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Punjab State AIDS Control Society

4th Level , Prayaas Building , Sector 38-B, Chandigarh

Phone No. 0172-2636804, Fax: 0172-2636791

No.PSAC/ FU/2014/ 222

Dated

11/8/14

To

Sh. A.S Chauhan.
Director Finance, NACO
6th Floor , Chanderlok Building
36th Janpath,
New Delhi 110016

Subject : - Submission of Audited Final Accounts for the year 2013-14

Kindly refer to the subject noted above.

Final Accounts for the year 2013-14 have been got audited from the Chartered Accountant. The same are submitted for your kind perusal & further necessary action.

[Signature]
Assistant Director 11/8/14
(Finance)

Encls:

- 1 CA Reports of all funds
2. Audited Balance Sheet (DBS for the period 01.04.2013 to 31.03.14)
3. Audited Balance Sheet (RCC -II Fund for the period 01.04.13 to 31.03.14)
4. Audited Balance Sheet (RCC-IV Fund for the period 01.04.2013 to 31.03.2014)
5. Audited Balance Sheet (RCC-VII Fund for the period 01.04.2013 to 31.03.2014)
6. Income & expenditure Statement (DBS Fund for the period 01.04.2013 to 31.03.14)
7. Income & expenditure Statement (Pool Fund for the period 01.10.2012 to 31.03.2013)
8. Income & expenditure Statement (GFATM-II Fund for the period 01.04.2013 to 31.03.2014)
9. Income & expenditure Statement (GFATM-IV Fund for the period 01.04.2013 to 31.03.2014)
10. Income & expenditure Statement (GFATM-VII Fund for the period 01.04.2013 to 31.03.2014)
11. Receipt & Payment Statement of all accounts for above mentioned period.
12. Utilization Certificate. All all accounts for above mentioned period

GANDHI MINOCHA & CO
CHARTERED ACCOUNTANTS

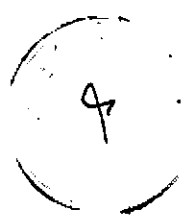
1-A, Tribune Colony,
Jagadhari Road, Ambala Cantt -133001
Telephone: 2652642, 2652643, 2652747(O)
E-MAIL : gandhica@yahoo.com

The Project Director,
PUNJAB STATE AIDS CONTROL SOCIETY,
Chandigarh.

Respected Madam,

SUB: MANAGEMENT LETTER: FUND WISE - DOMESTIC BUDGET SUPPORT

1. The accounting records systems and control Examined during the course of the audit were found to be well placed and well maintained.
2. The audit report of the NGOs and peripheral units provides certain observations; the NGOs should be required to adhere to procurement guidelines as required by NACO.
3. The Taxation and legal matters department should be more vigilant, as the following deficiencies have been observed in the same:
 - i) The detail of vendors registered under MSME ACT is not being collected.
 - ii) The registration under shop and establishment Act has not been undertaken, neither attendance records as required under the same has been maintained. This may attract the penal provisions as per the Act.
 - iii) Asset register, stock and consumables register would be in alignment with the NACO guidelines if proper details are duly mentioned against each item. For eg. Issue dates, balancing, proper authentication of registers, details of installation and verification.
4. The financial & administrative powers have been duly documented.
5. Salary paid to Dr. Meenu. 342000/-approx. annually , for claiming deduction u/s (80 C) amount deposited in PPF A/C RS.70000/- were shown ,the employee although told but did not provided proof of investment of Rs. 30000.It is advised to call proof of investment as no tds was deducted to avoid penalty from the department.



6. Late deposit of TDS :-

CHEQUE NO.	CHEQUE DATE	AMOUNT	CHALLAN NO.	CHALLAN DATE
184617	30/4/2013	6000/-	40740	9/05/2013

7. The society is reasonably cautious in compliance of financial and internal control as documented in the financial manual.
8. The society is quite regular in following the procurement manual issued by NACO except for the minor deviations.
9. In respect of all expenses of recurring nature like stationery quotations should be called for if possible there should be rate contract so that it will minimize the cost to the society.

PLACE : CHANDIGARH
DATE :

FOR GANDHI MINOCHA & CO.,
CHARTERED ACCOUNTANTS,-



(GAURAV GANDHI)
PARTNER
M.NO. 501510

GANDHI MINOCHA & CO
CHARTERED ACCOUNTANTS

1-A, Tribune Colony,
Jagadhari Road, Ambala Cantt - 133001
Telephones: 2652642, 2652643, 2652747(O)
E-MAIL : gandhica@yahoo.com

AUDIT REPORT

The Project Director
PUNJAB STATE AIDS Control Society,
PUNJAB.

Introductory Paragraph

We have audited the accompanying statements of (Pool fund, Global fund IV, New DBS ACCOUNT FOR NACP IV, Global Fund RCC-II and Punjab Sacs Global fund - VII) of Punjab State Aids Control Society, AIDS Control Project - Phase IV (financed under World bank credit No 3242 -IN/IDA) as of March 31, 2014. Our responsibility is to express our opinion on these financial statements based on our audit.

Scope Paragraph

We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

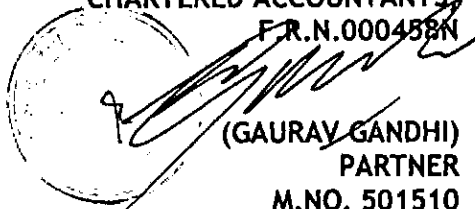
Opinion Paragraph

In our opinion, the financial statements, read with observations given in Annexure-I, listing of ineligible claims, comments in management letter give a true and fair view of the Application of Funds and the financial position of Punjab State Aids Control Society for the year ended March 31, 2014, in accordance with consistency applied accounting standards.

