



B-18, Netaji Subhash Marg, Rudrapur, Udham Singh Nagar, Uttarakhand-263153

*Ms. Sikha*  
*Where the statements are?*  
*Please check up from Sr. A.O.*

**AUDITOR'S REPORT**

To the members of the **Uttarakhand State Aids Control Society**

We have audited the accompanying financial statements of the **Uttarakhand State AIDS Control Society, Dehradun, Uttarakhand** as at 31<sup>st</sup> March, 2011. These financial statements are the responsibility of the Society's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in 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 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.

Further, we report that:

- I. We have obtained all the information and explanations, which to the best knowledge and belief were necessary for the purpose of our audit;
- II. In our opinion that proper books of accounts have been kept by the society so far as appears from our examination of these books;
- III. The Balance Sheet, Income & Expenditure Account and Receipt & Payment Account dealt with this report are in agreement with the books of accounts;
- IV. In our opinion and to the best of our information and according to the explanations given to us Balance Sheet, Income & Expenditure Account and Receipt & Payment Account read with Accounting policies and Notes on accounts attached with these statements and subject to our comments given in Annexure-"A", give the



information required by law in manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:

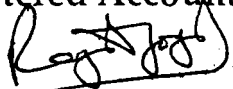
- (a) In the case of the Balance Sheet of the state of affairs of the funds as on March 31, 2011
- (b) In the base of Income & Expenditure Statement of the Income and Expenditure for the year ended on that date, and
- (c) In the case of Receipt and Payment of the receipts and payment for the year ended on that date.

In addition, with respect to the Statement of Expenditure, we report that:

- (a) Adequate supporting documents have been maintained to support claims to the World Bank and Global Fund for reimbursement of expenditure incurred ;
- (b) Expenditures are eligible for financing under the credit grant agreement;
- (c) Procurement of goods and services, read together with the observations given in "Annexure-A" has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

For KRA & CO.

Chartered Accountants



(Rajat Goyal)

Partner

M.No. 123150

FRN: 020266N

12/9/11

# Management Letter for the Financial Year 2010-2011

## SECTION-I:

### SCOPE OF WORK, COVERAGE, PLANNING AND EXECUTION OF AUDIT

#### 1. Introduction

We were appointed the Statutory Auditors of the Utrakhand State AIDS Control Society, Utrakhand to conduct the audit of National HIV/AIDS control project for the year 2010-11 in accordance with the terms and conditions as laid down in Terms of Reference of Agreement.

This management letter is for the information and use of the project management and others within the organization and should not be used for any other purpose.

#### 2. Scope of Audit

The primary objectives of the present audit were to enable the auditor to express a professional opinion on the financial position of the Utrakhand State Aids Control Society at end of the year of the funds received and expenditure for the financial year.

During the course of audit we have given special attention to the following clauses stated in "Term of Reference"

- i. Analysis of Project Financial Management arrangement including internal controls.
- ii. Verification of Project Financial Statements in order to ensure whether utilization of funds have been done in accordance with the condition laid down in agreement and for the purpose for which funds were provided.
- iii. Assessment of compliance with the provisions of the financing agreements with due attention to economy, efficiency, efficacy, accounting and financial matters.



- iv. Compliance with procurement procedures for goods and service as per the procurement manual of the program.
- v. Assessment of records maintained for goods procured and issued and records in respect of inventory.
- vi. Assessment of the quarterly reporting and its agreement with the audited books of accounts and documentation of variances.
- vii. Assessment of supporting documents, contracts, records and accounts kept in respect of all Project Activities
- viii. Compliance with the condition of the relevant financing agreements in case of external and counterpart funds.

### 3. Audit Coverage

We have audited the accounts of the Uttarakhand State Aids Control Society's State Project Office covering the transaction for the financial year ended 31<sup>st</sup> March 2011.

The Project Accounts incorporate the accounts/expenditure incurred by State Project Office (SPO) at Dehradun, District Authorities/ District Project Implementing Units (DPIU or Peripheral Units), Non Government Organization (NGO's) and other peripheral units on the basis Utilization Certificates/Statement of Expenditure submitted against the expenditure incurred by these Units/ NGO'S against the advance made to them.

The internal audit of accounts of the State Head Quarter at Dehradun of Uttarakhand State AIDS Control Society was conducted by M/s Umesh K. Agarwal & Co. Chartered Accountants, We have reviewed their internal audit report and their findings and suitably considered in deciding the area and extent of coverage and reporting.

### 4. Accounting Policies & Accounting Standards:

The Accounting policies are given in Schedule -A being "Notes forming part of Financial Statements". The policies are consistent with those adopted in the Financial Statements for previous years. Some accounting policies as implemented by National AIDS Control Society differ from the accounting Standards prescribed by the Institute of Chartered Accountants of India such as



AS-1 Cash Basis of Accounting being followed by Uttarakhand State AIDS Control Society instead of Accrual Basis, AS-6 Depreciation is not provided by Uttarakhand State AIDS Control Society as mandated by the standard, AS-9 Revenue Recognition, Expenses of Units are booked on the basis of Utilization certificate/ Statement of Expenditure and some of the expenditure incurred in one year is booked in another year this is not as per the standard which suggest that expenses must be booked in the year in which they are incurred.

**5. Preparation of Final Accounts:**

Final Accounts such as Balance Sheet, Income & Expenditure Account and Receipt & Payment Accounts have been prepared as per the format prescribed by National AIDS Control Organization.

**6. Methodology of the Audit**

Our audit procedures includes the:

- a) Review of procedures with respect to procurements of goods and services made during the year.
- b) Transaction audit.
- c) Compliance with the applicable standards and underlying financing agreements.
- d) Review of the Statements of Expenditures (SOE)/ Financial Management Report (FMR) submitted by the project.
- e) Review of the internal audit report.

**7. Audit Preparation and Planning**

The audit was conducted in accordance with Audit & Assurance Standards of Auditing issued by the Institute of Chartered Accountants of India and includes such tests of controls and checks as were considered necessary and appropriate.

The audit was conducted on -site at the office of SPO.

**8. Reporting**

The terms of engagement require us to submit an Audit Report and Management Letter.

The Audit Report and the Management Letter to the Project Management contains the findings arising out of the audit to enable the management to take appropriate remedial action, and includes audit observations on the following:



- a) Accuracy of expenditure included in SOE/FMR.
- b) Adequacy of the financial management records, systems and control.
- c) Adequacy of the systems and controls and recommendation for their improvements.
- d) Compliance with the covenants in the financing agreements.
- e) Other matters having a significant impact on the implementation of the Project.

9. Balance of Petty Cash:

Petty cash ledger is reconciled with manual petty cash ledger. Petty cash balance is verified during the course of audit physically and is found correct.

10. Records and Statements Reviewed

During the course of the audit, we reviewed the following Books/Records/Documents etc. at the SPO on test check basis.

