



The Project Director
Punjab state Aids Control Society,
4th Level Sec,
Prayaas Building,
38/B,
Chandigarh

AUDIT REPORT FOR THE FINANCIAL YEAR 2010-11

We have audited the accompanying statements of the (Pool fund, Global fund-II, Global fund-IV and DBS for surveillance) Punjab State Aids Control Society under the National Aids Control project-phase-III (Finance under world Bank Credit No. 3242-IN) and DFID grant No NIL) as on 31st March, 2011. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit report in accordance with standards on accounting 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 the management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Subject to audit observation attached to this report, In our opinion the financial statements, read with the observation, 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 31st March, 2011 in according with consistency applied accounting standards issued by the Institute of Chartered Accountants of India.



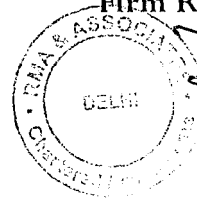
1330

(2)

In addition (a) with respect to IFRs, adequate supporting documents has been maintained to support the 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 the NACO, GOI and NGO/CBO guidelines.

For M/s RMA & Associates
Chartered Accountants

Firm Registration No. 000978N



Dharmendra Singh
Dharmendra Singh

(Partner)
M.No 507788

Place: Chandigarh

Date: 19th July, 2010

Audit Observations

General Observations:-

1.) Non Compliance of Accounting Standards

It is observed that certain accounting standards are not being compiled by the Society. It may be noted that the accounting standards not being followed, are however in accordance with the requirements of NACO:

- **Accounting Standard 1:** Cash basis of accounting being followed is in violation of the Accounting Standard.
- **Accounting Standard 6:** Depreciation on the Fixed Assets owned by the society has not been provided.

2.) Insurance

As per Operational Guidelines for Financial Management issued by NACO under the head Insurance states that insurance coverage in respect of following valuables/ items as a statutory requirement as well as a precautionary safeguard mechanism.

- Vehicles
- Cash in Cash Box/ Chest
- Employees Fidelity Bond

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

3.) Provident Fund

It is observed that the organization does not have the PF registration. Law requires PF deduction in case of an organization having employees in excess of 20. However, in case of PSACS no PF is deducted and thus violating the statutory laws.

4.) Donation Received from Lovely University

In financial year 2009-10, an amount of ` 1,00,000/- was received from Lovely University as donation which was kept in a separate bank account of Bank of Baroda, Sector 34, Chandigarh by the PSACS . The subject has not been accounted for in the books of accounts and the same is lying unspent in the above stated bank account as on 31st March, 2011.



5.) Transferring DBS to Pool Fund

In financial year 2010-11, NACO has issued a new instruction having Notification No.- T11025/28/2009-Naco, according to which Domestic Budgetary Support (DBS) has to be merged in Pool Fund. All the funds & expenditure of DBS shall be accounted in the books of Pool Fund.

6.) Dividing Global Funds into RCC GFATM-II (ICTC) and RCC GFATM-VI

In financial year 2010-11, Ministry of Health & Family Welfare (Department of Aids Control) has given instructions via letter no. M-18017/02/2010-NACO(PFMU)(GFATM) to segregate Global Funds in two parts, i.e. RCC GFATM-II (ICTC) and RCC GFATM- VI.



POOL Fund

1.) Advances:

➤ Lack of Internal Control is evident and can be corroborated by the following:-

- No Balance confirmations are on the record of any advances with the management.
- It has been observed that total advances amounting to ` 5.74 Crores have been outstanding as on 31st March, 2011 out of which ` 1.05 Crores (Approx. as per FIFO method) has been outstanding for the period of more than one year.

2.) Wrong Classification of Expenses:

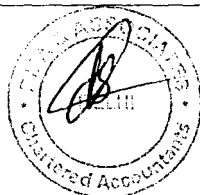
The detail is given below:

CURRENTLY BOOKED UNDER	REQUIRED TO BE BOOKED UNDER	AMOUNT (IN `)
Contingency	Surveillance	7,386/-
Contingency	Other lab supplies	14,270/-
Contingency	Training	15,000/-
Misc. Expenses	SBTC	16,16,184/-

3.) Expenses wrongly classified as Fixed Assets:

As per Operational Guidelines for Financial Management issued by NACO under the head Accounting Policies point no. 8.2.3 (a) stated that "Equipments procured by SACS for installation and use at various peripheral units are charged to expenditure as the ownership of these assets does not rest with SACS". However, It has been observed that the following addition in Fixed assets which is installed and use at various peripheral unit has been capitalized by SACS.

