advances to districts which are standing since long in the books of accounts. It is advised to clear their positions and to write off these advances in the manner prescribed by NACO. Details are as follows:

ACTIVITY/DISTRICT NAME	OUTSTANDING AMOUNT	OUTSTANDING SINCE
BPS M.C. Khanpur Kalan	Rs. 94000/-	17/08/2015
Ambala Cantt	Rs. 5000/-	12/08/2016
Saheed Hassan Khan Mewati, Govt. Medical College, Nalhar Mewat	Rs. 20193/-	18/09/2015

5. **Loss of interest:** As per the guidelines prescribed by the NACO, the unutilized funds, if any, should be kept in flexi deposit or sweeping deposit for income generation. But the society is

A

not maintaining any such account which results in loss of revenue in the nature of interest. Hence it is advised that the society should shift their IDBI saving account to flexi/sweep and comply with the NACO guidelines.

6. **Purchase of office furniture:** Office furniture was procured from J.P. Furniture for Rs. 83,200/- via invoice number 00026 dated 21.10.2017. following discrepancies were observed in the procurement process :

- **Inspection Note not prepared-** The inspection note was not on record. It is advised that payment should not be released without obtaining inspection report from the inspection officer.
As reported by the society, the members have verified the assets and NOC was recorded in the invoice itself.
- **Late delivery of furniture-** The supply order of the above mentioned procurement, issued to the vendor contained a penalty clause in case, the ordered goods are received later than 7 days. Supply order was issued on 13th December 2017, but the goods were received on 24th December 2017. However, the vendor was not penalized for delay of 4 days. Such amount should be recovered from the vendor as soon as possible.

7. **Quotations from same group of companies:** A computer amounting to Rs. 1,18,000/- was procured after calling for quotations. Quotations were received from the following parties-

VENDOR	ADDRESS	PRICE QUOTED
M/s Noble Informatique	SCO-61, Sector 20C, Tribune road, Chd.	Rs. 118000/-
M/s Noble Bliztech Pvt. Ltd.	SCO-75 Sector 20C, Chd.	Rs. 119000/-
M/s Premsons	SCO- 20C (computer market), Chd.	Rs. 195000/-

M/s Noble Informatique, being the lowest bidder was selected.

But on analyzing the quotations, it came to our notice that M/s Noble Informatique and M/s Noble Bliztech Pvt. Ltd. are having same website. As reported, one of the directors of Noble Bliztech Pvt. Ltd. is also having ownership rights in M/s Noble Informatique. It is asserted that both the above mentioned companies are same group companies, which is a clear violation of GFR 2005 because different quotations should not have been obtained from same group companies. As reported by the staff, it was not aware of the fact. Hence it was advised that a declaration regarding the same should be obtained on quotation.

8. **Difference in Bank statement and bank book:** During the scrutiny of bank balances it was observed that bank balance of DBS Punjab National Bank as per bank statement as on 31st March 2018 doesn't reconciles with the bank balance as on 31st March 2018. Furthermore no Bank Reconciliation Statement for the same was prepared.

A

PARTICULARS	BALANCE AS PER BANK STATEMENT	BALANCE AS PER BOOKS
PNB 3939000102745301	Rs. 50739/-	Rs. 33512/-

The reconciliation as on date was verified and found correct.

9. **Fixed asset installation pending :** Two computers were purchased from Hartron for Rs. 100934/-. The same were received on 28/02/18. However, one of the computer could not be installed till date due to some technical issues. This resulted in blockage of funds. Corrective action regarding the same is required.



