



Uttarakhand State AIDS Control Society

Directorate of Medical, Health & Family Welfare, Govt. of Uttarakhand
Shashtradhara Road, Danda Lakhund, Gugarada, Dehradun (UK), Ph- (0135)2608885, Fax: 2608745

Letter No.: 12P/NP/USACS/Fin./Audit/2013-14/2030

Dated 29 August 2013

To,

Director (Finance),
Ministry of Health & F.W.-NACO,
Govt. of India, New Delhi.

Subject :

Submission of Final Account Reports with Audit Reports & Management Letter for the year 2012-13.

Sir,

Kindly find enclosed herewith Final Accounts Reports with Auditer Reports, Management Letter, Utilization Certificate with SoE of each donor as New DBS, Pool Fund, GFATM, Rd.-II & GFATM Rd.-IV for the financial year 2013-14 of Uttarakhand State AIDS Control Society, Dehradun.

This is for your information and necessary perusal. Thanking you.

Enclosure:

as above.

Yours Sincerely,

(Dr. Meenakshi Uniyal)
Member Secretary/
Addl. Project Director

Sh. R. G. Sharma

Asst. Secy
2.9.2013

62/3/2013/12

Uttarakhand SACS - New DBS for NACPIV

Chander Nagar , Dehradun -

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 128,799,344.38 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. 0.00 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 769,950.56. a sum of Rs. 111,962,416.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 13,089,755.94 (and Current Liabilities of Rs. 204.00) and outstanding advances of Rs.4,517,327.00. 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-11017/01/2012-NACO(F). Date. 5 June 2012	44,99,00,000.00
2.	T-11017/02/2012-NACO(F). Date. 28 Sep 2012	52,300,000.00
3.	Recovery/Deduction of Grant/NACP III closure	31599344.38
	Total	128,799,344.38

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)

Dy. Director (Finance)

Uttarakhand State AIDS Control Society,
Dehra Dun.

Member Secretary

Uttarakhand State AIDS Control Soci
Dehra Dun.

(Project Director)

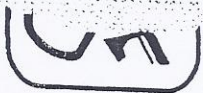
Countersigned
S.N.

S. N. NASKAR

Under Secretary

Department of AIDS Control

Ministry of Health & Family Welfare
5th Floor,
Dehra Dun.



AUDITOR'S REPORT

We have audited the accompanying Financial Statements of **UTTARAKHAND STATE AIDS CONTROL SOCIETY**, Dehradun, Uttarakhand for the year ended March 31, 2013 which comprises Balance Sheet, Income and Expenditure Account, Receipt and Payment Account and summary of significant accounting policies.

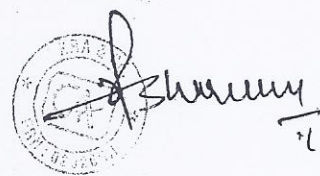
Society's management is responsible for the preparation of these Financial Statements in accordance with law. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Society's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in all material respects and give a true and fair view in conformity with the accounting principles generally accepted in India subject to our comments given in Annexure-"A".



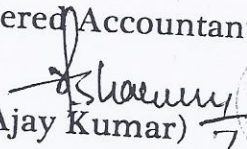
- a) in the case of the Balance Sheet, of the state of affairs of the Society as at March 31, 2013;
- b) in the case of the Income and Expenditure Account of the surplus/deficit for the year ended on that date; and
- c) in the case of the Receipt and Payment Account, of the cash flows for the year ended on that date.

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

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

For KRA & Co.

Chartered Accountants


(CA, Ajay Kumar)

Partner

M. No.: 503015

FRN: 020266N

Date: 29.08. 2013

Place: Dehradun

ANNEXURE –“A”

Management Letter for the Financial Year 2012-2013SECTION-I :SCOPE OF WORK, COVERAGE, PLANNING AND EXECUTION OF AUDIT1. Introduction

We were appointed the Statutory Auditors of the Uttarakhand State AIDS Control Society, Uttarakhand to conduct the audit of National HIV/AIDS control project for the year 2012-13 in accordance with the terms and conditions as laid down in Terms of Reference of Agreement.

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

2. Scope of Audit

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

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

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




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

3. Audit Coverage

We have audited the accounts of the Uttarakhand State AIDS Control Society's State Project Office covering the transaction for the financial year ended 31st March 2013.

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

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



4. Accounting Policies & Accounting Standards:

The Accounting policies are given in Schedule -A being "Notes forming part of Financial Statements". The policies are consistent with those adopted in the Financial Statements for previous years. Some accounting policies as implemented by National AIDS Control Society differ from the accounting Standards prescribed by the Institute of Chartered Accountants of India such as AS-1 Cash Basis of Accounting being followed by Uttarakhand State AIDS Control Society instead of Accrual Basis, AS-6 Depreciation is not provided by Uttarakhand State AIDS Control Society as mandated by the standard, AS-9 Revenue Recognition , Expenses of Units are booked on the basis of Utilization certificate/ Statement of Expenditure and some of the expenditure are incurred in one year is booked in another year this is not as per the standard which suggest that expenses must be booked in the year in which they are incurred.

5. Preparation of Final Accounts:

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

6. Methodology of the Audit

Our audit procedures includes the: -

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

A handwritten signature in black ink is written over a circular official stamp. The stamp contains the text "NATIONAL AIDS CONTROL ORGANIZATION" around the perimeter and "NACO" in the center. The signature appears to be "Shammy".

