

Kanwaldeep Singh, IDAS



Director (Finance)  
National AIDS Control Organisation  
Ministry of Health & Family Welfare  
6<sup>th</sup> Floor, Chandralok Building, 36 Janpath,  
New Delhi - 110001  
☎ : 011-23731780  
Fax : 011-43509938

File No. G. 20016/31/2010-NACO (FIN)

Dated 27<sup>th</sup> Sept 2010

**Subject: Forwarding of Statutory Audit Reports 2009-10 of SACS**

Dear Sir/Madam,

I am forwarding herewith copies of Audit Reports for 2009-10 in respect of the following states:

1	A & N	11	Madhya Pradesh
2	Ahmedabad	12	Maharashtra
3	Andhra Pradesh	13	Orissa
4	Chandigarh ✓	14	Punjab
5	Chattisgarh	15	Tamil Nadu
6	DNH	16	UP
7	Gujarat	17	West Bengal
8	Haryana	18	Manipur
9	Karnataka	19	Meghalaya
10	Kerala		

In addition soft copies of the following states have been sent separately by Email.

1. Lakshadweep
2. Assam
3. Sikkim

Yours faithfully,

  
(Kanwaldeep Singh)

To

1. ✓ **Mr. Arun Manuja**  
Senior Financial Specialist  
The World Bank  
70, Lodi Estate  
New Delhi - 110003
2. **Ms. Sabina Bindra Barnes**  
Department For International Development  
Qutab Institutional Area  
New Delhi



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(1)

**Punjab State AIDS Control Society**

4<sup>th</sup> Level, Prayaas Building, Sector 38-B, Chandigarh  
Phone No. 0172-2636804, Fax: 0172-2636791

No. PSACS/ FU/2010/ 3802

Dated 13.08.2010

To

Mr. Kuldeep Singh  
Finance Officer,  
National AIDS Control Organization.  
Ministry of Health & Family Welfare,  
6<sup>th</sup> Floor, Chanderlok Building.  
36<sup>th</sup> Janpath, NACO,  
New Delhi.


*Punjab*

**Subject: - Submission of Statutory Audited Report of PSACS (Pool Fund, DBS Fund for Surveillance & GFATM Fund -VI)**

Respected Sir,

This is reference to the subject cited above.

The Statutory Audit Report for the year 2009-10 (Pool Fund, DBS Fund for Surveillance & GFATM Fund- VI) of PSACS duly audited by Chartered Accountant is enclosed for your kind perusal please.

  
**Additional Project Director  
Punjab State AIDS Control Society**

Enclosure: -

1. Audited Balance Sheet for the year 2009-10 (Pool Fund DBS Fund for Surveillance & GFATM Fund)
2. Audited Income & expenditure Statement. (Pool Fund DBS Fund for Surveillance & GFATM Fund)
3. Audited Receipt & Payment Accounts. Pool Fund DBS Fund for Surveillance & GFATM Fund)
4. Audited Utilization Certificate for the year 2009-10 Pool Fund DBS Fund for Surveillance & GFATM Fund)

*5941/0817/10*  
*2/8*

*K.S.*



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

**AUDIT REPORT FOR THE FINANCIAL YEAR 2009-2010**

We have audited the accompanying statements of the (Pool fund, Global fund VI and DBS for surveillance) Punjab State Aids Control Society under the National Aids Control project-phase-III (Finance under world Bank Credit No. 3242-IN) and DFID grant No NIL) as at March 31,2010.Our responsibility is to express an opinion on these financial statements based on our audit.

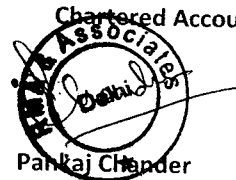
We conducted our audit report in accordance with standards on accounting issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit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

Subject to audit observation attached to this report, In our opinion the financial statements, read with the observation, give a true and fair view of the sources and application of funds and the financial position of Punjab State Aids Control Society for the year ended March 31, 2010 in according with consistency applied accounting standards issued by the Institute of Chartered Accountants of India.

In addition (a) with respect to IFRs, adequate supporting documents has been maintained to support the IFRs; (b) which expenditure are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issued by the NACO, GOI and NGO/CBO guidelines

Place : Chandigarh  
Date : 19<sup>th</sup> July'2010

For M/s RMA & Associates  
Chartered Accountants



Pankaj Chander  
(Partner)

M.No 89095

Audit Observations

**General Observations:-**

**1. Non Compliance of Accounting Standards**

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

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

**2. Insurance**

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

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

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

**3. Provident Fund**

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

**4. Donation Received from Lovely University**

An amount of Rs 100000/- was deposited in a separate bank account no 98130100002405 maintained with bank of Baroda sector 34 Chandigarh by the PSACS . The amount was received on account of donation from lovely university. The subject has not been accounted for in the books of accounts and the same is lying unspent in the bank of Baroda account as at 31.03.2010



**POOL Fund**

**1. Advances**

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

A. No Balance confirmations are on the record of any advances with the management.

B. It has been observed that total advances amounting to Rs. **6.75 Crores** have been outstanding as on 31<sup>st</sup> March, 2010 out of which Rs. **1.45 Crores (Approx. as per FIFO method)** has been outstanding for the period of more than one year.

