

The Project Director,
Punjab State AIDS Control Society,
Chandigarh

AUDIT REPORT

We have audited the accompanying financial statements of Pool Fund and Global Fund VI (GFATM) of Punjab State Aids Control Society under the National AIDS Control Project – Phase III (financed under World Bank Credit No. 3242-IN) as at March 31, 2008. 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.

We report the following observations:

1. The accounts have been maintained on cash basis of accounting. Hence, all such expenses that relate to the year but which have not been paid during the year have not been provided for in the books. The effect of these on the Income & Expenditure A/c. could not be ascertained.

2. **ADVANCES:**

(a) **Advances to District Authorities:**

The outstanding advances towards District Authorities (in Pool Fund) as on 31.03.2008 amounted to Rs.1,82,84,862/- out of which advances amounting to Rs. 1,28,56,559 are more than one year old. Subject to confirmation, reconciliation, adjustments/recoveries, the status is unascertained.

(b) **Advances to Staff:**

The outstanding advances towards staff (in Pool Fund) as on 31.03.2008 amounted to Rs.22,44,042/-.

The advances have been allowed without the settlement/adjustment of the previous advances especially in the case of District Authorities.

3. Depreciation for the year has not been provided for by the society as per NACO guidelines. However, charging of depreciation is mandatory as per the Accounting Standard-6. Hence, the Income & Expenditure A/c. remains overstated to that extent.
4. The P.F of the employees (contractual staff) was not deducted though it is a mandatory requirement. Deduction of P.F (of Regular as well as Contractual Staff) is mandatory under the Employee's Provident Fund Act, 1952 where an organization employs 20 or more persons. As on 31st of March, 2008, the total number of employees in the organization was 34 (Regular-10 & Contractual-24).
5. The figures for the Previous Year have not been given in the Income & Expenditure A/c. Further, same figures are reflected under the "previous year figures" column in the Receipt & Payment A/c.

Subject to above, 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 Punjab State Aids Control Society for the year ended March 31, 2008, in accordance with consistency applied accounting standards.

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: Chandigarh

Date: 16.09.2008

Chartered Accountants, Chandigarh.

CA. Navtej Kumar

Partner, N.Kumar Chhabra & Co.

SCO 481-482, Sec-35-C , Chandigarh -

National AIDS Control Project - Phase III (Credit No. 3242-IN)

Balance Sheet

For The Period From : 01-Apr-2007 To :31-Mar-2008

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figure current (l
75,480,418.87 *	GENERAL FUND	01	50,891,785.71 ✓	7,614,251.00 ✓	FIXED ASSETS	02	10,3
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
83,129.00 ✓	CURRENT LIABILITIES	0501	10,240.00 ✓	37,666,155.76 ✓	CURRENT ASSETS	0301	3,0
7,614,251.00	FIXED ASSET FUND		10,355,522.00 ✓	37,978,392.11 ✓	LOANS AND ADVANCES	0401	47.7
<u>83,177,798.87</u>			<u>61,257,547.71</u>	<u>83,258,798.87</u>			<u>61,25</u>

Auditor
16/9/08
17, Chandigarh

Deputy Director/FO
(Finance & Adm.)
Punjab State AIDS Control Society
Chandigarh

Project Director
Punjab State AIDS Control Society
Chandigarh

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Opening grant in aid	75,561,418.87	0.00
Add: Received during the year		
Pool Fund - World Bank	0.00	83,175,669.87
Grant from NACO to SACS	26,460,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	48,388,362.16	81,000.00
Grants utilised to the extent of fixed asset expenditure	2,741,271.00	7,614,251.00
Closing grant in aid	50,891,785.71	75,561,418.87

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	63,055.00	0.00	0.00	63,055.00
Civil Works (2201)	30,000.00	0.00	0.00	30,000.00
Equipment (Other) (2204)	1,216,372.00	781,473.00	0.00	1,997,845.00
Furniture , Fixtures & Supplies (2202)	713,346.00	1,318,625.00	0.00	2,031,971.00
Office Equipment (2206)	4,426,571.00	641,173.00	0.00	5,067,744.00
Vehicles (2205)	1,164,907.00	0.00	0.00	1,164,907.00
Grand Total	7,614,251.00	2,741,271.00	0.00	10,355,522.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Cash in hand	104,344.00	77,000.00
Bank 3	1,910,824.16	37,589,155.76
Bank 9	1,155,362.00	0.00
Total	3,170,530.16	37,666,155.76