Blood Bank Equipment	Addition during the current year of ` 3,92,660/- is being installed and use at various peripheral units.
Civil Works	Addition during the current year of ` 3,21,927/- is being made at various peripheral units.
Equipment (Other)	Addition during the current year of ` 44,078/- is



132

6

	being installed and use at various peripheral units.
Office Equipment	Addition during the current year of ` 2,11,540/- is being installed and use at various peripheral units.

4.) Bank Reconciliation Statements:

➤ Cheques issued but not presented for payment hence to be reversed:

Instrument No.	Instrument Date	Amount (in `)
139548	11/03/2010	3,300/-
284880	31/03/2010	89/-
044108	12/05/2010	286/-
020693	02/12/2010	3,051/-
520118	28/12/2010	6953/-

➤ Cheques deposited but not cleared hence fresh cheques are to be obtained:

Instrument No.	Instrument Date	Amount (in `)
337748	07/08/2010	27,589/-

5.) Some charges are directly debited the bank but they are not entered in books:

Date	Nature of Expenses	Amount (in `)
04/03/2011	Bank Charges	111/-
09/03/2011	Bank Charges	139/-
14/03/2011	Salary	8,000/-
17/03/2011	Salary	8,750/-
21/03/2011	Bank Charges	1,784/-



Management Letter

Recommendations related to improvement in the existing systems and procedures noted in the current year

- 1. Insurance Operational Guidelines for financial management issued by the NACO under the head Insurance states that insurance should be obtained on the following assets treating it as a statutory requirements

Vehicles

Cash In chest

Employees Fidelity Bond

However, the insurance in respect of vehicles is only being obtained. Insurance even if not statutory mentioned, should be taken on the stock and other assets

- 2. a) Utilization Certificate

Utilization certificate should be shown separately between amounts utilized from grant received from NACO and amounts utilized from other incomes.

- b) Wrong Classification

It has been stated to us that there are no relevant head being provided in the CPFMS in relation to many types of expenditure. Reference of the same can be drawn from the audit report. Proper head to be provided in the CPFMS

3. Advances

Advance register is the most important elements to exercise effective control over the advances, is currently not being prepared. Operational Guidelines for financial management issued by the NACO under the head Internal control point no. 11.11.13 page no 38 requires preparation of the advance register in the prescribed format.

Advance register should be formulated at the earliest

Old outstanding advances should be settled in priority which is more the one & two year old report attached

Advancement should not be made without the previous advance being settled





Punjab SACS - POOL FUND

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

National AIDS Control Project - Phase III

Punjab State AIDS Control Society
Proposed Building, 4th Level, Sec-35/B
Chandigarh

[Draft]

POOL FUND.

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
82,654,520.18	GENERAL FUND	01	96,561,001.14	20,029,489.00	FIXED ASSETS	02	22,597,808.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
26,100.00	CURRENT LIABILITIES	0501	129,070.00	15,171,552.73	CURRENT ASSETS	0301	39,289,623.91
20,029,489.00	FIXED ASSET FUND		22,597,808.00	67,509,067.45	LOANS AND ADVANCES	0401	57,400,447.23
<u>102,710,109.18</u>			<u>119,287,879.14</u>	<u>102,710,109.18</u>			<u>119,287,879.14</u>

Auditor

Exatun
Assistant Director (Finance)
Punjab State AIDS Control Society
Chandigarh

Project Director
Project Director
Punjab State AIDS Control Society
Chandigarh.

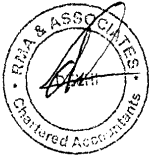
139

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Opening grant in aid	82,654,520.18	68,649,452.18
Add: Received during the year		
Grant from NACO to SACS	151,373,242.00	94,000,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	134,898,442.04	72,335,031.00
Grants utilised to the extent of fixed asset expenditure	2,568,319.00	7,659,901.00
Closing grant in aid	96,561,001.14	82,654,520.18