We have made some analysis in relation to old outstanding advance, which is enclosed herewith as annexure-1.

**2. Expenses understated**

It has been observed that expense have been understated to the extent of Rs. 601800/- due to same expenditure has been claimed in the financial year 2008-2009 now they have been reversed in the financial year 2009-10 (Reverse in current year, pertaining to FY 2008-09 for DD cancelled for supply Material from M/s Perfection Advertiser)

**3. Wrong Classification of Income/ Expenses**

a) Rs. 7,49,770/- paid to M/s Sanchi Management Services Pvt. Ltd. from Apr.2009 to Mar.2010 towards Man-power recruitment Charges have been wrongly posted in Miscellaneous Expenses instead of recruitment charges.

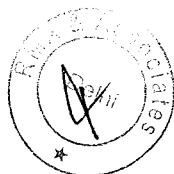
**4. Default in Statutory Compliances**

a. TDS has not been deducted on Payment made as catering charges to M/s Ambrozia Delicacies Pvt. Ltd. vide V.No.634 dated 23.11.2009 for Rs.39,973/- towards arrangements of Lunch & Tea for presentation.

b. It has been observed that Rs.5000/- excess deposited on a/c of TDS on salary of Dr.J.S.Malhi, However, the salary of Dr.J.S.Malhi has been booked in Global Fund A/c for the same month.

**5. Expenses wrongly classified as Fixed Assets**

As per Operational Guidelines for Financial Management issued by NACO under the head Accounting Policies point no. 8.2.3 (a) stated that "Equipments procured by SACS for installation and use at various peripheral units are charged to expenditure as the ownership of these assets



does not rest with SACS". However, It has been observed that the following addition in Fixed assets which is installed and use at various peripheral unit has been capitalized by SACS.

a. **Blood Bank Equipment**

Addition during the current year of Rs. 65,21,768/- is being installed and use at various peripheral units.

b. **Civil Works**

Current year addition in fixed assets of Rs 578492/- is towards civil works being done at various peripheral units . However it should be treated as revenue expenditure instead of capital expenditure.

c. **Blood Bank Equipment**

Voucher No.1246 dated 31.03.2010 of Rs. 33,740/- towards installation charges of computers purchase in SBTC Fund (separate entity) has been wrongly paid and booked in PSACS books.

6. **Bank Reconciliation Statements**

a. Ch. no. 043801 dated 29.06.2009 for Rs.450/- paid for miscellaneous expenses but not presented in bank till date and after the validity period of 6 months same will be reversed but now it is standing the bank reconciliation

b. Following unadjusted entries has been stand in BRS as on 31.03.2010.

Date	Particulars	Amount (Rs.)
23.02.10	Cash Deposit	Rs.2,118/-
09.03.10	Salary	Rs. 6,381/-
17.03.10	Cash Deposit	Rs.4,100/-
10.02.10	Ch.33196 Rejected	Rs.4,500/-
31.03.10	Ch.139548 Rejected	Rs.3,300/-

7. **Procurement**

a) **Khukhrain Cold Storage:-** Procurement of Kukhrani Cold Storage has been initially done for 6 Months i.e Apr.09 to Sep.09 as per offer letter. However, it has been observed that after completion of said period no fresh agreement has been signed till date.

8. In some cases cash has been directly deposited by the NGO/party in Society's Bank A/c and the entry of the same has been late posted in the books of accounts of the society. However, it has been observed that this is the wrong practice over controlling of cash and we are recommended that the procedure of cash deposit should be done only at head office level.



**Global Fund**

**1. Advances**

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

- A. No Balance confirmations are on the record with the management.
- B. It has been observed that total advances amounting to Rs. 190.29 Lacs have been outstanding as on 31<sup>st</sup> March 2010 out of which Rs. 37.80 Lacs (Approx. as per FIFO method) has been outstanding for the period of more than one year.

We have made some analysis in relation to old outstanding advance, which is enclosed herewith as annexure-2.

