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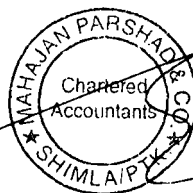
## AUDITORS' REPORT

We have audited the accompanying financial statements of Pool Fund VI (GFATM) of Himachal Pradesh State Aids Control Society under the National AIDS Control Project - Phase III (financed under World Bank Credit No. 3242-IN) as at March 31, 2011. Our responsibility is to express an opinion on these financial statements based on our audit.

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.

**Subject to audit observations attached to this report**, in our opinion, the financial statements, read with the observations, give a true and fair view of the Sources and Application of Funds and the financial position of Himachal Pradesh State Aids Control Society for the year ended March 31, 2011. In addition, (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: Shimla  
Date: 10/11/2011



For Mahajan Parshad & Co.  
Chartered Accountants

(Rajinder Parshad)  
Partner

**Himachal Pradesh State Aids Control Society**

**Audit for the year 2010-11**

**Audit Observations:**

**General:**

**1. Non Compliance of Accounting Standards**

**It is observed that certain accounting standards are not being complied by the organization. It may be noted that the accounting standards not being followed, are however in accordance with the requirements of NACO. But since we are guided by the accounting standards any deviations from the same have been reported here:**

- a) Accounting Standard 1: Cash basis of accounting being followed is in violation of the Accounting Standard.
- b) Accounting Standard 6: Depreciation over the assets has not been provided since inception.
- c) Accounting Standard 28: Beside non provision of depreciation, there is huge impairment in the value of Assets but same has not been considered as such the assets are grossly overstated.

**2. Insurance**

Operational Guidelines for Financial Management issued by NACO under the head Insurance states that insurance should be obtained on the following assets treating it as a statutory requirement:

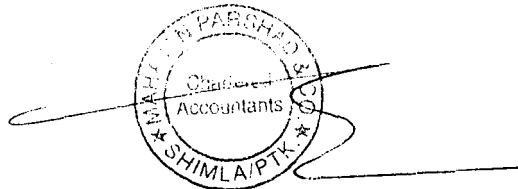
- Vehicles
- Cash in Chest
- Employees Fidelity Bond

However, the insurance in respect of vehicles is only being obtained.

**3. Maintaining Books of Accounts by NGOs/DAPOs**

NGOs/DAPOs are not maintaining accounts as per NGOs/CBOs guidelines for finance and procurement part II issued by NACO.

There is a requirement to submit the utilization certificates on quarterly basis signed by Project director, Project Manager and Project Accountant. The Utilization Certificates are not being sent on quarterly basis and are not being signed by either Project Director or by Project Manager. Generally these are only signed by one person. Further to this there is requirement of sending audited Utilization Certificate by the CAs at the close of the year.



**4. Accounting Software:**

While reviewing the Accounting Software (CPFMS) it has been noticed that there is no security system in the software. Single user is authorized to enter, amend, delete, re-enter the transactions. The concept of maker - checker is completely missing so in this situation the integrity of data becomes doubtful.

**5. Books of Accounts:**

While reviewing the books of accounts it has been noticed that books of accounts have been maintained in accounting software but there is no system of generating hard copy of the books of accounts. The checking has been facilitated in the Software itself and wherever specifically print of the ledgers was demanded same was provided but complete set of books of accounts on yearly basis has not been generated. This is against the accepted norms.

**6. Reconciliation of Books of Accounts of Peripheral Units.**

While reviewing the advances of HPSACS and books of accounts of Peripheral units it has been observed that the balances shown in the books of HPSACS are not tallying with the books of Peripheral units. It has been observed that the advances made to the BMOs have been booked as expenditure by the DAPOs.

The reconciliation of these accounts should be done invariably on priority basis.

**7. Utilization Certificate of DAPOs/Departments:**

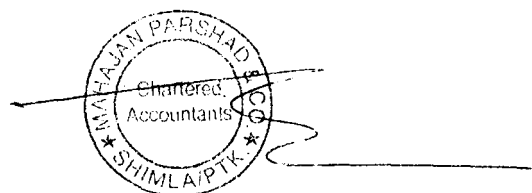
While reviewing the booking of expenditures of DAPOs/Departments it has been observed that the adjustments of advances is made on the basis of the utilization signed by the HOD of the DAPOs/Departments where as the utilization certificates should be taken from the third party namely AG Auditors'/ CAs.

**8. Fixed assets**

On Physical verification of Fixed assets, we noted that HPSACS fixed assets and NGO own assets have not been identified because assets received from HPSACS has not been marked. As per the NACO Guidelines at Page No.31 of the Para 8.5 Purchasing Capital Assets which clearly states that "All Assets must be given an identification numbers and such number must be painted on the assets" because on successful completion of the project or "IN the event of Project being withdrawn before the date of completion all such assets like T.V, Furniture, Computer, VCR, Furniture Equipments etc will be returned to the society also written at Page No.5 Para 1.3 Grant Conditions"

It has also been observed during the audit of DAPOs that no fixed assets register has been maintained at their level. The assets purchased by DAPOs were not found entered in books of HPSACS.

No physical verification report of DAPOs and NGOs was shown to us.



While making the random verification/checking of the NGOs it has been observed that in case of Gramin Vikas Avam Kalyan Samiti a Lap Top and a Handy Cam returned by the NGO has not been properly recorded at HPSACS. Not only this, when we insisted for physical verification of these assets it was explained to us that lap top has been issued to some officer/official but no recording for the same has been made.

It has also been observed that master fixed asset register which includes the fixed assets procured by the NGOs and peripheral units has not been maintained. Further the section concerned (ICTC/Blood Banks/ART Centres/STI/Clinics/NGOs) is also not having the record of such fixed assets procured under their component.

While reviewing the reconciliation process of quantitative records of fixed assets with the financial records it has been noticed that no such exercise has been done by the Society.

**9. Internal Audit System:**

While reviewing the internal audit of SACS and Peripheral units it has been observed that the coverage and the depth of checking is not commensurate with the size and the nature of the Society.

**10.** While reviewing the procurement process it has been observed that the tender are not being published on web site of HP SACS and same is the case with the selection of NGOs.