- a) Bank Book
- b) Journal Book
- c) Bank Statements and Bank Reconciliation Statements
- d) Stock Register
- e) Fixed Assets Register

The primary books of account of the project are maintained on the Computerized Project Financial Management System (CPFMS) at the SPO, However Stock Register and fixed Assets Register at the SPO are maintained manually.



AUDIT OBSERVATIONSA. Accounting Records, Systems and Controls:1. Advances to District Authorities:

- i. Advance Register has been maintained for advances made to district authorities, NGOs and other peripheral units in CPFMS.
- ii. Adjustment of advances to headquarter is not regular and fresh advances are given without adjusting previous advances.
- iii. Effective steps are required for strengthening system of obtained utilization certificates. Because substantial amounts are outstanding as unadjusted advances for want of statement of expenditure.

2. Advance to NGO

- It has been observed that in many cases USACS has released the fund without the submission of Statement of Expenditures and Utilization certificates by the NGOs in proper format or adjusting the prior release during the verification of Advances Register.
- The following is the position of funds to NGO for Target Intervention:

Details of Budget TI-NGO(2010-11)

S.N.	Name of the Organization	Target	Implementat ion District	As per Agreement		As per Budget Plan		As per Actual Budget Released	
				Annual Budget	Ist installment	Annual Budget	Ist installment	April Release	
1	HIFFED, Dehradun	MSM-300	Dehradun						375,140.00
2	Dharam Gramin Utthan Sansthan, Haridwar	FSW-600	Haridwar	1,051,250.00	539,375.00	1,051,250.00	539,375.00	86,292.00	1,040,450.00
3	PEJKS, U.S. Nagar	FSW-600	U.S.Nagar	1,051,250.00	539,375.00	1,051,250.00	539,375.00	86,292.00	1,040,450.00
4	Friends of Socio Development Socity, Tyuni, Dehradun	FSW-250	Dehradun	693,550.00	359,375.00	693,550.00	359,375.00	55,253.00	689,050.00
5	DRISTE, Chamoli	FSW-450	Chamoli/Ru draprayag	882,950.00	444,725.00	882,950.00	454,325.00	55,925.00	874,850.00
6	Himalayna Jyot Samiti	FSW-250	Tehri	693,550.00	359,375.00	882,950.00	55,925.00	55,253.00	359,375.00
7	KAGAS, Pithoragarh	FSW-600	Pithoragarh	1,051,250.00	539,375.00	1,051,250.00	539,375.00	86,292.00	943,350.00
8	Herbertpur Christian Hospital, Herbertpur, Dehradun	IDU-300	Dehradun	1,102,400.00	569,050.00	1,088,400.00	557,050.00	71,867.00	1,086,600.00
9	FRIENDS, Haridwar	IDU-300	Haridwar	1,102,400.00	569,050.00	1,088,400.00	557,050.00	71,867.00	1,086,600.00
10	DHAROHAR Vikas Sansthan, Nainital	IDU-300	Nainital	1,102,400.00	569,050.00	1,064,400.00	545,050.00	71,992.00	1,062,600.00
11	IMPART, U.S. Nagar	IDU-400	U.S.Nagar	1,243,100.00	615,400.00	1,205,100.00	615,400.00	77,783.00	1,202,700.00



12	Kastha Seva Sansthan, Pauri	FSW-300 MSM-100	Pauri	880,460.00	453,080.00	856,460.00	441,080.00	66,597.00	849,260.00
13	MITR, Nainital	FSW-600, MSM-200	Nainital	1,234,220.00	631,610.00	1,239,220.00	631,610.00	86,292.00	1,224,820.00
14	Uttar Pradesh Gramya Vikas Shiksha Samiti, U.S. Nagar	FSW-300, MSM-120	U.S.Nagar	860,112.00	442,906.00	836,112.00	430,906.00	68,835.00	828,552.00
15	SNEHA, Dehradun	5000 migrants	Dehradun	679,400.00	347,200.00	679,400.00	347,200.00	56,500.00	679,400.00
16	Ambuja cement Foundation, Roorkee, Haridwar	5000 migrants	Haridwar	679,400.00	347,200.00	679,400.00	347,200.00	56,500.00	679,400.00
17	Mamta Samajik Kalyan Samiti							86,292.00	
18	Gramin Samaj Kalyan Samiti, Almora	FSW- 300	Almora	817,850.00	465,425.00	817,850.00	315,900.00	55,925.00	697,797.00
19	Sanjeevani vikas Evan Jan Kalyan Samiti, Almora	FSW- 250	Bageshwar	809,550.00	461,275.00	809,550.00	351,375.00	55,253.00	692,014.00
20	Sriyoti Gram Udhog Seva Sansthan, Haridwar	MSM- 400,	Haridwar	978,940.00	546,220.00	978,940.00	419,470.00	69,203.00	829,536.00
21	Kumaon Seva Samiti, US Nagar	FSW-300, MSM-120, IDU-200	U.S. Nagar	1,359,637.00	733,819.00	1,359,637.00	636,281.00	101,061.00	1,248,371.00
22	Association for People Advancement & Action Research, Pithoragarh	FSW- 250, IDU-80	Tanakpur, Champawat	906,760.00	509,880.00	906,760.00	434,180.00	64,621.00	804,386.00
23	Parvatiya Aranya Sewa Evam Vikas Sansthan, Pithoragarh	5000 migrants	Pithoragarh	865,900.00	476,450.00	865,900.00	347,200.00	56,500.00	684,798.00
24	Sumati Gramothan Evam Prashikshan Sansthan, Kotdwar, Pauri.	5000 migrants	U.S. Nagar	865,900.00	476,450.00	865,900.00	347,200.00	56,500.00	684,798.00
25	HIRA	FSW-200 MSM-200	Roorkee, Hardwar	957,620.00	541,160.00	957,620.00	541,160.00		814,002.00
26	LCM	MIG-5000	Nainital	766,400.00	434,200.00	766,400.00	434,200.00		659,234.00
27	GKBS	MIG-5001	Tehri	766,400.00	434,200.00	766,400.00	434,200.00		659,234.00
28	VARDAN	FSW-600	Dehradun	1,076,250.00	564,375.00	1,076,250.00	564,375.00		898,759.00
29	Adarsh Yuva Samiti	MSM-300	Dehradun	819,800.00	349,287.00				349,287.00
30	Mahila Seva Samiti	FSW-250	Tehri	769,050.00	332,362.00				332,362.00
	Total			11,760,057	6,325,103	18,085,160	36,170,320	72,340,640	9,354,578

From the above it is clearly evident that there are differences between the budgets mentioned in Agreement, Budget in Action Plan and Actual Budget Released.