**2. Bank Reconciliation Statements**

- a. Rs. 2,71,364/- on 03.03.2010 has been received as interest from bank. However, the same has not been posted in the books of accounts and stand in BRS as on 31.03.2010.
- b. Rs. 23,098/- dated 12.10.09 received from ICTC Ch F.G. Sahib not cleared till date and also stand in BRS as on 31.03.2010, should be reversed on 31.03.2010. However, It has been observed that this entry has been further posted on 26.11.09 and also reflected in Bank Statement.

**3. Wrong Classification of Income/ Expenses**

- a. Internet Exp. Rs. 6,14,382/- for the period from 01.04.2009 to 31.03.2010 booked under Contingency exp. a/c instead of Telephone/Communication Exp. a/c.
- b. Travelling Exp. Rs. 91312/- for the period from 01.04.2009 to 31.03.2010 booked under Contingency exp. a/c instead of Travelling Exp. a/c.

**4. Expenses understated**

It has been observed that expense have been understated to the extent of Rs. 83,191/- in the Printing & Stationery Head. (Reversed in current year, pertaining to FY 2008-09 for DD cancelled of Untrex Print and Parkash Publicity amounting to Rs. 2,70,829/- less new DD issued of Rs.1,87,638/- in current year Balance Rs.83,191/-).

**5. Expenses wrongly classified as Fixed Assets**

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

- a. **Office Equipment**



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Addition during the current year of Rs. 1,48,475/- is being installed and use at various peripheral units.

**b. Civil Works**

Addition during the current year of Rs. 5,05,422/- towards civil works being done at various peripheral units.

Place : Chandigarh  
Date : 19<sup>th</sup> July'2010

For M/s RMA & Associates  
Chartered Accountants



Pankaj Chander  
(Partner)

M.No 89095



**Management Letter**

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

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

Vehicles

Cash In chest

Employees Fidelity Bond

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

2.

- a) Utilization Certificate

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

- b) Wrong Classification

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

**3. Advances**

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

Advance register should be formulated at the earliest

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

Advancement should not be made without the previous advance being settled



Punjab SACS - POOL FUND

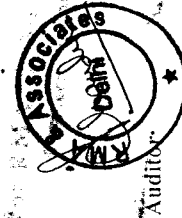
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SCO 481-482, Sec-35-C, Chandigarh - Punjab State AIDS Control Society  
 Prayas Building, 4th Level, Sec. 38/B,  
 National AIDS Control Project - Phase III  
 Chandigarh.

Balance Sheet

For The Period From : 01-Apr-2009 To : 31-Mar-2010

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
68,649,452.18	GENERAL FUND	01	82,654,520.18	FIXED ASSETS	02	20,029,489.00
1,100.00	CURRENT LIABILITIES AND PROVISIONS	0501	26,100.00	CURRENT ASSETS, LOANS AND ADVANCES		
12,369,588.00	CURRENT LIABILITIES		8,357,640.73	CURRENT ASSETS	0301	15,171,552.73
	FIXED ASSET FUND		60,292,911.45	LOANS AND ADVANCES	0401	67,509,067.45
<u>81,020,140.18</u>			<u>81,020,140.18</u>			<u>102,710,109.18</u>



Auditor

*Prakash*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

*Oshin Grewal*  
 Project Director  
 Punjab State AIDS Control Society  
 Chandigarh

General Fund Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	68,649,452.18	50,891,785.71
Add: Received during the year		
Grant from NACO to SACS	94,000,000.00	67,939,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	72,335,031.00	48,167,267.53
Grants utilised to the extent of fixed asset expenditure	7,659,901.00	2,014,066.00
Closing grant in aid	82,654,520.18	68,649,452.18



*Signature*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

**Fixed Asset** **Schedule 02**

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	176,767.00	6,555,508.00	0.00	6,732,275.00
Civil Works (2201)	1,144,838.00	578,492.00	0.00	1,723,330.00
Equipment (Other) (2204)	2,208,500.00	0.00	0.00	2,208,500.00
Furniture, Fixtures & Supplies (2202)	2,031,971.00	0.00	0.00	2,031,971.00
Office Equipment (2206)	5,642,605.00	525,901.00	0.00	6,168,506.00
Vehicles (2205)	1,164,907.00	0.00	0.00	1,164,907.00
<b>Grand Total</b>	<b>12,369,588.00</b>	<b>7,659,901.00</b>	<b>0.00</b>	<b>20,029,489.00</b>

**Funds from Other Sources** **Schedule 03**

Figures in Rupees

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



Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

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**CURRENT ASSETS**

Schedule 0301

Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Cash in hand	9,413.00	6,626.00
Bank 3	15,162,139.73	8,351,014.73
<b>Total</b>	<b>15,171,552.73</b>	<b>8,357,640.73</b>

