

17/9/18

# Punjab State AIDS Control Society

4<sup>th</sup> Floor, Prayaas Building, Sector 38-B, Chandigarh

Fax-0172-2636791 , Ph: 0172-2636802, 2636805

E-mail: [punjabacs@gmail.com](mailto:punjabacs@gmail.com)

No. PSACS/FU/2018-19 - १७०

Dated:-12-09-2018


To

Director Finance (NACO)  
6th Floor, Chanderlok Building,  
36th Janpath, New Delhi.  
PIN No. 110016

**Subject :- Submission of Audited Final Account for the Year 2017-18.**

Kindly refer to the subject cited above.

Final accounts of PSACS for the year 2017-18 have been got audited from the Chartered Accountants firm M/s KRA & Co. The copy of Audited statements alongwith Balance sheet of NEW-DBS, GFATM-II,GFATM-IV GMATM-VII & Pool Fund-TI are sent herewith for your kind persual and further necessary action.

  
**Assistant Director (Finance)**

Assistant Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

G. Jain  
17-9



17/9/18  
**K R A & C O.**

**Chartered Accountants**

011 - 47082855  
Fax: 011 - 47082855

H -1/208, Garg Tower, Netaji Subhash Place, Pitampura, New Delhi -110034

AUDITOR'S REPORT

Project Director  
Punjab State AIDS  
Control Society,  
Sector 38C, Chandigarh

We have audited the accompanying financial statements of **PUNJAB STATE AIDS CONTROL SOCIETY** in respect of **TI Pool Fund, DBS Fund, ICTC Fund, CST Fund & LWS Fund** as of March 31<sup>st</sup> 2018 and Income & Expenditure Account and Receipts & Payment Account for the year ended on that date annexed thereto. 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosure 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.

In our opinion, the financial statements read with observation in Annexure-1, give a true and fair view of the Sources and Application of Fund and the financial position of **TI Pool Fund, DBS Fund, ICTC Fund, CST Fund & LWS Fund** of **PUNJAB STATE AIDS CONTROL SOCIETY, CHANDIGARH** for the year ended March 31<sup>st</sup> 2018, in accordance with consistency applied Accounting Standards and Code & Guidelines issued by NACO.

In addition, (a) with respect of IFRs, adequate supporting documentation have been maintained to support IFRs, (b) which expenditure 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.

For K R A & Co.

Chartered Accountants

  
CA Rajat Goyal

Partner

M No. 503150



Annexure -I

**OBSERVATION ON THE ACCOUNT OF TI POOL FUND, DBS FUND, ICTC FUND, CST FUND  
& LWS FUND OF PUNJAB STATE AIDS CONTROL SOCIETY, CHANDIGARH FOR THE YEAR  
ENDED 31<sup>ST</sup> MARCH 2018**

**A. Advances :**

- I. Sincere and constant follow up required to adjust the long outstanding advances with several District Hospitals, District Authorities and NGOs
- II. On verification of advances outstanding in the books as on 31.03.2018, it was observed that advances of Rs. 85.25 lakhs in 273 cases are outstanding since more than a year and have not been recovered/ adjusted till date.
- III. Cases were also observed where the further advance was given to NGO's/ CBO's and other peripheral units and the same got adjusted but no adjustment for the opening advance has been done.
- IV. It was observed where the further advance was given to NGO's/ CBO's and other peripheral units without any settlement of the previous advance as well as further advance.
- V. Advances from 2 NGO's are still pending adjustment/ recovery even when these NGOs have been closed during the year 2017-18.
- VI. Cases were observed where the advance of Rs. 70,000/- given for activities not adjusted within the prescribed time limit.
- VII. Balance amount outstanding at the end of the year of the Youth Technical Training Society Chandigarh is showing negative amount of Rs.5,05,645/-.

**B. Booking of Expenditure :**

- I. The booking of expenditure in respect of authorities have been done on basis unaudited UCs and SOEs submitted by the NGO/other Authorities. However after getting the audited statement of accounts the same is reconciled and adjusted.



II. On verification of actual expenses vis-a-vis budget for the year 2017-18 the expenditure on certain heads under a fund was incurred for which no budget was allocated or expenditure was incurred in excess of budget allocated. Further, approval of the competent authority, if any obtained, for the same was not verified to us.

III. Certain cases were observed where expenditure not incurred against budget allocated.

IV. There is one default in the payment of TDS. TDS of Rs.90000 deducted on 31.05.2017 and due to be paid as on 07.06.2017, but the same has been paid as on 14.06.2017. No interest on the late payment has been paid on same.

V. **Expenditure wrongly capitalized as Fixed Assets**

(1) Current year addition of Rs. 9,150 & Rs. 81,246 in CST fund is towards office equipment purchased by PSACS is booked vide voucher no. 68 & 30 dated 31.10.17 & 15.06.17 for ART Patiala & Ludhiana respectively

(2) Civil work being done at FI ART Centre's of Rs. 13,395 and booked vide voucher no. 126 dated 31.03.18. As the ART Centre's are not the assets of PSACS and any expenditure of civil nature being done on the same should be charged to revenue and not capitalized.

VI. On verification of the funds for the year 2017-18 Two entries of amounts of Rs. 68,00,000/- & Rs. 9,38,000/- remains unmatched. Thus, the reason for the same be clarified.

(1) The amount of Rs.68,00,000/- is credited to ICTC fund but not debited from DBS Fund.

(2) The amount of Rs.9,38,000/- is debited from TI Pool fund but not credited in LWS fund.

C. **Compliance with Relevant Laws & Regulations and NACO Guidelines :**

I. Internal Audit Report was not submitted by the Internal Auditor till the date of our audit.

II. Generally all the payments are made through cheques/electronic transfer as revealed from bank statement. Therefore no balance for Cash in hand.



**D. Procurement:-**

Procurement policy has been followed. However on our random checking we did not find serious irregularities in procurement procedure.

Subject to the above we comment that:-

- I. All funds sent by GOI as grant-in-Aid have been used in accordance with the conditions laid down in the Project Implementation Plan and World Bank Agreements.
- II. All the goods procured and issued are supported by valid receipts and issue documents and are recorded in the stock/inventory registers and the closing balance worked out correctly.
- III. Methodology adopted for maintenance of Fixed Assets Register needs to be improved as relevant information regarding fixed assets such as Location of asset, Unique Identification Number of Asset, Person using such particular asset etc. should be more transparent.
- IV. Fixed Asset Register must convey the absolute figure of Closing Balance as on 31<sup>st</sup> March 2017 in quantity and value both.
- V. Physical Verification of Fixed Assets has not been done since a long time therefore it is recommended that management should conducted physical verification of Fixed Assets at certain intervals.

**E. Miscellaneous:-**

- I. As verification from SACS stock expiry report, it was observed that some medicines got expired in stock which needs to be disposed-off.
- II. In some cases, TDS u/s 194C on payment made to an individual is wrongly deducted @2% instead of 1% which resulted in an excess deduction of TDS.

For K R A & Co.

Chartered Accountants

  
CA Rajat Goyal

Partner

M No. 503150



**MANAGEMENT LETTER**

**ON THE ACCOUNTS OF PUNJAB STATE AIDS CONTROL SOCIETY CHANDIGARH**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018**

In terms of Ministry of Health & Family Welfare guidelines we submit our management letter as follows:-

- |   |   |
|---|---|
| a) Comments and observations on the accounting records, systems and controls that were examined during the course of the audit  | : The society is maintaining proper books & records as revealed from our test checking.                                   |
| b) Specific deficiencies and areas of weaknesses in system and controls and make recommendation for their improvement   | : Constant follow up required to adjust the advances made to various authorities.   |
| c) Comments on the adequacy of segregation of duties in the SACS.   | : The society has not yet appointed store officer as per NACO guidelines to have better control on procurement and store. |
| d) Report on the degree of compliance with the financial/internal control procedures as documented in the financial manual of the project of each of the financial covenants on the financial agreement and give comments, if any on internal and external matters affecting such compliance. | : Subject to our observations in Annexure-I degree of compliance were found to be adequate.                               |



e) Report any procurement which has not been carried out as per the procurement manual issued by NACO.

: No serious deviation observed in course of our test checking

f) Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society

: On our random checking we did not find serious irregularity.

g) Bring to attention any other matters that the auditors considers pertinent.