DOMESTIC BUDGET SUPPORT, HSACS
PANCHKULA

ANNEXURE II

S.No.	Activity	Particulars	Y	N	Remarks
1	Payments and Receipts	• Are the payments for expenditures in line with the approved annual work plan	✓		
		• Are the payments properly approved in line with the financial delegation	✓		
		• Are the supporting documents filed properly and easily accessible	✓		
		• Is there a serial control over payment ,receipt and journal vouchers	✓		
		• Are the expenditure/payments charged to the correct account code and head of expenditure	✓		
		• Is the system generated voucher used as basis for approval of payments	✓		
		• Comment on a process flow improvements that can be made			
2	NGOs	• Is there a TSU to support NGO/CBO activities and does it have a finance staff	Not applicable		
		• Has the financial management capacity of the NGO been assessed by the TSU and the process documented during the selection process.			
		• Are there any critical FM capacity issues identified during selection process and how are these planned to be addressed			
		• Does the contract with the NGO contain the Financial Management aspects			
		• Are the tranches releases to NGOs in compliance with the contractual obligations and in adherence to the NGO/CBO guidelines?			
		• Are funds released without settlement of previous advance or without receipt of quarterly financial report?			
		• Is the NGO/CBO timely in submitting financial report to the SACS/PSU? If not what actions are being taken to address this issue.			
		• Is the financial review of NGOs by the TSU adequate in terms of quality and frequency			
		• Are on-site visits to the NGOs made by the finance staff of the TSU?			
		• Have the annual audited financial statements received from the NGOs	✓		
		• Carry out on site (where covered under the scope of the audit) audit of NGOs/CBOs as per TOR provided in the NGO/CBO guidelines and attach a			

A

		separate report of the NGO/CBO covered. Where this is carried out by independent auditors comment on the adequacy of the actions taken by SACS to address the observations of the auditors.			
3	Peripheral Units	• Has a sanction letter been issued for the proposed activity by the peripheral unit	✓		
		• Are the financial management ,financial reporting and the date of settlement of advance indicated in the sanction letter	✓		
		• Is the settlement done on time and is supported by a proper utilization certificate	✓		
		• Comment on the quality adequacy of the financial records maintained by the peripheral units (for the sample covered during the course of quarterly internal audit)-attach a separate sheet where necessary .			
4.	Overall monitoring of advances	• Are subsequent branches released without settlement of first advance		✓	
		• Is the system for monitoring and control of advances adequate	✓		
		• Are there a large number of advances overdue	✓		Refer para no. 5
5	Operation of bank account	• Is an ageing report generated for the review by the project director on a periodic basis?	✓		
		• Is the bank reconciliation carried out on a monthly basis	✓		
		• Are there any un-reconciled or un-accounted for balances	✓		Refer para no.9
		• Are payments made by the crossed cheques/draft?	✓		
6	Fixed Assets	• Is there adequate physical control over cash, receipt book and blank cheque books	✓		
		• Have the procurement procedures prescribed in the procurement Manual followed by the SACS for procurement of assets purchased by the SACS.		✓	Some discrepancies were found.
		• Are these supported by adequate and valid supporting documents?		✓	
		• Are the assets procured documented in the fixed assets register giving its location etc?	✓		
		• Carry out a sample verification of fixed assets both in SACS and peripheral units/NGOs.	✓		
		• Are assets received in kind also recorded in the fixed assets register giving the date of receipt ,location etc	✓		



		<ul style="list-style-type: none"> Is a material been purchased for the activity? 	✓		
		<ul style="list-style-type: none"> Has the purchased material been entered in the stock register? Is it upto date and physical stock in agreement with the book balances? 	✓		
7	Purchase of goods and services by SACS	<ul style="list-style-type: none"> Have the procurement procedures prescribed in the procurement Manual followed by the SACS for procurement of goods and services purchased by the SACS. 	✓		
		<ul style="list-style-type: none"> Are these supported by adequate and valid supporting documents? 	✓		
		<ul style="list-style-type: none"> Where goods including drugs are procured are these correctly recorded in the inventory register? 	✓		
		<ul style="list-style-type: none"> Carry out a sample verification of inventory of consumables, drugs supplied to the NGO's peripheral units. 	✓		
		<ul style="list-style-type: none"> Are goods (ART drugs, test kits etc.) received in kind also recorded in the inventory register? Does the physical balance agree with the book balance? Comment on the variance if any 	✓		
8	Accounting	<ul style="list-style-type: none"> Is the CFMS operational & up-to-date 	✓		
		<ul style="list-style-type: none"> Are there any constraints in using the system 		✓	
9	Other Issues	<ul style="list-style-type: none"> Have the financial reports for the previous quarter generated from the CFMS send to the NACO in timely manner. 	✓		
		<ul style="list-style-type: none"> Any other issues that the firm may like to address. 			NIL

Thanking you.