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	1,915,269.00	377,304.00
Advance to NGOs	21,146,328.64	21,407,948.00
Advance to Contractors/Suppliers (Non Reimbursiable)	800,250.00	15,750.00
Advance to Staff	2,244,042.00	46,970.00
Advance to Autonomous Bodies	20,000.00	100,000.00
Advance to District Authorities	18,284,861.91	15,970,420.11
Security Deposit (Paid)	60,000.00	60,000.00
Inter Unit Fund Transfer	3,260,744.00	0.00
Total	47,731,495.55	37,978,392.11

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
General Provident Fund	0.00	6,900.00
Group Insurance Scheme	0.00	360.00
Other Recoveries	8,837.00	0.00
Security / Earnest Deposit (Received)	1,100.00	1,100.00
TDS (Others)	303.00	71,959.00
TDS (Salary)	0.00	2,810.00
Total	10,240.00	83,129.00



Punjab SACS - POOL FUND

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SCO 481-482, Sec-35-C , Chandigarh -

National AIDS Control Project - Phase III (Credit No. 3242-IN)

Income And Expenditure Account
For The Period From : 01-Apr-2007 To :31-Mar-2008

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figure current (l
0.00	IEC		10,925,079.00	0.00	Other Income	28	1,3
0.00	Monitoring & Evaluation (SIMS)		563,767.00	81,000.00	Grants utilised to the extent of revenue expenditure		48,3
0.00	Surveillance		599,453.00	✓			
0.00	Kits and Other Lab Supplies	06	7,053,964.00	✓			
0.00	Medicines	07	146,318.00	✓			
0.00	Training and Workshops	08	2,225,459.00	✓			
0.00	NGO Services	11	9,048,769.50	✓			
81,000.00	Salary (Pay and Allowances)	13	14,537,307.00	✓			
0.00	Maintenance Costs	14	479,553.00	✓			
0.00	Operational Expenses	15	4,114,457.20	✓			
81,000.00			49,694,126.70	81,000.00			

Other Income

Schedule 28

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Other Receipts	224,698.54	0.00
Interest from Bank	1,081,066.00	0.00
Total	1,305,764.54	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
HIV Kits	1,283,045.00	0.00
Other Lab. Supplies	367,198.00	0.00
Blood Lab. Supplies	5,403,721.00	0.00
Total	7,053,964.00	0.00

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Medicines

Schedule 07

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
STI Drugs	59,778.00	0.00
OI Drugs	86,540.00	0.00
Total	146,318.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	2,225,459.00	0.00
Total	2,225,459.00	0.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services for Priority Interventions	9,048,769.50	0.00
Total	9,048,769.50	0.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salary	14,445,088.00	81,000.00
Leave Salary & Pension Contributions	85,247.00	0.00
Medical Expenses	6,972.00	0.00
Total	14,537,307.00	81,000.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Equipment Maintenance	22,671.00	0.00
Vehicle Maintenance	456,882.00	0.00
Total	479,553.00	0.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	616,362.00	0.00
Rent, Rates & Taxes	1,956,171.00	0.00
Telephone/Communication Expenses	197,885.00	0.00
Bank Charges	30.00	0.00
Miscellaneous Expenses	915,800.20	0.00
Printing & Stationery	126,497.00	0.00
Advertisement (Other than IEC)	93,728.00	0.00
Water and Electricity Charges	107,648.00	0.00
Audit Fees	14,200.00	0.00
Legal Expenses	1,000.00	0.00
Postage/Courier	85,136.00	0.00
Total	4,114,457.20	0.00

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Punjab SACS - POOL FUND

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SCO 481-482, Sec-35-C , Chandigarh -

National AIDS Control Project - Phase III (Credit No. 3242-IN)