7. Audit Preparation and Planning

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

8. Reporting

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

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

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

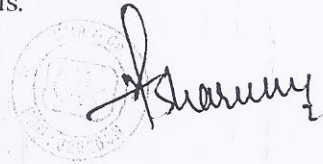
9. Balance of Petty Cash:

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

10. Records and Statements Reviewed

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

- a) Bank Book

A handwritten signature in black ink is written over a circular official stamp. The signature appears to be 'Shammy'. The stamp is partially obscured by the signature.

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

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



SECTION-II

AUDIT OBSERVATIONS

A. Accounting Records, Systems and Controls:

1. Issue related to statutory compliance :

Value Added Tax :Date of sale of Tender Form as per Books was not matching with VAT Return.

Income tax Return:Income tax return has been properly filed with the Income Tax department.

Quarterly TDS return: Proper TDS return has been filed for the TDS deducted by the society on payments made for Salary and others.

2. Issue related to Income Tax:

- i. The society has paid Rs.15,29,105.00 as income tax as per demand raised by the Income Tax Department against the assessment of return for the financial year 2006-2007 on 08/01/2010. The intimation of the same has been sent to NACO vide letter No. 5177 dated 16/01/2010.
- ii. Till date of audit appeal is pending with Income Tax Appellate Tribunal. The tax paid has been shown as an "Advance to Income Tax Department "in the financial statement of the society.

3. Advances to District Authorities:

- i. Advance Register has been maintained for advances made to district authorities, NGOs and other peripheral units in CPFMS. The position of advances outstanding as on 31/03/2013 were as follows :

S.No.	Particulars		Amount
1.	District Authorities		1,56,750/-
2.	Peripherals Units	District Hospitals	9,63,877/-

	Others	5,44,042/-
3.	NGO's	11,51,303/-

- ii. Steps should be taken for timely collection of utilization certificates so that advances can be adjusted and expenses can be booked on time.

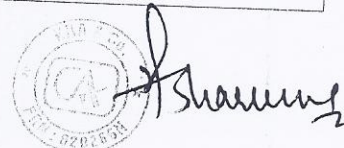
4. Advance of Staff:

- i. Following Advances given to Staff were outstanding as on March 31, 2013 -

S. No.	Employee Name	Amount
1.	Mr. Arvind Sati	554.00
2.	Mr. Harish Bhatt	554.00
3.	Mr. Mahipal	554.00
Total		1,662.00

- ii. Advances given to staff have not been refunded or adjusted within the prescribed time limit.
- iii. 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.
- iv. The Details of Advances pending for more than two months is as under:

Name of Employee	Date of Advance	Amount of Advance	Date of Adjustment (Final Settlement date)
Mr D K Gupta	01.06.2012	15,000.00	21.08.2012
Mr Gagandeep Luthra	01.06.2012	15,000.00	19.12.2012
Mr. Ramesh Chandra	01.06.2012	15,000.00	19.12.2012
Mr Surendra Singh Bisht	01.06.2012	15,000.00	21.08.2012
Mr Sanay Singh Bisht	01.06.2012 27.08.2012	47,500.00	10.12.2012 19.12.2012 21.03.2013
Mr Anupam Km. Dimri	01.06.2012	15,000.00	31.03.2013
Dr P C Kapri	01.06.2012	15,000.00	19.12.2012
Mr Sunil Kumar Singh	01.06.2012	15,000.00	19.12.2012



Mrs. Parvati Pandey	28.11.2012	10,000.00	12.03.2013
Mr. Om Prakash	01.06.2012	15,000.00	31.03.2013

5. Fixed Assets with Implementing Units:

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

6. Annual Action Plan, FMR and Variance:

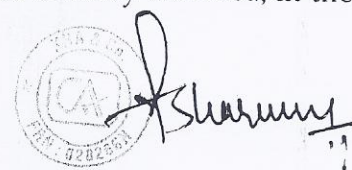
Annual Action Plan is approved by NACO and accordingly grant is released to USACS. Annual Action Plan is being approved component wise and again subdivided into sub components with physical targets.

7. Compliance of financial/internal control procedures:

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

8. Confirmation:

The opening and closing balances of units are subject to confirmation and also the balances does not match with the cash book maintained by units as the expenditure is only booked on the basis of utilization certificate/ statement of expenditure received by head quarter as such there is variation between the amount of expenditure booked in CPFMS and amount of expenditure actually incurred, in the



666

same way bank interest, bank charges and other such balances can account for the reasons.

9. Bank Reconciliation Statement:

The society is preparing Bank Reconciliation Statement on monthly basis.

10. Detail of discontinued NGO's:

Only one NGO - "SanjeevaniVikasEvam Jan KalyanSamiti" has been discontinued during FY - 2012-13. Fixed Assets have not been received till date. As per authorized person, letter demanding Fixed Assets has been sent to NGO.

11. Budget Utilization

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

As per NACO Guidelines

Quarter	Budget (Lac)	Budgeted Quarterly target for expenditure	Utilization (Lac)	Utilization (of total Budget)	Variance	Whether Quarterly Target achieved
1 st Quarter	240.28	19 %	89.19	7.05%	11.95%	No
2 nd Quarter	303.5	24%	248.56	19.65%	4.35%	No
3 rd Quarter	303.5	24%	279.55	22.10%	1.9%	No
4 th Quarter	417.34	33%	522.83	41.34%	-8.34%	Yes
Total	1264.62	100%	1140.13	90.14%		

From the above figures, it is clear that USACS did not achieve the quarterly targets except at few instances. As per discussion with Finance Department under-

utilization is due to late submission of utilization certificate by district units on the basis of which, expenditure done by district units is booked.