: Steps to be taken to get the irregularities rectified as pointed out by the Internal Auditors and NGO Auditors

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# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,  
Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

<u>Audit Observation</u>	<u>Audit Replies</u>																		
<p>1. <u>Advances</u></p> <p>I. Sincere and constant follow up required to adjust the long outstanding advances with several District Hospitals, District Authorities and NGOs</p> <p>II. On verification of advances outstanding in the books as on 31.03.2018, it was observed that advances of Rs. 85.25 lakhs in 273 cases are outstanding since more than a year and have not been recovered/ adjusted till date.</p> <table border="1" data-bbox="858 1108 1284 1780"><thead><tr><th>Fund</th><th>No. of cases</th><th>Amount as on 31.03.2018</th></tr></thead><tbody><tr><td>CST</td><td>30</td><td>3,24,845</td></tr><tr><td>DBS</td><td>149</td><td>67,36,810</td></tr><tr><td>TI-POOL FUND</td><td>4</td><td>7,36,833</td></tr><tr><td>ICTC</td><td>90</td><td>7,26,575</td></tr><tr><td>Total</td><td>273</td><td>85,25,063</td></tr></tbody></table>	Fund	No. of cases	Amount as on 31.03.2018	CST	30	3,24,845	DBS	149	67,36,810	TI-POOL FUND	4	7,36,833	ICTC	90	7,26,575	Total	273	85,25,063	<p>Noted for compliance.</p> <p>The recovery is under process.</p>
Fund	No. of cases	Amount as on 31.03.2018																	
CST	30	3,24,845																	
DBS	149	67,36,810																	
TI-POOL FUND	4	7,36,833																	
ICTC	90	7,26,575																	
Total	273	85,25,063																	





# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,  
Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

Details of such cases are annexed below:



Advances  
Outstanding more than

III. Cases were also observed where the further advance was given to NGO's/ CBO's and other peripheral units and the same got adjusted but no adjustment for the opening advance has been done.

Component	No. of cases	Amount of Advance (in lakhs)
DBS	8	79,87,890
CST	6	3,06,193
ICTC	11	67,252
TI-POOL FUND	2	6,43,373
Total	27	90,04,708

Details of such cases are annexed below:



Opening as it is. xlsx

The recovery is under process. Most of the amounts are adjusted in the current F.Y 18-19



# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,

Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

IV. It was observed where the further advance was given to NGO's/ CBO's and other peripheral units without any settlement of the previous advance as well as further advance

Component	No. of cases	Amount of Advance (in lakhs)
DBS	13	13,65,965
CST	1	43,834
ICTC	21	2,04,490
TI POOL FUND	5	69,16,966
LWS	2	22,10,410
<b>Total</b>	<b>42</b>	<b>1,07,41,665</b>

Details of such cases are annexed below:



Advances not adjusted.xlsx

V. Advances from following 2 NGO's are still pending adjustment/ recovery even when these NGOs have been closed during the year 2017-18.

NGOs	Advance given (Rs.)	Advance adjusted (Rs.)	Advance refunded (Rs.)	Balance (Rs.)
Nav Jyoti Education and welfare Society Kathal (Project)	10,77,292	10,15,588	7,827	53,877

The recovery is under process. Most of the amounts are adjusted in the current F.Y 18-19

The recovery is under process. Most of the amounts are adjusted in the current F.Y 18-19



# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,  
Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

Khanna) IDU				
Captain Gurdeep Singh Memorial Education Health & Social Welfare Society, Amritsar	11,20,530	74,738	10,45,792	
<b>Total</b>	<b>21,97,822</b>	<b>10,15,588</b>	<b>82,565</b>	<b>10,99,669</b>

VI. As per "Operational Guidelines for Financial Management" under Chapter 11 "internal Controls" "Para 11.2 states the time limit for adjusting advances. It shows that advance given for activities like training, special occasions; research, study etc. should get adjusted immediately on completion but not later than one month.

However, cases were observed where the advance of Rs. 70,000/- given for activities not adjusted within the prescribed time limit. Details of such cases are appended below:



Staff Advance.xlsx

VII. Balance amount outstanding at the end of the year of the Youth Technical Training Society Chandigarh is showing negative amount of Rs.5,05,645/-.

The same will be adjusted as soon as possible. Appropriate actions will be taken

The same will be intimated to NACO for the rectification of entries.



# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,  
Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

## 2. Booking of Expenditure:

Summary of total budget and expenses incurred during the year 2017-18 is as under:

Component	Budget (Rs. in Lakhs)	Actual expenses (Rs. in Lakhs)	Salary (Rs. in Lakhs)	Expenses other than Salary (Rs. in Lakhs)
CST	267.11	254.52	238.35	16.17
New DBS	743.26	965.81	562.01	403.80
ICTC	450.93	571.82	530.87	40.95
TI POOL	1,272.80	845.70	658.08	187.62
LWS	54.26	47.90	47.90	-
<b>Total</b>	<b>2,788.36</b>	<b>2,685.75</b>	<b>2,037.21</b>	<b>648.54</b>

I. The booking of expenditure in respect of authorities have been done on basis unaudited UCs and SOEs submitted by the NGO/other Authorities. However after getting the audited statement of accounts the same is reconciled and adjusted.

II. On verification of actual expenses vis-a-vis budget for the year 2017-18 the expenditure on certain heads

The reason for the same will be identified and will be looked upon.



# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,

Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

under a fund was incurred for which no budget was allocated or expenditure was incurred in excess of budget allocated. Further, approval of the competent authority, if any obtained, for the same was not verified to us. The details are as follows:

Fund	No. of Heads in which actual expenses exceeds budget	Budgeted expenditure (Rs.)	Actual expenditure (Rs.)
DBS	20	2,78,29,900	8,17,65,950
CST	7	2,60,000	7,63,481
ICTC	5	3,32,79,000	5,36,64,247
TI - POOL FUND	13	-	2,73,82,290

Detailed cases are listed in the annexure appended below:



Budget vs  
Actual.xlsx

III. Certain cases were observed where expenditure not incurred against budget allocated. The details are as follows:



# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,  
Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

Component	Sub-Heads	Budgeted Expenditure	Actual Expenditure	Variance
CST	Local Conveyance (2180)	1,40,000	-	1,40,000
	Rent, Rates & Taxes (2124)	2,50,000	-	2,50,000
New DBS	Campaigns (2175)	42,78,000	-	42,78,000
	Employer's Contribution to CPF (2147)	48,83,800	-	48,83,800
	Leave Salary & Pension Contributions (2136)	48,83,800	-	48,83,800
	Medical Expenses (2138)	48,83,800	-	48,83,800
	Vehicles (2205)	8,00,000	-	8,00,000
Total				2,01,19,400

IV. There is one default in the payment of TDS. TDS of Rs.90000 deducted on 31.05.2017 and due to be paid as on 07.06.2017, but the same has been paid as on 14.06.2017. No interest on the late payment has been paid on same.

The interest will be paid very soon after consulting our CA.



# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,  
Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

V.

**Expenditure wrongly capitalized as Fixed Assets**

(i) Current year addition of Rs. 9,150 & Rs. 81,246 in CST fund is towards office equipment purchased by PSACS is booked vide voucher no. 68 & 30 dated 31.10.17 & 15.06.17 for ART Patiala & Ludhiana respectively.

(ii) Civil work being done at FI ART Centre's of Rs. 13,395 and booked vide voucher no. 126 dated 31.03.18. As the ART Centre's are not the assets of PSACS and any expenditure of civil nature being done on the same should be charged to revenue and not capitalized.

VI.

Grant is given by the NACO to PSACS in two Bank Accounts i.e. DBS (incl. CST and ICTC) and TI-POOL FUND and then the same is transferred from DBS fund bank account to ICTC and CST Fund bank account according to their approved allocable funds through "Recovery and Deduction of Funds A/c" as per the guidelines.

However, on verification of the same for the year 2017-18 Two entries of amounts of Rs. 68,00,000/- & Rs. 9,38,000/- remains unmatched. Thus, the reason

The voucher for the same will be posted and corrected as soon as possible. Noted for compliance.

The matter has been assigned to the authorized person to look for the reason of the same and it will be resolved soon. Noted for compliance.



# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,  
Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

	<p>for the same be clarified.</p> <p>(i) The amount of Rs.68,00,000/- is credited to ICTC fund but not debited from DBS Fund</p> <p>(ii) The amount of Rs.9,38,000/- is debited from TI Pool fund but not credited in LWS fund</p>
	<p><b>3. Compliance with Relevant Laws &amp; Regulations and NACO Guidelines :</b></p> <p>I. Internal Audit Report was not submitted by the Internal Auditor till the date of our audit.</p> <p>II. Generally all the payments are made through cheques/electronic transfer as revealed from bank statement. Therefore no balance for Cash in hand.</p> <p><b>4. Procurement:-</b></p> <p>Procurement policy has been followed. However on our random checking we did not find serious irregularities in procurement procedure. Subject to the above we comment that:-</p> <p>I. All funds sent by GOI as grant-in-Aid have been used in accordance with the conditions laid down in the Project Implementation Plan and World Bank</p> <p style="text-align: right;">Same is provided by the auditor later on.</p>





# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,  
Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

<p>Agreements.</p> <p>II. All the goods procured and issued are supported by valid receipts and issue documents and are recorded in the stock/inventory registers and the closing balance worked out correctly.</p> <p>III. Methodology adopted for maintenance of Fixed Assets Register needs to be improved as relevant information regarding fixed assets such as Location of asset, Unique Identification Number of Asset, Person using such particular asset etc. should be more transparent.</p> <p>IV. Fixed Asset Register must convey the absolute figure of Closing Balance as on 31<sup>st</sup> March 2018 in quantity and value both.</p> <p>V. Physical Verification of Fixed Assets has not been done since a long time therefore it is recommended that management should conduct physical verification of Fixed Assets at certain intervals.</p>	<p>Fixed Assets register going to be maintained as per NACO Format. Directions are given to vendor for printing of Fixed Assets Register, as per NACO format.</p> <p>Fixed Assets register going to be maintained as per NACO Format. Directions are given to vendor for printing of Fixed Assets Register, as per NACO format.</p> <p>Physical verification of Fixed assets is done annually by designated committee. Physical Verification of Fixed Assets for the FY 2015-16 is done and for the FY 2016-17 and 2017-18 is under process. Committee for the same is formed.</p>



# PUNJAB STATE AIDS CONTROL SOCIETY

Dakshin Marg, Paryaas Building 4<sup>th</sup> Floor, Sector 38 – C,  
Chandigarh

Reply of the Statutory auditor report FY 2017-18 Paras:-

## 5. Miscellaneous:

- I. As verification from SACS stock expiry report, it was observed that some medicines got expired in stock which needs to be disposed-off. Details are given below:

Division	Product	Batch No	Available Since	Batch Expiry Date	Shelf Life in the remaining month	Qty.
CST	Stavudine 30mg, Lamivudine 150mg & Nevirapine 200mg	2586330	19.11.15	31.12.15	Expired	37,440
		2602998		31.03.16	Expired	37,200
		2609251		30.04.16	Expired	37,440
		2621239		31.05.16	Expired	36,420
	Stavudine 6mg, Lamivudine 30mg & Nevirapine 50mg	G50131		31.08.16	Expired	13,260
		G50140		31.12.16	Expired	2,820
	Efavirenz 200mg	8032501		31.12.16	Expired	960

The same has been conveyed to store to discard the expiry medicines.

- II. In some cases, TDS u/s 194C on payment made to an individual is wrongly deducted @2% instead of 1% which resulted in an excess deduction of TDS.

It is our policy to deduct the TDS at 2% of all parties



Punjab SACŚ - CST

4th Floor Prayaas Bldg. Sec-38 B, Chandigarh - Chandigarh -  
National AIDS Control Project - Phase IV

**Utilisation Certificate**

Certified that an amount of Rs.0.00 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. 3,217,626.47 (and Current Liabilities of Rs.742,461.00)and outstanding Advances for Rs. -7,740,757.00 on account of unspent balance brought forward from the previous financial year and Bank Interest and Miscellaneous Receipts of Rs. 339,588.50 a sum of Rs. 25,555,922.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 8,498,671.97 (and Current Liabilities of Rs. -200,560.00 and outstanding advances of Rs.-7,713,333.00, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year. Received Fund Rs. 31,467,824.00

Sl. No.	Sanction letter Number and Date	Amount
1	Letter No. T-11017/03/NACO-Fin dt 21-06-17(RECOVERY/DED)	8904000.00
2	Letter No. T-11017/03/NACO-Fin dt 28-09-17(RECOVERY/DED)	8904000.00
3	Letter No. T-11017/03/NACO-Fin dt 17-11-17(RECOVERY/DED)	4452000.00
4	Letter No. T-11017/03/NACO-Fin dt 16-01-18(RECOVERY/DED)	4028000.00
	Total	0.00

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

*[Signature]*  
(Chartered Accountant)



*[Signature]*  
Deputy Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

*[Signature]*  
(Project Director)

Project Director  
Punjab State AIDS Control Society  
Chandigarh

System Administrator on 07/08/2014 02:41:24 from 1217

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank6	3,217,626.47
Advance to NGOs	222,100.00
Advance to Staff	25,119.00
Advance to District Authorities	512,024.00
Inter Unit Fund Transfer	-8,500,000.00
	<u>-4,523,130.53</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Employees Contribution to CPF	737,546.00
FDS (Others)	-228.00
EPF Contribution (Employee)	5,143.00
	<u>742,461.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Recovery/Deduction of Grants	31,467,824.00
	<u>31,467,824.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
OI Drugs	124,798.00
Operational Expenses	358,969.00
Training	122,723.00
Salary	23,835,086.00
Travelling Expenses	18,975.00
Printing & Stationery	73,120.00
ARV Drugs	330,937.00
CD4/CD8 kits	172,700.00
Contingency	397,377.00
Meeting Expenses	12,280.00
Transportation Expenses	5,166.00
Civil Works	13,395.00
Office Equipment	90,396.00
	<u>25,555,922.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	54,086.50
Interest from Bank	285,502.00
	<u>339,588.50</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Employees Contribution to CPF	737,546.00
EPF Contribution (Employee)	-938,106.00
	<u>-200,560.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank6	8,498,671.97
Advance to NGOs	222,100.00



Advance to Staff	33,169.00
Advance to District Authorities	531,398.00
Inter Unit Fund Transfer	-8,500,000.00
	<u>785,338.97</u>

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4th Floor Prayaas Bldg, Sec-38 B, Chandigarh , Chandigarh -

National AIDS Control Project - Phase IV

**Balance Sheet**

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

Previous Period (Rs.)	Schedule	Current Period (Rs.)	Previous Period (Rs.)	Schedule	Current Period (Rs.)
<b>LIABILITIES</b>					
(5,265,591.53)	01	985,898.97	13,572,409.00	02	13,676,200.00
<b>GENERAL FUND</b>					
<b>CURRENT LIABILITIES AND PROVISIONS</b>					
742,461.00	0501	(200,560.00)	3,217,626.47	0301	8,498,671.97
<b>CURRENT LIABILITIES</b>					
13,572,409.00		13,676,200.00	(7,740,757.00)	0401	(7,713,333.00)
<b>FIXED ASSET FUND</b>					
<u>9,049,278.47</u>		<u>14,461,538.97</u>	<u>9,049,278.47</u>		<u>14,461,538.97</u>
<b>ASSETS</b>					
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>					
<b>CURRENT ASSETS</b>					
<b>LOANS AND ADVANC</b>					

*[Signature]*  
Auditor



*[Signature]*  
Deputy Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

*[Signature]*

Project Director  
Project Director  
Punjab State AIDS Control Society  
Chandigarh



**Punjab SACS - CST**

[Draft]

4th Floor Prayaas Bldg, Sec-38 B, Chandigarh , Chandigarh -

National AIDS Control Project - Phase IV

**Income And Expenditure Account**

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

Previous Period (Rs.)	Schedule	Current Period (Rs.)	Previous Period (Rs.)	Current Period (Rs.)
			<b>INCOME</b>	
11,329.00	06	172,700.00	345,023.90	339,588.50
			Other Income	
1,277,968.00	07	455,735.00	25,967,067.90	25,112,542.50
			Grants utilised to the extent of revenue expenditure	
-351,635.00	08	122,723.00		
24,335,064.00	13	23,835,086.00		
1,039,365.80	15	865,887.00		
<u>26,312,091.80</u>		<u>25,452,131.00</u>	<u>26,312,091.80</u>	<u>25,452,131.00</u>