Receipt And Payment Account
For The Period From : 01-Apr-2007 To :31-Mar-2008

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for current Per (Rs.)
	Opening Balance:			31,012,247.60	LOANS AND ADVANCES	17	31,012,247.60
77,000.00	Cash in hand		77,000.00	2,426,635.00	FIXED ASSETS	16	2,426,635.00
37,589,155.76	Balance with Bank	30	37,589,155.76	71,656.00	CURRENT LIABILITIES	32	71,656.00
26,460,000.00	GENERAL FUND	29	26,460,000.00	6,635,780.00	Kits and Other Lab Supplies	18	6,635,780.00
8,837.00	CURRENT LIABILITIES	32	8,837.00	343,778.00	Training and Workshops	20	343,778.00
1,181,978.00	Other Income	56	1,181,978.00	186,306.00	NGO Services	23	186,306.00
				7,673,967.00	Salary (Pay and Allowances)	25	7,673,967.00
				425,996.00	Maintenance Costs	26	425,996.00
				3,946,907.00	Operational Expenses	27	3,946,907.00
				8,362,342.00	IEC		8,362,342.00
				522,238.00	Monitoring & Evaluation (SIMS)		522,238.00
				538,588.00	Surveillance		538,588.00
					Closing Balance:		
				104,344.00	Cash in hand		104,344.00
				3,066,186.16	Balance with Bank	31	3,066,186.16

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Grant from NACO to SACS	26,460,000.00	26,460,000.00
Total	26,460,000.00	26,460,000.00

Balance with Bank

Schedule 30

Particulars	As at 01-Apr-07 (Rs.)	As at 01-Apr-06 (Rs.)
Bank 3	37,589,155.76	37,589,155.76
Total	37,589,155.76	37,589,155.76

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Other Recoveries	8,837.00	8,837.00
Total	8,837.00	8,837.00

Other Income

Schedule 56

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Other Receipts	100,912.00	100,912.00
Interest from Bank	1,081,066.00	1,081,066.00
Total	1,181,978.00	1,181,978.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Advance to Others	1,791,350.00	1,791,350.00
Advance to NGOs	8,455,565.60	8,455,565.60
Advance to Contractors/Suppliers (Non Reimbursiable)	784,500.00	784,500.00
Advance to Staff	2,931,867.00	2,931,867.00
Advance to Autonomous Bodies	20,000.00	20,000.00
Advance to District Authorities	13,768,221.00	13,768,221.00
Inter Unit Fund Transfer	3,260,744.00	3,260,744.00
Total	31,012,247.60	31,012,247.60

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Furniture , Fixtures & Supplies	1,003,989.00	1,003,989.00
Equipment (Other)	781,473.00	781,473.00
Office Equipment	641,173.00	641,173.00
Total	2,426,635.00	2,426,635.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
TDS (Others)	71,656.00	71,656.00
Total	71,656.00	71,656.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
HIV Kits	1,280,665.00	1,280,665.00
Other Lab. Supplies	89,212.00	89,212.00
Blood Lab. Supplies	5,265,903.00	5,265,903.00
Total	6,635,780.00	6,635,780.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Training	343,778.00	343,778.00
Total	343,778.00	343,778.00

NGO Services

Schedule 23

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
NGO Services for Priority Interventions	186,306.00	186,306.00
Total	186,306.00	186,306.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Salary	7,581,748.00	7,581,748.00
Leave Salary & Pension Contributions	85,247.00	85,247.00
Medical Expenses	6,972.00	6,972.00
Total	7,673,967.00	7,673,967.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Equipment Maintenance	21,731.00	21,731.00
Vehicle Maintenance	404,265.00	404,265.00
Total	425,996.00	425,996.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Travelling Expenses	572,762.00	572,762.00
Rent, Rates & Taxes	1,956,171.00	1,956,171.00
Telephone/Communication Expenses	197,885.00	197,885.00
Miscellaneous Expenses	821,396.00	821,396.00
Printing & Stationery	117,772.00	117,772.00
Advertisement (Other than IEC)	93,728.00	93,728.00
Water and Electricity Charges	107,648.00	107,648.00
Audit Fees	14,200.00	14,200.00
Legal Expenses	1,000.00	1,000.00
Postage/Courier	64,345.00	64,345.00
Total	3,946,907.00	3,946,907.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-08 (Rs.)	As at 31-Mar-07 (Rs.)
Bank 3	1,910,824.16	1,910,824.16
Bank 9	1,155,362.00	1,155,362.00
Total	3,066,186.16	3,066,186.16