### 3. Advance of Staff:

- i. Advances given to staff have not been refunded or adjusted within the prescribed time limit. However all the staff advances have been adjusted till 31.03.2011.
- ii. According to Operational Guidelines for Financial Management, all advances should also be settled within one month, except for travelling advance which can be extended for a month if the journey is undertaken on the last days of the month.





iii. The Details of Advances pending for more than two months is as under:

Pool fund

Name of Employee	Date of Advance	Amount of Advance	Date of Adjustment
Mr Sanjay Singh Bisht	17.04.2010	120000.00	30.03.2011
Mr Sanjay Singh Bisht	19.04.2010	4000.00	09.07.2010
Mr Sanjay Singh Bisht	01.05.2010	11400.00	09.07.2010
Mr Sanjay Singh Bisht	16.07.2010	3000.00	14.01.2011
Mr Sanjay Singh Bisht	19.07.2010	54000.00	10.09.2010
Mr Sanjay Singh Bisht	18.10.2010	50000.00	30.03.2011
Mr Sanjay Singh Bisht	10.11.2010	28000.00	14.01.2011
Mr Sanjay Singh Bisht	14.12.2010	85000.00	15.02.2011
Mr Sanjay Singh Bisht	20.01.2011	10000.00	30.03.2011
Mrs Uma Prakash	09.09.2010	35000.00	04.01.2011
Mrs Uma Prakash	29.09.2010	14000.00	04.01.2011
Mr Anup Kr Dimri	Previous year	2300.00	18.11.2010
Dr P.C.Kapri	20.01.2011	10000.00	30.03.2011
Dr H C S Martolia	30.08.2010	196000.00	14.01.2011

GFATM -VI

Name of Employee	Date of Advance	Amount of Advance	Date of Adjustment
Mr Gagan Deep Luthra	03.04.2010	70000.00	16.08.2010
Mr Gagan Deep Luthra	06.12.2010	35000.00	25.03.2011

RCC -II

Name of Employee	Date of Advance	Amount of Advance	Date of Adjustment
Mr Sunil Kumar	27.07.2010	43000.00	03.11.2010
Mr Sunil Kumar	19.10.2010	57000.00	11.02.2011
Mr Sunil Kumar	12.11.2010	50000.00	11.02.2011

4. Fixed Assets with Implementing Units:

Fixed Assets Register maintained at SPO does not clearly reflect the Fixed Assets in possession of NGO. Since there is no provision in the CPFMS to account for the assets in the possession of NGO, Society has been advised to maintain a Memorandum Fixed Assets Register for the assets transferred/ procured at the various NGO.

The value of assets recorded in fixed Assets Register is reconciled with the amount of such assets in books of accounts.

5. Insurance of Fixed Assets

During the course of audit it was observed that insurance of fixed assets (Other than Vehicles) was not done. Insurance cover was not obtained for asset procured from NACO Fund against the guidelines of NACO.



6. Storage for Consumable Stock is not adequate

During our visit to store of the society it was noticed that storage capacity is not adequate. Material was stored in the corridor of the society.

7. Annual Action Plan, FMR and Variance:

Annual Action Plan is approved by NACO and accordingly grant is released to USACS. Annual Action Plan is being approved component wise and again subdivided into sub components with physical targets. However the receipt and payment account does not reflect the expenses/ payments according to approved component and sub components.

8. Compliance of financial/internal control procedures:

- (i) Guidelines issued by NACO for release of funds state that release should be made after receiving expenditure statement for previous year/quarter as per guidelines. However, these guidelines are not being followed for release of funds to district authorities/units.
- (ii) There is adequate process to review of quarterly internal audit report and reconciliation of utilization certificate submitted by the internal audit with expenditure shown in the book.

9. VOUCHERS & RECORDS:

GFATM VI

- Inter Unit: Rs. 50000.00 has been transferred on 20.05.2010 as inter unit but no sanction letter is found on record.
- Rs. 3412.00 & Rs 1998.00 has been paid as TA/DA on 20.05.2010 to Ms Deepa Bisht & Mr Dhirender Singh respectively but certificate of participation is not attached with the claim.
- Rs. 3260.00 has been paid to Hotel Relax but the order does not specify the rate in which the room is booked.
- Rs. 32800.00 has been released to Kotdwar Pauri on 12.10.2010 for LAC but no document was present certifying that it meets the proper infrastructure requirement as per NACO Guidelines. Similarly Rs. 45000.00 each were released to CMS Dist. Hospital Bageshwar and CMS Dist. Hospital Uttarkashi but no document was present certifying that it meets the proper infrastructure requirement as per NACO Guidelines.



## GFATM II

- Grant released to District Units and CHC Rs 600000.00 on 24.06.2010 but it is observed that the funds released to units have been different (Rs15000.00, Rs 20000.00 and Rs 10000.00) and there is no criteria followed for justifying the differentiation of funds released. Similarly Rs 155000.00 has been released for TA/DA of ICTC Staff but no set criteria are followed and no proper justification has been given for release of different grant to different units.

## POOL FUND

- Voucher No. 560 dated 18/03/2011 Rs. 64526/- is paid for installation of signed board at ART center. Installation certificate of 10 signed boards is to be received from respective Lick Art center however certificate from Dist. Hospital, Gopeshwar is not attached with the voucher.
- **Voucher No. 590 dated 28/03/2011.** Payment of Rs. 52585/- is made to M/s Surbhi Hotel for organizing workshop. Attendance of the participant is not found sufficient & verified by program officer on the basis of which bill was raised by the party & duly paid.
- **Voucher No. 607 dated 28/03/2011.** Payment of Rs. 682118/- made to M/s Doon Allied Services & Public Health Amenities Cleaning & Sweeping Services against AMC of Blood Bank equipment for the period January 2010 to June 2010. Details of irregularities were as follows :

Place Of Work Done	Bill No. & Date	Amount	Remark
Narender Nagar	56/28.5.2010	17129/-	As per agreement all the bills has to be certified by the district level authorities But some of the bills are not certified.
Nanital	57/28.5.2010	42102/-	
Almora	58/30.5.2010	30579/-	
Pauri	59/02.7.2010	25671/-	
Roorkee	60/12.4.2010	27463/-	
Haridwar	61/26.6.2010	40714/-	
Rudrapur	63/26.5.2010	23563/-	
Doon Hosp.	62/27.7.2010	106018/-	
Pithoragarh	64/30.5.2010	23111/-	
Uttarkashi	65/30.5.2010	51739/-	
Haldwani	66/26.5.2010	42671/-	
Srinagar	67/2.7.2010	58591/-	
KashiPur	70/2.7.2010	33806/-	



**10. Refund to NACO:**

During the year the Uttarakhand State AIDS Control Society has refunded Rs. 9,43,240.00 from DBS Account on 30.08.2010 which have been reflected under the head Recovery/Deduction of Grant in the accounts.

**11. Meetings and Records:**

During the year decision was taken in the governing body meeting dated 27.07.2010 to implement the process of having two governing meeting in the year but the same has not been followed.