**11. Bank Reconciliation Statement**

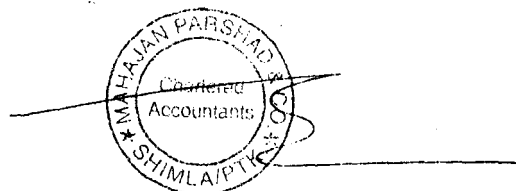
As per "Operational Guidelines For NGOs/CBOs under chapter 6 "Operating of Bank Accounts" " Para 6.3 Bank Reconciliation Statement has to be prepared on the Monthly basis ,to ensure Proper control on Money as well as useful in avoiding stale cheques. But there is no such fixed periodicity to send Bank Reconciliation Statements. These statements are being sent with Unaudited Utilization Certificates. Further to this no balance confirmation certificates or copies of Bank statements are being given by these NGOs.

**12. "Paid" Stamp Not used on vouchers**

"Paid" stamp was not used on Payment vouchers. As Per Operational Guidelines, For NGOs/CBOs "under chapter 7 'Invoice Validation' page 22"Paid" stamp should be put on all vouchers for which payment has been made.

**13. Bank Receipts**

Bank deposit slips were not attached with receipts vouchers. As per "Operational Guidelines for NGOs/CBOs "under chapter 6 deposit slips should be attached with Receipt Vouchers.



#### 14. TA/DA

TA/DA claimed, traveling has been done by Bus and it has been paid by the NGO to its peer educators and outreach workers (ORW) Requisite form has been attached but Bus tickets have not been collected while making the Payments. As per the NACO guidelines at page no. 24(7.4) selected items of cost, Bus fares Tickets should be attached while making the payments

#### 10. Store and stock

While reviewing the stock we have observed the following shortcomings:

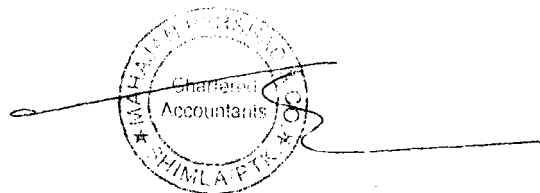
- a) The stock has not been shown in the financial statements since 1998. The stock purchased has been directly charged to the expenditures. The stock registers maintained are not showing the value of stock whereas there should be a system of recording stock with value and same value should appear in the financial books. Even the accounting software CPFMS does not provides for accounting for stock.
- b) No physical verification of stock has been carried out during the year. As per "Operational Guidelines for NGOs/CBOs "under chapter 8 "Procurement, Stock and Inventory "Para 8.5 under Purchasing capital assets "which states that Physical verification for assets should be undertaken (preferably by an office bearer or someone of adequate authority) at least once a year. All addition, deletions, modification etc should be recoded and signed.
- c) Further, Bin Cards have not been maintained for store & stock.

#### 11. Tax deduction at source

While reviewing the TDS returns of HPSACS we observed that there is delay in filing the returns for quarter 2<sup>nd</sup> and 3<sup>rd</sup>. The returns were filed on 23<sup>rd</sup> October and 20<sup>th</sup> January whereas the due date of filing was 15<sup>th</sup> October and 15<sup>th</sup> January.

#### 12. Inter Unit Fund Transfer

Funds have been transferred by HPSACS between Pool Fund and Global Fund during the year but the balances appearing in the balance sheets of both the funds have not been reconciled. The Pool Fund is showing credit balance of Rs.1220000/- whereas Global Fund is showing debit balance of Rs.449689.00 as such there is a difference of Rs.770311.00. The impact of the difference is unascertained.



## Specific to Pool Fund:

### 1. Advances

#### **Lack of Internal control is evident and can be corroborated by the following:**

- a. Advance Register which is the most important element to exercise effective control over the advances, is currently not being prepared. Operational Guidelines for Financial Management issued by NACO under the head Internal Control point no. 11.11.3 page no. 38 requires preparation of the advance register in the prescribed format.
- b. The outstanding amounts of advances are subject to confirmation and reconciliation.
- c. Hence no Advance Register has been prepared by the society we analyzed the advances in the accounting software CPFMS. The following were the results of our analysis:
  1. Advances of Rs. 1607221.00 have no transactions or adjustments during the year. Hence opening and closing balance remaining the same. The party wise detail is given in 'annexure I'.
  2. Advances given during the year Rs.13254649.00 and opening balance still to be adjusted to the tune of Rs.4585221.00 'as per annexure II'.
  3. Adjustments of Rs.982323.00 against the opening balance of Rs.3043574.00 therefore Rs 2061251.00 are still to be adjusted from the opening balance. The party wise detail is given in the annexure 'III'.
  4. Some parties are showing negative balance of Rs.483931.00 which have been shown in annexure 'IV'.

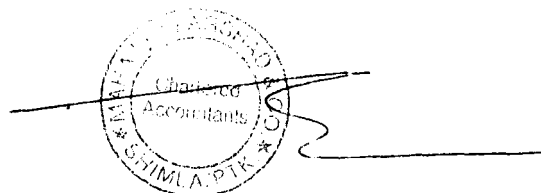
The steps should be taken to adjust the opening outstanding of Rs.8253693.00.

### 2. Advance understated:

While reviewing the advances it has been observed that the advance is understated by Rs.447500.00. The staff advance of Rs.10000.00 & other advance to Nehru Yuva Kendaria Sangathan H.P. Zone Shimla-II of Rs. 437500.00 given on 25/08/2010 has been directly charged to Expenditures. These amounts should have been debited in the accounts of respective parties and adjustment should have been made after proper utilization.

### 3. Bank Reconciliation:

While reviewing Bank Account with PNB (A/c No 27216) it has been observed there is huge difference of Rs.1,23,83,734.54 between the balance shown by the Bank and the balance shown in the books of accounts. The balance shown by the Bank is only



Rs.20601104.54 where the balance shown in the books of accounts is only Rs.8217370.00.

