

P.S.BHARGAVA &CO.
Chartered Accountants
Lucknow, Kanpur, New Delhi

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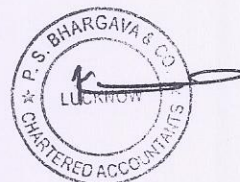
NOTE ON ACCOUNTS

- Statement of expenditure, submitted by the District Authorities / District Implementing Agencies are accounted for on the basis of statement of expenditure from competent authorities for utilization of funds as per sanction terms and approved by the program officer.
- As depreciation on fixed assets is not being applied by the Society, depreciation for the current year could not be quantified for reporting purpose in absence of details about residual value/ estimated life of fixed assets.

Medical equipments

It has been observed that the medical equipment register maintained by the UPSACS is based on the information received from the various blood banks as medical equipments are directly supplied to them by NACO. In some cases NACO has supplied equipment but detail of which is not furnished to UPSACS hence register maintain cannot be considered as containing complete detail. It has also been found that in some cases NACO has supplied equipments for various districts for the opening of a new blood bank but details of such equipments not furnished to UPSACS. It is suggested that information should also be given simultaneously to UPSACS by NACO for updating register and control purpose in addition to blood bank.

- Rs 13,96,399.00 have been reflected as addition to Fixed Assets in Schedule 02 of Fixed Assets.
- The balances of Sundry Debtors, Creditors, Sundry Parties and Loans and Advances are subject to confirmation and reconciliation with the respective parties.
- Pool Fund was operated till 30th September 2012 and then the balance were transferred to New DBS.



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The Project Director,
Uttar Pradesh State Aids Control Society,
4th Floor, PICUP Bhawan,
Vibhutikhand,
Gomti Nagar,
Lucknow – 226010

Management Letter for the Financial Year 2012-2013- POOL FUND

1. Introduction

We were appointed by Uttar Pradesh State Aids Control Society to conduct the audit of the National HIV/AIDS Control Project ("The Project"), for the year 2012-2013 in accordance with the terms and conditions set out in the "Terms of Reference" issued by the society.

2. Scope of Audit

The audit has been carried out covering scope as per term of reference in accordance to auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining the evidence supporting the amounts and disclosures in the financial statements. We believe our audit provides a reasonable basis for our opinion.

Special attention has been given on the following as stated in "Terms of Reference."

- Assessment of the adequacy of the Project Financial Management including internal control with reference to its effectiveness.
- Review of utilization of funds in accordance with laid down condition and for purpose for which funds were provided.
- Assessment if fund utilized as per financial agreement with due attention to economy and efficiency.



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- Compliance with procurement procedures in procuring goods & services as per procurement manual.
- Assessment if proper records maintained for goods procured, its issue and inventory of closing balance worked out correctly.
- Assessment if expenditure reported are in agreement with audited expenditure/ books of account and variances are documented.
- Assessment / review of supporting documents, proper records etc.
- Review / assessment of appropriate coverage in Financial Statements which to include:-
 - ❖ Summary of fund received showing Grant in aid from GOI and funds received from other sources.
 - ❖ Summary of expenditures shown under main project activity
 - ❖ Balance Sheet showing accumulated fund of projects, bank balance etc.
- In addition review / audit of Interim Financial Statements (IFRS) used as basis for disbursements by the World Bank / DFID and the round wise IFRS of GFATM

3. Audit Coverage

We have audited the accounts of the UPSACS state project office covering the transactions for the financial year ended 31st March 2013.

The Project accounts incorporate the accounts/ expenditure incurred by:

- a) The State Project Office(SPO) at Lucknow,
- b) District Authorities/ District Project Implementing Units (DPIU or Peripheral Units),

As per the terms of appointment we conducted the audit of the accounts of The State Project Office (SPO) at Lucknow.

The Internal Audit of Accounts of The State Project Officer (SPO) at Lucknow was conducted by M/S UMESH K. AGRAWAL Co., CHARTERED ACCOUNTANTS,. We have suitably considered their audit report in deciding the area and extent of coverage and reporting.