Particulars	Figures in Rupees	
	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Opening grant in aid	(5,265,591.53)	(1,201,623.63)
Add: Received during the year		
Grant from NACO to SACS	0.00	11,288,000.00
Recovery/Deduction of Grants	31,467,824.00	11,288,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(25,112,542.50)	(25,967,067.90)
Grants utilised to the extent of fixed asset expenditure	(103,791.00)	(672,900.00)
Closing grant in aid	985,898.97	(5,265,591.53)
Fixed Asset		

Particulars	Figures in Rupees		
	Opening Balance	Addition	Deletion
Civil Works (2201)	6,002,764.00	13,395.00	0.00
Equipment (Other) (2204)	67,444.00	0.00	0.00
Office Equipment (2206)	7,502,201.00	90,396.00	0.00
Grand Total	13,572,409.00	103,791.00	0.00

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Schedule 03

Funds from Other Sources

Figures in Rupees

Particulars	Opening Balance	Grant Received	Utilised	Refu	Closing Balance
SBTC (02)	0.00	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Bank6	8,498,671.97	3,217,626.47
<b>Total</b>	<b>8,498,671.97</b>	<b>3,217,626.47</b>

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Advance to NGOs	222,100.00	222,100.00
Advance to Staff	33,169.00	25,119.00
Advance to District Authorities	531,398.00	512,024.00
Inter Unit Fund Transfer	(8,500,000.00)	(8,500,000.00)
<b>Total</b>	<b>(7,713,333.00)</b>	<b>(7,740,757.00)</b>



Figures in Rupees

As at 31-Mar-17 (Rs.)

As at 31-Mar-18 (Rs.)

Particulars

Employees Contribution to CPF  
EPF Contribution (Employee)  
TDS (Others)

737,546.00  
5,143.00  
(228.00)

737,546.00  
(938,106.00)  
0.00

Total

742,461.00

(200,560.00)



**Other Income** **Schedule 28**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Other Receipts	54,086.50	4,672.90
Interest from Bank	285,502.00	340,351.00
<b>Total</b>	<b>339,588.50</b>	<b>345,023.90</b>

**Kits and Other Lab Supplies** **Schedule 06**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
CD4/CD8 kits	172,700.00	11,329.00
<b>Total</b>	<b>172,700.00</b>	<b>11,329.00</b>

**Medicines** **Schedule 07**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
OI Drugs	124,798.00	149,715.00
ARV Drugs	330,937.00	1,128,253.00
<b>Total</b>	<b>455,735.00</b>	<b>1,277,968.00</b>

**Training and Workshops** **Schedule 08**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Training	122,723.00	-351,635.00
<b>Total</b>	<b>122,723.00</b>	<b>-351,635.00</b>



Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Salary	23,835,086.00	24,335,064.00
<b>Total</b>	<b>23,835,086.00</b>	<b>24,335,064.00</b>

**Operational Expenses** Schedule 15

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Meeting Expenses	12,280.00	0.00
Transportation Expenses	5,166.00	19,539.00
Operational Expenses	358,969.00	32,000.00
Travelling Expenses	18,975.00	1,060.00
Printing & Stationery	73,120.00	98,538.00
Postage/Courier	0.00	67,546.00
Other Administration Cost	0.00	19,562.00
Contingency	397,377.00	801,120.80
<b>Total</b>	<b>865,887.00</b>	<b>1,039,365.80</b>



NACO

Punjab SACS - LWS

4th Floor Prayaas Bldg, Sec-38 B, Chandigarh . Chandigarh -  
National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.938,000.00 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. 424,646.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 2,164,482.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 19,234.00, a sum of Rs. 4,790,887.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 347,065.00 (and Current Liabilities of Rs. 0.00 )and outstanding advances of Rs.2,737,410.00, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 4,329,000.00

Sl. No.	Sanction letter Number and Date	Amount
1	Letter No. T-11017/03/NACO-Fin dt 17-11-17	938000.00
	Total	938,000.00

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

*[Signature]*  
(Chartered Accountant)



*[Signature]*  
Deputy Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

*[Signature]*  
(Project Director)

Project Director  
Punjab State AIDS Control Society  
Chandigarh

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bankrd7	424,646.00
Advance to NGOs	1,637,482.00
Inter Unit Fund Transfer	527,000.00
	<u>2,589,128.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	938,000.00
Recovery/Deduction of Grants	4,329,000.00
	<u>5,267,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
Salary	4,790,887.00
	<u>4,790,887.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Interest from Bank	19,234.00
	<u>19,234.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bankrd7	347,065.00
Advance to NGOs	2,210,410.00
Inter Unit Fund Transfer	527,000.00
	<u>3,084,475.00</u>

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NACO

Punjab SACS - LWS

4th Floor Prayaas Bldg, Sec-38 B, Chandigarh, Chandigarh -

National AIDS Control Project - Phase IV

Balance Sheet

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

Previous Period (Rs.)	Current Period (Rs.)	Schedule	Previous Period (Rs.)	Current Period (Rs.)	Schedule
<b>LIABILITIES</b>					
2,589,128.00	3,084,475.00	01	231,161.00	231,161.00	02
231,161.00	231,161.00				
<u>2,820,289.00</u>	<u>3,315,636.00</u>		<u>2,820,289.00</u>	<u>3,315,636.00</u>	
<b>ASSETS</b>					
			424,646.00	347,065.00	0301
			2,164,482.00	2,737,410.00	0401
	<u>2,820,289.00</u>		<u>2,820,289.00</u>	<u>3,315,636.00</u>	

*[Signature]*  
Auditor

*[Signature]*  
FC/EM/FO  
Project Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh



*[Signature]*

Project Director  
Project Director  
Punjab State AIDS Control Society  
Chandigarh

### Income And Expenditure Account

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

Previous Period (Rs.)	Schedule	Current Period (Rs.)	Previous Period (Rs.)	Schedule	Current Period (Rs.)
<b>EXPENDITURE</b>					
3,530,789.00	13	4,790,887.00	23,107.00	28	19,234.00
					4,771,653.00
<u>3,530,789.00</u>		<u>4,790,887.00</u>	<u>3,507,682.00</u>		<u>4,790,887.00</u>

Grants utilised to the extent of revenue expenditure

*(Signature)*



General Fund		Schedule 01	
Particulars		As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
		Figures in Rupees	
Opening grant in aid		2,589,128.00	670,810.00
Add: Received during the year			
Grant from NACO to SACS		938,000.00	2,714,000.00
Recovery/Deduction of Grants		4,329,000.00	2,712,000.00
Less: Utilised during the year			
Grants utilised to the extent of revenue expenditure		(4,771,653.00)	(3,507,682.00)
Closing grant in aid		3,084,475.00	2,589,128.00
Fixed Asset		Schedule 02	
Particulars		Figures in Rupees	
		Opening Balance	Addition
		Deletion	Closing Balance
Equipment (Other) (2204)		84,420.00	0.00
Furniture, Fixtures & Supplies (2202)		146,741.00	0.00
Grand Total		231,161.00	0.00



Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
<b>Grand Total</b>				
<b>CURRENT ASSETS</b>				
Particulars		As at 31-Mar-18 (Rs.)		Schedule 0301 Figures in Rupees As at 31-Mar-17 (Rs.)
Bank		347,065.00	424,646.00	
Total		347,065.00	424,646.00	
<b>LOANS AND ADVANCES</b>				
Particulars		As at 31-Mar-18 (Rs.)		Schedule 0401 Figures in Rupees As at 31-Mar-17 (Rs.)
Advance to NGOs		2,210,410.00	1,637,482.00	
Inter Unit Fund Transfer		527,000.00	527,000.00	
Total		2,737,410.00	2,164,482.00	



Schedule 28

Other Income

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Interest from Bank	19,234.00	23,107.00
<b>Total</b>	<b>19,234.00</b>	<b>23,107.00</b>

Schedule 13

Salary (Pay and Allowances)

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Salary	4,790,887.00	3,530,789.00
<b>Total</b>	<b>4,790,887.00</b>	<b>3,530,789.00</b>