While reviewing the Bank Statement it has been observed that there is long list of old outstanding entries which have not been squared up for years together. The entries of 2008 are also appearing in the reconciliation statements. From the Bank Reconciliation statement it appears that it has not been scrutinized at Society level and Internal Auditors have also skipped this issue as such no effort has been made to square up the entries appearing in the BRS. The entries relating to income, expenses, cancelled DD and cash deposit

#### 4. Tax deduction at source

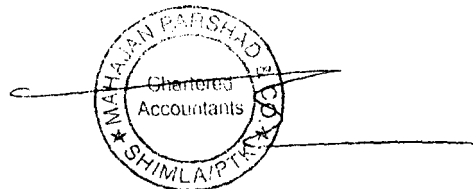
While reviewing the tax deducted at source it has been observed that the TDS of Rs. 6750.00 was required to be deducted on the following payments but the HPSACS has not deducted the same.

S.No.	Voucher No. & Date	Nature of Payment	Amount Rs.	TDS required to be deducted
1.	BPV201001000066 20/08/2010	Annuual Maintenance Contract	349907	3499
2.	BPV201001000141 25/08/2010	Advertisement	28904	289
3.	Do	Contract Hiring Taxi	31376	314
4.	BPV201001000109 12/10/2010	Contract Hiring Taxi	73400	734
5.	BPV201001000185 20/01/2011	Contract Hiring Taxi	25000	250
6.	BPV201001000214 28/02/2011	Contract Hiring Taxi	46000	460
7.	BPV201001000235 28/03/2011	Contract Hiring Taxi	120401	1204
	Total		674988	6750

#### 5. Expenses wrongly classified as Fixed Assets

- a) Civil Works - Closing Dr balance of Rs. 1939241.00

Civil work being done at various peripheral units. As the peripheral units are not the assets of HPSACS any expenditure of civil nature being done on the same should be charged to revenue and not capitalized. Operational Guidelines for Financial Management issued by NACO under the head Accounting policies point



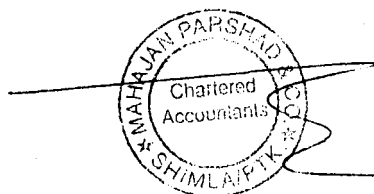
no. 8.2.3 sub point (b), page no 21 also requires minor civil works to be charged to expenditure.

- b) Blood Bank Equipments - Closing Dr balance of Rs. 2604661.00  
Operational Guidelines for Financial Management issued by NACO under the head Accounting policies point no. 8.2.3 sub point (a), page no 21 requires Equipments procured by SACS for use at peripheral units to be charged as expenditure as the ownership of these assets doesn't rest with SACS.

#### 6. Vouching Observations:

While checking the vouchers we have observed that in some vouchers, adequate supporting documents have not been attached. The detail is as under:

S.No.	Voucher No. & Date	Remarks
1.	BPV20100100007127/08/2010	Payment for Travelling Exps. Rs.3400 has been made but no supporting has been attached
2.	JV201001000064 -07/02/2011	The adjustment of Rs. 176020.00 has been made in the account of CMO Shimla but old Utilization Certificate of Rs 200000.00 has been attached with voucher. The UC for Rs.176020.00 is still to be taken.
3.	JV201001000067 -07/02/2011	The adjustment of Rs. 12637.00 has been made in the account of Principal IGMC but no detail of expenditures has been attached with voucher.
4.	JV201001000072 -07/02/2011	The adjustment of Rs. 209900.00 has been made in the account of DAPO Shimla but no Utilization Certificate has been attached with voucher.
5.	JV201001000091 -28/02/2011	The adjustment of Rs. 370384.00 has been made in the account of HOD Community Medicine and debited in the head Training but no detail of expenditures has been attached with voucher.
6.	JV201001000086-28/02/2011	The adjustment of Rs. 577797.00 and Rs.117725.00 has been made in the account of CARE & Manas Kalyan Bahuudhashia (NGOs) respectively but no Utilization Certificate has been attached with voucher.
7	BPV201001000207-23/02/2011	The expenditure debited in IEC Rs 138819.00 of website development but no bill of party has been attached with voucher.



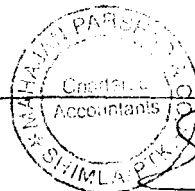


Beside the above table the adjustments made as on 31.03.2011 in the advances of different parties Vide Vouchers no. JVT201001000522-527-528-531&538 unaudited UCs have been attached with sanction orders have also not been signed by the Project Director. It has been explained to us that there was no Project Director from April 2011 to June 2011.

**7. Misclassification**

While reviewing the vouchers it has been observed that salary of Rs. 237253.00 paid vide voucher no BPV201001000108 has been booked under Misc. Exps. (2129) and BPV T201001000463 Rs.20000.00 paid for refund of security (Earnest Money Deposit) but wrongly booked under Misc. Exps. (2129)

8. An amount of Rs. 33,51,796/- on account of income tax for the assessment year 2005-06 was recovered by the Income tax department for non adherence to provisions of Income tax Act, 1961. The matter is under appeal with ITAT Chandigarh Bench but pending appeal the amount has been charged to Income & Expenditure A/c as such the Misc. Expenditure for current year are over stated by this amount.
9. The exemption under section 16(2) for deduction of EPF as per the directions of NACO is yet to be sought by the Society.
10. While reviewing the payments made to the consultants for site validation it has been observed that consultants have been engaged without observing the codal formalities which is contrary to the Procurement Guidelines of NACO and payment of Rs. 3,56,837/- has been made during the year.
11. The selection procedure of NGOs is not as per the operational guidelines of NGO/CBOs part 1 the some of the salient points are as below:-
  - a. JAT/TAC recommendations and scoring required to be placed before EC of SACS for decision and grant is to be released within 2 weeks from EC approval. No such document produced before us.
  - b. Guidelines for CNA were not given to NGOs.
  - c. SACS has to provide trained mentors for conducting CNA.
  - d. Rejected NGOs to be intimated within one month of process completed
  - e. One month from the award of grant/contract, staff should be there on board.
  - f. No review report of NGOs CNA produced before us.



## Specific to Global Fund RCC-IV:

### 1. Advances

While reviewing the advances it has been observed that fresh advances has been given without adjusting previous balances. The outstanding amounts of advances are subject to confirmation and reconciliation.