The statement of expenditure submitted by the District Authorities/ District Project Implementing Units (DPIUs) is accounted for on the basis



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of certificates from competent authority for utilization of funds. These were not audited by us.

Utilization Certificates / Statement of Expenditure in respect of expenditure incurred by the NGO's against the advance made to them have been audited by other auditors appointed by the society for the purpose. These were not audited by us. We have considered utilization Certificate/SOE's audited by other auditors.

4. Methodology of the Audit

Our Audit procedure includes:

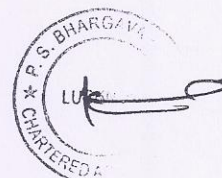
- a) Interaction with dealing officer.
- b) Review of procedures with respect to procurement made during the year.
- c) Review of the statements of expenditure (SOE)/ Financial Management Report (FMR) submitted by the project.
- d) Review of the internal audit report.
- e) Compliance of Operational Guidelines for Financial Management.
- f) Review of Financial Statements with supporting papers.

5. Reporting

The terms of engagement require us to submit an audit report and management letter fund wise.

The audit report and the management letter to the Project management contain the findings arising out of the audit, to enable the management to take appropriate remedial action, our observation includes following in addition to other areas dealt.

- a) Accuracy of Expenditure included in SOE.



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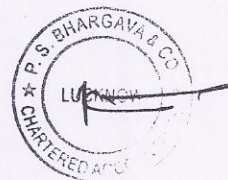
- b) Adequacy of the Financial Management records, system and control.
- c) Adequacy of the systems and controls and recommendations for improvement wherever required.
- d) Compliance with the covenants in the financing agreements.
- e) Other matters having significant impact on the implementation of the project.

6. 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) Salary Register
- c) Bills / Vouchers
- d) Journal Book
- e) Subsidiary ledger
- f) General ledger
- g) Bank statements and bank reconciliation statements.
- h) Stock Register
- i) Fixed Assets Register

The primary books of accounts 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 but not properly. Value of assets in register does not match with amount of asset disclosed in Books of Account.



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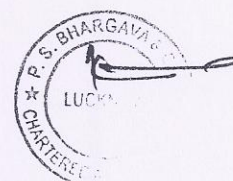
Audit Observations & Suggestions

1. Accounting and adjustment of Advances

- Payments to peripheral units, NGO's and others are accounted as advance and thereafter adjusted and accounted as expenses after utilization certificate from the competent authority in case of peripheral units and from internal auditor appointed by UPSACS, in case of NGO's. In general periodicity of payment and utilization certificate is quarterly, but the same is not adhered to by majority of peripheral units. Non submission of utilization certificates in time by these units, resulted carry forward of advances at year end though amount might have been actually expended by the units in the current year itself.
- The outstanding advances includes advance to M/s Holiland Advertising Rs. 14,28,000/- existing since 2003-04. These advances were granted without verification of work done by M/s Holiland Advertising and later on work done by them was found unsatisfactory. As stated to us FIR was lodged.
- The outstanding advances includes Advance to Sarvajana Kalyan Samiti Allahabad Rs.9,64,575/-. These advances were outstanding since a long time. As stated to us against this advance FIR was lodged.
- Following are the few cases in which Advances are outstanding since a long time-

Name of NGOs	Amount (InRs.)	Remark
ManavSewaSansthan	2,15,516.00	It is stated to us that against these advances Utilisation Certificate have since been received.
ChitransuSamajKalyanParisad	2,60,218.00	
GramothanMahilaSansthan	2,39,083.00	
BhartiDraminVikasSansthan	4,30,998.00	
JanpriyaSewaSansthan	28,279.00	

Name of NGOs	Amount (InRs.)	Remark
Society for Service to Urban Poverty (SARAN)	2,25,049.00	No UCs received against these advances from long time.As stated to us that it calls for further necessary action.
Bhartiya Association for Rural Development	99,192.00	



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2. Maintenance of Accounts & Records Management:

Guidelines issued by NACO for release of funds state that release should be after receiving expenditure statement for previous year/quarter/reasonable return/or a justification for not doing so. Few Instances were noticed where further advances were released without receipt of Utilization certificates of earlier advances.