NACO

## Punjab SACS -TI POOL FUND

4th Floor Prayaas Bldg. Sec-38 B, Chandigarh - Chandigarh -

National AIDS Control Project - Phase IV

## Utilisation Certificate

Certified that an amount of Rs.128,829,000.00 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. 33,178,825.69 (and Current Liabilities of Rs.776,567.00)and outstanding Advances for Rs. 43,234,173.79 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,425,922.25, a sum of Rs. 84,809,980.68 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 36,184,411.29 (and Current Liabilities of Rs. -1,187,847.00) and outstanding advances of Rs.74,474,115.76, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year. **Deducted Fund Rs. 10,235,000.00**

Sl. No.	Sanction letter Number and Date	Amount
1	Letter No. T-11017/03/NACO-Fin dt 21-06-17	44236000.00
2	Letter No. T-11017/03/NACO-Fin dt 28-09-17	41900000.00
3	Letter No. T-11017/03/NACO-Fin dt 17-11-17	22945000.00
4	Letter No. T-11017/03/NACO-Fin dt 16-01-18	19748000.00
	<b>Total</b>	<b>128,829,000.00</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)

  
Deputy Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

(Project Director)

  
Project Director  
Punjab State AIDS Control Society  
Chandigarh

Opening balance of Net Current Assets		Amount (Rs.)
TIPF-Bank		33,178,825.69
Advance to Others		16,000.00
Advance to NGOs		5,901,952.70
Advance to Staff		23,239.00
Advance to District Hospitals		716,982.00
Inter Unit Fund Transfer		36,576,000.00
		<u>76,412,999.48</u>
Opening balance of Net Current Liabilities		Amount (Rs.)
Employees Contribution to CPF		711,415.00
TDS (Others)		1,936.00
EPF Contribution (Employee)		63,216.00
		<u>776,567.00</u>
Sources of funds		Amount (Rs.)
Grant from NACO to SACS		128,829,000.00
Recovery/Deduction of Grants		-10,235,000.00
		<u>118,594,000.00</u>
Utilisation of funds		Amount (Rs.)
Other Lab. Supplies		2,288,141.00
Oil Drugs		30,041.00
Training		677,932.00
Salary		55,410,234.00
Travelling Expenses		2,544,287.40
Rent, Rates & Taxes		4,296,393.00
Telephone/Communication Expenses		560,244.00
Honorarium		10,398,589.00
Printing & Stationery		545,085.00
Water and Electricity Charges		491,741.00
NGO Services for Priority Interventions		1,194,269.00
Postage/Courier		350,861.65
Other Administration Cost		1,465,529.13
Need Based Assistance		80,955.00
Campaigns		4,090,671.00
Meeting Expenses		145,256.00
Office Equipment		239,751.50
		<u>84,809,980.68</u>
Bank Interest & Miscellaneous Receipts		Amount (Rs.)
Other Receipts		486,137.25
Interest from Bank		1,939,785.00
		<u>2,425,922.25</u>
Current Liabilities		Amount (Rs.)
Employees Contribution to CPF		711,415.00



TDS (Salary)	-420.00
EPF Contribution (Employee)	-1,954,655.00
Other Recoveries	55,813.00
	<u>-1,187,847.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
TIPF-Bank	36,184,411.29
Advance to Others	16,000.00
Advance to NGOs	37,267,634.76
Advance to Staff	4,239.00
Advance to District Hospitals	610,342.00
Inter Unit Fund Transfer	36,576,000.00
	<u>110,658,527.05</u>

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**Funjab SACS - TI POOL FUND**

4th Floor Prayaas Bldg, Sec-38 B, Chandigarh , Chandigarh -

National AIDS Control Project - Phase IV

**Balance Sheet**

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

Previous Period (Rs.)	Schedule	Current Period (Rs.)	Previous Period (Rs.)	Schedule	Current Period (Rs.)
<b>LIABILITIES</b>					
75,636,432.48	01	111,846,374.05	790,416.00	02	1,030,167.50
<b>GENERAL FUND</b>					
<b>CURRENT LIABILITIES AND PROVISIONS</b>					
776,567.00	0501	(1,187,847.00)	33,178,825.69	0301	36,184,411.29
<b>CURRENT LIABILITIES</b>					
790,416.00		1,030,167.50	43,234,173.79	0401	74,474,115.76
<b>FIXED ASSET FUND</b>					
<u>77,203,415.48</u>		<u>111,688,694.55</u>	<u>77,203,415.48</u>		<u>111,688,694.55</u>



*[Signature]*

Auditor

*[Signature]*  
FC/Finance

Deputy Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

*[Signature]*

Project Director  
Punjab State AIDS Control Society  
Chandigarh

NACO

**Punjab SACS - TIPOOL FUND**

4th Floor Prayaas Bldg, Sec-38 B, Chandigarh, Chandigarh -

National AIDS Control Project - Phase IV

**Income And Expenditure Account**

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

Previous Period (Rs.)	Schedule	Current Period (Rs.)	Previous Period (Rs.)	Current Period (Rs.)
<b>EXPENDITURE</b>				
2,064,315.00	06	2,288,141.00	21,530,944.00	2,425,922.25
0.00	07	30,041.00	101,591,240.00	82,144,306.93
6,889,253.00	08	4,768,603.00		
1,712,621.00	11	1,194,269.00		
100,408,765.00	13	65,808,823.00		
117,573.00	14	80,955.00		
11,929,657.00	15	10,399,397.18		
<b>123,122,184.00</b>		<b>84,570,229.18</b>	<b>123,122,184.00</b>	<b>84,570,229.18</b>
<b>INCOME</b>				
			Other Income	
			Grants utilised to the extent of revenue expenditure	



**General Fund**

**Schedule 01**

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
<b>Opening grant in aid</b>	75,636,432.48	48,169,322.48
<b>Add: Received during the year</b>		
Grant from NACO to SACS	128,829,000.00	131,771,000.00
Recovery/Deduction of Grants	(10,235,000.00)	(2,712,000.00)
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	(82,144,306.93)	(101,591,240.00)
Grants utilised to the extent of fixed asset expenditure	(239,751.50)	(650.00)
<b>Closing grant in aid</b>	111,846,374.05	75,636,432.48

**Fixed Asset**

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	790,416.00	239,751.50		1,030,167.50
<b>Grand Total</b>	790,416.00	239,751.50		1,030,167.50



Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
National Rural Health Mission Punjab (NRHM) (05)	0.00	0.00	0.00	0.00
SBIC (02)	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**CURRENT ASSETS**

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
TIPF-Bank	36,184,411.29	33,178,825.69
<b>Total</b>	<b>36,184,411.29</b>	<b>33,178,825.69</b>

**LOANS AND ADVANCES**

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Advance to Others	16,000.00	16,000.00
Advance to NGOs	37,267,634.76	5,901,952.79
Advance to Staff	4,239.00	23,239.00
Advance to District Hospitals	610,242.00	716,982.00
Inter Unit Fund Transfer	36,576,000.00	36,576,000.00
<b>Total</b>	<b>74,474,115.76</b>	<b>43,234,173.79</b>



Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Employees Contribution to CPF	711,415.00	711,415.00
EPF Contribution (Employee)	(1,954,655.00)	63,216.00
Other Recoveries	55,813.00	0.00
TDS (Others)	0.00	1,936.00
TDS (Salary)	(420.00)	0.00
<b>Total</b>	<b>(1,187,847.00)</b>	<b>776,567.00</b>

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Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Other Receipts	486,137.25	20,358,299.00
Interest from Bank	1,939,785.00	1,172,645.00
<b>Total</b>	<b>2,425,922.25</b>	<b>21,530,944.00</b>
<b>Kits and Other Lab Supplies</b>		
<b>Particulars</b>	<b>As at 31-Mar-18 (Rs.)</b>	<b>As at 31-Mar-17 (Rs.)</b>
Other Lab. Supplies	2,288,141.00	2,064,315.00
<b>Total</b>	<b>2,288,141.00</b>	<b>2,064,315.00</b>
<b>Medicines</b>		
<b>Particulars</b>	<b>As at 31-Mar-18 (Rs.)</b>	<b>As at 31-Mar-17 (Rs.)</b>
Old Drugs	30,041.00	0.00
<b>Total</b>	<b>30,041.00</b>	<b>0.00</b>
<b>Training and Workshops</b>		
<b>Particulars</b>	<b>As at 31-Mar-18 (Rs.)</b>	<b>As at 31-Mar-17 (Rs.)</b>
Training Campaigns	677,932.00	912,145.00
	4,090,671.00	5,977,108.00
<b>Total</b>	<b>4,768,603.00</b>	<b>6,889,253.00</b>

19

Particulars

As at 31-Mar-18 (Rs.) As at 31-Mar-17 (Rs.)