### 2. Bank Reconciliation:

While reviewing Bank Account with PNB (A/c No 29506) it has been observed there is huge difference of Rs.8377410.00 between the balance shown by the Bank and the balance shown in the books of accounts. The Bank statement is not showing the balance transferred under the Autosweep A/c where as the in books of account entire balance is being shown under one account. It has been noticed that CPFMS supports only one account under one fund but it appears that the Bank is maintaining two accounts i.e. one main account and another Auto sweep A/c. The balance appearing under Auto sweep A/c has not been accounted for in the books of accounts.

Further to this there are many old outstanding entries which are appearing in reconciliation statement like stale cheques, interest earned etc which should not appear in the reconciliation statement rather the accounting entries should have been passed to adjust these outstanding entries. From the Bank Reconciliation statement it appears that it is not been scrutinized at Society level and internal Auditors' have also skipped the issue and no accounting entries have been passed for years together.

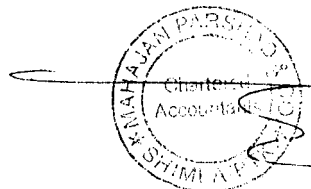
### 3. Expenses wrongly classified as Fixed Assets

Civil Works - Closing Dr balance of Rs. 969015.00

Civil Works - Closing Dr balance of Rs. 2825061.00

Current year addition of Rs. 497961.00 is towards assets purchased for various ICTC's and ART Centres.

Operational Guidelines for Financial Management issued by NACO under the head Accounting policies point no. 8.2.3 sub point (a), page no 21 requires Equipments procured by SACS for use at peripheral units to be charged as expenditure as the ownership of these assets doesn't rest with SACS.



Specific to Global Fund RCC-II:

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**1. Advances**

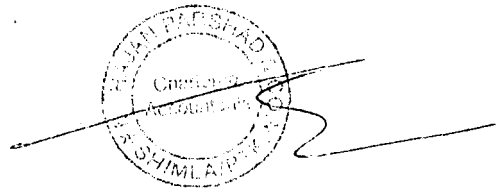
While reviewing the advances it has been observed that fresh advances have been given without adjusting previous balances. The outstanding amounts of advances are subject to confirmation and reconciliation. Most of the advances released during the year has not been settled up to 31-03-2011.

**2. Bank Reconciliation:**

While reviewing Bank Account with PNB (A/c No 37365) it has been observed that entries of interest and bank charges not accounted for.

**3. Staff under Integrated Counseling and Testing Centres:-**

While checking the record of ICTCs it has been observed that Bond and Agreement have not been kept at Head Office, but these are with the peripheral units. HPSACS should retain a copy of Bond and Agreement and complete record of the staff appointed under ICTC.



*Urgent*  
*Account* 12

No. HPSACS/Acctts./CA Audit/2010-11-12  
Himachal Pradesh State AIDS Control Society, Hari Villa, Khalini, Shimla-2

To

The Director Finance,  
National AIDS Control Organization,  
Ministry of Health and Family Welfare,  
Govt. of India,  
6<sup>th</sup> Floor, Chander Lok Building,  
36<sup>th</sup> Janpath, New Delhi.

Subject:- Submission of Audited Final Accounts for the year 2010-11.

Sir,

Please find enclosed Audited Final Accounts for the year 2010-11 of following funds for information and further necessary action at your end.

1. Pool Fund
2. Global Fund RD II
3. Global Funds RD VI

Yours faithfully,

*A. K. N. K. K.*  
Project Director, 9. 11. 11.  
HPSACS

Encls. As above.

**Utilisation Certificate**

Certified that an amount of Rs. **83,795,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2010-11** vide letter No. given below and opening Cash/Bank Balance Rs. **2,895,723.00** (and Current Liabilities of Rs. **776,567.00**) and outstanding Advances for Rs. **14,015,296.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **120,517.00**, a sum of Rs. **81,200,917.00** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **8,270,677.00** (and Current Liabilities of Rs. **791,567.00**) and outstanding advances of Rs. **11,369,942.00** 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
	T 11017/16/2009-10-11 - NACO 25/06/2010 (CPA/CA)	59687000.00
	T 11017/16/2009-10-11 - NACO 1/03/2011 (CPA/CA)	2,41,08,000.00
	<b>Total</b>	<b>83,795,000.00</b>

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)



*McNath*

(Project Director)

*[Signature]*

Opening Balance of Current Assets	Amount (Rs.)
Cash in hand	62,563.00
Bank Pool Fund	2,833,160.00
Advance to Others	10,750,606.00
Advance to NGOs	4,870,321.00
Advance to Staff	161,497.00
Advance to Autonomous Bodies	-1.00
Advance to District Authorities	5,467,746.00
Security Deposit (Paid)	46,500.00
Inter Unit Fund Transfer	-7,281,373.00
	<b>16,911,019.00</b>
<b>Security / Earnest Deposit (Received)</b>	
	357,600.00
<b>Funds from Other Sources</b>	
	418,967.00
	<b>776,567.00</b>
<b>Grant from NACO to SACS</b>	
	83,795,000.00
	<b>83,795,000.00</b>
HIV Kits	28,944.00
Workshops	1,600.00
IEC	25,375,782.00
NGO Services	911,624.00
Consultants and Consultancy Services	2,101,971.00
Training	6,875,342.00
Salary	14,352,721.00
Equipment Maintenance	123,910.00
Vehicle Maintenance	326,104.00
Travelling Expenses	1,314,365.00
Rent, Rates & Taxes	1,108,899.00
Telephone/Communication Expenses	274,364.00
Honorarium	9,000.00
Bank Charges	1,131.00
Miscellaneous Expenses	6,092,920.00
Printing & Stationery	301,436.00
Blood Lab. Supplies	1,708,068.00
Advertisement (Other than IEC)	65,319.00
Medical Expenses	26,110.00
Water and Electricity Charges	159,748.00
Audit Fees	324,137.00
Legal Expenses	35,820.00
NGO Services for Priority Interventions	16,667,940.00
Surveillance	393,814.00


(5)