11/10

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	6,732,275.00	1,321,904.00	0.00	8,054,179.00
Civil Works (2201)	1,723,330.00	321,927.00	0.00	2,045,257.00
Equipment (Other) (2204)	2,208,500.00	44,078.00	0.00	2,252,578.00
Furniture , Fixtures & Supplies (2202)	2,031,971.00	502,610.00	0.00	2,534,581.00
Office Equipment (2206)	6,168,506.00	377,800.00	0.00	6,546,306.00
Vehicles (2205)	1,164,907.00	0.00	0.00	1,164,907.00
Grand Total	20,029,489.00	2,568,319.00	0.00	22,597,808.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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



- 141 -

(1)

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Cash in hand	9,470.00	9,413.00
Bank 3	39,280,153.91	15,162,139.73
Total	39,289,623.91	15,171,552.73

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	12,619,797.00	13,031,316.00
Advance to NGOs	35,484,936.32	39,247,822.54
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	2,000.00
Advance to Staff	0.00	548,275.00
Advance to District Authorities	8,060,044.91	14,601,032.91
Advance to District Hospitals	1,175,669.00	18,621.00
Security Deposit (Paid)	60,000.00	60,000.00
Total	57,400,447.23	67,509,067.45



192

11

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Group Insurance Scheme	-30.00	0.00
Security / Earnest Deposit (Received)	129,100.00	31,100.00
TDS (Salary)	0.00	-5,000.00
Total	129,070.00	26,100.00



143.

12



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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
18,272,447.00	IEC		20,153,943.00	2,315,967.00	Other Income	28	2,532,933.46
435,949.00	Surveillance		259,456.00	72,335,031.00	Grants utilised to the extent of revenue expenditure		134,898,442.04
561,206.00	(IC)Non Reimbursable prior period expensable		47,937.00				
4,966,020.00	Kits and Other Lab Supplies	06	3,572,444.00				
5,004,047.00	Training and Workshops	08	10,427,763.00				
18,636,649.00	NGO Services	11	58,664,399.50				
18,477,559.00	Salary (Pay and Allowances)	13	32,584,379.00				
708,697.00	Maintenance Costs	14	898,809.00				
7,588,424.00	Operational Expenses	15	10,822,245.00				
74,650,998.00			137,431,375.50	74,650,998.00			137,431,375.50

RDV



144

3

Other Income

Schedule 28

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Other Receipts	535,841.46	928,216.00
Interest from Bank	1,997,092.00	1,387,751.00
Total	2,532,933.46	2,315,967.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Other Lab. Supplies	34,000.00	393,871.00
Consumable Items	3,538,444.00	4,572,149.00
Total	3,572,444.00	4,966,020.00



145

14

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	7,133,685.00	2,364,010.00
Campaigns	3,294,078.00	2,640,037.00
Total	10,427,763.00	5,004,047.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	634,717.00	728,967.00
NGO Services for Priority Interventions	58,029,682.50	17,907,682.00
Total	58,664,399.50	18,636,649.00



146

DS

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Salary	31,055,149.00	17,862,825.00
Honorarium	1,528,516.00	599,866.00
Leave Salary & Pension Contributions	714.00	14,868.00
Total	32,584,379.00	18,477,559.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs)	As at 31-Mar-10 (Rs)
Equipment Maintenance	212,764.00	0.00
Building Maintenance	0.00	228,901.00
Vehicle Maintenance	686,045.00	479,796.00
Total	898,809.00	708,697.00



147

11

Operational Expenses

Schedule 15

Particulars	ASST 31-Mar-11 (RS.)	ASST 31-Mar-10 (RS.)
Travelling Expenses	671,334.00	368,680.00
Rent, Rates & Taxes	3,079,829.00	3,001,500.00
Telephone/Communication Expenses	461,387.00	358,937.00
Bank Charges	0.00	-53.00
Miscellaneous Expenses	3,229,814.00	1,672,226.00
Printing & Stationery	445,929.00	490,891.00
Advertisement (Other than IEC)	610,627.00	0.00
Water and Electricity Charges	319,991.00	431,097.00
Audit Fees	662,848.00	593,961.00
Legal Expenses	17,600.00	30,095.00
Postage/Courier	125,192.00	110,424.00
Quality Assessment	338,729.00	479,820.00
Other Administration Cost	24,255.00	0.00
Contractual Services - Companies	710,116.00	5,335.00
Contingency	124,594.00	45,511.00
Total	10,822,245.00	7,588,424.00



162
267



Punjab SAÇS - POOL FUND

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

National AIDS Control Project - Phase III

Punjab State AIDS Control Society

Prayaas Building, 4th Level, Sec-38/4, Chandigarh.

Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			55,335,915.00	LOANS AND ADVANCES	17	75,978,372.82
6,626.00	Cash in hand		9,413.00	6,850,926.00	FIXED ASSETS	16	2,286,156.00
8,351,014.73	Balance with Bank	30	15,162,139.73	47,210.00	CURRENT LIABILITIES	32	28,486.00
1,125.00	Surveillance		0.00	3,961,390.00	Kits and Other Lab Supplies	18	2,392,819.00
6,005,867.00	LOANS AND ADVANCES	17	332,388.00	1,541,455.00	Training and Workshops	20	1,658,061.00
94,000,000.00	GENERAL FUND	29	151,372,243.00	12,393,597.00	Salary (Pay and Allowances)	25	30,041,610.00
30,000.00	CURRENT LIABILITIES	32	98,000.00	688,697.00	Maintenance Costs	26	790,438.00
53.00	Operational Expenses	43	0.00	6,631,714.00	Operational Expenses	27	8,297,998.00
2,282,996.00	Other Income	56	2,285,470.00	8,055,225.00	IEC		8,304,452.00
110,677,681.73			169,259,653.73	0.00	Surveillance		191,637.00
					Closing Balance:		
				9,413.00	Cash in hand		9,470.00
				15,162,139.73	Balance with Bank	31	39,280,153.91
				110,677,681.73			169,259,653.73



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Contractors/Suppliers (Non Reimbursiable)	2,000.00	0.00
Advance to District Hospitals	0.00	5,867.00
Inter Unit Fund Transfer	330,388.00	6,000,000.00
Total	332,388.00	6,005,867.00

GENERAL FUND

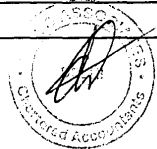
Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	151,372,243.00	94,000,000.00
Total	151,372,243.00	94,000,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank 3	15,162,139.73	8,351,014.73
Bank 9	0.00	0.00
Total	15,162,139.73	8,351,014.73



110-

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Security / Earnest Deposit (Received)	98,000.00	30,000.00
Total	98,000.00	30,000.00

Operational Expenses

Schedule 43

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank Charges	0.00	53.00
Total	0.00	53.00

Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Receipts	288,378.00	1,315,884.00
Interest from Bank	1,997,092.00	967,112.00
Total	2,285,470.00	2,282,996.00



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (RS.)	As at 31-Mar-10 (RS.)
Advance to Others	14,216,945.00	16,895,248.00
Advance to NGOs	55,316,208.82	28,705,069.00
Advance to Staff	2,060,726.00	1,967,922.00
Advance to Autonomous Bodies	29,785.00	40,000.00
Advance to District Authorities	3,152,424.00	7,727,676.00
Advance to District Hospitals	1,202,284.00	0.00
Total	75,978,372.82	55,335,915.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (RS.)	As at 31-Mar-10 (RS.)
Civil Works	39,764.00	0.00
Furniture , Fixtures & Supplies	502,610.00	0.00
Blood Bank Equipments	1,321,904.00	6,555,508.00
Equipment (Other)	44,078.00	0.00
Office Equipment	377,800.00	295,418.00
Total	2,286,156.00	6,850,926.00



152

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Group Insurance Scheme	30.00	0.00
TDS (Salary)	27,004.00	46,490.00
TDS (Others)	1,452.00	720.00
Total	28,486.00	47,210.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	12,000.00	67,800.00
Consumable Items	2,380,819.00	3,893,590.00
Total	2,392,819.00	3,961,390.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	1,658,061.00	372,171.00
Campaigns	0.00	1,169,284.00
Total	1,658,061.00	1,541,455.00



153-

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	28,584,931.00	11,856,144.00
Honorarium	1,455,965.00	522,585.00
Leave Salary & Pension Contributions	714.00	14,868.00
Total	30,041,610.00	12,393,597.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	212,764.00	0.00
Building Maintenance	0.00	228,901.00
Vehicle Maintenance	577,674.00	459,796.00
Total	790,438.00	688,697.00