In addition subject to our observations in Annexure-I, listing of ineligible claims (Annexure-II) & comments in management letter (a) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs; (b) which Expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by NACO, GOI and NGO/CBO guidelines.

PLACE: CHANDIGARH
DATE:

FOR GANDHI MINOCHA & CO.,
CHARTERED ACCOUNTANTS,
F.R.N.000458N


(GAURAV GANDHI)
PARTNER
M.NO. 501510

ANNEXURE-1

GENERAL OBSERVATIONS

NON COMPLIANCE OF ACCOUNTING STANDARDS

1. It was observed that Society is not following the Accounting Standards properly. Especially there is a contravention of AS-1(disclosure of accounting policies) and AS-29(Accounting of contingent liability).

Provident Fund:

2. It is observed that the organization is paying provident fund of the officers on deputation from state Govt. But as per the instructions of NACO no provident fund is being paid to employees on contract. It is advised to obtain legal opinion regarding liability of society keeping in view the Provident fund act viz-a-viz NACO/Central government instructions.

3. **Rent Agreement:**

- a. On the verification of Rent Agreement it was found that Rent Agreement Expired on 31/12/2012 and was not renewed thereafter. As per the previous agreement renewal of rent would require an escalation of 7.5% of the previous rent. All sum paid towards rent of the building after 31/12/2012 was not escalated (@ 7.5%) and the same would stand as liability of the society but no provision has been made for that.
 - b. Rent Agreement of the society is effective from 01/01/2014, but the date of stamp paper was 29/01/2014 and the same is also not attested by Notary. Also, every page of rent agreement is not signed by the lessor and lessee to make it a valid contract.
 - c. As per the rent agreement, the facility of the lift is to be compulsory provided by the landlord, but the same is not in working conditions from last 2.5 years as explained to us. No deduction on the rent has been made for default in providing services.
4. The Society is not complying with the legal requirements as required under the Punjab Societies Act like filing of the Audited balance sheets and annual returns. Furthermore the minutes of the Annual General Meeting etc. are also not being filed with registrar of the societies.
5. **FIXED ASSET REGISTER:**
 - i. It has not been maintained as per the guidelines issued in operation manual. It lacks information in terms of proper balancing, inspection date, current condition, repair & maintenance, warranty etc.
 - ii. No details regarding physical condition of assets



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- iii. As reported the instruction of the NACO, the fixed assets register is to be maintained for Assets costing above Rs. Two lacs & rest other assets are to be taken as stores, but all are being taken in assets register.
 6. Monthly meetings register not provided. As per NACO guidelines meetings register should be maintained as per latest format.
 7. The society has not provided the registered Memorandum and Article of Association for verification. As per the draft copy given to us there should be a yearly annual general meeting and two half yearly executive meetings. No annual general meeting was conducted during last two years and only one executive meeting has been carried out.
 8. Quarterly targeted budget allocation is not maintained by society as per the rules in force.
 9. Monthly meetings register not provided. As per NACO guidelines meetings register should be maintained as per latest format.
 10. The society is following General Financial rules according to which society is taking quotations for expenses exceeding Rs. 15000/-. But as per Procurement manual, Shopping procedure is to be followed for every other purchase except exceptional circumstances as prescribed for direct purchase. As it is not practically possible for petty purchase to be conducted through shopping procedure, we advise that petty purchase upto the limit of Rs. 2,000/- or State Financial Rules should be allowed on Direct Purchase.

GFATM Round II

1. Amount released as advance to Jamia Millia Islamia Saksham, New Delhi for a sum amounting Rs. 228752/- on 02.11.12 for the training to be held on 05.11.12 to 09.11.12. The unspent balance has been received on 08.06.13, after a period of more than 7 months resulting in loss of interest to the society.
2. **Expenses wrongly classified as fixed assets:** In contravention to NACO guidelines, equipments for use at peripherals should not be classified as fixed assets but to be considered as expenditure (as per accounting policy point no. 8.2.3.). Following purchases have been capitalized instead of being charged to expense:

S.No.	PARTICULARS	AMOUNT (in RS.)
1.	Computer, printer	1865019/-
2.	Refrigerator	736000/-

ROUND IV

1. Advance paid to Tata institute of Social Science for a sum amounting to Rs. 42894/- for the meeting held on 23.10.12 to 24.10.12. Till date unspent balance of Rs. 35106/- has not been received back.



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DBS

1. The society had paid telephone security of Rs. 60000/- for the telephones in operation at Head Office. But they do not have any documents available with them to claim back the security amount.
2. Security received for Tender Fee from parties for procurement has not been refunded back:

DATE	VOUCHER NO.	AMOUNT
9/01/2013	775	26250/-
9/12/2013	776	30000/-
10/3/2014	1056	15000/-

3. As per the NACO guidelines, all advances should be settled within a period of one month but it was observed that the same practice is not being followed i.e.