Register for maintaining the record of the agreement entered by society with another party is not maintained hence there is lack of tracking mechanism through which the society can be informed about the status of the agreements entered in.

Register for recording the details of earnest money/ bank guarantee is not maintained as such it is not possible to comment if some old earnest money were lying with the society.

Register for recording the funds received is not maintained as per GFR -39.

**12. Confirmation:**

The opening and closing balances of units are subject to confirmation and also the balances does not match with the cash book maintained by units as the expenditure is only booked on the basis of utilization certificate/ statement of expenditure received by head quarter as such there can be a variation between the amount of expenditure booked in CPFMS and amount of expenditure actually incurred, in the same way bank interest, bank charges and other such balances can account for the reasons.

**13. Training Records:**

During the course of audit it is observed that the training are organized in hotel for instance in Hotel Surabhi although the attendance of participants is attached but from the attendance one cannot make out how many rooms have been booked on each date as such the payment cannot be verified. The room numbers are also not mentioned on the bill and the tariff rate charged per room is written nowhere. The society is advised to certify actual rooms occupied by participants date wise so to ensure more transparency.

**14. Expired Inventory:**



During the physical verification and during verification of related records of inventory it was observed that following inventory has been expired during the Financial Year 2010-2011:

Name of Item	Name of Manufacturer	Expiry	Quantity
HIV Elisa Test Kits	M/s Span Diagnostics	19.03.2011	16*96 test
Nevirapine Oral Syrup	M/s Cipla Limited	03/2011	3 bottle (10ml)
Nevirapine tablets	M/s Cipla Limited	03/2011	07 Tablets (200 mg)

The same has been disposed off on 30.04.2011 under the presence of society committee members.

**15. Case pending in High court:**

During the year one of the terminated employee named Mrs Uma Prakash has filed a suit against Society in High Court Nainital vide petition no 268/2010 (SB). The final Judgment of the case was pending on 31.03.2011.

**16. Bank Reconciliation Statement:**

The society is preparing Bank Reconciliation Statement on monthly basis, however there are entries outstanding since more than six months, the detail of the same is as follows:

POOL FUND:

Voucher Date	GL Head	Particulars	Instrument Number	Amount
21.06.2010	Advance to District Authorities	Amount received from CMO Pauri	589657	25833.00
04.01.2010	Advance to district hospitals	Salary grant of counselors of STD Clinics		39000.00
21.04.2010	Miscellaneous expenses	Amount paid for lunch packs	554568	5039.00
26.04.2010	Advance to district hospitals	Grant to CNS Combined Hospital Narender nagar	BN 19/01	8000.00
28.07.2010	IEC	Payment to pindder ghati	042410	8160.00
30.08.2010	Telephone/ Communication expenses	Payment to BSNL	561300	198.00



**17. Detail of discontinued NGO's:**

It is observed that during the Financial Year 2010-2011 4 (Four) NGO has been discontinued, the position of the same is as follows :

Name of NGO	Reason for Discontinuation	Balance outstanding of advance on 31.03.2011	Position of Fixed Assets given to USACS	Remarks
Mamta Samajik Sansthan ,Dehradun	On their own consent	Rs 20084.00	The fixed assets were received on 15.07.2010 and were issued to VARDAN NGO on 16.07.2010	The amount is due to be adjusted.
Himalayan jyoti samiti, Mussoorie	Discontinued by UASACS Committee on the basis of Evaluation Report.	Rs 84.00	Majority of the assets surrendered by the NGO to UASACS have been unserviceable/ not in good condition. Date of surrender- 28.02.2011	The amount is due to be refunded.
HIFEED	Discontinued by UASACS Committee on the basis of Evaluation Report.	NIL	Majority of the assets surrendered by the NGO to UASACS have been unserviceable/ not in good condition and one computer table, two revolving chair and two normal chairs has not been surrendered. Date of surrender- 17.03.2011	
SNEHA	On their own Consent to show inability to handle the project further.	Rs 91702.00	Majority of the Assets surrendered are in good condition , one DVD player is yet to be surrendered. Date of Surrender: 30.05.2011	The amount is due for refunded and/or adjusted.

**18. Budget Utilization**

USACS has not utilized its budget as per quarterly budget utilization target given by the NACO. The details of quarterly Budget Utilization are given below:

**Pool Fund (As per CPFMS and NACO Guidelines)**

Quarter	Budget (Lac)	Budgeted Quarterly target for expenditure	Utilization (Lac)	Utilization ( of total Budget)	Variance	Whether Quarterly Target achieved .
1 <sup>st</sup> Quarter	182.52	19 %	52.38	5.45%	13.55%	No
2 <sup>nd</sup> Quarter	230.54	24%	177.83	18.51 %	5.49%	No
3 <sup>rd</sup> Quarter	230.54	24%	170.48	17.75%	6.25%	No
4 <sup>th</sup> Quarter	316.99	33%	440.31	45.84%	-12.84%	Yes
Total	960.59	100%	840.99	87.54%		



Quarter	Budget (Lac)	Budgeted Quarterly target for expenditure	Utilization (Lac)	Utilization (of total Budget)	Variance	Whether Quarterly Target achieved
1 <sup>st</sup> Quarter	15.07	19 %	1.75	2.21%	16.79%	No
2 <sup>nd</sup> Quarter	19.03	24%	5.71	7.20 %	16.80%	No
3 <sup>rd</sup> Quarter	19.03	24%	15.48	19.51%	19.31%	No
4 <sup>th</sup> Quarter	26.18	33%	26.34	33.21%	-.21%	Yes
Total	79.31		49.28	62.14%		

**RCC II (As per CPFMS and NACO Guidelines)**

Quarter	Budget (Lac)	Budgeted Quarterly target for expenditure	Utilization (Lac)	Utilization (of total Budget)	Variance	Whether Quarterly Target achieved
1 <sup>st</sup> Quarter	33.35	19 %	0.03	.01%	-33.32	No
2 <sup>nd</sup> Quarter	42.12	24%	20.49	11.68%	-21.63	No
3 <sup>rd</sup> Quarter	42.12	24%	72.80	41.48%	30.68	Yes
4 <sup>th</sup> Quarter	57.91	33%	54.94	31.30%	-2.97	No
Total	175.50		148.26	84.48%	-27.24	

From the above figures, it is clear that USACS did not achieve the quarterly targets except at few instances. As per discussion with Finance Department under-utilization is due to late submission of utilization certificate by district units on the basis of which, expenditure done by district units is booked.