Further it is observe that the quarterly allocation of budget in CPFMS software is not as per NACO guidelines. The Variation is as follows: -

Quarter	Allocation of Budget as per NACO (Lac)	Budgeted Quarterly target for expenditure	Allocation of Budget as per CPFMS	Budgeted Quarterly target for expenditure As per CPFMS	Variance
1 st Quarter	240.28	19 %	321.84	25.00%	-5.97%
2 nd Quarter	303.5	24%	321.84	25.00%	-1.03%
3 rd Quarter	303.5	24%	321.84	25.00%	-0.97%
4 th Quarter	417.34	33%	321.84	25.00%	7.97%
Total	1264.62	100%	*1287.36	100%	

Note : *Figures of Budget entered in CPFMS exceeding the total Budget received as per Annual Action Plan.

12. Budget Vs Expenditure:

During the course of audit it was observed that all the expenditures have been incurred within the budgeted allocation except following for -

S. No.	Particulars	Budget	Expenditure	Variation
1.	Bank Charges (2127)	0	1,924	1,924

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13. Vouching -

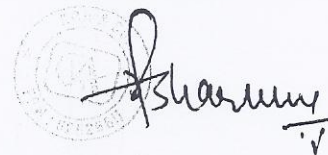
- i. In most of the cases, copy of Rates finalized in Tender/Quotation was not attached with voucher.
- ii. Following instance was noticed where different rates were charged for same item, however, no documentation relating to Rate revision was available. The item was procured through Tender (Party - Sonex Print Pack Pvt Ltd.).

I. Date	Bill Date	Bill No.	Voucher No.	Item	Rate (Per unit)
11/01/2013	21/10/2012	37	20120300 0352	Laboratory Report Form	126/-
06/03/2013	15/02/2013	72	20120300 0399	Laboratory Report Form	130/-

- iii. In most of the cases of Bills related to Hotel Surbhi, details regarding Number of Rooms occupied was missing in Bills. It is recommended to take the full details of Rooms occupied on Bills for more transparency.

14. Follow up of NACO Directives:

As per NACO instruction vide letter no T 1' 1025/04/2012-NACO (F) Dated: 12.03.2013, the society has transferred all the balances of Pool Fund to New NDBS account.



15. Procurement –

- i. In some cases tender number have not been maintained.
- ii. There is no written Documentation for Tender Form Cost. It is Fixed Rs 500+Vat (13.5%) i.e. Rs 568/- as told by management.
- iii. Register showing details of Tender Form sold was not signed by any Authorized Person of UACS. Further, following instances were noticed where the said Register was not even signed by the person to whom Tender Form was sold - Tender for Hiring of Agency for Monitoring & Evaluation, Tender for Arrangement of Youth Day. Register not maintained properly. It was found incomplete at many places. For example in case of Tender for Printing of Diary and Calendar, information in Register was incomplete.
- iv. Other discrepancies noticed in Tender procedure are as follows –

S. No.	Work	Tender Duration	Date of opening of Tender	No of Bids received	Parties qualified in Technical and Financial Bid	Observation
1.	Tender for Hiring of vehicle for Transportation of Goods	17-12-2012 to 07-01-2012	08/01/2013	Four	M/s Guleria Transport and M/s Sanjay Tempo Services	Comparative made for Financial Bid was not signed by P.A.(Admin.)
						M/s Guleria Transport (Qualified in Technical and Financial Bid) - 1. Stamp of Authorized Person of UACS was missing on Documents submitted by Party.
						Duration of Contract was also missing in the Agreement.
						M/s Jassal Transport (Qualified in Technical Bid) - 1. Stamp of Authorized Person of UACS was missing on Documents submitted by Party.
						M/s Sanjay Tempo Services (Qualified in Technical and Financial Bid) - 1. Stamp of Authorized Person of UACS was missing on Documents submitted by Party.
						2. Some cases were noticed where Signature of Authorized Person of



664

						UACS was missing on Documents submitted by Party.
2.	Tender for conducting Monitoring & Evaluation	31-10-2012 to 19-11-2012	20/11/2012	Two	M/s Dev Rishi Educational Society	As per Rule 169 of General Financial Rules, 2005, number of short listed consultants should not be less than three. But in this case only two parties have been short listed.
3.	Tender for Arrangement of Youth Day	17-12-2012 to 31-12-2012	01/01/2013	Three	M/s VSK Creations	M/s CRI Events (Qualified in Technical Bid) – 1. Documents submitted by Tenderer were not stamped.
4.	Tender for Printing of Diary And Calender	17-12-2012 to 07-01-2013	08/01/2013	Three	Sonex Print Pack Pvt. Ltd.	Agreement missing
5.	Tender for Supply of Consumable items for Sentinel Surveillance	31-10-2012 to 19-11-2012	20/11/2012	Four	M/s A.P. Enterprises, M/s Akanksha Enterprises, M/s Megha Enterprises, M/s Rishab Enterprises.	Copy of Tender advertisement in newspaper missing in file.
						Office Copy of Tender Form not signed.
6.	Tender for supply of Consumable items (RTI & STI)	24-08-2012 to 13-09-2012	14/09/2012	Three	M/s Akanksha Enterprises	Office copy of Tender Form not signed by any authorized person of UACS.
7.	Tender for Production & Replication of IEC Material.	24-05-2012 to 13-06-2012	14/06/2012	Four	M/s Saraswati Printers, M/s Sonex Print Pack Pvt Ltd, M/s SamayaSaks haya	1. Financial Statements were submitted by the Party for FY - 2008-09 to 2010-11. However, as per Tender document, Financial Statements for FY - 2009-10 to 2011-12 are required.