FOR GANDHI MINOCHA & CO.
CHARTERED ACCOUNTANTS

(GAURAV GANDHI)
PARTNER

ANNEXURE III

DISALLOWANCE IN THE UTILISATION

The majority of the grant have been utilized through NGOs and Peripherals, we have relied on the reports of internal auditor of NGOs and Peripherals regarding the utilization. It is advised that action taken report/ show cause should be called from NGOs and Peripherals. On the basis of above the management should take a call on disallowance of utilization. On verification of the societies record, we are of the opinion that no expense incurred by the society warrants disallowance.



Haryana SACS - NEW DBS FOR NACP IV

SCO-10, Sector-10, Panchkula -

National AIDS Control Project - Phase IV

Balance Sheet

For The Period From : 01-Apr-2017 To : 31-Mar-2018

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
18,493,347.55	GENERAL FUND	01	18,922,245.55	24,022,074.00	FIXED ASSETS	02	24,356,627.00
24,022,074.00	FIXED ASSET FUND		24,356,627.00	14,884,436.55	CURRENT ASSETS, LOANS AND ADVANCES		16,895,113.55
				3,608,911.00	CURRENT ASSETS	0301	2,027,132.00
					LOANS AND ADVANCES	0401	
<u>42,515,421.55</u>			<u>43,278,872.55</u>	<u>42,515,421.55</u>			<u>43,278,872.55</u>



[Signature]
FCF/MFO

Project Director

[Signature]

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Opening grant in aid	18,493,347.55	18,942,542.55
Add: Received during the year		
Recovery/Deduction of Grants	0.00	2,877,000.00
Grant for STI from NACO to SACS	6,485,000.00	6,556,000.00
Grant for STI from NACO to SACS	15,654,000.00	13,672,000.00
Grant for Blood Safety from NACO to SACS	10,353,000.00	12,317,000.00
Grant for IEC from NACO to SACS	17,076,000.00	14,755,000.00
Grant for IS from NACO to SACS	930,000.00	1,465,000.00
Grant for SIMS from NACO to SACS		
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(49,734,549.00)	52,034,951.00
Grants utilised to the extent of fixed asset expenditure	(334,553.00)	56,244.00
Closing grant in aid	18,922,245.55	18,493,347.55



Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	3,843,350.00	0.00	0.00	3,843,350.00
Equipment (Other) (2204)	286,345.00	0.00	0.00	286,345.00
Furniture, Fixtures & Supplies (2202)	1,803,837.00	83,200.00	0.00	1,887,037.00
NACP III Blood Bank Equipments (2403)	2,231,726.00	0.00	0.00	2,231,726.00
NACP III Civil Works (2401)	4,110,624.00	0.00	0.00	4,110,624.00
NACP III Equipment (Other) (2404)	3,157,333.00	0.00	0.00	3,157,333.00
NACP III Furniture, Fixtures & Supplies (2402)	4,163,464.00	0.00	0.00	4,163,464.00
NACP III Office Equipment (2406)	3,311,080.00	0.00	0.00	3,311,080.00
NACP III Vehicles (2405)	395,876.00	0.00	0.00	395,876.00
Office Equipment (2206)	718,439.00	251,353.00	0.00	969,792.00
Grand Total	24,022,074.00	334,553.00	0.00	24,356,627.00



Funds from Other Sources

Schedule 03
Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Cash in hand	0.00	484.00
	16,895,113.55	14,883,952.55
NEW DBS Bank Code- IDEB1-0016104000159661		14,884,436.55
Total	16,895,113.55	

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Advance to Others	274,364.00	558,710.00
	1,382,333.00	2,678,762.00
Advance to District Authorities	279,139.00	280,143.00
NACP III Advance to Others	91,296.00	91,296.00
NACP III Advance to NGOs		
Total	2,027,132.00	3,608,911.00



Haryana SACS - NEW DBS FOR NACPIV

SCO-10, Sector-10 , Panchkula -

National AIDS Control Project - Phase IV

Income And Expenditure Account

For The Period From : 01-Apr-2017 To :31-Mar-2018

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
8,185,925.00	IEC	06	7,433,580.00	1,184,774.00	Other Income	28	1,465,009.00
605,994.00	Kits and Other Lab Supplies	08	212,497.00	52,034,951.00	Grants utilised to the extent of revenue expenditure		49,734,549.00
481,651.00	Training and Workshops	13	2,279,050.00				
40,955,842.00	Salary (Pay and Allowances)	14	38,829,259.00				
640,392.00	Maintenance Costs	15	619,950.00				
2,349,921.00	Operational Expenses		1,825,222.00				
53,219,725.00			51,199,558.00	53,219,725.00			51,199,558.00