**19. Budget Vs Expenditure:**

During the course of audit it was observed that majority of the expenditure is incurred within the budgeted allocation with some exceptions which are detailed as follows:

**POOL FUND**

Particulars	Budget	Expenditure	Variation	Component
Awareness by permanent Hoardings	21,50,000.00	21,79,970.00	29,970.00	IEC
Printing /replication of IEC Material	4,800,000.00	4,825,306.00	25,306.00	IEC
Red Ribbon Express Project	1,70,000.00	1,92,366.00	22,366.00	IEC
Red Ribbon Club in Colleges	6,93,000.00	1,018,915.00	325,915.00	IEC
Salary – Major Blood Bank	1,78,000.00	2,06,185.00	28,185.00	Blood Safety



with BCSU				
Salary- RBTC	3,12,000.00	3,62,525.00	50,525.00	Blood Safety
Blood Bank Equipments	1,000,000.00	1,063,885.00	63,885.00	Blood Safety
Annual Maintenance contract	1,000,000.00	1,054,006.00	54,006.00	Blood Safety
Promotion of Voluntary Blood Donation Camps	3,250,000.00	4,424,351.00	1,174,351.00	Blood Safety
Salary Major Blood Bank without BCSU	3,12,000.00	3,47,771.00	35,771.00	Blood Safety

## RCC-II

Particulars	Budget	Expenditure	Variation	Component
Contingency under Mobile ICTC	65,500.00	70,123.00	4,623.00	ICTC
ANM / Nurse and LT in 24 hrs PHC training and testing under ICTC	131,000.00	136,337.00	5,337.00	ICTC
Procurement of Refrigerator, centrifuge, infantometer and Micropipette for new ICTC	478,000.00	484,750.00	6,750.00	ICTC
Purchase of Vehicle as well as body works	1,232,000.00	1,232,272.00	272.00	ICTC
Councillor Review Meeting under ICTC	225,000.00	249,486.00	24,486.00	ICTC

The society must take adequate steps so to ensure that the expenditure should be made within the budget allotted.

### 20. Issue related To Computerized Project Financial Management System :-

The accounts of the society are maintained in CPFMS software provided by NACO. However, the following discrepancies were noticed in the software or understanding of the management with the software:-

#### a. Pool Fund

- i. As per the annual action plan approved by NACO there is a provision of providing basic infrastructure to NGO but no provision has been made in CPFMS software to book the assets of NGO hence the CPFMS Generated Balance Sheet do not incorporate the assets of NGO's . The store officer has been suggested to maintain Memorandum Fixed Asset register to book the assets being purchased by the NGO's out of the funds given under the scheme.
- ii. As per the NACO guidelines Equipment procured by SACS for installation and use at various peripherals units are charged to expenditure, but no provision for the same has been made in CPFMS software.





or vice versa in Bank Reconciliation Statement as such it is very typical to make out actual outstanding entries in reconciliation.

**b. Global Fund**

- i. During the year the society has transferred balances of GFATM round -VI balances (ICTC) to RCC-II as per the directions of NACO dated: 25.05.2010 vide letter no M-18017/02/2010-NACO(PFMU)(GFATM).

**c. Pool Fund & Global Fund**

- i. On scrutinizing the records & reference wise balances, it is observed that many balances were negative. As per management all such reference wise negative balance has been brought to the notice of NACO and a log sheet for the same has been sent to NACO for the necessary instructions from them.
- ii. It is suggested that the reports generated through CPFMS shall also incorporate the component wise budget allotted as per approved annual action plan so that to ensure the more transparency & comparison with actual.

**21. Issue related to Income Tax:**

- i. The society has paid Rs.15,29,105.00 as income tax as per demand raised by the Income Tax Department against the assessment of return for the financial year 2006-2007 on 08/01/2010. The intimation of the same has been sent to NACO vide letter No. 5177 dated 16/01/2010. The society has filed an appeal against the demand order. Therefore, the tax paid has been shown as an "Advance to Income Tax Department" in the financial statement of the society. As on the date of Audit the case is still pending with the Income Tax Authority.
- ii. The Society has filed Income Tax return up to the financial year 2009-2010 within the time limit prescribed under Income Tax Act 1961.

**22. Issue related to Training & Conference:**

During the course of audit it is observed that majority of the training workshop / conference has been organized in the rented premises even though a well furnished conference hall having the capacity of 60 participants is available in the office of USACS. There should be a proper coordination between the various



organizations which are regularly occupying the Conference Hall for the meeting purposes so that the expenses incurred on the venue for conferences can be avoided.

#### vi) Re-appropriation of Budget

During the financial year 2009-2010 there is inter component re-appropriation of budget allotted after taking the approval of NACO & Intra component re-appropriation of budget allotted after the due approval of executive committee, moreover, the intra component re appropriation has been duly intimated to NACO. The Details of Re appropriation are as follows :

- Intra Component Re appropriation

Rs. In Lacs				
Component of AAP (2010-2011)	Sub Component	Budget Allocation During 2010-2011	Re appropriation of Budget	Budget Allocation After Re appropriation
Target Intervention	1.1.7 Training of State TOT/STRC refresher training	33.30	-7.00	26.30
	1.1.9 Jat/ evaluation/ Supportive Supervisory Visits	6.69	+7.00	13.69
IEC	1.2.1 Mass Media- long Format TV Programs	1.60	-0.47	1.13
	1.2.1 Mass Media- Newspaper Advertisement	8.00	+2.10	10.10
	1.2.1 Mass Media- Any other Mass Media Activity	0.60	+0.35	0.95
	1.2.1.2 IEC Material production replication & News Letter	35.00	+13.00	48.00
	1.2.1.3 Outdoor Media- Permanent Hoarding	11.50	+10.00	21.50
	1.2.1.3 Outdoor Media- Hiring of IEC Van	14.00	+2.00	16.00
	1.2.1.3 Outdoor Media- Hiring of Folk Troups	30.40	+8.00	38.40
	1.2.1.3 Outdoor Media- Display of Messages	24.00	+35	24.35
	1.2.1.6 M& E Documentation	10.00	-0.59	9.41
	1.2.1.7 Hiring of Communication Agency	2.00	-1.39	0.61
	1.2.2 Mainstreaming and Youth Programme	12.00	+4.10	16.10
	1.2.2.2 Red Ribbon Club	12.60	-5.67	6.93
	1.2.2.3 Drop in Centre	10.66	-4.78	5.88
	1.2.2.4 Training Plan	55.87	-27.00	28.87



ICTC	1.3.1.3 Mobile ICTC	2.25	-1.20	1.05
	1.3.2.2 Establishment of New Mobile ICTC	12.00	+0.32	12.32
	1.3.3.1 Training (councillor, LT, HIV/TB)	14.40	+4.39	18.79
	1.3.3.2 Training 24*7 PPP (ICTC- ANM, Nurses)	5.00	-3.69	1.31
	1.3.3.3 Training of ANM and RNTCP	4.00	-4.00	0.00
	1.3.4.1 Proc of Equipment for New Centres	5.10	-0.32	4.78
	1.3.4.2 Proc of Equipments	2.35	-1.25	1.10
	1.3.5.1 Proc of Consumables	23.50	+5.75	29.25
Blood Safety	1.5.1.4 Distt. Level BB Consumables	4.34	+3.50	7.84
	1.5.1.8 Additional Expenses	10.00	-3.50	6.50
Care Support & Treatment	2.1.1 GIA for ART Centre- Recurring	27.00	-3.00	24.00
	2.3.1 GIA to SACS - IEC	2.00	+2.00	4.00
	2.3.2 Training	2.00	+1.00	3.00

23. Of the quality and adequacy of the financial records maintained by the peripheral units

The summary of the findings of the auditors as per audit reports of peripheral units are as under:-

- i. Finance staffs at peripheral units are not well conversant with accounting and financial guidelines for the program thereby leading to poor maintenance of records and non-submission of timely UCs.