NGO Services for Priority Interventions

Total 1,194,269.00 1,712,621.00  
 1,194,269.00 1,712,621.00

Salary (Pay and Allowances)

Schedule 13

Particulars

As at 31-Mar-18 (Rs.) As at 31-Mar-17 (Rs.)

Salary 55,410,234.00 86,937,373.00  
 Honorarium 10,398,589.00 13,471,392.00

Total 65,808,823.00 100,408,765.00

Maintenance Costs

Schedule 14

Particulars

As at 31-Mar-18 (Rs.) As at 31-Mar-17 (Rs.)

Need Based Assistance 80,955.00 117,573.00

Total 80,955.00 117,573.00

Operational Expenses

Schedule 15

Particulars

As at 31-Mar-18 (Rs.) As at 31-Mar-17 (Rs.)

Operational Expenses  
 Travelling Expenses 0.00 2,600.00  
 Rent, Rates & Taxes 2,544,287.40 3,256,529.00  
 Telephone/Communication Expenses 4,296,393.00 5,059,580.00  
 Printing & Stationery 560,244.00 739,816.00  
 Water and Electricity Charges 545,085.00 690,400.00  
 Postage/Courier 491,741.00 620,427.00  
 Other Administration Cost 350,861.65 404,309.00  
 Meeting Expenses 1,465,529.13 882,212.00  
 145,256.00 273,784.00

Total 10,399,397.18 11,929,657.00



Punjab SACS - NEW DBS FOR NACPIV

4th Floor Prayaas Bldg, Sec-38 B, Chandigarh, Chandigarh -  
National AIDS Control Project - Phase IV

Utilisation Certificate

Certified that an amount of Rs.137,015,000.00 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. 57,692,399.11 (and Current Liabilities of Rs.-9,017,352.00) and outstanding Advances for Rs. 16,344,947.63 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,909,040.00, a sum of Rs. 97,120,554.35 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 14,499,827.76 (and Current Liabilities of Rs. -10,909,560.00) and outstanding advances of Rs.21,401,365.63, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year. Deducted Fund Rs. 78,047,431.00

Sl. No.	Sanction letter Number and Date	Amount
1	Letter No. T-11017/03/NACO-Fin dt 15-05-17	48711000.00
2	Letter No. T-11017/03/NACO-Fin dt 19-07-17	48711000.00
3	Letter No. T-11017/03/NACO-Fin dt 07-09-17	24357000.00
4	Letter No. T-11017/03/NACO-Fin dt 05-01-18	22036000.00
5	Less Transfer to GFATM-II CTC (Entry to be rectify)	-6800000.00
	Total	137,015,000.00

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)

Deputy Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh



(Project Director)  
Project Director  
Punjab State AIDS Control Society  
Chandigarh

Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	57,697,399.14
Advance to Others	12,499,075.00
Advance to NGOs	974,599.87
Advance to District Authorities	2,587,740.07
Advance to District Hospitals	378,405.00
NACPIII Advance to Others	2.00
NACPIII Advance to NGOs	2,340,206.00
NACPIII Advance to District Authorities	1,959,534.69
NACPIII Advance to District Hospitals	45,385.00
NACPIII Security Deposit (Paid)	60,000.00
Inter Unit Fund Transfer	-4,500,000.00
	<u>74,037,346.74</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Employees Contribution to CPF	770,531.00
Security / Earnest Deposit (Received)	507,207.00
TDS (Others)	342.00
EPF Contribution (Employee)	-1,949,737.00
EPF Contribution (Employer)	-8,396,357.00
Other Recoveries	-6,174.00
NACPIII Security / Earnest Deposit (Received)	56,836.00
	<u>-9,017,352.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	143,815,000.00
Receipt from NACO to Proc. Agent	-6,800,000.00
Recovery/Deduction of Grants	-78,047,431.00
	<u>58,967,569.00</u>
Utilisation of funds	Amount (Rs.)
Workshops	20,000.00
IEC	13,328,348.00
Consultants and Consultancy Services	69,769.00
Operational Expenses — <i>Outsource + Taxi hiring Demand</i>	3,416,195.00
Training	478,045.00
Salary	55,730,794.00
Equipment Maintenance	292,252.00
Building Maintenance	851,157.00
Vehicle Maintenance	563,623.00
Travelling Expenses	979,167.00
Rent, Rates & Taxes	13,736,244.00
Telephone/Communication Expenses	365,508.00
Honorarium	470,606.00
Miscellaneous Expenses	1,904,458.50
Printing & Stationery	233,553.00



Monitoring & Evaluation (SIMS)	61,235.00
Water and Electricity Charges	818,868.00
Audit Fees	55,755.00
NGO Services for Priority Interventions	538,679.00
Surveillance	182,280.00
Postage-Courier	15,029.00
Quality Assessment	174,024.00
Contractual Services - Companies <i>+ AMC Road Booz</i>	1,149,947.00
Contingency	378,723.85
Consumable Items	867,662.00
Furniture, Fixtures & Supplies	68,395.00
Office Equipment	470,237.00
	<u>97,120,554.35</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	343,169.00
Interest from Bank	1,565,871.00
	<u>1,909,040.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
General Provident Fund	21,958.00
Security / Earnest Deposit (Received)	357,207.00
EPF Contribution (Employee)	-1,749,204.00
EPF Contribution (Employer)	-9,596,357.00
NACPIII Security / Earnest Deposit (Received)	56,836.00
	<u>-10,909,560.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank6	-28,357.00
NEW DBS Bank Code	14,528,184.76
Advance to Others	12,452,133.00
Advance to NGOs	848,675.87
Advance to Staff	157,511.00
Advance to Autonomous Bodies	4,896,000.00
Advance to District Authorities	3,044,382.07
Advance to District Hospitals	47,866.00
Advance to DAPCU	247,030.00
NACPIII Advance to Others	2.00
NACPIII Advance to NGOs	2,257,491.00
NACPIII Advance to District Authorities	1,882,425.69
NACPIII Advance to District Hospitals	7,849.00
NACPIII Security Deposit (Paid)	60,000.00
Inter Unit Fund Transfer	-4,500,000.00
	<u>35,901,193.39</u>





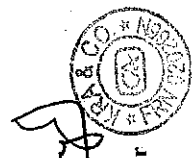
4th Floor Prayaas Bldg, Sec-38 B, Chandigarh, Chandigarh -

National AIDS Control Project - Phase IV

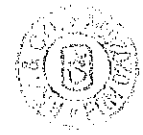
### Balance Sheet

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

Previous Period (Rs.)	Schedule	Current Period (Rs.)	Previous Period (Rs.)	Schedule	Current Period (Rs.)
<b>LIABILITIES</b>					
83,054,698.74	01	46,810,753.39	29,007,706.00	02	29,546,338.00
<b>GENERAL FUND</b>					
<b>CURRENT LIABILITIES AND PROVISIONS</b>					
(9,017,352.00)	0501	(10,909,560.00)	57,692,399.11	0301	14,499,827.76
<b>CURRENT LIABILITIES</b>					
29,007,706.00		29,546,338.00	16,344,947.63	0401	21,401,365.63
<b>FIXED ASSET FUND</b>					
<u>103,045,052.74</u>		<u>65,447,531.39</u>	<u>103,045,052.74</u>		<u>65,447,531.39</u>
<b>ASSETS</b>					
<b>CURRENT ASSETS, LOANS AND ADVANCES</b>					
<b>CURRENT ASSETS</b>					
<b>LOANS AND ADVANCES</b>					



*[Signature]*  
Auditor



*[Signature]*  
Deputy Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

*[Signature]*  
Project Director  
Project Director  
Punjab State AIDS Control Society  
Chandigarh

11/10/18

**Punjab SACS - NEW DBS FOR NACPIV**

(Draft)