Postage/Courier	104,545.00
Other Administration Cost	63,289.00
Contractual Services - Companies	456,613.00
Contingency	161,239.00
Consumable Items	493,777.00
Civil Works	924,425.00
Furniture , Fixtures & Supplies	42,360.00
Equipment (Other)	30,400.00
Office Equipment	343,200.00
	<u>81,200,917.00</u>
<b>Sale of Bid/Tender Documents</b>	
Other Receipts	43,240.00
Interest from Bank	31,631.00
	45,646.00
	<u>120,517.00</u>
<b>Security / Earnest Deposit (Received)</b>	
Funds from Other Sources	372,600.00
	418,967.00
	<u>791,567.00</u>
<b>Cash in hand</b>	
Bank Pool Fund	53,307.00
Advance to Consultants	8,217,370.00
Advance to Others	4,000.00
Advance to NGOs	6,003,207.00
Advance to Staff	2,584,080.00
Advance to Autonomous Bodies	60,131.00
Advance to District Authorities	-1.00
Security Deposit (Paid)	3,892,025.00
Inter Unit Fund Transfer	46,500.00
	-1,220,000.00
	<u>19,640,619.00</u>

**Balance Sheet**

**For The Period From : 01-Apr-2010 To :31-Mar-2011**

16,134,452.00	<b>GENERAL FUND</b>	01	18,849,052.00	20,268,646.44	<b>FIXED ASSETS</b>	02	21,609,031.44
	<b>CURRENT LIABILITIES AND PROVISIONS</b>				<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
357,600.00	CURRENT LIABILITIES	0501	372,600.00	2,895,723.00	CURRENT ASSETS	0301	8,270,677.00
20,268,646.44	FIXED ASSET FUND		21,609,031.44	14,015,296.00	LOANS AND ADVANCES	0401	11,369,942.00
418,967.00	Funds from Other Sources	03	418,967.00				
<b>37,179,665.44</b>			<b>41,249,650.44</b>	<b>37,179,665.44</b>			<b>41,249,650.44</b>


  
 10/11/2011
   
 (Rajinder Singh)
   
 M.No. 88857
   
 FC/FM/FO


  
 Project Director



General Fund

Schedule 01  
Figures in Rupees

<b>Opening grant in aid</b>	<b>16,134,452.00</b>	<b>33,884,077.00</b>
<b>Add: Received during the year</b>		
Grant from NACO to SACS	83,795,000.00	52,900,000.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	79,740,015.00	66,732,042.00
Grants utilised to the extent of fixed asset expenditure	1,340,385.00	3,917,583.00
<b>Closing grant in aid</b>	<b>18,849,052.00</b>	<b>16,134,452.00</b>

*me*  
JL Comptroller  
HPSA'S, S...

*Dr. N. K. Thole*  
Project Director  
HPSA'S, S...

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79

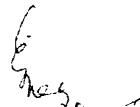
C18


Fixed Asset

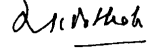
Schedule 02

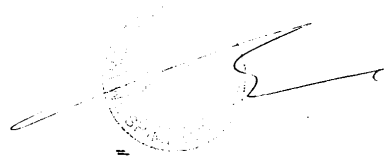
Figures in Rupees

Blood Bank Equipments (2203)	2,604,661.00	0.00	0.00	2,604,661.00
Civil Works (2201)	1,014,816.00	924,425.00	0.00	1,939,241.00
Equipment (Other) (2204)	136,085.00	30,400.00	0.00	166,485.00
Furniture , Fixtures & Supplies (2202)	13,425,525.44	42,360.00	0.00	13,467,885.44
Office Equipment (2206)	2,287,983.00	343,200.00	0.00	2,631,183.00
Vehicles (2205)	799,576.00	0.00	0.00	799,576.00
<b>Grand Total</b>	<b>20,268,646.44</b>	<b>1,340,385.00</b>	<b>0.00</b>	<b>21,609,031.44</b>

  
 HPSA

  
 HPSA

  
 HPSA



**Funds from Other Sources**

**Schedule 03**  
**Figures in Rupees**

Behavior Change Communication (01)	0.00	0.00	0.00	0.00
Funds from ESI (ESI-1)	207,001.00	0.00	0.00	207,001.00
FUNDS FROM NACO FOR SURVEILLANCE (NACO-SURVEI)	0.00	0.00	0.00	0.00
Funds from NRHM-Adolescence (NRHM)	211,966.00	0.00	0.00	211,966.00
<b>Grand Total</b>	<b>418,967.00</b>	<b>0.00</b>	<b>0.00</b>	<b>418,967.00</b>

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 J. G. ...  
 HPSA...

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 HPSA...

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 Project Director  
 HPSA...

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**CURRENT ASSETS**

Schedule 0301

Figures in Rupees

Cash in hand	53,307.00	62,563.00
Bank Pool Fund	8,217,370.00	2,833,160.00
<b>Total</b>	<b>8,270,677.00</b>	<b>2,895,723.00</b>

**LOANS AND ADVANCES**

Schedule 0401

Figures in Rupees

Advance to Consultants	4,000.00	0.00
Advance to Others	6,003,207.00	10,750,606.00
Advance to NGOs	2,584,080.00	4,870,321.00
Advance to Staff	60,131.00	161,497.00
Advance to Autonomous Bodies	-1.00	-1.00
Advance to District Authorities	3,892,025.00	5,467,746.00
Security Deposit (Paid)	46,500.00	46,500.00
Inter Unit Fund Transfer	-1,220,000.00	-7,281,373.00
<b>Total</b>	<b>11,369,942.00</b>	<b>14,015,296.00</b>

6  
*Mes*  
 J. D. ...  
 H.P.S.A.

  
 H.P.S.A.