16. Issue related to re-appropriation of Budget

During the financial year 2012-2013 there is re-appropriation of budget allotted after the due approval of executive committee. The Details of Re appropriation are as follows :



	1.2.4 Others-Events	15.00	+01.50	16.50
Blood Safety	1.5.1.2 MBB with BCSU	12.00	-2.00	10.00
	1.5.2 Training	4.50	+2.00	6.50
	1.5.4.2 AMC	10.00	+3.00	13.00
	1.5.1.9 Blood Mobile Bus	6.00	-2.00	4.00
	1.5.7.2 BT Van	2.80	-1.00	1.80
	1.5.1.1 Model BB Salary	6.24	+1.24	7.48
	1.5.1.2 MajB.Bank with BCSU Salary	7.20	-1.24	5.96
	1.5.1.4 DLBB Salary	16.20	-1.58	14.62
	1.5.1.7 BT Van Salary	5.76	+0.58	6.34
	1.5.1.9 Blood Mobile	4.00	+1.00	5.00
	1.5.1.3 MajB.Bank without BCSU Consumable	3.00	-2.13	0.87
	1.5.1.2 MajB.Bank with BCSU Consumable	10.00	+2.13	12.13
	1.5.4.1 Equipment (SACS)	0.00	+0.60	0.60
	1.5.6.2 SRL	4.40	-0.60	3.80
	1.5.1.9 Blood Mobile	5.00	+0.35	5.35
	1.5.3 Supportive Supervision	2.00	-0.35	1.65

17. Inter -Unit Fund Transfer

Balance in Inter Unit fund account is Nil as on 31.03.2013



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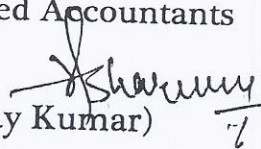
18. Matters of significant importance

Accounting of funds given to implementing agencies:-

UASACS is booking expenses against advances in the year in which utilization certificate is actually received. This practice is resulting overstatement of advances amount and understatement of expenses amount as focused emphasis is not given to adjust advances at year end. To reflect correct position of advances as year end, all units should be insisted to send their utilization certificate within a specified period after end of the financial year and after receiving utilization certificate advances should be adjusted and expenses pertaining to that year should be accounted in that year and only un-utilized amount by the units should be carries over as advances in the next year.

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

Thanking You,
For KRA & Co.
Chartered Accountants


(CA, Ajay Kumar)

Partner

M. No.: 503015

FRN: 020266N



Uttarakhand SACS - New DBS for NACPIV

Chander Nagar , Dehradun -

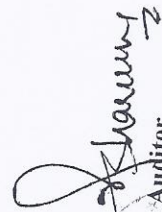
National AIDS Control Project - Phase III

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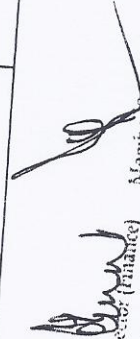
Balance Sheet

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

For the Period	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	01	17,606,878.94	0.00	FIXED ASSETS	02	22,121,434.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
0.00	CURRENT LIABILITIES	0501	204.00	0.00	CURRENT ASSETS	0301	13,089,755.94
0.00	FIXED ASSET FUND		22,121,434.00	0.00	LOANS AND ADVANCES	0401	4,517,327.00
<u>0.00</u>			<u>39,728,516.94</u>	<u>0.00</u>			<u>39,728,516.94</u>


Auditor

FC/FM/FO



Dy. Director (Finance) Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun,
Project Director

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year		
Grant from NACO to SACS	128,799,344.38	0.00
Recovery/Deduction of Grants	97,200,000.00	0.00
NACPIII Closure	10,009,043.38	0.00
	21,590,301.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	111,192,465.44	0.00
Grants utilised to the extent of fixed asset expenditure	(89,071,031.44)	0.00
	(22,121,434.00)	0.00
Closing grant in aid	17,606,878.94	0.00



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

Fixed Asset

Schedule 02
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	0.00	60,000.00	0.00	60,000.00
Equipment (Other) (2204)	0.00	83,285.00	0.00	83,285.00
Furniture, Fixtures & Supplies (2202)	0.00	274,347.00	0.00	274,347.00
NACPIII Blood Bank Equipments (2403)	0.00	9,346,253.00	0.00	9,346,253.00
NACPIII Civil Works (2401)	0.00	100,000.00	0.00	100,000.00
NACPIII Equipment (Other) (2404)	0.00	679,700.00	0.00	679,700.00
NACPIII Furniture, Fixtures & Supplies (2402)	0.00	1,859,792.00	0.00	1,859,792.00
NACPIII Office Equipment (2406)	0.00	7,242,415.00	0.00	7,242,415.00
NACPIII Vehicles (2405)	0.00	700,303.00	0.00	700,303.00
Office Equipment (2206)	0.00	1,775,339.00	0.00	1,775,339.00
Grand Total	0.00	22,121,434.00	0.00	22,121,434.00

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 Dy. Director (Finance) — Member Secretary
 Uttarakhand State AIDS Control Society
 Dehra Dun.