3. Annual Action Plan, FMR and Variances:

Annual Action Plan is approved by NACO and accordingly grant is released to UPSACS. AAP is being approved component wise and again sub-divided into sub-components with physical targets.

4. Receipt & Payment Account

Receipt & Payment Account has been provided on the basis of figures as generated by Computerized Project Financial Management system(CPMFS) of NACO.

5. Fixed Assets with Implementing Units: It is observed that proper record of fixed asset is normally not being maintained. Fixed assets register maintained at SPO does not clearly reflect assets in possession of implementing units like DPIU, NGOs. The value of asset recorded in Fixed Assets Register is not reconciled with the amount of such assets in books of accounts. No physical verification report/ certificates obtained by the society from these units in confirmation of existence of assets and as the same are in working condition.

6. Fixed asset:

During our audit we conducted the physical verification of Fixed Assets situated at premises of UPSACS (PICUP BHAWAN) and its stores while we could not conduct the physical verification of fixed assets situated at Nawal Kishore road (Chaupad Hospital, Near Lila Theatre).

- Details of fixed assets like asset number, identification number, location etc were incorporated in Fixed Assets Register as well as on assets.



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- Details of assets purchased by NGOs and DAPOs out of funds released by the society were not made available for audit. But the same was capitalized at State Level on the basis of utilization certificate submitted.
- Adequate insurance coverage for assets purchased by NGOs and DAPOs out of funds released by the society was not done as per NACO's guidelines for fixed assets. Insurance for theft and fire at SPO premises has been taken for Rs 50 Lacs on lump sum basis but the same does not cover office at Nawal Kishore Road, godown at basement of Picup Bhawan and at Kisan Mandi Bhawan.
- There is no separate record of assets received and in possession of UPSACS from the State Govt., Departments or other bodies. It is informed that such assets should be recorded in the Fixed Asset Register at Nil Value.
- UPSACS has formed a committee to verify and declare assets as condemned which are not in usable condition as per stores.

7. Medical equipment register

It has been observed that the medical equipment register maintained by the UPSACS is based on the information received from the various blood banks as medical equipments are directly supplied to them by NACO. In some cases NACO has supplied equipment but detail of which is not furnished to UPSACS hence register maintain cannot be considered as containing complete detail. It has also been found that in some cases NACO has supplied equipments for various districts for the opening of a new blood bank but details of such equipments not furnished to UPSACS. It is suggested that information should also be given simultaneously to UPSACS by NACO for updating register and control purpose in addition to blood bank.

8. Inventory

The accounting of inventories of various goods procured in the project is not done as per the procedures described in Financial Manual and not linked with financial records. The system is also not clear in fixing responsibilities for completion of records and treatment of excess or shortage observed during periodical physical verification of these items.



9. Statutory Dues

In few cases, TDS was not deposited within due dates as per Income Tax Act, 1961. As per Income Tax Act, 1961 TDS must be deposited within one week from last day of the month during which deduction made.

10. Advances to District Authorities

- Adjustment of advances to DAPOs is not regular and in a few cases fresh advances were given without adjusting previous advances. Some of these cases are-

S.No.	Name of District Authority
1	Agra Principal S.N.Medical College
2	Aligarh Principal J.L.N. Medical College
3	Etawah C.M.O.
4	Gorakhpur Principal B.R.D. Medical College
5	Jhansi Principal M.L.B. Medical College