24. Major findings pointed out by the internal auditors as per Internal Audit Report of NGO's and peripheral unit are not yet fully complied.

## 25. Inter -Unit Fund Transfer

During the year, Rs 2247368/- Interest Free) has been transferred from one fund to another.

## 26. Matters of significant importance

- i. Accounting of money given to implementing agencies:-

UASACS is booking expenses against advances in the year in which utilization certificate is actually received. This practice is resulting overstatement of advances amount and understatement of expenses amount as focused emphasis is not given to adjust advances at year end. To reflect correct position of




advances as year end, all units should be insisted to send their utilization certificate within a specified period after end of the financial year and after receiving utilization certificate advances should be adjusted and expenses pertaining to that year should be accounted in that year and only un-utilized amount by the units should be carries over as advances in the next year.

ii. Monitoring of end use of funds:-.

Confirmation of end use of funds for the purpose for which fund was disbursed to different implanting agencies is not linked with the physical data, progress reports, third party verification etc.

At the last we would like to express our appreciation to all the assistance, coordination and support provided by the staff and management of the society in order to complete the assignment successfully.

Thanking You,  
For KRA & CO.  
Chartered Accountants

  
(Rajat Goyal)  
M. No: 583179  
FRN: 020266N

**SCHEDULE A : SIGNIFICANT ACCOUNTING POICIES AND NOTES TO ACCOUNTS**

**D) SIGNIFICANT ACCOUNTING POLICIES**

**A) CONVENTION**

The financial statements of the Society are prepared under the historical cost convention giving effect to the various provisions of applicable accounting standards issued by the ICAI and relevant presentational requirements. The costs reflected in these statements are therefore not adjusted to reflect the impact of the changing value in the purchasing power of money.

**B) INCOME AND EXPENDITURE OF EARMARKED FUNDS**

Only the Grant utilized to the extent of Revenue expenditure have been routed through Income and Expenditure Account.

**C) FIXED ASSETS**

The Fixed Assets are capitalized at cost, which comprises of purchase price ( net of rebates and discounts) duties, levies (net of duty drawbacks and subsidies) and any attributable cost of bringing the assets to their working condition. The assets of NGO has not been shown in the Balance Sheet.

**D) DEPRECIATION**


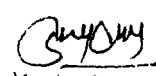
The Society is following the policy not to charge the depreciation on Fixed Assets.

**E) ACCOUNTING POLICY**

The Uttarakhand State AIDS Control Society is funded by NACO, the NACO has computerized all the accounts of the various State and made it mandatory for each State to maintain the Accounts in CPFMS software provided by NACO, hence certain changes have been brought about to be in consonance with the software such as:

- Bank Interest and Bank Charges at district are only booked when they are refunded to Headquarter.
- Expenditure at district is booked on the basis of Utilisation Certificate received from the unit and not when the exp is incurred.
- The Headquarter is not required to maintain Bank Balance of District, it must only ensure that the funds released have been expended for the purpose they are released.



  
Dy. Director of Finance  
  
Member Secretary  
Uttarakhand State AIDS Control Society  
Dehra Dun.

## II NOTES TO ACCOUNTS

### A) INCOME TAX:

The society has paid Rs 1529105.00 to the income tax dept. against the demand raised by the department, as the society has gone into appeal against the order hence it is shown as advance to Income Tax Department in the Financial Statements.

B) Balance at District are subject to reconciliation.

C) Figures have been re-grouped & re- appropriated where ever found necessary to give better presentation of the financial statements.

**FOR KRA & Co.  
CHARTERED ACCOUNTANTS**



**CA RAJAT GOYAL  
PARTNER**

**Date: 12.09.2011  
Place: Dehradun**

Two handwritten signatures are present. The one on the left is a stylized signature, and the one on the right is a more legible signature.

By: *[Signature]* Member Secretary  
Uttarakhand State AIDS Control Society  
Dehra Dun.



# Uttarakhand SACS - POOL FUND

Chander Nagar , Dehradun -  
National AIDS Control Project - Phase III

## Utilisation Certificate

Certified that an amount of Rs. **84,162,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year **2010-11** vide letter No. given below and opening Cash/Bank Balance Rs. **11,901,223.75** (and Current Liabilities of Rs.**0.00**) and outstanding Advances for Rs. **4,596,627.00** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,396,367.00**. a sum of Rs. **84,100,670.17** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **11,299,385.08** (and Current Liabilities of Rs. **0.00** ) and outstanding advances of Rs.**6,656,162.50**. 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	Through RTGS T-11017/70/2010-NACO (P) dated 13/05/2010	56,829,000.00
2	Through RTGS T-11017/72/2010-NACO (P) dated 26/10/2010	24,792,000.00
3	T-11017/70/2010-NACO (fin)/05 dt. 16/03/11	481,000.00
	<b>Total</b>	<b>84,162,000.00</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)

12/9/11

(Project Director)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Cash in hand	26,584.00
Bank of Baroda	11,874,639.75
Advance to Others	1,977,061.00
Advance to Staff	2,300.00
Advance to Autonomous Bodies	1,174,351.00
Advance to District Authorities	713,300.00
Advance to District Hospitals	692,115.00
Security Deposit (Paid)	37,500.00
	<b>16,497,850.75</b>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	84,162,000.00
	<b>84,162,000.00</b>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
IEC	24,710,100.00
NGO Services	560,759.00
Consultants and Consultancy Services	614,941.00
Training	4,020,898.00
Salary	13,745,852.00
Equipment Maintenance	499,544.00
Building Maintenance	472,828.00
Vehicle Maintenance	746,414.00
Travelling Expenses	1,733,775.00
Telephone/Communication Expenses	320,090.00
Bank Charges	9,180.00
Miscellaneous Expenses	455,938.00
Printing & Stationery	400,161.00
Leave Salary & Pension Contributions	172,590.00
Advertisement (Other than IEC)	445,544.00
Medical Expenses	29,767.00
Water and Electricity Charges	536,177.00
Audit Fees	779,081.00
NGO Services for Priority Interventions	21,113,418.17
Surveillance	444,579.00
Postage/Courier	425,400.00
Quality Assessment	1,312,356.00
Other Administration Cost	1,034,665.00
Contractual Services - Companies	1,054,006.00
Exposure Visits	12,934.00
Campaigns	4,424,351.00
Contingency	175,204.00
Consumable Items	1,873,669.00
Furniture, Fixtures & Supplies	55,800.00
Blood Bank Equipments	1,063,885.00