Other Income

Schedule 28

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
	35,585.00	-29,120.00
Other Receipts	1,429,424.00	1,213,894.00
Interest from Bank		1,184,774.00
Total	1,465,009.00	

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
	212,497.00	605,994.00
Consumable Items		605,994.00
Total	212,497.00	

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
	719,284.00	481,651.00
Training	1,559,766.00	0.00
Campaigns		481,651.00
Total	2,279,050.00	



Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Salary	37,369,483.00	39,733,581.00
Honorarium	536,568.00	60,934.00
Leave Salary & Pension Contributions	296,112.00	33,235.00
Medical Expenses	0.00	16,023.00
Employer's Contribution to CPF	627,096.00	1,112,069.00
Total	38,829,259.00	40,955,842.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Equipment Maintenance	81,087.00	47,456.00
Vehicle Maintenance	538,863.00	592,936.00
Total	619,950.00	640,392.00



Schedule 15

Operational Expenses

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Travelling Expenses	170,577.00	321,222.00
Rent, Rates & Taxes	0.00	292,900.00
Telephone/Communication Expenses	165,270.00	203,428.00
Bank Charges	0.00	58.00
Miscellaneous Expenses	362,376.00	609,754.00
Printing & Stationery	154,556.00	82,022.00
Advertisement (Other than IEC)	229,148.00	8,108.00
Water and Electricity Charges	191,928.00	166,484.00
Audit Fees	115,130.00	115,500.00
Legal Expenses	0.00	42,750.00
Postage/Courier	103,745.00	44,850.00
Quality Assessment	28,643.00	96,204.00
Other Administration Cost	243,263.00	136,745.00
Contractual Services - Companies	0.00	43,964.00
Contingency	60,586.00	185,932.00
Total	1,825,222.00	2,349,921.00



Haryana SACS - NEW DBS FOR NACPIA

SCO-10, Sector-10, Panchkula -

National AIDS Control Project - Phase IV

Receipt And Payment Account

For The Period From : 01-Apr-2017 To :31-Mar-2018

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
4,981.00	Opening Balance:		484.00	27,900,824.00	LOANS AND ADVANCES	17	22,180,908.00
11,559,550.55	Cash in hand	30	14,883,952.55	15,594.00	FIXED ASSETS	16	118,000.00
1,826.00	Balance with Bank	17	0.00	240.00	CURRENT LIABILITIES	32	3,130.00
57,031,387.00	LOANS AND ADVANCES	29	50,498,000.00	34.00	Kits and Other Lab Supplies	18	7,183.00
240.00	GENERAL FUND	32	180.00	221,263.00	Training and Workshops	20	539,639.00
848,226.00	CURRENT LIABILITIES	56	757,817.00	22,140,659.00	Salary (Pay and Allowances)	25	22,382,422.00
69,446,210.55	Other Income		66,140,433.55	52,534.00	Maintenance Costs	26	114,551.00
				1,557,644.00	Operational Expenses	27	1,541,008.00
				2,643,862.00	IEC	40	2,358,479.00
				29,120.00	Other Income		0.00
				484.00	Closing Balance:		0.00
				14,883,952.55	Cash in hand	31	16,895,113.55
				69,446,210.55	Balance with Bank		66,140,433.55

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
NACPIII Advance to Others	0.00	1,826.00
Total	0.00	1,826.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Recovery/Deduction of Grants	0.00	8,266,387.00
Grant for STI from NACO to SACS	6,485,000.00	6,556,000.00
Grant for Blood Safety from NACO to SACS	15,654,000.00	13,672,000.00
Grant for IEC from NACO to SACS	10,353,000.00	12,317,000.00
Grant for IS from NACO to SACS	17,076,000.00	14,755,000.00
Grant for SIMS from NACO to SACS	930,000.00	1,465,000.00
Total	50,498,000.00	57,031,387.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-17 (Rs.)	As at 31-Mar-16 (Rs.)
NEW DBS Bank Code- IDBI-0016104000159661	14,883,952.55	11,559,550.55
Total	14,883,952.55	11,559,550.55



Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
	180.00	240.00
Group Insurance Scheme		
Total	180.00	240.00