4th Floor Prayaas Bldg, Sec-38 B, Chandigarh, Chandigarh -

National AIDS Control Project - Phase IV

**Income And Expenditure Account**

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

Previous Period (Rs.)	Current Period (Rs.)	Previous Period (Rs.)	Current Period (Rs.)
		<b>INCOME</b>	
		<b>Schedule</b>	<b>Schedule</b>
18,741,502.00	13,228,348.00	44,195,254.67	1,909,040.00
0.00	69,769.00	56,664,561.58	94,672,882.35
0.00	61,235.00		
4,660.00	182,280.00		
2,346,006.00	867,662.00		
13,370,920.00	498,045.00		
1,227,873.00	538,679.00		
47,549,982.00	56,201,400.00		
1,215,284.00	1,707,032.00		
16,403,589.25	23,227,472.35		
<b>100,859,816.25</b>	<b>96,581,922.35</b>	<b>100,859,816.25</b>	<b>96,581,922.35</b>

## Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Opening grant in aid	83,054,698.74	64,862,949.32
<b>Add: Received during the year</b>		
Grant from NACO to SACS	143,815,000.00	71,169,000.00
Receipt from NACO to Proc. Agent	(6,800,000.00)	0.00
Recovery/Deduction of Grants	(78,047,431.00)	(32,854,000.00)
Grant for STI from NACO to SACS	0.00	3,458,000.00
Grant for Blood Safety from NACO to SACS	0.00	13,034,000.00
Grant for IEC from NACO to SACS	0.00	4,876,000.00
Grant for IS from NACO to SACS	0.00	14,832,000.00
Grant for SIMS from NACO to SACS	0.00	808,000.00
Grant for LS from NACO to SACS	0.00	444,000.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	(94,672,882.35)	(56,664,561.58)
Grants utilised to the extent of fixed asset expenditure	(538,632.00)	(910,689.00)
<b>Closing grant in aid</b>	<b>46,810,753.39</b>	<b>83,054,698.74</b>

Handwritten signature and circular stamp of the National AIDS Control Society (NACS).

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	272,662.00	0.00	0.00	272,662.00
Civil Works (2201)	84,817.00	0.00	0.00	84,817.00
Equipment (Other) (2204)	360,331.00	0.00	0.00	360,331.00
Furniture, Fixtures & Supplies (2202)	1,729,682.00	68,395.00	0.00	1,798,077.00
NACPIII Blood Bank Equipments (2403)	8,261,690.00	0.00	0.00	8,261,690.00
NACPIII Civil Works (2401)	2,318,922.00	0.00	0.00	2,318,922.00
NACPIII Equipment (Other) (2404)	2,307,578.00	0.00	0.00	2,307,578.00
NACPIII Furniture, Fixtures & Supplies (2402)	2,819,745.00	0.00	0.00	2,819,745.00
NACPIII Office Equipment (2406)	6,975,427.00	0.00	0.00	6,975,427.00
NACPIII Vehicles (2405)	1,164,907.00	0.00	0.00	1,164,907.00
Office Equipment (2206)	2,664,506.00	470,237.00	0.00	3,134,743.00
Vehicles (2205)	47,439.00	0.00	0.00	47,439.00
<b>Grand Total</b>	<b>29,007,706.00</b>	<b>538,632.00</b>	<b>0.00</b>	<b>29,546,338.00</b>

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
National Rural Health Mission Punjab (NRHM) (05)	0.00	0.00	0.00	0.00
SBTC (02)	0.00	0.00	0.00	0.00
<b>Grand Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Bank6	(28,357.00)	0.00
NEW DBS Bank Code	14,528,184.76	57,692,399.11
<b>Total</b>	<b>14,499,827.76</b>	<b>57,692,399.11</b>

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Advance to Others	12,452,133.00	12,499,075.00
Advance to NGOs	848,675.87	974,599.87
Advance to Staff	157,511.00	0.00
Advance to Autonomous Bodies	4,896,000.00	0.00
Advance to District Authorities	3,044,382.07	2,587,740.07
Advance to District Hospitals	47,866.00	378,405.00
Advance to DAPCU	247,030.00	0.00
NACPIII Advance to Others	2.00	2.00
NACPIII Advance to NGOs	2,257,491.00	2,340,206.00
NACPIII Advance to District Authorities	1,882,425.69	1,959,534.69
NACPIII Advance to District Hospitals	7,849.00	45,385.00
NACPIII Security Deposit (Paid)	60,000.00	60,000.00
Inter Unit Fund Transfer	(4,500,000.00)	(4,500,000.00)
<b>Total</b>	<b>21,401,365.63</b>	<b>16,344,947.63</b>

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Employees Contribution to CPF	0.00	770,531.00
EPF Contribution (Employee)	(1,749,204.00)	(1,949,737.00)
EPF Contribution (Employer)	(9,596,357.00)	(8,396,357.00)
General Provident Fund	21,958.00	0.00
NACPIII Security / Earnest Deposit (Received)	56,836.00	56,836.00
Other Recoveries	0.00	(6,174.00)
Security / Earnest Deposit (Received)	357,207.00	507,207.00
TDS (Others)	0.00	342.00
<b>Total</b>	<b>(10,909,560.00)</b>	<b>(9,017,352.00)</b>

**Particulars**

As at 31-Mar-18 (Rs.) As at 31-Mar-17 (Rs.)

Other Receipts  
Interest from Bank

343,169.00  
1,565,871.00  
40,955,102.67  
3,240,152.00

**Total**

1,909,040.00  
44,195,254.67

**Kits and Other Lab Supplies**

**Schedule 06**

**Particulars**

As at 31-Mar-18 (Rs.) As at 31-Mar-17 (Rs.)

Consumable Items

867,662.00  
2,346,006.00

**Total**

867,662.00  
2,346,006.00

**Training and Workshops**

**Schedule 08**

**Particulars**

As at 31-Mar-18 (Rs.) As at 31-Mar-17 (Rs.)

Workshops  
Training  
Campaigns

20,000.00  
478,045.00  
0.00  
12,488.00  
1,709,932.00  
11,648,500.00

**Total**

498,045.00  
13,370,920.00

**NGO Services**

**Schedule 11**

**Particulars**

As at 31-Mar-18 (Rs.) As at 31-Mar-17 (Rs.)

NGO Services for Priority Interventions

538,679.00  
1,227,873.00

**Total**

538,679.00  
1,227,873.00

**Salary (Pay and Allowances)**

**Schedule 13**

**Particulars**

As at 31-Mar-18 (Rs.) As at 31-Mar-17 (Rs.)

Salary  
Honorarium  
Medical Expenses

55,730,794.00  
470,606.00  
0.00  
47,515,272.00  
13,424.00  
21,286.00  
56,201,400.00  
47,549,982.00

**Total**



Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Equipment Maintenance	292,252.00	20,345.00
Building Maintenance	851,157.00	344,830.00
Vehicle Maintenance	563,623.00	850,109.00
<b>Total</b>	<b>1,707,032.00</b>	<b>1,215,284.00</b>
<b>Operational Expenses</b>		<b>Schedule 15</b>
<b>Particulars</b>	<b>As at 31-Mar-18 (Rs.)</b>	<b>As at 31-Mar-17 (Rs.)</b>
Operational Expenses	3,416,195.00	385,212.00
Travelling Expenses	979,167.00	1,201,908.00
Rent, Rates & Taxes	13,736,244.00	8,475,897.00
Telephone/Communication Expenses	365,508.00	452,748.25
Miscellaneous Expenses	1,904,458.50	4,340,293.00
Printing & Stationery	233,553.00	157,867.00
Advertisement (Other than IEC)	0.00	35,275.00
Water and Electricity Charges	818,868.00	833,196.00
Audit Fees	55,755.00	97,232.00
Legal Expenses	0.00	60,700.00
Postage/Courier	15,029.00	38,722.00
Quality Assessment	174,024.00	182,404.00
Contractual Services - Companies	1,149,947.00	0.00
Contingency	378,723.85	122,135.00
<b>Total</b>	<b>23,227,472.35</b>	<b>16,403,589.25</b>



NACO

## Punjab SACs - ICTC

4th Floor Prayaas Bldg, Sec-38 B, Chandigarh . Chandigarh -  
National AIDS Control Project - Phase IV

### Utilisation Certificate

Certified that an amount of Rs.0.00 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. 1,216,222.00 (and Current Liabilities of Rs.1,824,889.00) and outstanding Advances for Rs. -22,427,634.50 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 389,759.00, a sum of Rs. 57,182,586.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,069,912.13 (and Current Liabilities of Rs. -264,431.00) and outstanding advances of Rs.-22,815,372.63, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 58,348,099.00