- Effective steps are required for strengthening system of obtaining utilization certificates. Because substantial amounts are outstanding as unadjusted advances for want of statement of expenditure.
- State office needs to carry out the reconciliation of the closing balance of DAPU as per books and as per internal audit report submitted by the internal auditor.
- The statements of Utilization Certificate of Peripheral Units received by UPSACS were not as per prescribed format of operational guidelines.
- Advances given to few Peripheral Units are not adjusted till 31.3.2013 for want of Utilization Report.
- Audit of peripheral units have been carried out based on program to cover units once in three years. Peripheral units covered for audit during 2012-13 is given in Annexure- I



11. Advances to NGO

- Adjustment of advances were done after receiving the Statement of Expenditures and Utilization Certificates but there are still a few instances where old advances couldn't get adjusted in the absence of Utilization Certificates.
- Finance Manager has neither filled the checklist (as prescribed in Operational Guidelines for Financial Management) nor was PD's approved exemption shown to us. It was informed that necessary information is provided in the budget file of the particular NGO which is not as per the prescribed operational guidelines.

12. Advances to Staff: Advances given to staff, in few cases, have not been refunded or adjusted within the prescribed time limit. 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. List of Secured Advances which were settled late is given vide **Annexure- II.**

13. Procurement of Goods & Services:

- We have checked the procurement of goods and services at State Head Office level and found to be as per procurement policy.
- SACS has not been following procurement procedures prescribed in the procurement manual for procurement of office equipment and OI drugs. We observed that SACS has released the funds to District Authorities for procurement of these items. However as per procurement policy of NACP III it should be purchased at SACS level and supplied to district authorities.
- Internal control regarding office equipment, medicine and consumable items need to be strengthened to detect deviation in procurement procedure at district authorities as compared to rules and regulations.

14. Maintenance of advance Registers



Separate Advance Register as prescribed in the Operational Guidelines for Financial Management has not been maintained for advance to district authorities, NGOs and others. The ledger account is being maintained in CPFMS is treated as advance register.

15. Comment on the quality and adequacy of the financial records maintained by the peripheral units (As per quarterly internal audit reports of peripheral unit, conducted by other Chartered Accountants Firm)

- District level units are not maintaining its books of account on the basis of double entry system.
- Finance staff at peripheral units are not well conversant with accounting and financial guideline for the program thereby leading to poor maintenance of records and non submission of UC's.
- At district level in a few cases, combined books of account and bank account along with other funds maintained, which is not in compliance with guidelines of NACP.
- At district level in a few cases a separate cash book was not maintained. It is recommended that a separate cash book should be maintained for the project which will provide complete information for preparing UC's.
- Payment voucher, receipt voucher, journal voucher, contra voucher are not being maintained as per NACO guidelines.

II. Compliance of financial/ internal control procedures

- Payments to peripheral units and others are accounted as advance and thereafter adjusted and accounted as expenses after receipt of utilization certificate from the respective parties. In general periodicity of payment and utilization certificate is quarterly but not adhered to by majority of peripheral units and others. Non submission of utilization certificates in time by these units, resulted carry forward of advances at year end though amount might have been actually expended by the units in the current year itself. SACS should



strengthen the process of timely collection and adjustment of utilization certificates and refund of unutilized advances along with reason of not utilizing.

- Most of the utilization certificates received against the advance were accounted for in the books of SACS as on 31st March. Improvement is required in accounting for utilization statements in the books as soon as the society receives them instead of accounting at year end. Further necessary guidelines should also be given to sent utilization certificate timely in order to avoid accounting based on statement of expenditure instead of audited utilization certificate.

III. Matters of significance

1) Accounting of money given to implementing agencies

UPSACS is accounting 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 at year end, all units should be insisted to send their utilization certificate within a specified period after end of the quarter and after receiving utilization certificate, advances and expenses should be adjusted pertaining to that year should be accounted for in the relevant period and only unutilized amount by the units should be carried over as advances in the next period.