Funds from Other Sources

Schedule 03

Figures in Rupees

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



[Signature]
 Dy. Director (Finance) — Member Secretary
 Uttarakhand State AIDS Control Society
 Dehra Dun.

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Imprest Account		
NEW DBS Bank Code	8,802.00	0.00
	13,080,953.94	0.00
Total	13,089,755.94	0.00

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	13,484.00	0.00
Advance to NGOs	1,151,303.00	0.00
Advance to Staff	1,662.00	0.00
Advance to Autonomous Bodies	530,558.00	0.00
Advance to District Authorities	156,750.00	0.00
Advance to District Hospitals	963,877.00	0.00
NACPIII Advance to Others	1,529,105.00	0.00
NACPIII Advance to Autonomous Bodies	93,088.00	0.00
NACPIII Security Deposit (Paid)	77,500.00	0.00
Total	4,517,327.00	0.00



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

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Creditors Payable		
	204.00	0.00
Total	204.00	0.00

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 Dy. Director (Finance) — Member Secretary
 Uttarakhand State AIDS Control Society
 Dehra Dun.

Uttarakhand SACS - New DBS for NACPIV

[Draft]

Chander Nagar, Dehradun -

National AIDS Control Project - Phase III

Income And Expenditure Account For The Period From : 01-Apr-2012 To :31-Mar-2013

For the Period	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		16,310,714.00	0.00	Other Income	28	769,950.56
0.00	Consultants and Consultancy Services		105,000.00	0.00	Grants utilised to the extent of revenue expenditure		89,071,031.44
0.00	Monitoring & Evaluation (SIMS)		14,659.00				
0.00	Surveillance		7,000.00				
0.00	Kits and Other Lab Supplies	06	3,371,368.00				
0.00	Training and Workshops	08	8,163,103.00				
0.00	NGO Services	11	30,159,955.00				
0.00	Salary (Pay and Allowances)	13	22,141,349.00				
0.00	Maintenance Costs	14	1,479,167.00				
0.00	Operational Expenses	15	8,088,667.00				
0.00			89,840,982.00	0.00			89,840,982.00

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By: Director (Finance) Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.

674

Page 1 of 5
37

Other Income

Schedule 28

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Sale of Bid/Tender Documents	66,500.00	0.00
Other Receipts	28,604.56	0.00
Interest from Bank	674,846.00	0.00
Total	769,950.56	0.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Other Lab. Supplies	96,000.00	0.00
Consumable Items	3,275,368.00	0.00
Total	3,371,368.00	0.00



Dy. Director (Finance) Member-Secretary
 Uttarakhand State AIDS Control Society
 Dehra Dun.

Training and Workshops

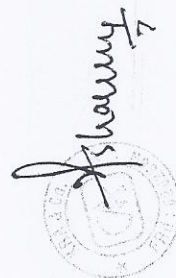
Schedule 08

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training		
Campaigns	4,222,104.00	0.00
	3,940,999.00	0.00
Total	8,163,103.00	0.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services	868,038.00	0.00
NGO Services for Priority Interventions	29,291,897.00	0.00
Total	30,159,935.00	0.00



(Signature)
 Dy. Director (Finance) Member Secretary
 Uttarakhand State AIDS Control Society
 Dehra Dun.

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	20,855,583.00	0.00
Honorarium	429,100.00	0.00
Leave Salary & Pension Contributions	810,047.00	0.00
Medical Expenses	46,619.00	0.00
Total	22,141,349.00	0.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	457,245.00	0.00
Vehicle Maintenance	1,021,922.00	0.00
Total	1,479,167.00	0.00



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

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	1,905,182.00	0.00
Rent, Rates & Taxes	519,600.00	0.00
Telephone/Communication Expenses	271,034.00	0.00
Bank Charges	1,924.00	0.00
Miscellaneous Expenses	844,070.00	0.00
Printing & Stationery	445,648.00	0.00
Advertisement (Other than IEC)	387,567.00	0.00
Water and Electricity Charges	303,779.00	0.00
Audit Fees	758,429.00	0.00
Postage/Courier	723,198.00	0.00
Quality Assessment	425,433.00	0.00
Other Administration Cost	96,242.00	0.00
Contractual Services - Companies	1,310,344.00	0.00
Contingency	96,217.00	0.00
Total	8,088,667.00	0.00



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

Uttarakhand SACS - New DBS for NACPIV

Chander Nagar , Dehradun -

National AIDS Control Project - Phase III

Receipt And Payment Account

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

Receipts	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00 LOANS AND ADVANCES	17	31,821.00	0.00	LOANS AND ADVANCES	17	40,259,791.00
0.00 GENERAL FUND	29	107,209,043.38	0.00	FIXED ASSETS	16	2,192,971.00
0.00 CURRENT LIABILITIES	32	204.00	0.00	Kits and Other Lab Supplies	18	2,837,809.00
0.00 Other Income	56	698,366.56	0.00	Training and Workshops	20	3,616,663.00
0.00		107,939,434.94	0.00	Salary (Pay and Allowances)	25	22,141,349.00
			0.00	Maintenance Costs	26	1,370,105.00
			0.00	Operational Expenses	27	7,845,463.00
			0.00	IEC		14,465,869.00
			0.00	Consultants and Consultancy Services		105,000.00
			0.00	Monitoring & Evaluation (SIMS)		14,659.00
			0.00	Closing Balance:		
			0.00	Imprest Account		8,802.00
			0.00	Balance with Bank	31	13,080,953.94
			0.00			107,939,434.94



(Signature)