-154-

22

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (RS)	As at 31-Mar-10 (RS)
Travelling Expenses	534,531.00	220,899.00
Rent, Rates & Taxes	3,079,829.00	3,001,500.00
Telephone/Communication Expenses	459,869.00	358,937.00
Miscellaneous Expenses	1,367,157.00	1,424,238.00
Printing & Stationery	441,804.00	474,485.00
Advertisement (Other than IEC)	610,627.00	0.00
Water and Electricity Charges	319,991.00	431,097.00
Audit Fees	662,848.00	593,961.00
Legal Expenses	9,900.00	22,000.00
Postage/Courier	105,192.00	81,737.00
Quality Assessment	58,342.00	21,960.00
Other Administration Cost	18,306.00	0.00
Contractual Services - Companies	627,531.00	900.00
Contingency	2,071.00	0.00
Total	8,297,998.00	6,631,714.00



- 155 -

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank 3	39,280,153.91	15,162,139.73
Bank 9	0.00	0.00
Total	39,280,153.91	15,162,139.73



158

Sources and Uses of Funds

As on: 31-Mar-2011

Year----->

Particulars		2006-07	2007-08	2008-09	2009-10	2010-11
Opening balance of Net Current Assets	Cash in Hand	0.00	77,000.00	104,344.00	6,626.00	9,413.00
	Balance in Bank (01)	0.00	37,589,155.76	3,066,186.16	8,351,014.73	15,162,139.73
	Advances (02)	0.00	37,978,392.11	47,731,495.55	60,292,911.45	67,509,067.45
	(-) Current Liabilities (03)	0.00	83,129.00	10,240.00	1,100.00	26,100.00
Sources of funds	Pool Fund - World Bank	83,175,669.87	26,460,000.00	67,939,000.00	94,000,000.00	151,373,242.00
	Miscellaneous Receipts (04)	0.00	1,305,764.54	690,954.00	2,315,967.00	2,532,933.46
Utilisation of funds	Expenses (05)	0.00	49,694,126.70	48,858,221.53	74,650,998.00	137,431,375.50
	Fixed Assets (06)	7,614,251.00	2,741,271.00	2,014,066.00	7,659,901.00	2,568,319.00
Closing balance of Net Current Assets	Cash in Hand	77,000.00	104,344.00	6,626.00	9,413.00	9,470.00
	Balance in Bank (07)	37,589,155.76	3,066,186.16	8,351,014.73	15,162,139.73	39,280,153.91



157
11

		2006-07	2007-08	2008-09	2009-10	2010-11
Closing balance of Net Current Assets	Advances (08)	37,978,392.11	47,731,495.55	60,292,911.45	67,509,067.45	57,400,447.23
	(-) Current Liabilities (09)	83,129.00	10,240.00	1,100.00	26,100.00	129,070.00



18
2

Punjab SACS

Year----->

Particulars		2006-07	2007-08	2008-09	2009-10	2010-11
Balances in Bank (01)	Bank 3	0.00	37,589,155.76	1,910,824.16	8,351,014.73	15,162,139.73
	Bank 9	0.00	0.00	1,155,362.00	0.00	0.00
	Total	0.00	37,589,155.76	3,066,186.16	8,351,014.73	15,162,139.73
Advances (02)	Advance to District Authorities	0.00	15,970,420.11	18,284,861.91	17,787,197.91	14,601,032.91
	Advance to Autonomous Bodies	0.00	100,000.00	20,000.00	15,000.00	0.00
	Advance to Contractors/Suppliers	0.00	15,750.00	800,250.00	2,000.00	2,000.00
	Advance to District Hospitals	0.00	0.00	0.00	49,039.00	18,621.00
	Advance to NGOs	0.00	21,407,948.00	21,146,328.64	29,463,990.54	39,247,822.54
	Advance to Others	0.00	377,304.00	1,915,269.00	6,473,601.00	13,031,316.00
	Advance to Staff	0.00	46,970.00	2,244,042.00	442,083.00	548,275.00
	Inter Unit Fund Transfer	0.00	0.00	3,260,744.00	6,000,000.00	0.00
	Security Deposit (Paid)	0.00	60,000.00	60,000.00	60,000.00	60,000.00
	Total	0.00	37,978,392.11	47,731,495.55	60,292,911.45	67,509,067.45
General Provident Fund (03)	General Provident Fund	0.00	6,900.00	0.00	0.00	0.00

159 ~ (23)