Schedule 56

Other Income

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
	35,585.00	0.00
Other Receipts		
Interest from Bank		
Total	722,232.00	848,226.00
	757,817.00	848,226.00

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
	1,262,952.00	6,743,140.00
Advance to Consultants		
Advance to Others	4,358,009.00	2,327,151.00
Advance to Staff	187,122.00	178,818.00
Advance to District Authorities	16,372,825.00	18,651,715.00
Total	22,180,908.00	27,900,824.00



FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Office Equipment	118,000.00	15,594.00
Total	118,000.00	15,594.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
General Provident Fund	180.00	240.00
TDS (Others)	2,950.00	0.00
Total	3,130.00	240.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Consumable Items	7,183.00	34.00
Total	7,183.00	34.00



Schedule 20

Training and Workshops

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Particulars	539,639.00	221,263.00
Training		
Total	539,639.00	221,263.00

Schedule 25

Salary (Pay and Allowances)

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Particulars	22,086,310.00	22,091,401.00
Salary	296,112.00	33,235.00
Leave Salary & Pension Contributions	0.00	16,023.00
Medical Expenses		
Total	22,382,422.00	22,140,659.00

Schedule 26

Maintenance Costs

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Particulars	81,087.00	47,456.00
Equipment Maintenance	33,464.00	5,078.00
Vehicle Maintenance		
Total	114,551.00	52,534.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Travelling Expenses	97,947.00	216,183.00
Rent, Rates & Taxes	0.00	292,900.00
Telephone/Communication Expenses	148,447.00	193,814.00
Bank Charges	0.00	58.00
Miscellaneous Expenses	298,478.00	252,540.00
Printing & Stationery	150,512.00	70,035.00
Advertisement (Other than IEC)	229,148.00	4,771.00
Water and Electricity Charges	191,928.00	169,821.00
Audit Fees	115,130.00	115,500.00
Legal Expenses	0.00	42,750.00
Postage/Courier	103,745.00	44,850.00
Quality Assessment	28,643.00	83,711.00
Other Administration Cost	177,030.00	70,711.00
Total	1,541,008.00	1,557,644.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
NEW DBS Bank Code- IDBI-0016104000159661	16,895,113.55	14,883,952.55
Total	16,895,113.55	14,883,952.55



Other Income

Schedule 40

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Other Receipts	0.00	29,120.00
Total	0.00	29,120.00



Sources and Uses of Funds

As on: 31-Mar-2018

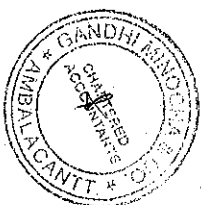
Particulars		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Opening balance of Net Current Assets	Cash in Hand	0.00	19,388.00	26,841.00	4,373.00	4,981.00	484.00
	Balance in Bank (01)	0.00	64,192,549.55	38,926,675.55	22,969,329.55	11,559,550.55	14,883,952.55
Sources of funds	Advances (02)	0.00	9,595,279.00	17,726,269.00	3,783,866.00	7,378,011.00	3,608,911.00
	Grant from NACO to SACS	214,850,233.55	128,346,000.00	15,425,000.00	41,839,000.00	51,642,000.00	50,498,000.00
Utilisation of funds	Miscellaneous Receipts (04)	2,649,894.00	2,717,597.00	758,381.00	595,851.00	1,184,774.00	1,465,009.00
	Expenses (05)	122,008,857.00	146,457,201.00	45,634,319.00	50,173,207.00	53,219,725.00	51,199,558.00
Closing balance of Net Current Assets	Fixed Assets (06)	21,684,054.00	1,733,827.00	471,279.00	76,670.00	56,244.00	334,553.00
	Cash in Hand	19,388.00	26,841.00	4,373.00	4,981.00	484.00	0.00
	Balance in Bank (07)	64,192,549.55	38,926,675.55	22,969,329.55	11,559,550.55	14,883,952.55	16,895,113.55
	Advances (08)	9,595,279.00	17,726,269.00	3,783,866.00	7,378,011.00	3,608,911.00	2,027,132.00