2) Monitoring of end use of funds

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

- #### **3) Expenditure incurred needs to be authenticated by the authority having delegation. Most of the expenditure vouchers of Peripherals found unsigned.**



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4) Monitoring of internal audit report of peripheral units

There is need to strengthen Internal Control System in respect of Monitoring and review of the Internal Audit Report and taking corrective action along with reconciliation of Utilization Certificates with the expenditure shown in the books.

For & on behalf of,
P.S.Bhargava & Co.
Chartered Accountants

(CA. K.N.Srivastava)
Partner



M.No. 13711
FRN: 000834C

Date: -27/09/2013
Place: Lucknow

Uttar Pradesh SACS - POOL FUND

[Draft]

4th Floor, PICUP BHAWAN, A Block, Gomti Nagar, Lucknow - 226001

National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
40,619,673.03	GENERAL FUND	01	0.00	37,396,775.84	FIXED ASSETS	02	0.00
2,182,767.00	CURRENT LIABILITIES AND PROVISIONS	0501	0.00	6,056,961.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	0.00
37,396,775.84	FIXED ASSET FUND		0.00	36,745,479.03	CURRENT ASSETS	0401	0.00
<u>80,199,215.87</u>			<u>0.00</u>	<u>80,199,215.87</u>	LOANS AND ADVANCES		<u>0.00</u>

FOR P. S. BHARGAVA & CO
Chartered Accountants
Lucknow

Auditor
P. S. BHARGAVA & CO
PARTNER

FC/FM/FO

Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

Go to the State AIDS Control Society
Lucknow

(ASHISH KUMAR GOEL)
Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

Date: 27-4-13
Lucknow

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Opening grant in aid	40,619,673.03	114,335,039.88
Add: Received during the year²		
Grant from NACO to SACS	0.00	215,011,000.00
Recovery/Deduction of Grants	(8,528,621.40)	81,420,263.51
NACP III Closure	(47,833,648.88)	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(21,654,178.59)	204,795,400.34
Grants utilised to the extent of fixed asset expenditure	37,396,775.84	2,510,703.00
Closing grant in aid	0.00	40,619,673.03



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

सु० प्र० राज्य एड्स नियंत्रण सोसाइटी
विक्रम भवन, गान्धी नगर, लखनऊ

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
STATE BANK OF INDIA-1386	0.00	6,056,961.00
Total	0.00	6,056,961.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	0.00	675,781.00
Advance to NGOs	0.00	6,464,798.00
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	1,448,000.00
Advance to Autonomous Bodies	0.00	1,437,234.00
Advance to District Authorities	0.00	26,719,666.03
Total	0.00	36,745,479.03

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Creditors Payable	0.00	2,182,767.00
Total	0.00	2,182,767.00



National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
24,765,709.00	IEC		2,040,207.72	4,478,122.15	Other Income	28	1,732,396.29
218,443.00	Consultants and Consultancy Services		0.00	204,795,400.34	Grants utilised to the extent of revenue expenditure		21,654,178.59
7,956,863.95	Kits and Other Lab Supplies	06	2,537,915.92				
19,355,940.00	Training and Workshops	08	2,324,782.00				
89,244,785.59	NGO Services	11	7,967,220.00				
49,819,014.95	Salary (Pay and Allowances)	13	7,551,605.24				
1,907,103.00	Maintenance Costs	14	381,359.00				
16,025,663.00	Operational Expenses	15	583,485.00				
209,273,522.49			23,386,574.88	209,273,522.49			23,386,574.88

As per our report of
2nd date

**FOR P. S. BHARGAVA & CO.
CHARTERED ACCOUNTANTS**

PARTNER

Date: 27-9-13

listens.



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

सिद्धांत निदेशिका
१००० शब्द सूची निदेशिका संशोधन
मार्ग सू.