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

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NACPIII Advance to District Hospitals	8,430.00	0.00
Inter unit Fund Transfer	23,391.00	0.00
Total	31,821.00	0.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Grant from NACO to SACS	97,200,000.00	0.00
Recovery/Deduction of Grants	10,009,043.38	0.00
Total	107,209,043.38	0.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Creditors Payable	204.00	0.00
Total	204.00	0.00

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

Other Income

Schedule 56

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Sale of Bid/Tender Documents	66,500.00	0.00
Other Receipts	25.56	0.00
Interest from Bank	631,841.00	0.00
Total	698,366.56	0.00

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	1,290,506.00	0.00
Advance to NGOs	31,559,443.00	0.00
Advance to Staff	231,996.00	0.00
Advance to Autonomous Bodies	4,471,557.00	0.00
Advance to District Authorities	516,980.00	0.00
Advance to District Hospitals	2,189,309.00	0.00
Total	40,259,791.00	0.00



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

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Furniture, Fixtures & Supplies	274,347.00	0.00
Blood Bank Equipments	60,000.00	0.00
Equipment (Other)	83,285.00	0.00
Office Equipment	1,775,339.00	0.00
Total	2,192,971.00	0.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Consumable Items	2,837,809.00	0.00
Total	2,837,809.00	0.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	3,616,663.00	0.00
Total	3,616,663.00	0.00

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Dy. Director (Finance) - Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.

Salary (Pay and Allowances)



Schedule 25

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	20,855,583.00	0.00
Honorarium	429,100.00	0.00
Leave Salary & Pension Contributions	810,047.00	0.00
Medical Expenses	46,619.00	0.00
Total	22,141,349.00	0.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	457,245.00	0.00
Vehicle Maintenance	912,860.00	0.00
Total	1,370,105.00	0.00



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

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	1,724,182.00	0.00
Rent, Rates & Taxes	519,600.00	0.00
Telephone/Communication Expenses	271,034.00	0.00
Miscellaneous Expenses	843,195.00	0.00
Printing & Stationery	445,648.00	0.00
Advertisement (Other than IEC)	387,567.00	0.00
Water and Electricity Charges	303,779.00	0.00
Audit Fees	758,429.00	0.00
Postage/Courier	723,198.00	0.00
Quality Assessment	420,333.00	0.00
Other Administration Cost	96,242.00	0.00
Contractual Services - Companies	1,310,344.00	0.00
Contingency	41,912.00	0.00
Total	7,845,463.00	0.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	13,080,953.94	0.00
Total	13,080,953.94	0.00

Uttarakhand SACS - POOL FUND

Chander Nagar , Dehradun -

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.)
	Opening Balance:			36,906,657.10	LOANS AND ADVANCES	17	2,
0.00	Cash in hand		0.00	7,376,462.00	GENERAL FUND	13	2,629,
4,950.00	Imprest Account		0.00	935,812.00	FIXED ASSETS	16	
11,294,435.08	Balance with Bank	30	1,032,289.38	983,725.00	Kits and Other Lab Supplies	18	
255,108.00	LOANS AND ADVANCES	17	1,069,821.00	1,905,403.00	Training and Workshops	20	
93,311,000.00	GENERAL FUND	29	772.00	18,711,342.00	Salary (Pay and Allowances)	25	
2,374.00	CURRENT LIABILITIES	32	0.00	2,721,730.00	Maintenance Costs	26	
0.00	Salary (Pay and Allowances)	41	1,587.00	7,187,042.50	Operational Expenses	27	1
1,882,416.90	Other Income	56	529,243.00	27,834,348.00	IEC		
<u>106,750,283.98</u>			<u>2,633,712.38</u>	1,155,473.00	Consultants and Consultancy Services		
					Closing Balance:		
				0.00	Cash in hand		
				0.00	Imprest Account		
				1,032,289.38	Balance with Bank	31	
				<u>106,750,283.98</u>			<u>2,633</u>

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	457,058.00	0.00
Advance to NGOs	434,722.00	0.00
Advance to District Authorities	94,674.00	0.00
Advance to District Hospitals	83,367.00	0.00
Inter unit Fund Transfer	0.00	255,108.00
Total	1,069,821.00	255,108.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Grant from NACO to SACS	0.00	93,311,000.00
NACP III Closure	772.00	0.00
Total	772.00	93,311,000.00



By: Director (Finance) Member Secretary
Vishakhapatnam State AIDS Control Society
Dehra Dun

682

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-12 (Rs.)	As at 31-Mar-11 (Rs.)
Bank of Baroda	1,032,289.38	11,294,435.08
Cheque in Transit	0.00	0.00
Total	1,032,289.38	11,294,435.08

CURRENT LIABILITIES

Schedule 32


Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Creditors Payable	0.00	2,374.00
Total	0.00	2,374.00

Salary (Pay and Allowances)

Schedule 41

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	1,587.00	0.00
Total	1,587.00	0.00




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

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Other Income

Schedule 56

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Sale of Bid/Tender Documents	0.00	17,500.00
Other Receipts	57,715.00	153,602.00
Interest from Bank	471,528.00	1,711,314.90
Total	529,243.00	1,882,416.90

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Advance to Others	0.00	2,849,972.00
Advance to NGOs	0.00	26,233,333.50
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	3,000.00
Advance to Staff	0.00	1,091,730.00
Advance to Autonomous Bodies	0.00	3,688,537.00
Advance to District Authorities	0.00	97,014.00
Advance to District Hospitals	0.00	2,903,070.60
Security Deposit (Paid)	0.00	40,000.00
Inter unit Fund Transfer	2,207.00	0.00
Total	2,207.00	36,906,657.10