*dr. N. K. ...*  


-82

CURRENT LIABILITIES

Schedule 0501

(21)

Figures in Rupees

Security / Earnest Deposit (Received)	372,600.00	357,600.00
<b>Total</b>	<b>372,600.00</b>	<b>357,600.00</b>

*[Signature]*  
 Jt. Controller of Finance  
 HPSACS, Springfield

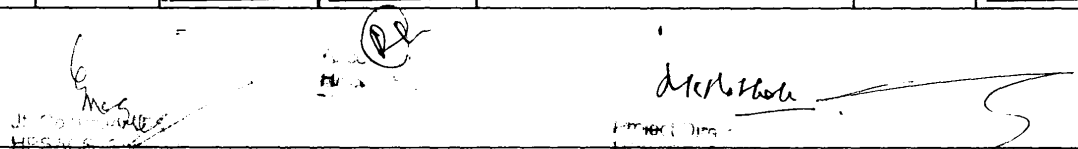
*[Signature]*  
 Accountant  
 HPSACS, Springfield

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 Project Director  
 HPSACS, Springfield

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**Income And Expenditure Account**  
**For The Period From : 01-Apr-2010 To :31-Mar-2011**

21,516,008.00	IEC		25,375,782.00	897,688.00	Other Income	28	120,517.00
360,300.00	Consultants and Consultancy Services		2,101,971.00	66,732,042.00	Grants utilised to the extent of revenue expenditure		79,740,015.00
232,048.00	Surveillance		393,814.00				
240,616.00	Prior to NACP III-(PI) Non Reimbursable expenses		0.00				
3,912,259.00	Kits and Other Lab Supplies	06	2,230,789.00				
432,168.00	Medicines	07	0.00				
4,004,921.00	Training and Workshops	08	6,876,942.00				
20,753,650.00	NGO Services	11	17,579,564.00				
10,588,512.00	Salary (Pay and Allowances)	13	14,387,831.00				
171,045.00	Maintenance Costs	14	450,014.00				
5,418,203.00	Operational Expenses	15	10,463,825.00				
10,294.00		NULL	0.00				
<b>67,629,730.00</b>			<b>79,860,532.00</b>	<b>67,629,730.00</b>			<b>79,860,532.00</b>



Other Income

Schedule 28

23

Sale of Bid/Tender Documents	43,240.00	0.00
Other Receipts	31,631.00	24,604.00
Interest from Bank	45,646.00	873,084.00
<b>Total</b>	<b>120,517.00</b>	<b>897,688.00</b>

Kits and Other Lab Supplies

Schedule 06

HIV Kits	28,944.00	0.00
Other Lab. Supplies	0.00	60,250.00
Blood Lab. Supplies	1,708,068.00	3,767,916.00
Consumable Items	493,777.00	84,093.00
<b>Total</b>	<b>2,230,789.00</b>	<b>3,912,259.00</b>

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 H. CORREIA  
 HPSA

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 ADAM  
 HPSA

*[Handwritten signature]*  
 MICHAEL  
 HPSA

85

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Medicines

Schedule 07

STI Drugs	0.00	432,168.00
<b>Total</b>	<b>0.00</b>	<b>432,168.00</b>

Training and Workshops

Schedule 08

Workshops	1,600.00	0.00
Training	6,875,342.00	4,004,921.00
<b>Total</b>	<b>6,876,942.00</b>	<b>4,004,921.00</b>

NGO Services

Schedule 11

NGO Services	911,624.00	1,026,000.00
NGO Services for Priority Interventions	16,667,940.00	19,727,650.00
<b>Total</b>	<b>17,579,564.00</b>	<b>20,753,650.00</b>

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Salary (Pay and Allowances)

Schedule 13

Salary	14,352,721.00	10,549,573.00
Honorarium	9,000.00	6,500.00
Medical Expenses	26,110.00	32,439.00
<b>Total</b>	<b>14,387,831.00</b>	<b>10,588,512.00</b>

Maintenance Costs

Schedule 14

Equipment Maintenance	123,910.00	0.00
Vehicle Maintenance	326,104.00	171,045.00
<b>Total</b>	<b>450,014.00</b>	<b>171,045.00</b>

*J. C. ...*  
HPSA

*PR*

*...*

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Operational Expenses

Schedule 15

82

26

Travelling Expenses	1,314,365.00	1,201,314.00
Rent, Rates & Taxes	1,108,899.00	763,924.00
Telephone/Communication Expenses	274,364.00	347,241.00
Bank Charges	1,131.00	1,088.00
Miscellaneous Expenses	6,092,920.00	2,334,115.00
Printing & Stationery	301,436.00	310,311.00
Advertisement (Other than IEC)	65,319.00	2,579.00
Water and Electricity Charges	159,748.00	87,932.00
Audit Fees	324,137.00	250,381.00
Legal Expenses	35,820.00	35,850.00
Postage/Courier	104,545.00	53,269.00
Other Administration Cost	63,289.00	0.00
Contractual Services - Companies	456,613.00	0.00
Contingency	161,239.00	19,905.00

*Accountant*  
*MPSA*

*Meeting*  
*MPSA*

*Meeting*  
*MPSA*

Schedule NULL

Meeting Expenses	0.00	10,294.00
<b>Total</b>	<b>0.00</b>	<b>10,294.00</b>

NACO

Himachal Pradesh SACS Pool Fund 88 -

22

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

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2010 To :31-Mar-2011

	<b>Opening Balance:</b>			42,178,434.00	LOANS AND ADVANCES	17	36,877,277.00
3,346.00	Cash in hand		62,563.00	3,600,255.00	FIXED ASSETS	16	343,200.00
10,539,667.00	Balance with Bank	30	2,833,160.00	170,000.00	CURRENT LIABILITIES	32	0.00
15,000,000.00	LOANS AND ADVANCES	17	0.00	3,820,666.00	Kits and Other Lab Supplies	18	2,143,320.00
52,900,000.00	GENERAL FUND	29	83,795,000.00	398,073.00	Medicines	19	0.00
1,347,300.00	Funds from Other Sources	31	0.00	1,029,660.00	Training and Workshops	20	2,092,810.00
0.00	CURRENT LIABILITIES	32	15,000.00	287,269.00	NGO Services	23	482,346.00
897,688.00	Other Income	56	112,777.00	9,317,362.00	Salary (Pay and Allowances)	25	12,988,779.00
<b>80,688,001.00</b>			<b>86,818,500.00</b>	78,535.00	Maintenance Costs	26	283,325.00
				3,883,115.00	Operational Expenses	27	5,522,493.00
				10,294.00		NULL	0.00
				12,611,570.00	IEC		15,629,777.00
				376,800.00	Consultants and Consultancy Services		2,101,971.00
				40,539.00	Surveillance		82,525.00
					<b>Closing Balance:</b>		
				62,563.00	Cash in hand		53,307.00