(ASHISH KUMAR GOEL)
Project Director
U.P. State AIDS Control Society,

Other Income

Schedule 28

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Sale of Bid/Tender Documents	0.00	3,200.00
Other Receipts	3,540.00	35,971.00
Interest from Bank	1,728,856.29	4,438,951.15
Total	1,732,396.29	4,478,122.15

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Other Lab. Supplies	378,849.00	1,023,663.60
Consumable Items	2,159,066.92	6,933,200.35
Total	2,537,915.92	7,956,863.95



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

3040 रा.रा. व.स. नि.स.स. (रा.रा.स.स.)
रा.रा.स.स.

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	679,837.00	14,881,683.00
Campaigns	1,644,945.00	4,454,257.00
Total	2,324,782.00	19,335,940.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services	1,753,971.00	2,881,333.63
NGO Services for Priority Interventions	6,213,249.00	86,363,451.96
Total	7,967,220.00	89,244,785.59



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	7,551,605.24	46,535,561.70
Honorarium	0.00	1,297,087.00
Leave Salary & Pension Contributions	0.00	1,199,082.10
Medical Expenses	0.00	606,461.15
Employer's Contribution to CPF	0.00	180,823.00
Total	7,551,605.24	49,819,014.95

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	0.00	264,517.00
Building Maintenance	299,983.00	595,982.00
Vehicle Maintenance	81,374.00	1,046,604.00
Total	381,359.00	1,907,103.00



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Lucknow

Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	0.00	5,414,196.00
Rent, Rates & Taxes	0.00	4,324,659.00
Telephone/Communication Expenses	0.00	919,545.00
Bank Charges	6,025.00	3,691.00
Miscellaneous Expenses	0.00	1,397,483.00
Printing & Stationery	0.00	482,517.00
Advertisement (Other than IEC)	0.00	106,743.00
Water and Electricity Charges	0.00	400,723.00
Audit Fees	0.00	674,932.00
Legal Expenses	0.00	365,600.00
Postage/Courier	0.00	454,512.00
Quality Assessment	28,668.00	205,377.00
Contractual Services - Companies	491,316.00	629,813.00
Contingency	57,476.00	645,872.00
Total	583,485.00	16,025,663.00



Joint Director (Finance)
U.P. State AIDS Control Society
LUCKNOW

WACO

Uttar Pradesh SACS - POOL FUND

4th Floor, PICUP BHAWAN, A Block, Gomti Nagar, Lucknow - 226001

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2012 To :31-Mar-2013

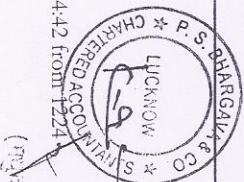
Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
74,347,041.91	Opening Balance:			148,664,547.60	LOANS AND ADVANCES	17	3,303,646.00
0.00	Balance with Bank	30	6,056,961.00	81,420,263.51	GENERAL FUND	13	8,528,621.40
867,888.00	IEC		12,476.00	38,253.00	FIXED ASSETS	16	63,947.00
215,011,000.00	LOANS AND ADVANCES	17	6,262,270.11	43,231.00	CURRENT LIABILITIES	32	2,164,165.00
0.00	GENERAL FUND	29	0.00	8,320,048.00	Training and Workshops	20	0.00
0.00	Training and Workshops	36	25,229.00	883,354.00	NGO Services	23	0.00
0.00	Maintenance Costs	42	3,550.00	27,889,381.95	Salary (Pay and Allowances)	25	0.00
4,469,315.15	Other Income	56	1,705,335.29	1,245,160.00	Maintenance Costs	26	0.00
<u>294,695,245.06</u>			<u>14,065,821.40</u>	12,930,724.00	Operational Expenses	27	5,442.00
				6,984,878.00	IEC		0.00
				218,443.00	Consultants and Consultancy Services		0.00
				6,056,961.00	Closing Balance:		
				<u>294,695,245.06</u>	Balance with Bank	31	0.00
							<u>14,065,821.40</u>

Date: 27-9-13

Lucknow:

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(For the Location)