M



Office Equipment	856,764.00
	<u>84,100,670.17</u>
<b>nk Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Sale of Bid/Tender Documents	69,137.00
Other Receipts	11,380.00
Interest from Bank	1,315,850.00
	<u>1,396,367.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Imprest Account	4,950.00
Bank of Baroda	11,294,435.08
Advance to Others	1,574,394.00
Advance to NGOs	2,461,269.50
Advance to Autonomous Bodies	182,500.00
Advance to District Authorities	663,113.00
Advance to District Hospitals	1,737,386.00
Security Deposit (Paid)	37,500.00
	<u>17,955,547.58</u>

*(Signature)*

*(Signature)*

Uttarakhand SACS - POOL FUND

[ ]

Chander Nagar . Dehradun -

National AIDS Control Project - Phase III

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.)
1,497,850.75	GENERAL FUND	01	17,955,547.58	16,916,202.00	FIXED ASSETS	02	18,892,651.00
6,916,202.00	FIXED ASSET FUND		18,892,651.00		CURRENT ASSETS, LOANS AND ADVANCES		
				11,901,223.75	CURRENT ASSETS	0301	11,299,385.08
				4,596,627.00	LOANS AND ADVANCES	0401	6,656,162.50
<u>3,414,052.75</u>			<u>36,848,198.58</u>	<u>33,414,052.75</u>			<u>36,848,198.58</u>

Auditor



*Handwritten signature*  
12/9/11

FC/FM/FO

Project Director


*Handwritten signatures*

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Opening grant in aid	16,497,850.75	37,618,978.55
<b>Add: Received during the year</b>		
Grant from NACO to SACS	84,162,000.00	43,807,000.00
Recovery/Deduction of Grants	0.00	1,007,929.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	80,727,854.17	61,284,624.80
Grants utilised to the extent of fixed asset expenditure	1,976,449.00	2,635,574.00
Closing grant in aid	17,955,547.58	16,497,850.75

 *[Handwritten Signature]*  
12/9/11

*[Handwritten Signature]*  
By: *[Signature]*  
Date: *[Signature]*

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	8,282,368.00	1,063,885.00	0.00	9,346,253.00
Civil Works (2201)	100,000.00	0.00	0.00	100,000.00
Equipment (Other) (2204)	639,710.00	0.00	0.00	639,710.00
Furniture, Fixtures & Supplies (2202)	1,487,642.00	55,800.00	0.00	1,543,442.00
Office Equipment (2206)	5,706,179.00	856,764.00	0.00	6,562,943.00
Vehicles (2205)	700,305.00	0.00	0.00	700,305.00
<b>Grand Total</b>	<b>16,916,202.00</b>	<b>1,976,449.00</b>	<b>0.00</b>	<b>18,892,651.00</b>

Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
<b>Grand Total</b>				

*Handwritten signature*

*Handwritten signature and stamp*

## CURRENT ASSETS

Schedule 0301

Figures in Rupees


Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Cash in hand	0.00	26,584.00
Bank of Baroda	11,294,435.08	11,874,639.75
Imprest Account	4,950.00	0.00
<b>Total</b>	<b>11,299,385.08</b>	<b>11,901,223.75</b>

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	1,574,394.00	1,977,061.00
Advance to NGOs	2,461,269.50	0.00
Advance to Staff	0.00	2,300.00
Advance to Autonomous Bodies	182,500.00	1,174,351.00
Advance to District Authorities	663,113.00	713,300.00
Advance to District Hospitals	1,737,386.00	692,115.00
Security Deposit (Paid)	37,500.00	37,500.00
<b>Total</b>	<b>6,656,162.50</b>	<b>4,596,627.00</b>



*Signature*

*Signature*

Uttarakhand SACS - POOL FUND

Page 1

Chander Nagar, Dehradun -

National AIDS Control Project - Phase III

**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.)
20,646,840.00	IEC		24,710,100.00	1,715,389.95	Other Income	28	1,396,367.00
0.00	Consultants and Consultancy Services		614,941.00	61,284,624.80	Grants utilised to the extent of revenue expenditure		80,727,854.17
140,718.00	Surveillance		444,579.00				
1,402,521.00	Kits and Other Lab Supplies	06	1,873,669.00				
5,189,091.00	Training and Workshops	08	8,445,249.00				
5,959,738.75	NGO Services	11	21,674,177.17				
0,343,138.00	Salary (Pay and Allowances)	13	13,948,209.00				
2,942,529.00	Maintenance Costs	14	1,718,786.00				
6,375,439.00	Operational Expenses	15	8,694,511.00				
<u>3,000,014.75</u>			<u>82,124,221.17</u>	<u>63,000,014.75</u>			<u>82,124,221.17</u>

Handwritten initials and numbers: M, 5422

## Other Income

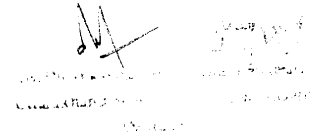
Schedule 28

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Sale of Bid/Tender Documents	69,137.00	32,920.00
Other Receipts	11,380.00	133,277.50
Interest from Bank	1,315,850.00	1,549,192.45
Total	1,396,367.00	1,715,389.95

## Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Lab. Supplies	0.00	279,432.00
Consumable Items	1,873,669.00	1,123,089.00
Total	1,873,669.00	1,402,521.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	4,020,898.00	3,113,442.00
Campaigns	4,424,351.00	2,075,649.00
Total	8,445,249.00	5,189,091.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services	560,759.00	0.00
NGO Services for Priority Interventions	21,113,418.17	15,959,738.75
Total	21,674,177.17	15,959,738.75



*[Handwritten signature]*  
 Director General  
 Health Services  
 Government of Karnataka  
 Bangalore



## Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	13,745,852.00	8,683,016.00
Honorarium	0.00	694,530.00
Leave Salary & Pension Contributions	172,590.00	965,592.00
Medical Expenses	29,767.00	0.00
Total	13,948,209.00	10,343,138.00

## Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	499,544.00	440,424.00
Building Maintenance	472,828.00	1,881,154.00
Vehicle Maintenance	746,414.00	620,951.00
Total	1,718,786.00	2,942,529.00

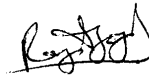


*[Handwritten signature]*  
 Controller of Accounts  
 Government of Punjab

## Operational Expenses

Schedule 15

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,733,775.00	578,395.00
Telephone/Communication Expenses	320,090.00	156,597.00
Bank Charges	9,180.00	7,218.00
Miscellaneous Expenses	455,938.00	394,075.00
Printing & Stationery	400,161.00	322,842.00
Advertisement (Other than IEC)	445,544.00	906,568.00
Water and Electricity Charges	536,177.00	360,856.00
Audit Fees	779,081.00	687,235.00
Legal Expenses	0.00	33,000.00
Postage/Courier	425,400.00	277,182.00
Quality Assessment	1,312,356.00	747,651.00
Other Administration Cost	1,034,665.00	1,058,271.00
Contractual Services - Companies	1,054,006.00	845,549.00
Exposure Visits	12,934.00	0.00
Contingency	175,204.00	0.00
Total	8,694,511.00	6,375,439.00