		2006-07	2007-08	2008-09	2009-10	2010-11
(5) Current Liabilities (03)	Group Insurance Scheme	0.00	360.00	0.00	0.00	0.00
	Other Recoveries	0.00	0.00	8,837.00	0.00	0.00
	Security / Earnest Deposit (Received)	0.00	1,100.00	1,100.00	1,100.00	31,100.00
	TDS (Others)	0.00	71,959.00	303.00	0.00	0.00
	TDS (Salary)	0.00	2,810.00	0.00	0.00	-5,000.00
	Total	0.00	84,229.00	10,240.00	1,100.00	26,100.00
Miscellaneous Receipts (04)	Interest from Bank	0.00	1,081,066.00	511,732.00	1,387,751.00	1,997,092.00
	Other Receipts	0.00	224,698.54	179,222.00	928,216.00	535,841.46
	Total	0.00	1,305,764.54	690,954.00	2,315,967.00	2,532,933.46
Expenses (05)	(IC) Non Reimbursable prior period expensable	0.00	0.00	0.00	561,206.00	47,937.00
	Advertisement (Other than IEC)	0.00	93,728.00	191,945.00	0.00	610,627.00
	Audit Fees	0.00	14,200.00	603,358.00	593,961.00	662,848.00
	Bank Charges	0.00	30.00	3,399.00	-53.00	0.00
	Blood Lab. Supplies	0.00	5,403,721.00	827,190.40	0.00	0.00
	Building Maintenance	0.00	0.00	1,078,000.00	228,901.00	0.00
Campaigns	0.00	0.00	56,011.00	2,640,037.00	3,294,078.00	

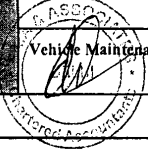


160
28

	2006-07	2007-08	2008-09	2009-10	2010-11
Expenses: (15)					
Consultants and Consultancy Services	0.00	0.00	12,492.00	0.00	0.00
Consumable Items	0.00	0.00	304,393.00	4,572,149.00	3,538,444.00
Contingency	0.00	0.00	1,000.00	45,511.00	124,594.00
Contractual Services - Companies	0.00	0.00	0.00	5,335.00	710,116.00
Equipment Maintenance	0.00	22,671.00	0.00	0.00	212,764.00
HIV Kits	0.00	1,283,045.00	0.00	0.00	0.00
Honorarium	0.00	0.00	68,962.00	599,866.00	1,528,516.00
IEC	0.00	10,925,079.00	9,384,167.00	18,272,447.00	20,153,943.00
Leave Salary & Pension Contributions	0.00	85,247.00	77,479.00	14,868.00	714.00
Legal Expenses	0.00	1,000.00	0.00	30,095.00	17,600.00
Medical Expenses	0.00	6,972.00	0.00	0.00	0.00
Miscellaneous Expenses	0.00	915,800.20	962,108.00	1,672,226.00	3,229,814.00
Monitoring & Evaluation (SIMS)	0.00	563,767.00	0.00	0.00	0.00
NGO Services	0.00	0.00	235,961.00	728,967.00	634,717.00
NGO Services for Priority Interventions	0.00	9,048,769.50	10,789,941.10	17,907,682.00	58,029,682.50

161

	2006-07	2007-08	2008-09	2009-10	2010-11
Expenses (05)					
OI Drugs	0.00	86,540.00	0.00	0.00	0.00
Other Administration Cost	0.00	0.00	0.00	0.00	24,255.00
Other Lab. Supplies	0.00	367,198.00	1,211,425.00	393,871.00	34,000.00
Postage/Courier	0.00	85,136.00	79,957.00	110,424.00	125,192.00
Printing & Stationery	0.00	126,497.00	367,249.00	490,891.00	445,929.00
Quality Assessment	0.00	0.00	0.00	479,820.00	338,729.00
Rent, Rates & Taxes	0.00	1,956,171.00	2,218,165.00	3,001,500.00	3,079,829.00
Salary	0.00	14,445,088.00	14,377,221.00	17,862,825.00	31,055,149.00
STI Drugs	0.00	59,778.00	0.00	0.00	0.00
Surveillance	0.00	599,453.00	1,061,268.00	435,949.00	259,456.00
Technical Resource Groups(TRGs)	0.00	0.00	59,076.00	0.00	0.00
Telephone/Communication Expenses	0.00	197,885.00	192,631.00	358,937.00	461,387.00
Training	0.00	2,225,459.00	3,789,622.03	2,364,010.00	7,133,685.00
Travelling Expenses	0.00	616,362.00	339,607.00	368,680.00	671,334.00
Vehicle Maintenance	0.00	456,882.00	356,538.00	479,796.00	686,045.00