Sources and Uses of Funds

As on: 31-Mar-2008

Year----->

Particulars		2006-07	2007-08
Opening balance of Net Current Assets	Cash in Hand	0.00	77,000.00
	Balance in Bank (01)	0.00	37,589,155.76
	Advances (02)	0.00	37,978,392.11
	(-) Current Liabilities (03)	0.00	83,129.00
Sources of funds	Pool Fund - World Bank	0.00	20,460,000.00
	Miscellaneous Receipts (04)	0.00	1,305,764.54
Utilisation of funds	Expenses (05)	0.00	49,694,120.70
	Fixed Assets (06)	7,614,251.00	2,741,271.00
Closing balance of Net Current Assets	Cash in Hand	77,000.00	104,344.00
	Balance in Bank (07)	37,589,155.76	3,066,186.16

		2006-07	2007-08
Closing balance of Net Current Assets	Advances (08)	27,978,092.11	47,731,498.55
	(-) Current Liabilities (09)	13,129.00	10,240.00

Punjab SACS

Year----->

Particulars		2006-07	2007-08
Balance in Bank (01)	Bank 3	0.00	37,589,155.76
	Total	0.00	37,589,155.76
Advances (02)	Advance to District Authorities	0.00	15,970,420.11
	Advance to Autonomous Bodies	0.00	100,000.00
	Advance to Contractors Suppliers	0.00	15,750.00
	Advance to NGOs	0.00	21,407,948.00
	Advance to Others	0.00	377,304.00
	Advance to Staff	0.00	46,970.00
	Security Deposit (Paid)	0.00	60,000.00
	Total	0.00	37,978,392.11
(-) Current Liabilities (03)	General Provident Fund	0.00	6,900.00
	Group Insurance Scheme	0.00	360.00
	Security / Earnest Deposit (Received)	0.00	1,100.00
	TDS (Others)	0.00	71,959.00

		2006-07	2007-08
(-) Current Liabilities (03)	TDS (Salary)	0.00	2,810.00
	Total	0.00	83,129.00
Miscellaneous Receipts (04)	Interest from Bank	0.00	1,081,066.00
	Other Receipts	0.00	224,698.54
	Total	0.00	1,305,764.54
Expenses (05)	Advertisement (Other than IEC)	0.00	93,728.00
	Audit Fees	0.00	14,200.00
	Bank Charges	0.00	30.00
	Blood Lab. Supplies	0.00	5,403,721.00
	Equipment Maintenance	0.00	22,671.00
	HIV Kits	0.00	1,283,045.00
	IEC	0.00	10,925,079.00
	Leave Salary & Pension Contributions	0.00	85,247.00
	Legal Expenses	0.00	1,000.00
	Medical Expenses	0.00	6,972.00
	Miscellaneous Expenses	0.00	915,800.20

		2006-07	2007-08
Expenses (05)	Monitoring & Evaluation (SIMS)	0.00	563,707.00
	NGO Services for Priority Interventions	0.00	6,048,762.50
	OI Drugs	0.00	86,540.00
	Other Lab. Supplies	0.00	367,198.00
	Postage/Courier	0.00	85,136.00
	Printing & Stationery	0.00	126,497.00
	Rent, Rates & Taxes	0.00	1,956,171.00
	Salary	0.00	14,445,088.00
	STI Drugs	0.00	59,778.00
	Surveillance	0.00	599,453.00
	Telephone/Communication Expenses	0.00	197,885.00
	Training	0.00	2,225,459.00
	Travelling Expenses	0.00	616,362.00
	Vehicle Maintenance	0.00	456,882.00
	Water and Electricity Charges	0.00	107,648.00
Total	0.00	49,694,126.70	

		2006-07	2007-08
Fixed Assets (06)	Blood Bank Equipments	62,055.00	0.00
	Civil Works	20,000.00	0.00
	Equipment (Other)	1,216,372.00	781,473.00
	Furniture , Fixtures & Supplies	713,346.00	1,318,625.00
	Office Equipment	4,426,571.00	641,173.00
	Vehicles	1,164,907.00	0.00
	Total	7,614,251.00	2,741,271.00
Balance in Bank (07)	Bank 3	37,589,155.76	1,910,824.16
	Bank 9	0.00	1,155,362.00
	Total	37,589,155.76	3,066,186.16
Advances (08)	Advance to District Authorities	15,970,420.11	18,284,861.91
	Advance to Autonomous Bodies	100,000.00	20,000.00
	Advance to Contractors/Suppliers	15,750.00	800,250.00
	Advance to NGOs	21,407,948.00	21,146,328.64
	Advance to Others	377,304.00	1,915,269.00
	Advance to Staff	46,970.00	2,244,042.00