NAME	DATE	VOUCHER NO.	AMOUNT
Harinderbir	23/04/2013	24	131500/-
Harinderbir	29/07/2013	410	92000/-
Harinderbir	7/02/2014	959	100000/-

4. As per the NACO guidelines it is mandatory to conduct physical verification of assets annually but no physical verification report was produced before us for verification.
5. Supply order was not found with the following advertising bills :-

DATE	V.NO	AMOUNT
30/10/2013	625	241902/-
07/08/2013	378	398942/-

6. Bill from M/S L.C.V operator society dated 22.06.2013 and 01.06.2013 for asum equivalent to Rs.13460/- and 11448/- respectively were on letter pad without mandatory details like Vat or service tax no.
7. In the cases of the reimbursement of the travelling bills, the bus tickets are not being attached in the records to enable us to verify the cost of travel.
8. Payment of T.A. Bills are being made through cheques but these cheques were only crossed and not A/c Payee.
9. Insurance renewable Register is not being maintained.
10. Advance received register is not being maintained.
11. Fund received register is not being maintained.



12. Advance paid to employee "HARDINDER BIR" amounting to Rs. 92000/- on the date of 19.08.2013 for conducting campaign Phase-1 on 20 & 21st November 2013. The following discrepancies were found :

- a) Advance paid in personal A/c of HarinderBir through account payee cheque.
- b) Expenses of Rs.56715/- were spent and adjusted on 03.01.2014.
- c) Unspent balance of Rs. 35285/- refunded on 6/1/2014.
- d) Blockage of funds for month and loss of interest on Rs. 92000/- i.e. loss of revenue.



NEW DBS, PSACS
CHANDIGARH

ANNEXURE II

S.No.	Activity	Particulars	Y	N	Remarks
1	Payments and Receipts	<ul style="list-style-type: none"> • Are the payments for expenditures in line with the approved annual work plan • Are the payments properly approved in line with the financial delegation • Are the supporting documents filed properly and easily accessible • Is there a serial control over payment ,receipt and journal vouchers • Are the expenditure/payments charged to the correct account code and head of expenditure • Is the system generated voucher used as basis for approval of payments • Comment on a process flow improvements that can be made. 	✓ ✓ ✓ ✓ ✓	✓ ✓ ✓	
2	NGOs/Peripherals	<ul style="list-style-type: none"> • Is there a TSU to support NGO/CBO activities and does it have a finance staff • Has the financial management capacity of the NGO been assessed by the TSU and the process documented during the selection process. • Are there any critical FM capacity issues identified during selection process and how are these planned to be addressed. • Does the contract with the NGO contain the Financial Management aspects • Are the tranches releases to NGOs/Peripheals in compliance with the contractual obligations and in adherence to the NGO/CBO guidelines? • Are funds released without settlement of previous advance or without receipt of quarterly financial report? • Is the NGO/CBO timely in submitting financial report to the SACS/PSU? If not what actions are being taken to address 	✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓		



		<p>this issue.</p> <ul style="list-style-type: none"> • Is the financial review of NGOs/Peripherals by the TSU adequate in terms of quality and frequency • Are on-site visits to the NGOs/Peripherals made by the finance staff of the TSU. • Have the annual audited financial statements received from the NGOs/Peripherals. • Carry out on site (where covered under the scope of the audit) audit of NGOs/Peripherals/CBOs as per TOR provided in the NGO/CBO guidelines and attach a separate report of the NGO/CBO covered. Where this is carried out by independent auditors comment on the adequacy of the actions taken by SACS to address the observations of the auditors. 			
3	Peripheral Units	<ul style="list-style-type: none"> • Has a sanction letter been issued for the proposed activity by the peripheral unit • Are the financial management ,financialreporting and the date of settlement of advance indicated in the sanction letter. • Is the settlement done on time and is supported by a proper utilization certificate • Are subsequent tranches released without settlement of first advance • Comment on the quality adequacy of the financial records maintained by the peripheral units (for the sample covered during the course of quarterly internal audit)-attach a separate sheet where necessary . 			N.A.
4	Overall monitoring of advances	<ul style="list-style-type: none"> • Is the system for monitoring and control of advances adequate • Are there a large number of advances overdue • Is an ageing report generated for the review by the project director on a periodic basis. 	✓	✓ ✓	All Grants are deposited in bank account



5	Operation of bank account	<ul style="list-style-type: none"> Is the bank reconciliation carried out on a monthly basis Are there any un-reconciled or un-accounted for balances Are payments made by the crossed cheques/draft? Is there adequate physical control over cash, receipt book and blank cheque books 	✓ ✓ ✓	✓	<p>Only single cash book is maintained for all types of funds from different organizations and reconciliation.</p> <p>Payments above specified limit are made by crossed cheque.</p>
6	Fixed Assets	<ul style="list-style-type: none"> Have the procurement procedures prescribed in the procurement Manual followed by the SACS for procurement of assets purchased by the SACS. Are these supported by adequate and valid supporting documents? Are the assets procured documented in the fixed assets register giving its location etc? Carry out a sample verification of fixed assets both in SACS and peripheral units/NGOs/Peripheals. Are assets received n kind also recorded in the fixed assets register giving the date of receipt ,location etc. Is a material been purchased for the activity? Has the purchased material been entered in the stock register? Is it upto date and physical stock in agreement with the book balances? 	✓ ✓ ✓ ✓ ✓ ✓		<p>Fixed Assets are supported by original documents and are entered in Fixed Asset Register.</p>
7	Purchase of goods and services by SACS	<ul style="list-style-type: none"> Have the procurement procedures prescribed in the procurement Manual followed by the SACS for procurement of goods and services purchased by the SACS. Are these supported by adequate and valid supporting documents? Where goods including drugs are procured are these correctly recorded in the inventory register? Carry out a sample verification of 	 ✓ 		<p>Unit has not purchased any major goods item till yet only.</p> <p>Goods like drugs are not procured.</p> <p>Not yet</p>



		inventory of consumables, drugs supplied to the NGO's peripheral units. • Are goods (ART drugs, test kits etc.) received in kind also recorded in the inventory register? Does the physical balance agree with the book balance? Comment on the variance if any.			received
8	Accounting	• Is the CFMS operational & up-to-date • Are there any constraints in using the system • Are back up processes adequate • Have the financial reports for the previous quarter generated from the CFMS send to the NACO in timely manner.			CFMS not yet operational, and the accounts are maintained manually
9	Other Issues	• Any other issues that the firm may like to address.			N.A.