Sl. No.	Sanction letter Number and Date	Amount
1	Letter No. T-11017/03/NACO-Fin dt 21-06-17(RECOVERY/DED)	15031000.00
2	Letter No. T-11017/03/NACO-Fin dt 28-09-17(RECOVERY/DED)	15031000.00
3	Letter No. T-11017/03/NACO-Fin dt 17-11-17(RECOVERY/DED)	7516000.00
4	Letter No. T-11017/03/NACO-Fin dt 16-01-18(RECOVERY/DED)	6800000.00
	Total	0.00

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)



Duty Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

(Project Director)  
Project Director  
Punjab State AIDS Control Society  
Chandigarh



<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank2	1,216,222.00
Advance to Others	3,491.00
Advance to District Authorities	1,472,252.50
Advance to District Hospitals	199,622.00
Inter Unit Fund Transfer	-24,103,000.00
	<u>-21,211,412.50</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Employees Contribution to CPF	1,707,890.00
EPF Contribution (Employee)	116,999.00
	<u>1,824,889.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Recovery/Deduction of Grants	58,348,099.00
	<u>58,348,099.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
STI Drugs	246.00
Consultants and Consultancy Services	5,000.00
Training	383,447.00
Salary	53,087,499.00
Building Maintenance	120,000.00
Vehicle Maintenance	367,969.00
Travelling Expenses	68,301.00
Expenses on ICTC centre set up and maintenance	2,265,409.00
Review Meeting and Supervision of Councillors	884,715.00
	<u>57,182,586.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	29,041.00
Interest from Bank	360,718.00
	<u>389,759.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Employees Contribution to CPF	1,954,702.00
EPF Contribution (Employee)	-2,220,246.00
Other Recoveries	1,113.00
	<u>-264,431.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank2	1,069,912.13
Advance to Others	3,491.00
Advance to District Authorities	1,081,192.37
Advance to District Hospitals	202,944.00
Inter Unit Fund Transfer	-24,103,000.00
	<u>-21,745,460.50</u>



4th Floor Prayaas Bldg, Sec-38 B, Chandigarh, Chandigarh -

National AIDS Control Project - Phase IV

### Balance Sheet

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

Previous Period (Rs.)	Current Period (Rs.)	Schedule	Previous Period (Rs.)	Current Period (Rs.)	Schedule
<b>LIABILITIES</b>					
(23,036,301.50)	(21,481,029.50)	01	<b>ASSETS</b>		
<b>GENERAL FUND</b>					
<b>CURRENT LIABILITIES AND PROVISIONS</b>					
1,824,889.00	(264,431.00)	0501	<b>FIXED ASSETS</b>		
5,317,229.00	5,317,229.00		<b>CURRENT ASSETS, LOANS AND ADVANCES</b>		
<u>(15,894,183.50)</u>	<u>(16,428,231.50)</u>		<b>CURRENT ASSETS</b>		
			<b>LOANS AND ADVANCES</b>		
			<u>(15,894,183.50)</u>	<u>(16,428,231.50)</u>	
			5,317,229.00	1,069,912.13	
				(22,815,372.63)	
				<u>(16,428,231.50)</u>	
				5,317,229.00	



*[Signature]*  
Auditor

*[Signature]*  
Deputy Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

*[Signature]*

Project Director  
Project Director  
Punjab State AIDS Control Society  
Chandigarh

4th Floor Prayaas Bldg. Sec-38 B, Chandigarh , Chandigarh -

National AIDS Control Project - Phase IV

### Income And Expenditure Account

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

Previous Period (Rs.)	Schedule	Current Period (Rs.)	Previous Period (Rs.)	Schedule	Current Period (Rs.)
<b>EXPENDITURE</b>					
0.00	Consultants and Consultancy Services	5,000.00	645,972.00	Other Income	389,759.00
0.00	Medicines	246.00	55,553,007.00	Grants utilised to the extent of revenue expenditure	56,792,827.00
608,577.00	Training and Workshops	383,447.00			
52,319,920.00	Salary (Pay and Allowances)	53,087,499.00			
2,894,174.00	Maintenance Costs	2,753,378.00			
376,308.00	Operational Expenses	953,016.00			
<u>56,198,979.00</u>		<u>57,182,586.00</u>	<u>56,198,979.00</u>		<u>57,182,586.00</u>



*[Handwritten Signature]*

Particulars	Figures in Rupees	
	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Opening grant in aid	(23,036,301.50)	(12,239,294.50)
Add: Received during the year		
Grant from NACO to SACS	0.00	23,190,000.00
Recovery/Deduction of Grants	58,348,099.00	21,566,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(56,792,827.00)	(55,553,007.00)
Closing grant in aid	(21,481,029.50)	(23,036,301.50)

Particulars	Fixed Asset		Schedule 02	
	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	706,131.00	0.00	0.00	706,131.00
Office Equipment (2206)	4,611,098.00	0.00	0.00	4,611,098.00
Grand Total	5,317,229.00	0.00	0.00	5,317,229.00

Funds from Other Sources



*[Handwritten Signature]*

Particulars

Particulars	Schedule 03	
	Opening Balance	Grant Utilised/ Refunded
SBTC (02)	0.00	0.00
Grand Total	0.00	0.00

Particulars	Figures in Rupees	
	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Bank2	1,069,912.13	1,216,222.00
<b>Total</b>	<b>1,069,912.13</b>	<b>1,216,222.00</b>

LOANS AND ADVANCES

Particulars	Figures in Rupees	
	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Advance to Others	3,491.00	3,491.00
Advance to District Authorities	1,081,192.37	1,472,252.50
Advance to District Hospitals	202,944.00	199,622.00
Inter Unit Fund Transfer	(24,103,000.00)	(24,103,000.00)
<b>Total</b>	<b>(22,815,372.63)</b>	<b>(22,427,634.50)</b>

CURRENT LIABILITIES

Particulars	Figures in Rupees	
	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Employees Contribution to CPF	1,954,702.00	1,707,890.00
EPF Contribution (Employee)	(2,220,246.00)	116,999.00
Other Recoveries	1,113.00	0.00
<b>Total</b>	<b>(264,431.00)</b>	<b>1,824,889.00</b>



Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Other Receipts	29,041.00	88,010.00
Interest from Bank	360,718.00	557,962.00
<b>Total</b>	<b>389,759.00</b>	<b>645,972.00</b>
<b>Medicines</b>		<b>Schedule 07</b>
Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
STI Drugs	246.00	0.00
<b>Total</b>	<b>246.00</b>	<b>0.00</b>
<b>Training and Workshops</b>		<b>Schedule 08</b>
Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Training	383,447.00	608,577.00
<b>Total</b>	<b>383,447.00</b>	<b>608,577.00</b>
<b>Salary (Pay and Allowances)</b>		<b>Schedule 13</b>
Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Salary	53,087,499.00	52,319,920.00
<b>Total</b>	<b>53,087,499.00</b>	<b>52,319,920.00</b>
<b>Maintenance Costs</b>		<b>Schedule 14</b>
Particulars	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Building Maintenance	120,000.00	45,583.00
Vehicle Maintenance	367,969.00	0.00
Expenses on ICTC centre set up and maintenance	2,265,409.00	2,848,591.00
<b>Total</b>	<b>2,753,378.00</b>	<b>2,894,174.00</b>



Particulars

	As at 31-Mar-18 (Rs.)	As at 31-Mar-17 (Rs.)
Travelling Expenses	68,301.00	58,727.00
Telephone/Communication Expenses	0.00	9,009.00
Review Meeting and Supervision of Councillors	884,715.00	308,572.00
<b>Total</b>	<b>953,016.00</b>	<b>376,308.00</b>



Particulars	31-Mar-14 (RS)	31-Mar-15 (RS)
Equipment Maintenance	1,940.00	110.00
Building Maintenance	3,890.00	0.00
<b>Total</b>	<b>5,830.00</b>	<b>110.00</b>

Schedule 15

Operational Expenses

Particulars	AS AT 31-Mar-14 (RS)	AS AT 31-Mar-15 (RS)
Travelling Expenses	381,410.00	39,372.00
Rent, Rates & Taxes	34,834.00	25,832.00
Telephone/Communication Expenses	13,962.00	565.00
Miscellaneous Expenses	334,077.00	1,373.00
Printing & Stationery	16,485.00	29,215.00
Water and Electricity Charges	4,790.00	0.00
Postage/Courier	1,612.00	43.00
<b>Total</b>	<b>787,170.00</b>	<b>96,400.00</b>