Haryana SACS

Year----->

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Balance in Bank (01)						
NEW DBS Bank Code- IDBI-0016104000159661	0.00	64,192,549.55	38,926,675.55	22,969,329.55	11,559,550.55	14,883,952.55
Total	0.00	64,192,549.55	38,926,675.55	22,969,329.55	11,559,550.55	14,883,952.55
Advances (02)						
Advance to District Authorities	0.00	3,302,073.00	1,756,461.00	2,881,567.00	5,348,000.00	2,678,762.00
Advance to NGOs	0.00	1,068,478.00	1,314,387.00	0.00	0.00	0.00
Advance to Others	0.00	4,459,654.00	719,145.00	417,360.00	1,617,461.00	558,710.00
Advance to Staff	0.00	12,164.00	403.00	86,500.00	14,111.00	0.00
Inter Unit Fund Transfer	0.00	0.00	13,474,034.00	0.00	0.00	0.00
NACP/III Advance to NGOs	0.00	91,296.00	91,296.00	91,296.00	91,296.00	91,296.00
NACP/III Advance to Others	0.00	661,614.00	370,543.00	307,143.00	307,143.00	280,143.00
Total	0.00	9,595,279.00	17,726,269.00	3,783,866.00	7,378,011.00	3,608,911.00
Miscellaneous Receipts (04)						
Interest from Bank	2,647,464.00	2,668,839.00	653,913.00	593,211.00	1,213,894.00	1,429,424.00
Other Receipts	2,430.00	48,758.00	104,468.00	2,640.00	-29,120.00	35,585.00
Total	2,649,894.00	2,717,597.00	758,381.00	595,851.00	1,184,774.00	1,465,009.00
Expenses (05)						
Advertisement (Other than IEC)	144,503.00	499,421.00	395,922.00	346,238.00	8,108.00	229,148.00



Expenses (05)	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
NGO Services	1,020,000.00	274,000.00	0.00	0.00	0.00	0.00	0.00
NGO Services for Priority Interventions	61,779,611.00	76,688,864.00	0.00	0.00	0.00	0.00	0.00
Operational Expenses	0.00	102,667.00	0.00	0.00	0.00	0.00	0.00
Other Administration Cost	46,026.00	54,562.00	61,483.00	100,046.00	136,745.00	243,263.00	0.00
Other Lab. Supplies	990.00	22,000.00	0.00	0.00	0.00	0.00	0.00
Postage/Courier	68,180.00	114,190.00	22,640.00	144,999.00	44,850.00	103,745.00	0.00
Printing & Stationery	189,315.00	302,525.00	161,479.00	223,971.00	82,022.00	154,556.00	0.00
Quality Assessment	327,292.00	642,754.00	331,468.00	141,301.00	96,264.00	28,643.00	0.00
Rent, Rates & Taxes	478,500.00	522,000.00	522,000.00	391,500.00	292,900.00	0.00	0.00
Salary	27,485,814.00	33,541,662.00	33,947,655.00	34,112,741.00	39,733,581.00	37,369,483.00	165,270.00
Telephone/Communication Expenses	354,636.00	366,269.00	267,194.00	237,789.00	203,428.00	165,270.00	0.00
Training	4,235,162.00	3,146,551.00	1,014,002.00	665,405.00	481,651.00	719,284.00	0.00
Travelling Expenses	513,308.00	421,695.00	231,902.00	359,627.00	321,222.00	170,577.00	0.00
Vehicle Maintenance	747,938.00	657,912.00	621,475.00	462,091.00	592,936.00	538,863.00	0.00
Water and Electricity Charges	202,033.00	310,891.00	189,342.00	309,287.00	166,484.00	191,928.00	0.00
Total	122,008,857.00	146,457,201.00	45,634,319.00	50,173,207.00	53,219,725.00	51,199,558.00	0.00