162
29

		2006-07	2007-08	2008-09	2009-10	2010-11
Expenses (05)	Water and Electricity Charges	0.00	107,648.00	209,056.00	431,097.00	319,991.00
	Total	0.00	107,648.00	209,056.00	431,097.00	319,991.00
Fixed Assets (06)	Blood Bank Equipments	63,055.00	0.00	113,712.00	6,555,508.00	1,321,904.00
	Civil Works	30,000.00	0.00	1,114,838.00	578,492.00	321,927.00
	Equipment (Other)	1,216,372.00	781,473.00	210,655.00	0.00	44,078.00
	Furniture, Fixtures & Supplies	713,346.00	1,318,625.00	0.00	0.00	502,610.00
	Office Equipment	4,426,571.00	641,173.00	574,861.00	525,901.00	377,800.00
	Vehicles	1,164,907.00	0.00	0.00	0.00	0.00
	Total	7,614,251.00	2,741,271.00	2,014,066.00	7,659,901.00	2,568,319.00
Balance in Bank (07)	Bank 3	37,589,155.76	1,910,824.16	8,351,014.73	15,162,139.73	39,280,153.91
	Bank 9	0.00	1,155,362.00	0.00	0.00	0.00
	Total	37,589,155.76	3,066,186.16	8,351,014.73	15,162,139.73	39,280,153.91
Advances (08)	Advance to District Authorities	15,970,420.11	18,284,861.91	17,787,197.91	14,601,032.91	8,060,044.91
	Advance to Autonomous Bodies	100,000.00	20,000.00	15,000.00	0.00	0.00
	Advance to Contractors/Suppliers	15,750.00	800,250.00	2,000.00	2,000.00	0.00
	Advance to District Hospitals	0.00	0.00	49,039.00	18,621.00	1,175,669.00

165
30

		2006-07	2007-08	2008-09	2009-10	2010-11
Advances (08)	Advance to NGOs	21,407,948.00	21,146,328.64	29,463,990.54	39,247,822.54	35,484,936.32
	Advance to Others	377,304.00	1,915,269.00	6,473,601.00	13,031,316.00	12,619,797.00
	Advance to Staff	46,970.00	2,244,042.00	442,083.00	548,275.00	0.00
	Inter Unit Fund Transfer	0.00	3,260,744.00	6,000,000.00	0.00	0.00
	Security Deposit (Paid)	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
	Total	379,783,392.11	47,731,495.55	60,292,911.45	67,509,067.45	55,400,447.23
(e) Current Liabilities (09)	General Provident Fund	6,900.00	0.00	0.00	0.00	0.00
	Group Insurance Scheme	360.00	0.00	0.00	0.00	-30.00
	Other Recoveries	0.00	8,837.00	0.00	0.00	0.00
	Security / Earnest Deposit (Received)	1,100.00	1,100.00	1,100.00	31,100.00	129,100.00
	TDS (Others)	71,959.00	303.00	0.00	0.00	0.00
	TDS (Salary)	2,810.00	0.00	0.00	-5,000.00	0.00
	Total	83,129.00	10,240.00	1,100.00	26,100.00	129,070.00



1051

31

NACO

Punjab SACS - POOL FUND
4th Floor, Paryass Building, Sector. 38-B, Chandigarh
National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of ₹ 151,373,242.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2010-11 vide letter No. given below and opening Cash/Bank Balance ₹ 15,171,552.73 (and Current Liabilities of ₹ 26,100.00) and outstanding Advances for ₹ 67,509,067.45 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of ₹ 2532933.46 a sum of ₹ 13,999,694.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of ₹ 39,289,623.91 (and Current Liabilities of ₹ 129,070.00) and outstanding advances of ₹ 57,400,447.23. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No	Sanction letter Number and Date	Amount
1	Electronic Transfer T-11017/61/2009 NACO/60/11-2010	101,868,000.00
	Electronic Transfer T-11017/49/2010-NACO (R)/69/11	41,168,000.00
3	Electronic Transfer T-11017/49/2009 NACO/92/11-2011	6,299,000.00
4	Grant transfer from DBS	2,038,242.00
Total		151,373,242.00


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

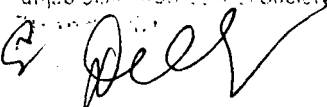
1. Statement of Expenditures
2. Annual Financial Statements