2,833,160.00  
80,688,001.00

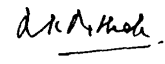
87  
Balance with Bank

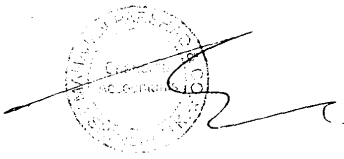
31

8,217,370.00  
86,818,500.00

  
Accountant  
HPSACS Shimla-2

  
Jt. Controller (F&A)  
HPSACS, Shimla-2





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29

LOANS AND ADVANCES

Schedule 17

Inter Unit Fund Transfer	0.00	15,000,000.00
<b>Total</b>	<b>0.00</b>	<b>15,000,000.00</b>

GENERAL FUND

Schedule 29

Grant from NACO to SACS	83,795,000.00	52,900,000.00
<b>Total</b>	<b>83,795,000.00</b>	<b>52,900,000.00</b>

Balance with Bank

Schedule 30

Bank Pool Fund	2,833,160.00	10,539,667.00
Cheque in Transit	0.00	0.00
<b>Total</b>	<b>2,833,160.00</b>	<b>10,539,667.00</b>

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*Dr. N. N. N.*

*[Signature]*

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Funds from Other Sources

Schedule 31

Funds from Other Sources	0.00	1,347,300.00
<b>Total</b>	<b>0.00</b>	<b>1,347,300.00</b>

CURRENT LIABILITIES

Schedule 32

Security / Earnest Deposit (Received)	15,000.00	0.00
<b>Total</b>	<b>15,000.00</b>	<b>0.00</b>

*(Signature)*  
 Accountant  
 HPSACS Summary

*(Signature)*  
 Project Control  
 HPSACS Summary

Other Income

Schedule 56

Sale of Bid/Tender Documents	43,240.00	0.00
Other Receipts	31,631.00	24,604.00
Interest from Bank	37,906.00	873,084.00
<b>Total</b>	<b>112,777.00</b>	<b>897,688.00</b>

*(Signature)*  
 Project Control  
 HPSACS Summary

*(Signature)*

LOANS AND ADVANCES

Schedule 17

Advance to Consultants	4,000.00	0.00
Advance to Others	6,997,694.00	7,311,972.00
Advance to NGOs	14,878,887.00	20,732,418.00
Advance to Staff	1,994,830.00	2,099,744.00
Advance to Autonomous Bodies	492,565.00	300,000.00
Advance to District Authorities	6,467,755.00	10,377,800.00
Inter Unit Fund Transfer	6,041,546.00	0.00
Transfer to newly created DBS for Surveillance	0.00	1,356,500.00
<b>Total</b>	<b>36,877,277.00</b>	<b>42,178,434.00</b>

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 Association  
 HPSACS

FIXED ASSETS

Schedule 16

Furniture , Fixtures & Supplies	0.00	266,400.00
Blood Bank Equipments	0.00	2,134,500.00
Office Equipment	343,200.00	1,199,355.00
<b>Total</b>	<b>343,200.00</b>	<b>3,600,255.00</b>

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 HPSACS

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 Project Director  
 HPSACS

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**CURRENT LIABILITIES**

32

**Schedule 32**

Security / Earnest Deposit (Received)	0.00	170,000.00
<b>Total</b>	<b>0.00</b>	<b>170,000.00</b>

**Kits and Other Lab Supplies**

**Schedule 18**

HIV Kits	28,944.00	0.00
Other Lab. Supplies	0.00	162,750.00
Blood Lab. Supplies	1,708,068.00	3,657,916.00
Consumable Items	406,308.00	0.00
<b>Total</b>	<b>2,143,320.00</b>	<b>3,820,666.00</b>

*(Signature)*  
Accountant  
HPSACS Staff

**Medicines**

**Schedule 19**

STI Drugs	0.00	398,073.00
<b>Total</b>	<b>0.00</b>	<b>398,073.00</b>

*(Signature)*  
Project Director  
HPSACS Staff



24

Training and Workshops

33

Schedule 20

Workshops	1,600.00	0.00
Training	2,091,210.00	1,029,660.00
<b>Total</b>	<b>2,092,810.00</b>	<b>1,029,660.00</b>

NGO Services

Schedule 23

NGO Services for Priority Interventions	482,346.00	287,269.00
<b>Total</b>	<b>482,346.00</b>	<b>287,269.00</b>

Salary (Pay and Allowances)

Schedule 25

Salary	12,962,669.00	9,279,423.00
Honorarium	0.00	5,500.00
Medical Expenses	26,110.00	32,439.00
<b>Total</b>	<b>12,988,779.00</b>	<b>9,317,362.00</b>

Accountant  
HPSACS

Accountant  
HPSACS

Asst. Manager

-95-

34

Maintenance Costs

Schedule 26

<b>Equipment Maintenance</b>	<b>105,039.00</b>	<b>0.00</b>
<b>Vehicle Maintenance</b>	<b>178,286.00</b>	<b>78,535.00</b>
<b>Total</b>	<b>283,325.00</b>	<b>78,535.00</b>

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 Accountant  
 HPSACS, Shintla-2

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 Accountant  
 HPSACS, Shintla-2

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 Project Director  
 HPSACS, Shintla-2

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26-

Operational Expenses

35

Schedule 27

Travelling Expenses	984,515.00	1,002,046.00
Rent, Rates & Taxes	1,108,899.00	763,924.00
Telephone/Communication Expenses	141,670.00	321,295.00
Miscellaneous Expenses	1,939,083.00	1,104,238.00
Printing & Stationery	294,590.00	310,311.00
Advertisement (Other than IEC)	65,319.00	2,579.00
Water and Electricity Charges	159,748.00	82,197.00
Audit Fees	324,137.00	250,381.00
Legal Expenses	35,820.00	35,850.00
Other Administration Cost	9,000.00	0.00
Contractual Services - Companies	443,892.00	0.00
Contingency	15,820.00	0.00

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Accountant  
HPSACS

*[Signature]*  
Contractor of  
HPSACS

*[Signature]*  
Project  
HPSACS

Schedule NULL

Meeting Expenses	0.00	10,294.00
<b>Total</b>	<b>0.00</b>	<b>10,294.00</b>

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Balance with Bank

Schedule 31

Bank Pool Fund	8,217,370.00	2,833,160.00
Cheque in Transit	0.00	0.00
<b>Total</b>	<b>8,217,370.00</b>	<b>2,833,160.00</b>

*E. ...*  
H. Controller  
HPSACS ...