Fixed Assets (06)	2012-13		2013-14		2014-15		2015-16		2016-17	
Blood Bank Equipments	5,691,205.00	152,145.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment (Other)	150,000.00	136,345.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures & Supplies	334,450.00	1,333,877.00		52,568.00	42,292.00	40,650.00	83,200.00			
NACP III Blood Bank Equipments	2,231,726.00	0.00		0.00	0.00	0.00	0.00			0.00
NACP III Civil Works	4,110,624.00	0.00		0.00	0.00	0.00	0.00			0.00
NACP III Equipment (Other)	3,157,333.00	0.00		0.00	0.00	0.00	0.00			0.00
NACP III Furniture, Fixtures & Supplies	4,163,464.00	0.00		0.00	0.00	0.00	0.00			0.00
NACP III Office Equipment	3,311,080.00	0.00		0.00	0.00	0.00	0.00			0.00
NACP III Vehicles	395,876.00	0.00		0.00	0.00	0.00	0.00			0.00
Office Equipment	138,296.00	111,460.00		418,711.00	34,378.00	15,594.00	251,353.00			
Total	21,684,054.00	1,733,827.00		471,279.00	76,670.00	56,244.00	334,553.00			
Balance in Bank (07)	64,192,549.55	38,926,675.55		22,969,329.55	11,559,550.55	14,883,952.55	16,895,113.55			
Advances (08)										
Advance to District Authorities	3,302,073.00	1,756,461.00		2,881,567.00	5,348,000.00	2,678,762.00	1,382,333.00			
Advance to NGOs	1,068,478.00	1,314,387.00		0.00	0.00	0.00	0.00			
Advance to Others	4,459,654.00	719,145.00		417,360.00	1,617,461.00	558,710.00	274,364.00			



Advances (08)	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	Advance to Staff	12,164.00	403.00	86,500.00	14,111.00	0.00
	Inter Unit Fund Transfer	0.00	13,474,034.00	0.00	0.00	0.00
	NACPIII Advance to NGOs	91,296.00	91,296.00	91,296.00	91,296.00	91,296.00
	NACPIII Advance to Others	661,614.00	370,543.00	307,143.00	307,143.00	280,143.00
	Total	9,595,279.00	17,726,269.00	3,783,866.00	7,378,011.00	3,608,911.00
						2,027,132.00



Haryana SACS - NEW DBS FOR NACP IV

SCO-10, Sector-10, Panchkula -

National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.50,498,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2017-18 vide letter No. given below and opening Cash/Bank Balance Rs. 14,884,436.55 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 3,608,911.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,465,009.00. a sum of Rs. 51,534,111.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 16,895,113.55 (and Current Liabilities of Rs. 0.00) and outstanding advances of Rs.2,027,132.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/03/2017-18-NACO (Fin) 15 th May 2017	17,04,000-00
2.	T-11017/03/2017-18-NACO (Fin) 27 th July 2017	17,04,000-00
3.	T-11017/03/2017-18-NACO (Fin) 7 th Sept 2017	85,53,000-00
4.	T-11017/03/2017-18-NACO (Fin) 5 th Jan 2018	77,37,000-00
	Total	50,498,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

(Project Director)

Braun

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	484.00
NEW DBS Bank Code- IDBI-0016104000159661	14,883,952.55
Advance to Others	558,710.00
Advance to District Authorities	2,678,762.00
NACPIII Advance to Others	280,143.00
NACPIII Advance to NGOs	91,296.00
	18,493,347.55
Sources of funds	Amount (Rs.)
Grant for STI from NACO to SACS	6,485,000.00
Grant for Blood Safety from NACO to SACS	15,654,000.00
Grant for IEC from NACO to SACS	10,353,000.00
Grant for IS from NACO to SACS	17,076,000.00
Grant for SIMS from NACO to SACS	930,000.00
	50,498,000.00
Utilisation of funds	Amount (Rs.)
IEC	7,433,580.00
Training	719,284.00
Salary	37,369,483.00
Equipment Maintenance	81,087.00
Vehicle Maintenance	538,863.00
Travelling Expenses	170,577.00
Telephone/Communication Expenses	165,270.00
Honorarium	536,568.00
Miscellaneous Expenses	362,376.00
Printing & Stationery	154,556.00
Leave Salary & Pension Contributions	296,112.00
Advertisement (Other than IEC)	229,148.00
Water and Electricity Charges	191,928.00
Audit Fees	115,130.00
Employer's Contribution to CPF	627,096.00
Postage/Courier	103,745.00
Quality Assessment	28,643.00
Other Administration Cost	243,263.00
Campaigns	1,559,766.00
Contingency	60,586.00
Consumable Items	212,497.00
Furniture , Fixtures & Supplies	83,200.00
Office Equipment	251,353.00
	51,534,111.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	35,585.00
Interest from Bank	1,429,424.00



	<u>1,465,009.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code- IDBI-0016104000159661	16,895,113.55
Advance to Others	274,364.00
Advance to District Authorities	1,382,333.00
NACPIII Advance to Others	279,139.00
NACPIII Advance to NGOs	91,296.00
	<u>18,922,245.55</u>