		2006-07	2007-08
Advances (08)	Inter Unit Fund Transfer	0.00	3,260,744.00
	Security Deposit (Paid)	50,000.00	20,000.00
	Total	37,978,392.11	47,731,495.55
(-) Current Liabilities (09)	General Provident Fund	6,900.00	0.00
	Group Insurance Scheme	360.00	0.00
	Other Recoveries	0.00	8,837.00
	Security / Earnest Deposit (Received)	1,100.00	1,100.00
	TDS (Others)	71,959.00	303.00
	TDS (Salary)	2,810.00	0.00
	Total	83,129.00	10,240.00

Punjab SACS - Pool Fund

[Draft]

4th Floor, Prayaas Building

Sector 38-B, Chandigarh -

National AIDS Control Project - Phase III (Credit No. 3242-IN)

Utilization Certificate

Certified that out of amount of Rs. 26,460,000.00 as grants-in-aid received during the year 2007-08 from the Ministry of Health and Family Welfare (National AIDS Control Organization) vide letters mentioned hereunder and Rs. 75,644,547.87 on account of unspent balance brought forward from the previous financial year, a sum of Rs. 52,435,397.70 has been utilized for the purpose for which it was sanctioned and the balance of Rs. 50,902,025.71 remaining unutilized at the end of the year.

Sr. No.	Sanction letter Number and Date	Amount
1.	T-11017/28/2007-NACO (PFMU) dated 27.09.2007	26460000.00
	Total	26460000.00

Certified that I have satisfied my self 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.

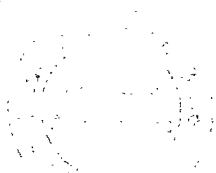
Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

16/9/2008



Jasbir Arora
(Project Director)
(Punjab SACS - Pool Fund)

Project Director
Punjab State AIDS Control Society
Chandigarh.

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	77,000.00
Bank 3	37,589,155.76
Advance to Others	377,304.00
Advance to NGOs	21,407,948.00
Advance to Contractors/Suppliers (Non Reimbursiable)	15,750.00
Advance to Staff	46,970.00
Advance to Autonomous Bodies	100,000.00
Advance to District Authorities	15,970,420.11
Security Deposit (Paid)	60,000.00
	75,644,547.87
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	26,460,000.00
	26,460,000.00
Utilisation of funds	Amount (Rs.)
HIV Kits	1,283,045.00
Other Lab. Supplies	367,198.00
STI Drugs	59,778.00
OI Drugs	86,540.00
IEC	10,925,079.00
Training	2,225,459.00
Salary	14,445,088.00
Equipment Maintenance	22,671.00
Vehicle Maintenance	456,882.00
Travelling Expenses	616,362.00
Rent, Rates & Taxes	1,956,171.00
Telephone/Communication Expenses	197,885.00
Bank Charges	30.00
Miscellaneous Expenses	915,800.20
Printing & Stationery	126,497.00
Blood Lab. Supplies	5,403,721.00
Monitoring & Evaluation (SIMS)	563,767.00
Leave Salary & Pension Contributions	85,247.00
Advertisement (Other than IEC)	93,728.00
Medical Expenses	6,972.00
Water and Electricity Charges	107,648.00
Audit Fees	14,200.00
Legal Expenses	1,000.00
NGO Services for Priority Interventions	9,048,769.50
Surveillance	599,453.00
Postage/Courier	85,136.00
Furniture , Fixtures & Supplies	1,318,625.00
Equipment (Other)	781,473.00
Office Equipment	641,173.00