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De. Director (Finance) Member Secretary
Uttarakhand State AIDS Control Society

Dehra Dun

GENERAL FUND

Schedule 13

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Recovery/Deduction of Grants	2,629,581.38	7,376,462.00
Total	2,629,581.38	7,376,462.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Furniture, Fixtures & Supplies	0.00	216,350.00
Equipment (Other)	0.00	39,990.00
Office Equipment	0.00	679,472.00
Total	0.00	935,812.00

Kits and Other Lab Supplies

Schedule 18

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Consumable Items	0.00	983,725.00
Total	0.00	983,725.00



Dy. Director (Finance)

Member Secretary

Uttarakhand State AIDS Control Society

Dehra Dun

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	0.00	1,905,403.00
Total	0.00	1,905,403.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	0.00	17,718,049.00
Leave Salary & Pension Contributions	0.00	817,991.00
Medical Expenses	0.00	175,302.00
Total	0.00	18,711,342.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	0.00	480,588.00
Building Maintenance	0.00	1,407,982.00
Vehicle Maintenance	0.00	833,160.00
Total	0.00	2,721,730.00

81
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Operational Expenses

Schedule 27

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	0.00	1,714,880.00
Rent, Rates & Taxes	0.00	259,800.00
Telephone/Communication Expenses	0.00	452,314.00
Bank Charges	1,924.00	2,633.50
Miscellaneous Expenses	0.00	448,822.00
Printing & Stationery	0.00	436,073.00
Advertisement (Other than IEC)	0.00	262,223.00
Water and Electricity Charges	0.00	482,141.00
Audit Fees	0.00	719,674.00
Postage/Courier	0.00	604,763.00
Quality Assessment	0.00	480,399.00
Other Administration Cost	0.00	614,729.00
Contractual Services - Companies	0.00	708,006.00
Contingency	0.00	585.00
Total	1,924.00	7,187,042.50

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 Dy. Director (Finance)
 Member Secretary
 Uttarakhnad State AIDS Control Society
 Dehra Dun.

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank of Baroda	0.00	1,032,289.38
Cheque in Transit	0.00	0.00
Total	0.00	1,032,289.38


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Dy Director (Finance) Member Secretary
Uttarakhand State AIDS Control Society,
Dehra Dun.

Uttarakhand SACS - POOL FUND

[Draft]


Chander Nagar , Dehradun -

National AIDS Control Project - Phase III

Balance Sheet

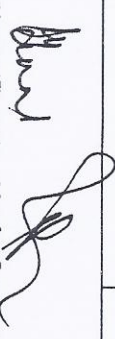
For The Period From : 01-Apr-2012 To :31-Mar-2013

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.)
7,070,431.38	GENERAL FUND	01	0.00	19,828,463.00	FIXED ASSETS	02	
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
2,374.00	CURRENT LIABILITIES	0501	0.00	1,032,289.38	CURRENT ASSETS	0301	
19,828,463.00	FIXED ASSET FUND		0.00	6,040,516.00	LOANS AND ADVANCES	0401	
<u>26,901,268.38</u>			<u>0.00</u>	<u>26,901,268.38</u>			


Auditor

FC/FM/FO

Project Director


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


General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Opening grant in aid	7,070,431.38	17,955,547.58
Add: Received during the year		
Grant from NACO to SACS	0.00	93,311,000.00
Recovery/Deduction of Grants	(2,629,581.38)	7,379,462.00
NACP III Closure	(21,590,301.00)	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(2,679,012.00)	95,880,842.20
Grants utilised to the extent of fixed asset expenditure	19,828,463.00	935,812.00
Closing grant in aid	0.00	7,070,431.38




 Dy. Director (Finance) / Member Secretary
 Uttarakhand State AIDS Control Society
 Dehra Dun.

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	9,346,253.00	0.00	9,346,253.00	0.00
Civil Works (2201)	100,000.00	0.00	100,000.00	0.00
Equipment (Other) (2204)	679,700.00	0.00	679,700.00	0.00
Furniture, Fixtures & Supplies (2202)	1,759,792.00	100,000.00	1,859,792.00	0.00
Office Equipment (2206)	7,242,415.00	0.00	7,242,415.00	0.00
Vehicles (2205)	700,303.00	0.00	700,303.00	0.00
Grand Total	19,828,463.00	100,000.00	19,928,463.00	0.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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

Dr. Director (Finance) Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.

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CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank of Baroda	0.00	1,032,289.38
Total	0.00	1,032,289.38

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	2,127,183.00
Advance to NGOs	0.00	2,354,985.00
Advance to Autonomous Bodies	0.00	705,953.00
Advance to District Authorities	0.00	256,414.00
Advance to District Hospitals	0.00	518,481.00
Security Deposit (Paid)	0.00	77,500.00
Total	0.00	6,040,516.00



Dy. Director
Uttarakhand State AIDS Control Society
Dehra Dun



CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Creditors Payable	0.00	2,374.00
Total	0.00	2,374.00



Dr. Director (Finance) Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun

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Uttarakhand SACS - POOL FUND
Chander Nagar , Dehradun -


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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 current (Rs)
30,089,278.00	IEC		172,740.00	1,882,416.90	Other Income	28	458
1,177,905.00	Consultants and Consultancy Services		0.00	95,880,842.20	Grants utilised to the extent of revenue expenditure		2,675
321,044.00	Surveillance						
2,583,781.60	Kits and Other Lab Supplies	06	46,300.00				
6,634,403.00	Training and Workshops	08	191,336.00				
26,089,588.00	NGO Services	11	720,385.00				
19,216,209.00	Salary (Pay and Allowances)	13	1,920,263.00				
4,092,311.00	Maintenance Costs	14	25,013.00				
7,558,739.50	Operational Expenses	15	49,406.00				
			12,000.00				
<u>97,763,259.10</u>			<u>3,137,443.00</u>	<u>97,763,259.10</u>			<u>3,137</u>


Member Secretary


Director (Finance)
Uttarakhand State AIDS Control Society
Dehra Dun.