Thanking you.

PLACE: CHANDIGARH
DATE:

FOR GANDHI MINOCHA & CO.
CHARTERED ACCOUNTANTS
F.R.N.000458N



(GAURAV GANDHI)
PARTNER
M.NO. 501510

Punjab SACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
101,528,032.42	GENERAL FUND	01	61,099,582.22	24,075,141.00	FIXED ASSETS	02	25,115,217.00
58,836.00	CURRENT LIABILITIES AND PROVISIONS		327,286.00	63,641,890.25	CURRENT ASSETS, LOANS AND ADVANCES		28,953,353.22
24,075,141.00	CURRENT LIABILITIES	0501	25,115,217.00	37,944,978.17	CURRENT ASSETS	0301	32,473,515.00
	FIXED ASSET FUND				LOANS AND ADVANCES	0401	
<u>125,662,009.42</u>			<u>86,542,085.22</u>	<u>125,662,009.42</u>			<u>86,542,085.22</u>

FC/FM/FO

Project Director

Deputy Director (Finance)
Punjab State AIDS Control Society
Chandigarh

Assistant Director (Finance)
Punjab State AIDS Control Society
Chandigarh

Project Director
Punjab State AIDS Control Society
Chandigarh

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General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	101,528,032.42	0.00
Add: Received during the year		
Grant from NACO to SACS	134,214,000.00	139,800,000.00
Recovery/Deduction of Grants	0.00	76,182,561.75
NACP III Closure	0.00	30,521,374.17
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(173,602,374.20)	120,900,762.50
Grants utilised to the extent of fixed asset expenditure	(1,040,076.00)	24,075,141.00
Closing grant in aid	61,099,582.22	101,528,032.42

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Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	43,184.00	0.00	0.00	43,184.00
Equipment (Other) (2204)	167,150.00	0.00	0.00	167,150.00
NACPIII Blood Bank Equipments (2403)	8,261,690.00	0.00	0.00	8,261,690.00
NACPIII Civil Works (2401)	2,318,922.00	0.00	0.00	2,318,922.00
NACPIII Equipment (Other) (2404)	2,307,578.00	0.00	0.00	2,307,578.00
NACPIII Furniture, Fixtures & Supplies (2402)	2,819,745.00	0.00	0.00	2,819,745.00
NACPIII Office Equipment (2406)	6,975,427.00	0.00	0.00	6,975,427.00
NACPIII Vehicles (2405)	1,164,907.00	0.00	0.00	1,164,907.00
Office Equipment (2206)	16,538.00	992,637.00	0.00	1,009,175.00
Vehicles (2205)	0.00	47,439.00	0.00	47,439.00
Grand Total	24,075,141.00	1,040,076.00	0.00	25,115,217.00

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Funds from Other Sources

Schedule 03

Figures in Rupees

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



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	28,953,353.22	63,641,890.25
Total	28,953,353.22	63,641,890.25

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	13,985,825.00	9,268,729.00
Advance to NGOs	8,011,442.99	20,194,542.00
Advance to Staff	41.00	1,037.00
Advance to District Authorities	3,268,931.00	1,421,681.00
Advance to District Hospitals	2,158,016.00	1,517,855.00
Security Deposit (Paid)	40,000.00	0.00
NACP III Advance to Others	2.00	7,949.00
NACP III Advance to NGOs	2,836,691.32	3,140,855.48
NACP III Advance to District Authorities	2,019,537.69	2,196,332.69
NACP III Advance to District Hospitals	93,028.00	135,997.00
NACP III Security Deposit (Paid)	60,000.00	60,000.00
Total	32,473,515.00	37,944,978.17

CURRENT LIABILITIES

Schedule 0504

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Figures in Rupees

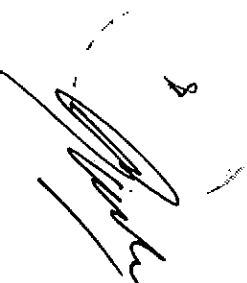
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NACPIII Security / Earnest Deposit (Received)	56,836.00	56,836.00
Security / Earnest Deposit (Received)	270,450.00	2,000.00
Total	327,286.00	58,836.00

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
14,577,445.00	IEC		20,093,985.00	1,583,538.00	Other Income	28	3,333,580.50
67,339.00	Consultants and Consultancy Services		0.00	120,900,762.50	Grants utilised to the extent of revenue expenditure		173,602,374.20
0.00	Monitoring & Evaluation (SIMS)		146,639.00				
6,334.00	Surveillance		0.00				
2,298,153.00	Kits and Other Lab Supplies	06	6,848,296.00				
6,502,081.50	Training and Workshops	08	6,947,871.00				
51,409,744.00	NGO Services	11	87,497,696.00				
36,522,560.00	Salary (Pay and Allowances)	13	42,117,844.00				
1,222,226.00	Maintenance Costs	14	1,395,689.00				
9,878,418.00	Operational Expenses	15	11,887,934.70				
<u>122,484,300.50</u>			<u>176,935,954.70</u>	<u>122,484,300.50</u>			<u>176,935,954.70</u>