**Uttarakhand SACS - POOL FUND**

Chander Nagar , Dehradun -

National AIDS Control Project - Phase III

**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.)
	<b>Opening Balance:</b>			25,779,525.75	LOANS AND ADVANCES	17	36,430,464.67
0.00	Cash in hand		26,584.00	77,629.00	GENERAL FUND	13	0.00
0.552,436.55	Balance with Bank	30	11,874,339.75	2,937,769.00	FIXED ASSETS	16	1,976,449.00
2,632,231.00	LOANS AND ADVANCES	17	33,000.00	107,668.00	CURRENT LIABILITIES	32	0.00
3,807,000.00	GENERAL FUND	29	84,162,000.00	193,175.00	Kits and Other Lab Supplies	18	614,063.00
0.00	CURRENT LIABILITIES	32	67,755.00	2,083,816.00	Training and Workshops	20	2,378,583.00
1,680,215.95	Other Income	56	1,396,367.00	702,173.00	NGO Services	23	17,199.00
<b>78,671,883.50</b>			<b>97,560,345.75</b>	8,513,348.00	Salary (Pay and Allowances)	25	12,364,670.00
				2,932,625.00	Maintenance Costs	26	1,274,418.00
				5,671,119.00	Operational Expenses	27	7,829,554.00
				17,631,094.00	IEC		22,572,298.00
				0.00	Consultants and Consultancy Services		601,531.00
				140,718.00	Surveillance		201,731.00
					<b>Closing Balance:</b>		
				26,584.00	Cash in hand		0.00
				0.00	Imprest Account		4,950.00

			11,874,639.75	Balance with Bank	31	11,294,435.08
			<u>78,671,883.50</u>			<u>97,560,345.75</u>

*Resto*

*W*

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Inter unit Fund Transfer	33,000.00	2,632,231.00
Total	33,000.00	2,632,231.00

GENERAL FUND

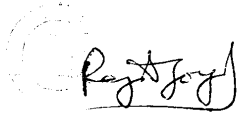
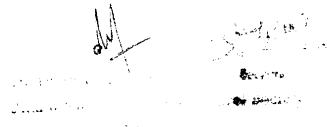
Schedule 29

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Grant from NACO to SACS	84,162,000.00	43,807,000.00
Total	84,162,000.00	43,807,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank of Baroda	11,874,639.75	29,622,136.55
Cheque in Transit	0.00	930,300.00
Total	11,874,639.75	30,552,436.55

## CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Other Recoveries	67,755.00	0.00
Total	67,755.00	0.00

## Other Income

Schedule 56

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Sale of Bid/Tender Documents	69,137.00	32,920.00
Other Receipts	11,380.00	131,861.50
Interest from Bank	1,315,850.00	1,515,434.45
Total	1,396,367.00	1,680,215.95

*Registered*

*dw*

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Advance to Others	616,248.00	3,175,420.00
Advance to NGOs	24,425,102.67	14,745,451.75
Advance to Staff	1,206,210.00	349,587.00
Advance to Autonomous Bodies	3,522,878.00	3,254,000.00
Advance to District Authorities	994,506.00	708,544.00
Advance to District Hospitals	5,665,520.00	2,580,723.00
Security Deposit (Paid)	0.00	35,500.00
Transfer to newly created DBS for Surveillance	0.00	930,300.00
<b>Total</b>	<b>36,430,464.67</b>	<b>25,779,525.75</b>

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Recovery/Deduction of Grants	0.00	77,629.00
<b>Total</b>	<b>0.00</b>	<b>77,629.00</b>

*Handwritten notes and signature in the right margin.*

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Furniture , Fixtures & Supplies	55,800.00	111,825.00
Blood Bank Equipments	1,063,885.00	2,346,375.00
Equipment (Other)	0.00	42,492.00
Office Equipment	856,764.00	437,077.00
Total	1,976,449.00	2,937,769.00

CURRENT LIABILITIES

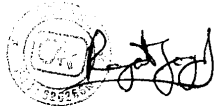
Schedule 32

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Creditors Payable	0.00	107,668.00
Total	0.00	107,668.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Consumable Items	614,063.00	193,175.00
Total	614,063.00	193,175.00



*M*  
 2011  
 2011



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Training	2,378,583.00	2,083,816.00
Total	2,378,583.00	2,083,816.00

NGO Services

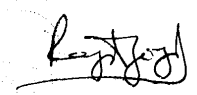
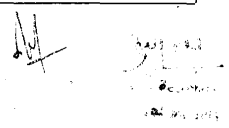
Schedule 23

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
NGO Services for Priority Interventions	17,199.00	702,173.00
Total	17,199.00	702,173.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Salary	12,162,313.00	6,893,226.00
Honorarium	0.00	654,530.00
Leave Salary & Pension Contributions	172,590.00	965,592.00
Medical Expenses	29,767.00	0.00
Total	12,364,670.00	8,513,348.00

## Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Equipment Maintenance	499,544.00	440,424.00
Building Maintenance	80,182.00	1,881,154.00
Vehicle Maintenance	694,692.00	611,047.00
Total	1,274,418.00	2,932,625.00

*Registered*

*dl*

*[Handwritten signature]*

## Operational Expenses

Schedule 27

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Travelling Expenses	1,521,031.00	578,395.00
Telephone/Communication Expenses	320,090.00	156,597.00
Bank Charges	9,180.00	4,605.00
Miscellaneous Expenses	446,897.00	394,075.00
Printing & Stationery	400,161.00	322,842.00
Advertisement (Other than IEC)	445,544.00	906,568.00
Water and Electricity Charges	536,177.00	360,856.00
Audit Fees	779,081.00	687,235.00
Legal Expenses	0.00	33,000.00
Postage/Courier	425,400.00	277,182.00
Quality Assessment	867,538.00	219,615.00
Other Administration Cost	1,011,515.00	884,600.00
Contractual Services - Companies	1,054,006.00	845,549.00
Exposure Visits	12,934.00	0.00
<b>Total</b>	<b>7,829,554.00</b>	<b>5,671,119.00</b>

*M*  
 29/03/2011  
 11:40:11

*R. S. Singh*

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-11 (Rs.)	As at 31-Mar-10 (Rs.)
Bank of Baroda	11,294,435.08	11,874,639.75
Cheque in Transit	0.00	0.00
Total	11,294,435.08	11,874,639.75

*[Handwritten signature]*

*[Handwritten signature]*