Other Income

Schedule 28


Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Sale of Bid/Tender Documents	0.00	17,500.00
Other Receipts	29,908.00	153,602.00
Interest from Bank	428,523.00	1,711,314.90
Total	458,431.00	1,882,416.90

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Other Lab. Supplies	149,136.00	11,000.00
Consumable Items	42,200.00	2,572,781.60
Total	191,336.00	2,583,781.60





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

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Training	107,520.00	3,497,268.00
Campaigns	612,865.00	3,137,135.00
Total	720,385.00	6,634,403.00

NGO Services

Schedule 11

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NGO Services	0.00	998,981.50
NGO Services for Priority Interventions	1,920,263.00	25,090,606.50
Total	1,920,263.00	26,089,588.00



[Signature]

[Signature]
 Dy. Director (Finance) Member Secretary
 Uttarakhand State AIDS Control Society
 Dehra Dun.

Salary (Pay and Allowances)

Schedule 13


Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Salary	25,013.00	18,222,916.00
Leave Salary & Pension Contributions	0.00	817,991.00
Medical Expenses	0.00	175,302.00
Total	25,013.00	19,216,209.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Equipment Maintenance	0.00	480,588.00
Building Maintenance	0.00	2,458,291.00
Vehicle Maintenance	49,406.00	1,153,432.00
Total	49,406.00	4,092,311.00



 The Director (Finance)


 Member Secretary
 Charkhand State AIDS Control Society
 Dehra Dun

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Travelling Expenses	0.00	2,010,448.00
Rent, Rates & Taxes	0.00	259,800.00
Telephone/Communication Expenses	0.00	452,314.00
Bank Charges	0.00	2,633.50
Miscellaneous Expenses	0.00	452,864.00
Printing & Stationery	0.00	436,153.00
Advertisement (Other than IEC)	0.00	262,223.00
Water and Electricity Charges	0.00	482,141.00
Audit Fees	0.00	719,674.00
Postage/Courier	0.00	604,763.00
Quality Assessment	0.00	514,019.00
Other Administration Cost	0.00	614,729.00
Contractual Services - Companies	0.00	708,006.00
Contingency	12,000.00	38,972.00
Total	12,000.00	7,558,739.50


 Dy. Director (Finance)
 Member Secretary
 Uttar Pradesh AIDS Control Society
 Dehra Dun.

Uttarakhand SACS - POOL FUND

Chander Nagar , Dehradun -

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs. 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. 1,032,289.38 (and Current Liabilities of Rs.2,374.00)and outstanding Advances for Rs. 6,040,516.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 458,431.00. a sum of Rs. -16,691,020.00 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.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.24,219,882.38has been transfered to NDBS

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

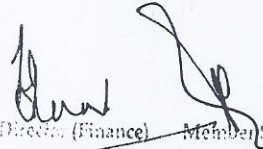
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned


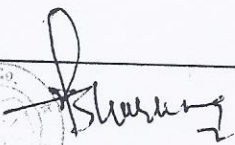
(Chartered Accountant)

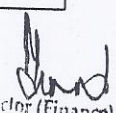

Proj. Director (Finance) Member Secretary
Uttarakhand State AIDS Control Society
Dehra Dun.

(Project Director)

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Opening balance of Net Current Assets	
Bank of Baroda	1,032,289.38
Advance to Others	2,127,183.00
Advance to NGOs	2,354,985.00
Advance to Autonomous Bodies	705,953.00
Advance to District Authorities	256,414.00
Advance to District Hospitals	518,481.00
Security Deposit (Paid)	77,500.00
	<u>7,072,805.38</u>
Opening balance of Net Current Liabilities	
Creditors Payable	2,374.00
	<u>2,374.00</u>
Sources of funds	
Recovery/Deduction of Grants	-2,629,581.38
NACPIII Closure	-21,590,301.00
	<u>-24,219,882.38</u>
Utilisation of funds	
Other Lab. Supplies	149,136.00
IEC	172,740.00
Training	107,520.00
Salary	25,013.00
Vehicle Maintenance	49,406.00
NGO Services for Priority Interventions	1,920,263.00
Surveillance	46,300.00
Campaigns	612,865.00
Contingency	12,000.00
Consumable Items	42,200.00
Civil Works	-100,000.00
Furniture, Fixtures & Supplies	-1,759,792.00
Blood Bank Equipments	-9,346,253.00
Equipment (Other)	-679,700.00
Vehicles	-700,303.00
Office Equipment	-7,242,415.00
	<u>-16,691,020.00</u>
Bank Interest & Miscellaneous Receipts	
Other Receipts	29,908.00
Interest from Bank	428,523.00
	<u>458,431.00</u>


 Dy. Director (Finance) Member Secretary
 Uttarakhand State AIDS Control Society