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

आरोग्य सेवा निदेशक, लखनऊ
उ.प्र. राज्य एड्स नियंत्रण सोसाइटी

(ASHISH KUMAR GOEL)
Project Director
U.P. State AIDS Control Society

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	675,781.00	510,472.00
Advance to Autonomous Bodies	28,000.00	0.00
Advance to District Authorities	5,049,182.11	0.00
Inter Unit Fund Transfer	509,307.00	357,416.00
Total	6,262,270.11	867,888.00

GENERAL FUND

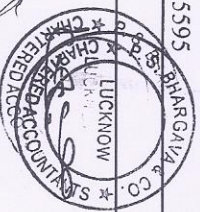
Schedule 29

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Grant from NACO to SACS	0.00	215,011,000.00
Total	0.00	215,011,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-12 (Rs.)	As at 31-Mar-11 (Rs.)
STATE BANK OF INDIA-1386	6,056,961.00	74,347,041.91
CHEQUE IN TRANSIT	0.00	0.00
BOB GOMTINAGAR -5595	0.00	0.00
Total	6,056,961.00	74,347,041.91



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

(सहस्र लेखी)

Training and Workshops

Schedule 36

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	25,229.00	0.00
Total	25,229.00	0.00

Maintenance Costs

Schedule 42

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Vehicle Maintenance	3,550.00	0.00
Total	3,550.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Sale of Bid/Tender Documents	0.00	3,200.00
Other Receipts	3,540.00	35,971.00
Interest from Bank	1,701,795.29	4,430,144.15
Total	1,705,335.29	4,469,315.15



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Consultants	0.00	560,000.00
Advance to NGOs	3,139,019.00	83,095,502.00
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	20,000.00
Advance to Staff	0.00	590,673.00
Advance to Autonomous Bodies	0.00	8,771,329.00
Advance to District Authorities	0.00	54,326,781.60
Advance to DAPCU	164,627.00	1,300,262.00
Total	3,303,646.00	148,664,547.60

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Recovery/Deduction of Grants	8,528,621.40	81,420,263.51
Total	8,528,621.40	81,420,263.51



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

Schedule 16

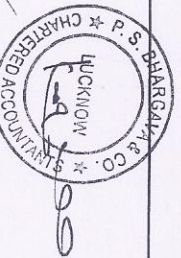
Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Civil Works	63,947.00	0.00
Office Equipment	0.00	38,253.00
Total	63,947.00	38,253.00

Schedule 32

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Employees Contribution to CPF	0.00	38,777.00
TDS (Salary)	0.00	4,454.00
Creditors Payable	2,164,165.00	0.00
Total	2,164,165.00	43,231.00

Schedule 20

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	0.00	8,047,732.00
Campaigns	0.00	272,316.00
Total	0.00	8,320,048.00



Director (Finance)

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(Forth Location)

NGO Services

Schedule 23

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services	0.00	113,878.00
NGO Services for Priority Interventions	0.00	769,476.00
Total	0.00	883,354.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	0.00	25,903,015.70
Leave Salary & Pension Contributions	0.00	1,199,082.10
Medical Expenses	0.00	606,461.15
Employer's Contribution to CPF	0.00	180,823.00
Total	0.00	27,889,381.95



Joint Director (Finance)
U.P. State AIDS Control Society

उप राज्य स्वास्थ्य नियंत्रण समिति

(सहस्र)

NGO Services

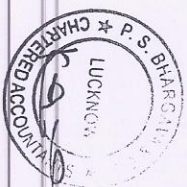
Schedule 23

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services	0.00	113,878.00
NGO Services for Priority Interventions	0.00	769,476.00
Total	0.00	883,354.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	0.00	25,903,015.70
Leave Salary & Pension Contributions	0.00	1,199,082.10
Medical Expenses	0.00	606,461.15
Employer's Contribution to CPF	0.00	180,823.00
Total	0.00	27,889,381.95