	52,435,397.70
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	104,344.00
Bank 3	1,910,824.16
Bank 9	1,155,362.00
Advance to Others	1,915,269.00
Advance to NGOs	21,146,328.64
Advance to Contractors/Suppliers (Non Reimbursiable)	800,250.00
Advance to Staff	2,244,042.00
Advance to Autonomous Bodies	20,000.00
Advance to District Authorities	18,284,861.91
Security Deposit (Paid)	60,000.00
Inter Unit Fund Transfer	3,260,744.00
	50,902,025.71

Detail

Received Amount During 2007-08	26460000.00
Previous Unspent Balance	75644547.54
Add Other Income	1305764.54
Add Current Liability	10240.00
Total	103420552.41
Less Expenditure During the year 2007-08	52435397.70
Less Current Liability Previous Year 2006-07	83189.00
Unutilized Balance as per U.C.	50902025.71



Punjab SACS - POOL FUND

National AIDS Control Project - Phase III (Credit No. 3242-IN)

FMR-I

CP-III
Financial Monitoring Format (NACO & SACS)

for Financial Year 2007-08
As on 31-Mar-2008

Rs lacs

No.	Activities	Budget (FY)			Funds Release by GOI	Actual Expenditure			Variance	Remarks if any
		Apr to Sep	Oct to Mar	Total for FY		Apr to Sep	Oct to Mar	Total for FY		
		(a)			(b)	(c)			(a) - (b)	
1	Activities at NACO - Eligible for funding by Pooling Partners <i>Expenditure on Pharmaceuticals & Medicals Supplies under Component I and II</i> <i>Expenditure on Other Goods, Works, Services, NGOs, Training & Operating Costs:</i> -Communication, Advocacy and Social Mobilization (IEC/BCC) -Managing Program Implementation and Contracts -Monitoring & Evaluation and Research Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2	Funds for Activities implemented at the state level pooled funding Funds Transfer to SACS for approved state AWP & Expenditure Incurred on: -drugs, pharmaceuticals & medical supplies by SACS -other goods works, NGO & other services and operating costs (including expenditure on drugs, pharmaceuticals & medical supplies procured by NGOs Total	80.54	106.49	186.83	0.00	3.87	64.46	68.33	186.83	
		269.59	339.46	609.05	0.00	174.00	282.03	456.03	609.05	
	Total	349.93	445.95	795.88	0.00	177.87	346.49	524.36	795.88	
	Total (B1 + B2)	349.93	445.95	795.88	0.00	177.87	346.49	524.36	795.88	



Punjab SACS

National AIDS Control Project - Phase III (Credit No. 3242-IN)

Financial Monitoring Report

ACP-III
Financial Monitoring Report(States)
Gross expenditure Report against Annual Work Plans

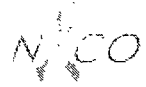
For The Year 2007-08

As on 31-Mar-2008

FMR-I

Rs. Lac

States	Approved AWP			Opening Funds Position	Funds Released during the Year	Actual Expenditure			Closing Fund Position Cash/Bank & Advances	Variance	Other Receipts	Net Increase/Decrease - other heads	Net Closing Balance	Remarks, if any	Approval AWP for next year
	Apr to Sep	Oct to Mar	Total for FY			Apr to Sep	Oct to Mar	Total for FY							
Punjab SACS (1219)	466.77	571.41	1,038.18	756.45	264.60	177.87	346.49	524.36	496.69	513.82	13.06	-98.26	411.49		
Total	466.77	571.41	1,038.18	756.45	264.60	177.87	346.49	524.36	496.69	513.82	13.06	-98.26	411.49		



Punjab SACS - POOL FUND

National AIDS Control Project - Phase III (Credit No. 3242-IN)

ACP-III
Financial Monitoring Report(States)
Component & Activity Wise Expenditure report