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Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	562,025.50	260,654.00
Interest from Bank	2,771,555.00	1,322,884.00
Total	3,333,580.50	1,583,538.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	22,000.00	0.00
Consumable Items	6,826,296.00	2,298,153.00
Total	6,848,296.00	2,298,153.00

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Training and Workshops

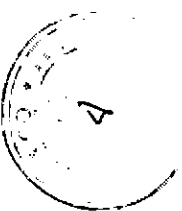
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	5,392,371.00	4,084,968.50
Campaigns	1,555,500.00	2,417,113.00
Total	6,947,871.00	6,502,081.50

NGO Services

Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	134,605.00	411,887.00
NGO Services for Priority Interventions	87,363,091.00	50,997,857.00
Total	87,497,696.00	51,409,744.00



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Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	40,929,639.00	35,846,006.00
Honorarium	926,503.00	604,640.00
Leave Salary & Pension Contributions	261,702.00	71,914.00
Total	42,117,844.00	36,522,560.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	146,995.00	252,534.00
Building Maintenance	229,880.00	0.00
Vehicle Maintenance	1,018,814.00	969,692.00
Total	1,395,689.00	1,222,226.00



Transportation Expenses	0.00	22,224.00
Travelling Expenses	985,582.00	657,986.00
Rent, Rates & Taxes	3,532,800.00	3,532,800.00
Telephone/Communication Expenses	290,316.00	372,449.00
Miscellaneous Expenses	2,382,141.00	2,541,249.00
Printing & Stationery	256,939.00	217,286.00
Advertisement (Other than IEC)	1,247,079.00	1,048,470.00
Water and Electricity Charges	423,447.00	379,239.00
Audit Fees	202,441.00	314,148.00
Legal Expenses	11,245.00	36,261.00
Postage/Courier	96,261.00	106,072.00
Quality Assessment	459,370.70	205,108.00
Other Administration Cost	0.00	400.00
Contractual Services - Companies	1,284,711.00	405,756.00
Contingency	715,602.00	38,970.00
Total	11,887,934.70	9,878,418.00

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2014

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.)
63,641,890.25	Opening Balance:	30	28,953,353.22	102,194,966.53	LOANS AND ADVANCES	17	0.00
111,520.00	Balance with Bank	17	0.00	988,837.00	FIXED ASSETS	16	0.00
134,214,000.00	LOANS AND ADVANCES	29	0.00	166,000.00	CURRENT LIABILITIES	32	0.00
268,450.00	GENERAL FUND	32	0.00	6,772,559.00	Kits and Other Lab Supplies	18	0.00
3,182,835.50	CURRENT LIABILITIES	56	0.00	379,356.00	Training and Workshops	20	0.00
201,418,695.75	Other Income		28,953,353.22	231,314.00	NGO Services	23	0.00
				41,463,258.00	Salary (Pay and Allowances)	25	0.00
				1,128,419.00	Maintenance Costs	26	0.00
				9,841,301.00	Operational Expenses	27	0.00
				9,152,693.00	IEC		0.00
				146,639.00	Monitoring & Evaluation (SIMS)		0.00
				28,953,353.22	Closing Balance:	31	28,953,353.22
				201,418,695.75	Balance with Bank		28,953,353.22

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
NACPIII Advance to NGOs	0.00	82,305.00
NACPIII Advance to District Authorities	0.00	29,215.00
Total	0.00	111,520.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	0.00	134,214,000.00
Total	0.00	134,214,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	28,953,353.22	63,641,890.25
Total	28,953,353.22	63,641,890.25

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Security / Earnest Deposit (Received)	0.00	268,450.00
Total	0.00	268,450.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Other Receipts	0.00	411,280.50
Interest from Bank	0.00	2,771,555.00
Total	0.00	3,182,835.50

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Others	0.00	19,331,355.00
Advance to NGOs	0.00	74,997,345.83
Advance to Staff	0.00	3,381,160.00
Advance to Autonomous Bodies	0.00	25,000.00
Advance to District Authorities	0.00	3,146,451.70
Advance to District Hospitals	0.00	1,273,654.00
Security Deposit (Paid)	0.00	40,000.00
Total	0.00	102,194,966.53

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Office Equipment	0.00	988,837.00
Total	0.00	988,837.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
General Provident Fund	0.00	111,401.00
TDS (Salary)	0.00	28,860.00
TDS (Others)	0.00	25,739.00
Total	0.00	166,000.00

Kits and Other Lab Supplies

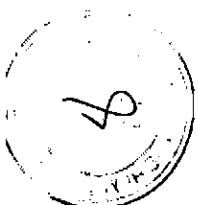
Schedule 18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Consumable Items	0.00	6,772,539.00
Total	0.00	6,772,559.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Training	0.00	379,356.00
Total	0.00	379,356.00



NGO Services

Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
NGO Services for Priority Interventions	0.00	231,314.00
Total	0.00	231,314.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	0.00	40,373,956.00
Honorarium	0.00	827,600.00
Leave Salary & Pension Contributions	0.00	261,702.00
Total	0.00	41,463,258.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	0.00	136,995.00
Building Maintenance	0.00	224,880.00
Vehicle Maintenance	0.00	766,544.00
Total	0.00	1,128,419.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	0.00	617,050.00
Rent, Rates & Taxes	0.00	3,532,800.00
Telephone/Communication Expenses	0.00	290,316.00
Miscellaneous Expenses	0.00	1,726,584.00
Printing & Stationery	0.00	239,694.00
Advertisement (Other than IEC)	0.00	1,247,079.00
Water and Electricity Charges	0.00	423,447.00
Audit Fees	0.00	202,441.00
Legal Expenses	0.00	11,245.00
Postage/Courier	0.00	26,261.00
Quality Assessment	0.00	184,872.00
Contractual Services - Companies	0.00	1,278,756.00
Contingency	0.00	60,756.00
Total	0.00	9,841,301.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	28,953,353.22	28,953,353.22
Total	28,953,353.22	28,953,353.22