*PR*  
Accountant  
HPSACS ...

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*[Signature]*

TABLE OF BALANCE SHEET

Year----->

Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Cash in Hand	0.00	35,000.00	0.00	3,346.00	62,563.00
Balance in Bank (Q1)	0.00	12,440,261.00	8,956,087.00	10,539,667.00	2,833,160.00
Advances (02)	0.00	7,999,173.00	22,859,686.00	24,296,831.00	14,015,296.00
(-) Current Liabilities (03)	0.00	655,601.00	444,601.00	955,767.00	776,567.00
Pool Fund - World Bank	31,892,265.44	64,102,000.00	50,477,000.00	52,900,000.00	83,795,000.00
Miscellaneous Receipts (04)	0.00	367,794.00	1,251,124.00	897,688.00	120,517.00
Expenses (05)	0.00	49,883,316.00	47,971,727.00	67,629,730.00	79,860,532.00
Fixed Assets (06)	12,073,432.44	3,034,139.00	1,243,492.00	3,917,583.00	1,340,385.00
Cash in Hand	35,000.00	0.00	3,346.00	62,563.00	53,307.00
Balance in Bank (07)	12,440,261.00	8,956,087.00	10,539,667.00	2,833,160.00	8,217,370.00

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 ACCOUNTANT  
 HPSADS

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 ACCOUNTANT  
 HPSADS

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 ACCOUNTANT  
 HPSADS

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(01)		0.00	13,100,000.00	8,926,087.00	19,129,667.00	2,343,160.00
	Cheque in Transit	0.00	2,330,266.00	0.00	0.00	0.00
	Advance to District Authorities	0.00	4,625,286.00	13,025,599.00	6,326,358.00	5,467,746.00
	Advance to Autonomous Bodies	0.00	0.00	0.00	105,410.00	-1.00
	Advance to NGOs	0.00	757,901.00	578,256.00	4,855,888.00	4,870,321.00
	Advance to Others	0.00	1,958,062.00	8,868,334.00	12,572,224.00	10,750,606.00
	Advance to Staff	0.00	616,924.00	340,997.00	390,451.00	161,497.00
	Inter Unit Fund Transfer	0.00	0.00	0.00	0.00	-7,281,373.00
	Security Deposit (Paid)	0.00	41,000.00	46,500.00	46,500.00	46,500.00
	Funds from Other Sources	0.00	407,001.00	207,001.00	428,167.00	418,967.00
	Security / Earnest Deposit (Received)	0.00	248,600.00	237,600.00	527,600.00	357,600.00

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Administrator  
HFBACC

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Finance Director  
HFBACC

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Finance Director  
HFBACC

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Miscellaneous Expenses	0.00	1,748,792.00	1,564,561.00	2,224,115.00	6,092,920.00
NGO Services	0.00	983,000.00	558,000.00	1,026,000.00	911,624.00
NGO Services for Priority Interventions	0.00	11,632,288.00	17,048,895.00	19,727,650.00	16,667,940.00
OI Drugs	0.00	640,000.00	0.00	0.00	0.00
Other Administration Cost	0.00	0.00	0.00	0.00	63,289.00
Other Lab. Supplies	0.00	0.00	164,300.00	60,250.00	0.00
Postage/Courier	0.00	43,420.00	40,414.00	53,269.00	104,545.00
Printing & Stationery	0.00	117,182.00	172,355.00	310,311.00	301,436.00
Prior to NACPIII-(PI) Non Reimbursable	0.00	0.00	78,491.00	240,616.00	0.00
Rent, Rates & Taxes	0.00	595,655.00	592,380.00	763,924.00	1,108,899.00
Salary	0.00	5,439,339.00	6,600,415.00	10,549,573.00	14,352,721.00
STI Drugs	0.00	2,015,718.00	206,867.00	432,168.00	0.00

*[Signature]*  
 PROJECT DIRECTOR  
 HPSAGE SERVICES

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 PROJECT DIRECTOR  
 HPSAGE SERVICES

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 PROJECT DIRECTOR  
 HPSAGE SERVICES

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<b>Vehicle Maintenance</b>	0.00	40,306.00	32,940.00	171,045.00	326,104.00
<b>Water and Electricity Charges</b>	0.00	83,206.00	92,010.00	87,932.00	159,748.00
<b>Workshops</b>	0.00	0.00	0.00	0.00	1,600.00
<b>Total</b>					
<b>Blood Bank Equipments</b>	0.00	261,985.00	188,676.00	2,154,000.00	0.00
<b>Civil Works</b>	0.00	0.00	717,984.00	296,832.00	924,425.00
<b>Equipment (Other)</b>	0.00	136,085.00	0.00	0.00	30,400.00
<b>Furniture , Fixtures &amp; Supplies</b>	12,073,432.44	1,073,665.00	11,032.00	267,396.00	42,360.00
<b>Office Equipment</b>	0.00	1,088,628.00	0.00	1,199,355.00	343,200.00
<b>Vehicles</b>	0.00	473,776.00	325,800.00	0.00	0.00
<b>Total</b>					
<b>Bank Pool Fund</b>	10,109,995.00	8,956,087.00	10,539,667.00	2,833,160.00	8,217,370.00

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Advance to Consultants	0.00	0.00	0.00	0.00	4,000.00
Advance to NGOs	757,901.00	578,256.00	4,855,888.00	4,870,321.00	2,584,080.00
Advance to Others	1,958,062.00	8,868,334.00	12,572,224.00	10,750,606.00	6,003,207.00
Advance to Staff	616,924.00	340,997.00	390,451.00	161,497.00	60,131.00
Inter Unit Fund Transfer	0.00	0.00	0.00	-7,281,373.00	-1,220,000.00
Security Deposit (Paid)	41,000.00	46,500.00	46,500.00	46,500.00	46,500.00
Funds from Other Sources	407,001.00	207,001.00	428,167.00	418,967.00	418,967.00
Security / Earnest Deposit (Received)	248,600.00	237,600.00	527,600.00	357,600.00	372,600.00

  
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