Note : Utilisation amounts are not net off from the Other income . Bifercation of total amounts utilized are as under given below:

Amounts Utilised from Other income	₹ 2,532,933.46
Utilisaed Amounts From Grant received from NACO	₹ 137,466,761.11
Total Utilisation amounts as per above	₹ 139,999,694.50


 Counter signed
 Chartered Accountant)



(Project Director)
 Project Director
 Punjab State AIDS Control Society


NACO

Punjab SAC POOL FUND

SCO 481-482, Sec-35-C, Chandigarh -
National AIDS Control Project - Phase III166 - 11 (33)
Punjab State AIDS Control Society
Prayaas Building, 4th Level, Sec-35/C,
Chandigarh.

Utilisation Certificate

Certified that an amount of Rs. 151,373,242.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2010-11 vide letter No. given below and opening Cash/Bank Balance Rs. 15,171,552.73 (and Current Liabilities of Rs. 26,100.00) and outstanding Advances for Rs. 67,509,067.45, on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,532,933.46. a sum of Rs. 139,999,694.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 39,289,623.91 (and Current Liabilities of Rs. 129,070.00) and outstanding advances of Rs. 57,400,447.23. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11/017/61/2009/NACO/6 dt. 14-05-2010 E. Transfer	101868000 -
2.	T-11/017/49/2009/NACO/69 dt. 01.11.2010	41168000 -
3.	T-11/017/49/2009/NACO/92 dt. 23-02-2011	6299000 -
4.	Grant Transfer from DBS	2038242 -
	Total	151,373,242.00

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

DELHI
Countersigned
[Signature]
(Chartered Accountant)

[Signature]
TINOY CHOUHARY
Secretary (NACO)
Ministry of Health & Family Welfare
Government of India

[Signature]

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

[Signature]

Opening balance of Net Current Assets	Amount (Rs.)
Cash in hand	9,413.00
Bank 3	15,162,139.73
Advance to Others	13,031,316.00
Advance to NGOs	39,247,822.54
Advance to Contractors/Suppliers (Non Reimbursable)	2,000.00
Advance to Staff	548,275.00
Advance to District Authorities	14,601,032.91
Advance to District Hospitals	18,621.00
Security Deposit (Paid)	60,000.00
	<u>82,680,620.18</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
TDS (Salary)	-5,000.00
Security / Earnest Deposit (Received)	31,100.00
	<u>26,100.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	151,373,242.00
	<u>151,373,242.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	34,000.00
IEC	20,153,943.00
NGO Services	634,717.00
Training	7,133,685.00
Salary	31,055,149.00
Equipment Maintenance	212,764.00
Vehicle Maintenance	686,045.00
Travelling Expenses	671,334.00
Rent, Rates & Taxes	3,079,829.00
Telephone/Communication Expenses	461,387.00
Honorarium	1,528,516.00
Miscellaneous Expenses	3,229,814.00
Printing & Stationery	445,929.00
Leave Salary & Pension Contributions	714.00
Advertisement (Other than IEC)	610,627.00
Water and Electricity Charges	319,991.00
Audit Fees	662,848.00
Legal Expenses	17,600.00
NGO Services for Priority Interventions	58,029,682.50
Surveillance	259,456.00
Postage/Courier	125,192.00
Quality Assessment	338,729.00
Other Administration Cost	24,255.00
Contractual Services - Companies	710,116.00

167-

34

Campaigns	3,294,078.00
Contingency	124,594.00
Consumable Items	3,538,444.00
(IC)Non Reimbursable prior period expensable	47,937.00
Civil Works	321,927.00
Furniture , Fixtures & Supplies	502,610.00
Blood Bank Equipments	1,321,904.00
Equipment (Other)	44,078.00
Office Equipment	377,800.00
	139,999,694.50
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	535,841.46
Interest from Bank	1,997,092.00
	2,532,933.46
Current Liabilities	Amount (Rs.)
Group Insurance Scheme	-30.00
Security / Earnest Deposit (Received)	129,100.00
	* 129,070.00
Closing balance of Net Current Assets	Amount (Rs.)
Cash in hand	9,470.00
Bank 3	39,280,153.91
Advance to Others	12,619,797.00
Advance to NGOs	35,484,936.32
Advance to District Authorities	8,060,044.91
Advance to District Hospitals	1,175,669.00
Security Deposit (Paid)	60,000.00
	96,690,071.14