FMR-III

For The Year 2007-08

As on 31-Mar-2008

Rs. lacs

S/teq.	Activities funded by Pooling Partners	Consolidated *					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
1.00	Expenditures on Pharmaceuticals & Medical Supplies under Components 1 & 2 by the SACS	80.34	106.49	186.83	3.87	64.46	68.33
2.00	Expenditures on Others Goods, Works, Services, NGOs. Training & Operating Costs by SACS						
	Prevention						
	Civil Works under PI	0.00	0.00	0.00	0.00	0.00	0.00
	STD Control	0.00	0.00	0.00	0.00	7.81	7.81
	Condom Promotion	1.29	1.71	3.00	0.00	0.89	0.89
	NGO services for priority interventions	81.93	108.60	190.53	20.77	69.71	90.48
	Mapping and others related activities	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Resource Groups (TRGs)	0.00	0.00	0.00	0.00	0.00	0.00
	Evaluation & JAT	0.00	0.00	0.00	0.00	0.00	0.00
	IEC.Social Mobilisation & Mainstreaming	68.37	90.63	159.00	9.16	82.41	91.57
	School/Colleges AIDS education programme/formation	0.00	0.00	0.00	0.27	0.00	0.27
	Integrated Counselling and Testing Centres under PI	1.94	2.57	4.51	32.04	0.43	32.47
	Blood Safety	19.16	25.40	44.56	20.84	23.70	44.54
	Operational Research/Policy and Other Studies/Cause of Death Studies/Research & Development under PI	0.00	0.00	0.00	0.00	0.00	0.00
	Family Health Awareness Campaign (FHAC) under PI	0.00	0.00	0.00	17.41	0.00	17.41
	Implementation of PMTCT Program under PI	0.00	0.00	0.00	0.78	0.00	0.78
	External Quality Assessment Programme under PI	0.00	0.00	0.00	0.00	0.00	0.00
	Care,Support & Treatment						
	Civil Works under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Purchase of Equipment under LA	0.00	0.00	0.00	0.00	0.00	0.00

* to be supported by Statewise breakup of budget verses actuals

Page 1 of 2

ateg.	Activities funded by Pooling Partners	Consolidated *					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
	Drugs for Opportunistic Infections/PEP/CD4/CD8 under LA	0.00	0.00	0.00	5.74	2.58	8.32
	Community Care Centres under LA	4.58	6.08	10.66	0.00	0.00	0.00
	IEC and Awareness Related to PLWAs under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Operation Research/Policy and Other Studies/Cause of Death Studies/Research and Development under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Consultant Services under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Resource Groups (TRGs) under LA	0.00	0.00	0.00	0.00	0.00	0.00
	Capacity Building						
	Civil Works under IS	0.00	0.00	0.00	0.00	0.00	0.00
	Vehicles under IS	0.00	0.00	0.00	0.00	0.00	0.00
	Sentinal Surveillance under IS	7.50	7.50	15.00	0.15	5.20	5.35
	Training and Fellowship under IS	30.10	39.90	70.00	14.07	8.18	22.25
	HMIS and Monitoring and Evaluation under IS	7.22	9.58	16.80	2.40	3.24	5.64
	Operation R. and Policy and Other Studies/Cause of Death Studies/Research and Development under IS	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Resource Groups (TRGs) under IS	0.00	0.00	0.00	0.00	0.00	0.00
	Salary of Staff under IS	0.00	0.00	0.00	33.34	32.63	65.97
	Furniture & Supplies and Office Equipment under IS	0.00	0.00	0.00	0.00	16.45	16.45
	Equipment Maintenance under IS	0.00	0.00	0.00	0.23	0.00	0.23
	Building Maintenance under IS	0.00	0.00	0.00	0.00	0.00	0.00
	Vehicle Maintenance under IS	0.00	0.00	0.00	2.21	2.36	4.57
	Operational Expenses under IS	47.50	47.50	95.00	14.57	26.42	40.99
	Strategic Information Management						
	IEC and Awareness under IC	0.00	0.00	0.00	0.00	0.00	0.00
	Training and Fellowship under IC	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	269.59	339.47	609.06	173.98	282.01	455.99
	Grand Total:	349.93	445.96	795.89	177.85	346.47	524.32

* to be supported by Statewise breakup of budget verses actuals



Punjab SACS - POOL FUND

National AIDS Control Project - Phase III (Credit No. 3242-IN)