Punjab SACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. **134,214,000.00** received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year **2013-14** vide letter No. given below and opening Cash/Bank Balance Rs. **63,641,890.25** (and Current Liabilities of Rs.**58,836.00**)and outstanding Advances for Rs. **37,944,978.17** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **3,333,580.50**. a sum of Rs. **177,976,030.70** has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. **28,953,353.22** (and Current Liabilities of Rs. **327,286.00**)and outstanding advances of Rs.**32,473,515.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/01A/2013-NACO(FINANCE) dt 2/7/13	54230000
2.	T-11017/02/2013. NACO transfer 5-12-2013	79984000
	Total	134,214,000.00

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

Project Director
Punjab State AIDS Control Society
Chandigarh

(Project Director)

Deputy Director (Finance)
Punjab State AIDS Control Society
Chandigarh

Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	63,641,890.25
Advance to Others	9,268,729.00
Advance to NGOs	20,194,542.00
Advance to Staff	1,037.00
Advance to District Authorities	1,421,681.00
Advance to District Hospitals	1,517,855.00
NACPIII Advance to Others	7,949.00
NACPIII Advance to NGOs	3,140,855.48
NACPIII Advance to District Authorities	2,196,332.69
NACPIII Advance to District Hospitals	135,997.00
NACPIII Security Deposit (Paid)	60,000.00
	<u>101,586,868.42</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	2,000.00
NACPIII Security / Earnest Deposit (Received)	56,836.00
	<u>58,836.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	134,214,000.00
	<u>134,214,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	22,000.00
IEC	20,093,985.00
NGO Services	134,605.00
Training	5,392,371.00
Salary	40,929,639.00
Equipment Maintenance	146,995.00
Building Maintenance	229,880.00
Vehicle Maintenance	1,018,814.00
Travelling Expenses	985,582.00
Rent, Rates & Taxes	3,532,800.00
Telephone/Communication Expenses	290,316.00
Honorarium	926,503.00
Miscellaneous Expenses	2,382,141.00
Printing & Stationery	256,939.00
Monitoring & Evaluation (SIMS)	146,639.00
Leave Salary & Pension Contributions	261,702.00
Advertisement (Other than IEC)	1,247,079.00
Water and Electricity Charges	423,447.00
Audit Fees	202,441.00

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Legal Expenses	11,245.00
NGO Services for Priority Interventions	87,363,091.00
Postage/Courier	96,261.00
Quality Assessment	459,370.70
Contractual Services - Companies	1,284,711.00
Campaigns	1,555,500.00
Contingency	715,602.00
Consumable Items	6,826,296.00
Vehicles	47,439.00
Office Equipment	992,637.00
	<u>177,976,030.70</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	562,025.50
Interest from Bank	2,771,555.00
	<u>3,333,580.50</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	270,450.00
NACPIII Security / Earnest Deposit (Received)	56,836.00
	<u>327,286.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	28,953,353.22
Advance to Others	13,985,825.00
Advance to NGOs	8,011,442.99
Advance to Staff	41.00
Advance to District Authorities	3,268,931.00
Advance to District Hospitals	2,158,016.00
Security Deposit (Paid)	40,000.00
NACPIII Advance to Others	2.00
NACPIII Advance to NGOs	2,836,691.32
NACPIII Advance to District Authorities	2,019,537.69
NACPIII Advance to District Hospitals	93,028.00
NACPIII Security Deposit (Paid)	60,000.00
	<u>61,426,868.22</u>

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Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
6,306,203.50	GENERAL FUND	01	5,564,217.50	2,376,679.00	FIXED ASSETS	02	4,441,698.00
2,376,679.00	FIXED ASSET FUND		4,441,698.00	4,606,694.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	3,498,313.00
				1,699,509.50	CURRENT ASSETS	0401	2,065,904.50
					LOANS AND ADVANCES		
<u>8,682,882.50</u>			<u>10,005,915.50</u>	<u>8,682,882.50</u>			<u>10,005,915.50</u>

Approved by

FC/EM/FO

Project Director

Deputy Director (Finance)

Punjab State AIDS Control Society
Chandigarh

Assistant Director (Finance)

Punjab State AIDS Control Society

Project Director
Punjab State AIDS Control Society
Chandigarh

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General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	6,306,203.50	6,811,047.00
Add: Received during the year		
Grant from NACO to SACS	34,500,000.00	23,798,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(33,176,967.00)	24,270,979.50
Grants utilised to the extent of fixed asset expenditure	(2,065,019.00)	31,864.00
Closing grant in aid	5,564,217.50	6,306,203.50

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	0.00	200,000.00	0.00	200,000.00
Office Equipment (2206)	2,376,679.00	1,865,019.00	0.00	4,241,698.00
Grand Total	2,376,679.00	2,065,019.00	0.00	4,441,698.00