Joint Director (Finance)
U.P. State AIDS Control Society

संयुक्त राज्य एड्स नियंत्रण समाज

पृष्ठ संख्या

Maintenance Costs

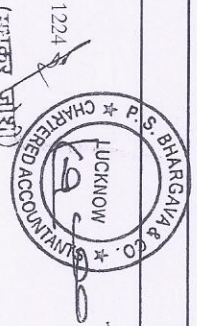
Schedule 26

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	0.00	264,517.00
Building Maintenance	0.00	496,091.00
Vehicle Maintenance	0.00	484,552.00
Total	0.00	1,245,160.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	0.00	4,706,971.00
Rent, Rates & Taxes	0.00	4,324,659.00
Telephone/Communication Expenses	0.00	829,090.00
Bank Charges	5,442.00	3,568.00
Miscellaneous Expenses	0.00	853,811.00
Printing & Stationery	0.00	402,153.00
Advertisement (Other than IEC)	0.00	106,743.00
Water and Electricity Charges	0.00	400,723.00
Audit Fees	0.00	674,932.00
Legal Expenses	0.00	365,600.00
Postage/Courier	0.00	218,005.00
Quality Assessment	0.00	44,469.00
Total	5,442.00	12,930,724.00



Balance with Bank

Schedule 31

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
STATE BANK OF INDIA-1386	0.00	6,056,961.00
CHEQUE IN TRANSIT	0.00	0.00
BOB GOMTINAGAR -5595	0.00	0.00
Total	0.00	6,056,961.00



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

सहायक निदेशक
उपराज्य एड्स नियंत्रण समिति
लखनऊ

NACO

Uttar Pradesh SACS - POOL FUND

4th Floor, PICUP BHAWAN, A Block, Gomti Nagar, , Lucknow - 226001

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 **2012-13** vide letter No. given below and opening Cash/Bank Balance Rs. **6,056,961.00** (and Current Liabilities of Rs.**2,182,767.00**) and outstanding Advances for Rs. **36,745,479.03** on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. **1,732,396.29**. a sum of Rs. **14,010,200.96**- 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.**0.00**. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Also an amount of Rs.56,362,270.28 has been transfered to NDBS**

Sl. No.	Sanction letter Number and Date	Amount
		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

For P. S. BHARGAVA & CO.
Chartered Accountants
Partner
U.P. State AIDS Control Society
Lucknow

(Chartered Accountant)

Date : 27-9-13

Lucknow

(Project Director)
(ASHISH KUMAR GOEL)
Project Director
U.P. State AIDS Control Society

Opening balance of Net Current Assets	Amount (Rs.)
STATE BANK OF INDIA-1386	6,056,961.00
Advance to Others	675,781.00
Advance to NGOs	6,464,798.00
Advance to Contractors/Suppliers (Non Reimbursable)	1,448,000.00
Advance to Autonomous Bodies	1,437,234.00
Advance to District Authorities	26,719,666.03
	42,802,440.03
Opening balance of Net Current Liabilities	Amount (Rs.)
Creditors Payable	2,182,767.00
	2,182,767.00
Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	8,528,621.40-
NACPIII Closure	47,833,648.88-
	56,362,270.28-
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	378,849.00
IEC	2,040,207.72
NGO Services	1,753,971.00
Training	679,837.00
Salary	7,551,605.24
Building Maintenance	299,985.00
Vehicle Maintenance	81,374.00
Bank Charges	6,025.00
NGO Services for Priority Interventions	6,213,249.00
Quality Assessment	28,668.00
Contractual Services - Companies	491,316.00
Campaigns	1,644,945.00
Contingency	57,476.00
Consumable Items	2,159,066.92
Civil Works	4,116,667.00-
Furniture , Fixtures & Supplies	5,776,912.74-
Blood Bank Equipments	15,033,902.35-
Equipment (Other)	2,095,554.00-
Vehicles	457,004.00-
Office Equipment	9,916,735.75-
	14,010,200.96-
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	3,540.00
Interest from Bank	1,728,856.29
	1,732,396.29



Joint Director (Finance)
U.P. State AIDS Control Society
Lucknow

संयुक्त विदेशक