ACP-III
Financial Monitoring Report(States)
Natural Head Wise Expenditure report

FMR-IV

For The Year 2007-08

Rs. Lacs

As on 31-Mar-2008

Item No.	Activities funded by Pooling Partners - Natural heads	Consolidated *					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
1.00	Expenditure on Pharmaceuticals & Medical supplies under all components by the SACS						
	HIV Kits (2101)	49.30	65.35	114.65	1.33	11.50	12.83
	STI Drugs (2103)	26.88	35.63	62.51	0.60	0.00	0.60
	OI Drugs (2104)	0.00	0.00	0.00	0.67	0.20	0.87
	Blood Lab. Supplies (2133)	2.01	2.67	4.68	1.28	52.76	54.04
	Blood Bank Equipments (2203)	2.15	2.85	5.00	0.00	0.00	0.00
	Sub Total	80.34	106.50	186.84	3.88	64.46	68.34
2.00	Expenditure on Other Goods, Works, Services, NGOs, Training & Operating cost by SACS						
	Other Lab. Supplies (2102)	1.29	1.71	3.00	2.35	1.32	3.67
	Workshops (2105)	0.00	0.00	0.00	0.00	0.00	0.00
	Fellowship (Local) (2106)	0.00	0.00	0.00	0.00	0.00	0.00
	IEC (2107)	68.37	90.63	159.00	26.84	82.41	109.25
	NGO Services (2108)	4.58	6.08	10.66	0.00	0.00	0.00
	Consultants and Consultancy Services (2109)	0.00	0.00	0.00	0.00	0.00	0.00
	Operational Research (2112)	0.00	0.00	0.00	0.00	0.00	0.00
	Research & Development (2113)	0.00	0.00	0.00	0.00	0.00	0.00
	Policy & Other Studies (2114)	0.00	0.00	0.00	0.00	0.00	0.00
	Cause of Death Studies (2115)	0.00	0.00	0.00	0.00	0.00	0.00
	Training (2117)	30.10	39.90	70.00	14.07	8.18	22.25

* to be supported by a breakup by States

Item	Activities funded by Pooling Partners - Natural heads	Consolidated					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
	Salary (2118)	19.16	25.40	44.56	85.64	58.81	144.45
	Equipment Maintenance (2120)	0.00	0.00	0.00	0.23	0.00	0.23
	Building Maintenance (2121)	0.00	0.00	0.00	0.00	0.00	0.00
	Vehicle Maintenance (2122)	0.00	0.00	0.00	2.21	2.36	4.57
	Travelling Expenses (2123)	3.96	3.96	7.92	3.40	2.76	6.16
	Rent, Rates & Taxes (2124)	3.96	3.96	7.92	5.10	14.46	19.56
	Telephone/Communication Expenses (2125)	3.96	3.96	7.92	1.14	0.84	1.98
	Honorarium (2126)	0.00	0.00	0.00	0.00	0.00	0.00
	Bank Charges (2127)	3.96	3.96	7.92	0.00	0.00	0.00
	Miscellaneous Expenses (2129)	3.96	3.96	7.92	4.15	5.01	9.16
	Printing & Stationery (2130)	3.96	3.96	7.92	0.38	0.89	1.27
	Fellowship (Foreign) (2134)	0.00	0.00	0.00	0.00	0.00	0.00
	Monitoring & Evaluation (SIMS) (2135)	7.22	9.58	16.80	2.40	3.24	5.64
	Leave Salary & Pension Contributions (2136)	0.00	0.00	0.00	0.85	0.00	0.85
	Advertisement (Other than IEC) (2137)	3.96	3.96	7.92	0.09	0.85	0.94
	Medical Expenses (2138)	0.00	0.00	0.00	0.04	0.03	0.07
	Water and Electricity Charges (2139)	3.96	3.96	7.92	0.64	0.44	1.08
	Audit Fees (2140)	3.96	3.96	7.92	0.14	0.00	0.14
	Legal Expenses (2141)	3.96	3.96	7.92	0.01	0.00	0.01
	NGO Services for Priority Interventions (2143)	81.93	108.60	190.53	20.77	69.71	90.48
	Technical Resource Groups(TRGs) (2144)	0.00	0.00	0.00	0.00	0.00	0.00
	Employer's Contribution to CPF (2147)	0.00	0.00	0.00	0.00	0.00	0.00
	Surveillance (2148)	11.46	11.46	22.92	0.15	5.84	5.99
	Postage/Courier (2149)	3.96	3.96	7.92	0.24	0.61	0.85
	ARV Drugs (2150)	0.00	0.00	0.00	0.00	0.00	0.00
	PEP Drugs (2153)	0.00	0.00	0.00	0.00	0.00	0.00

* to be supported by a breakup by States