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— 3 —

Funds from Other Sources

Schedule 03

Figures in Rupees

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

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Funds from Other Sources

Schedule 03

Figures in Rupees

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

8

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	3,498,313.00	4,606,694.00
Total	3,498,313.00	4,606,694.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	3,491.00	233,297.00
Advance to Staff	25,000.00	0.00
Advance to District Authorities	1,834,791.50	1,263,590.50
Advance to District Hospitals	202,622.00	202,622.00
Total	2,065,904.50	1,699,509.50

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Punjab SACS - GLOBAL FUND RCC-II

[Draft]

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

National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
2,322,862.00	Training and Workshops	08	1,602,084.00	369,113.00	Other Income	28	337,827.00
20,798,273.00	Salary (Pay and Allowances)	13	22,647,632.00	24,270,979.50	Grants utilised to the extent of revenue expenditure		33,176,967.00
1,355,411.50	Maintenance Costs	14	9,027,280.00				
163,546.00	Operational Expenses	15	237,798.00				
<u>24,640,092.50</u>			<u>33,514,794.00</u>	<u>24,640,092.50</u>			<u>33,514,794.00</u>

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Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	9,642.00	51,771.00
Interest from Bank	328,185.00	317,342.00
Total	337,827.00	369,113.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,602,084.00	2,322,862.00
Total	1,602,084.00	2,322,862.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	22,647,632.00	20,798,273.00
Total	22,647,632.00	20,798,273.00

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Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Building Maintenance	103,236.00	44,828.00
Expenses on ICTC centre set up and maintenance	8,924,044.00	1,310,583.50
Total	9,027,280.00	1,355,411.50

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	29,985.00	573.00
Review Meeting and Supervision of Councillors	207,813.00	162,973.00
Total	237,798.00	163,546.00

P



Punjab SACS - GLOBAL FUND RCC-II
4th Floor Prayaas Bldg, Sec-38 B, Chandigarh , Chandigarh -

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
3,237,563.00	Opening Balance:	30	4,606,694.00	1,505,279.00	LOANS AND ADVANCES	17	2,940,886.00
1,404.00	Balance with Bank	17	0.00	0.00	FIXED ASSETS	16	2,065,019.00
23,798,000.00	LOANS AND ADVANCES	29	34,500,000.00	134,943.00	Training and Workshops	20	110,516.00
369,113.00	GENERAL FUND	56	337,827.00	20,540,022.00	Salary (Pay and Allowances)	25	22,647,632.00
27,406,080.00	Other Income		39,444,521.00	613,242.00	Maintenance Costs	26	8,050,681.00
				5,900.00	Operational Expenses	27	131,474.00
					Closing Balance:		
				4,606,694.00	Balance with Bank	31	3,498,313.00
				27,406,080.00			39,444,521.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to District Hospitals	0.00	1,404.00
Total	0.00	1,404.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	34,500,000.00	23,798,000.00
Total	34,500,000.00	23,798,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank2	4,606,694.00	3,237,563.00
Total	4,606,694.00	3,237,563.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	9,642.00	51,771.00
Interest from Bank	328,185.00	317,342.00
Total	337,827.00	369,113.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	834,649.00	356,144.00
Advance to Staff	300,209.00	265,082.00
Advance to District Authorities	1,806,028.00	884,053.00
Total	2,940,886.00	1,505,279.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment (Other)	200,000.00	0.00
Office Equipment	1,865,019.00	0.00
Total	2,065,019.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	110,516.00	134,943.00
Total	110,516.00	134,943.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	22,647,632.00	20,540,022.00
Total	22,647,632.00	20,540,022.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Expenses on ICTC centre set up and maintenance	8,050,681.00	613,242.00
Total	8,050,681.00	613,242.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	29,985.00	509.00
Review Meeting and Supervision of Councillors	101,489.00	5,391.00
Total	131,474.00	5,900.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	3,498,313.00	4,606,694.00
Total	3,498,313.00	4,606,694.00



Punjab SACS - GLOBAL FUND RCC-II

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

National AIDS Control Project - Phase III

13-

Utilisation Certificate

Certified that an amount of Rs. 34,500,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 4,606,694.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 1,699,509.50 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 337,827.00. a sum of Rs. 35,579,813.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 3,498,313.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.2,065,904.50. 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.	M-18017/2013/NACO (RCC-II) dt. 02/09/2013	15797000
2.	M-18017/3/2013 - NACO (RCC-II) 30/09/2013	18703000
	Total	34,500,000.00


2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

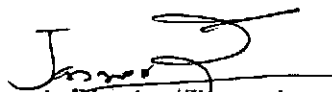
Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)


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


Deputy Director (Finance)
Punjab State AIDS Control Society
Chandigarh

Opening balance of Net Current Assets	Amount (Rs.)
Bank2	4,606,694.00
Advance to Others	233,297.00
Advance to District Authorities	1,263,590.50
Advance to District Hospitals	202,622.00
	<u>6,306,203.50</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	34,500,000.00
	<u>34,500,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	1,602,084.00
Salary	22,647,632.00
Building Maintenance	103,236.00
Travelling Expenses	29,985.00
Expenses on ICTC centre set up and maintenance	8,924,044.00
Review Meeting and Supervision of Councillors	207,813.00
Equipment (Other)	200,000.00
Office Equipment	1,865,019.00
	<u>35,579,813.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	9,642.00
Interest from Bank	328,185.00
	<u>337,827.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank2	3,498,313.00
Advance to Others	3,491.00
Advance to Staff	25,000.00
Advance to District Authorities	1,834,791.50
Advance to District Hospitals	202,622.00
	<u>5,564,217.50</u>

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NCCO

Punjab SACS - GLOBAL FUND VII

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

National AIDS Control Project - Phase III

[Draft]

Balance Sheet

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
5,466,034.00	GENERAL FUND	01	794,797.00	227,625.00	FIXED ASSETS	02	231,161.00
227,625.00	FIXED ASSET FUND		231,161.00	3,643,786.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	0.00
				1,822,248.00	CURRENT ASSETS	0401	794,797.00
					LOANS AND ADVANCES		
5,693,659.00			1,025,958.00	5,693,659.00			1,025,958.00

Auditor

FC/FM/FO

Project Director

Deputy Director (Finance)
Punjab State AIDS Control Society
Chandigarh

Assistant Director (Finance)
Punjab State AIDS Control Society
Chandigarh

Project Director
Punjab State AIDS Control Society
Chandigarh

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	5,466,034.00	2,760,000.00
Add: Received during the year	0.00	3,435,000.00
Grant from NACO to SACS	0.00	3,435,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(4,667,701.00)	501,341.00
Grants utilised to the extent of fixed asset expenditure	(3,536.00)	227,625.00
Closing grant in aid	794,797.00	5,466,034.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	83,520.00	900.00	0.00	84,420.00
Furniture, Fixtures & Supplies (2202)	144,105.00	2,636.00	0.00	146,741.00
Grand Total	227,625.00	3,536.00	0.00	231,161.00

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Funds from Other Sources

Schedule 03

Figures in Rupees

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

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bankd7	0.00	3,643,786.00
Total	0.00	3,643,786.00

LOANS AND ADVANCES

Schedule 0401

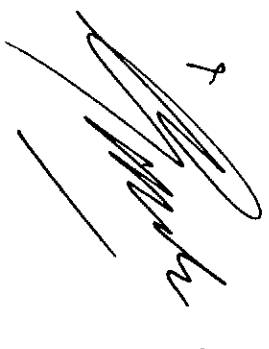
Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	794,797.00	1,822,248.00
Total	794,797.00	1,822,248.00

Income And Expenditure Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
0.00	IEC		375,075.00	75,722.00	Other Income	28	122,913.00
0.00	Monitoring & Evaluation (SIMS)		40,912.00	501,341.00	Grants utilised to the extent of revenue expenditure		4,667,701.00
68,614.00	Training and Workshops	08	736,298.00				
411,939.00	Salary (Pay and Allowances)	13	2,845,329.00				
110.00	Maintenance Costs	14	5,830.00				
96,400.00	Operational Expenses	15	787,170.00				
577,063.00			4,790,614.00	577,063.00			4,790,614.00



Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	122,913.00	75,722.00
Total	122,913.00	75,722.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	735,488.00	68,614.00
Red Ribbon Clubs/Youth Friendly Clubs	810.00	0.00
Total	736,298.00	68,614.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	2,845,329.00	411,939.00
Total	2,845,329.00	411,939.00

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Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	1,940.00	110.00
Building Maintenance	3,890.00	0.00
Total	5,830.00	110.00

Operational Expenses

Schedule 15

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

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Punjab SACS - GLOBAL FUND VII

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

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2013 To :31-Mar-2014

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.)
2,760,000.00	Opening Balance:			2,624,948.00	LOANS AND ADVANCES	17	3,766,699.00
3,435,000.00	Balance with Bank	30	3,643,786.00	1,988.00	Operational Expenses	27	0.00
75,722.00	GENERAL FUND	29	0.00		Closing Balance:		
	Other Income	56	122,913.00	3,643,786.00	Balance with Bank	31	0.00
6,270,722.00			3,766,699.00	6,270,722.00			3,766,699.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	0.00	3,435,000.00
Total	0.00	3,435,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bankrd7	3,643,786.00	2,760,000.00
Total	3,643,786.00	2,760,000.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	122,913.00	75,722.00
Total	122,913.00	75,722.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	3,766,699.00	2,623,575.00
Advance to Staff	0.00	1,373.00
Total	3,766,699.00	2,624,948.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	0.00	1,988.00
Total	0.00	1,988.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bankrd7	0.00	3,643,786.00
Total	0.00	3,643,786.00



Punjab SACS - GLOBAL FUND VII

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 0.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 3,643,786.00 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 1,822,248.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 122,913.00. a sum of Rs. 4,794,150.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 0.00 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.794,797.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
		-NIL-
		-NIL-
		-NIL-
		Total 0.00

2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)

Project Director
Punjab State AIDS Control Society
Chandigarh

(Project Director)

Deputy Director (Finance)
Punjab State AIDS Control Society
Chandigarh

Opening balance of Net Current Assets	Amount (Rs.)
Bankrd7	3,643,786.00
Advance to NGOs	1,822,248.00
	<u>5,466,034.00</u>
Utilisation of funds	Amount (Rs.)
IEC	375,075.00
Training	735,488.00
Salary	2,845,329.00
Equipment Maintenance	1,940.00
Building Maintenance	3,890.00
Travelling Expenses	381,410.00
Rent, Rates & Taxes	34,834.00
Telephone/Communication Expenses	13,962.00
Miscellaneous Expenses	334,077.00
Printing & Stationery	16,485.00
Monitoring & Evaluation (SIMS)	40,912.00
Water and Electricity Charges	4,790.00
Postage/Courier	1,612.00
Red Ribbon Clubs/Youth Friendly Clubs	810.00
Furniture , Fixtures & Supplies	2,636.00
Equipment (Other)	900.00
	<u>4,794,150.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	122,913.00
	<u>122,913.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Advance to NGOs	794,797.00
	<u>794,797.00</u>