**LOANS AND ADVANCES**

Schedule 0401

Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	13,031,316.00	6,473,601.00
Advance to NGOs	39,247,822.54	29,463,990.54
Advance to Contractors/Suppliers (Non Reimbursible)	2,000.00	2,000.00
Advance to Staff	548,275.00	442,083.00
Advance to Autonomous Bodies	0.00	15,000.00
Advance to District Authorities	14,601,032.91	17,787,197.91
Advance to District Hospitals	18,621.00	49,039.00
Security Deposit (Paid)	60,000.00	60,000.00
Inter Unit Fund Transfer	0.00	6,000,000.00
<b>Total</b>	<b>67,509,067.45</b>	<b>60,292,911.45</b>

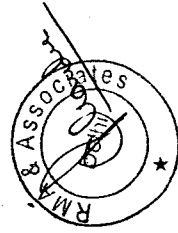


Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

**CURRENT LIABILITIES** Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Security / Earnest Deposit (Received)	31,100.00	1,100.00
TDS (Salary)	-5,000.00	0.00
<b>Total</b>	<b>26,100.00</b>	<b>1,100.00</b>



Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

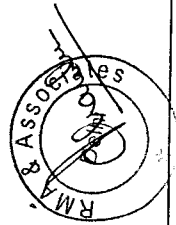
**Punjab SACS - POOL FUND**

[Draft]

SCO 481-482, Sec-35-C, Chandigarh - Punjab State AIDS Control Society  
 Prayaas Building, 4th Level, Sec-38/E,  
 National AIDS Control Project - Phase III Chandigarh.

**Income And Expenditure Account**  
**For The Period From : 01-Apr-2009 To :31-Mar-2010**

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.)
9,384,167.00	IEC		18,272,447.00	690,954.00	Other Income	28	2,315,967.00
12,492.00	Consultants and Consultancy Services		0.00	48,167,267.53	Grants utilised to the extent of revenue expenditure		72,335,031.00
59,076.00	Technical Resource Groups(TRGs)		0.00				
1,061,268.00	Surveillance		435,949.00				
0.00	(IC)Non Reimbursable prior period expensable		561,206.00				
2,343,008.40	Kits and Other Lab Supplies	06	4,966,020.00				
3,845,633.03	Training and Workshops	08	5,004,047.00				
11,025,902.10	NGO Services	11	18,636,649.00				
14,523,662.00	Salary (Pay and Allowances)	13	18,477,559.00				
1,434,538.00	Maintenance Costs	14	708,697.00				
5,168,475.00	Operational Expenses	15	7,588,424.00				
<b>48,858,221.53</b>			<b>74,650,998.00</b>	<b>48,858,221.53</b>			<b>74,650,998.00</b>



*R. Arora*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

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Other Income

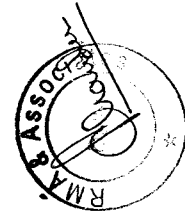
Schedule 28

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Receipts	928,216.00	179,222.00
Interest from Bank	1,387,751.00	511,732.00
<b>Total</b>	<b>2,315,967.00</b>	<b>690,954.00</b>

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Lab. Supplies	393,871.00	1,211,425.00
Blood Lab. Supplies	0.00	827,190.40
Consumable Items	4,572,149.00	304,393.00
<b>Total</b>	<b>4,966,020.00</b>	<b>2,343,008.40</b>



*K. Grewal*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh



Schedule 08

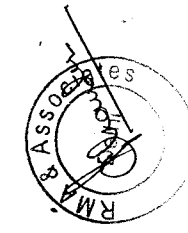
Training and Workshops

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	2,364,010.00	3,789,622.03
Campaigns	2,640,037.00	56,011.00
<b>Total</b>	<b>5,004,047.00</b>	<b>3,845,633.03</b>

Schedule 11

NGO Services

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services	728,967.00	235,961.00
NGO Services for Priority Interventions	17,907,682.00	10,789,941.10
<b>Total</b>	<b>18,636,649.00</b>	<b>11,025,902.10</b>



*(Signature)*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	17,862,825.00	14,377,221.00
Honorarium	599,866.00	68,962.00
Leave Salary & Pension Contributions	14,868.00	77,479.00
<b>Total</b>	<b>18,477,559.00</b>	<b>14,523,662.00</b>

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Building Maintenance	228,901.00	1,078,000.00
Vehicle Maintenance	479,796.00	356,538.00
<b>Total</b>	<b>708,697.00</b>	<b>1,434,538.00</b>

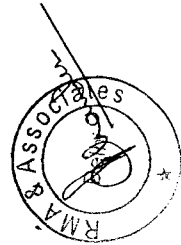


*K. K. Singh*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

Schedule 15

Operational Expenses

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	368,680.00	339,607.00
Rent, Rates & Taxes	3,001,500.00	2,218,165.00
Telephone/Communication Expenses	358,937.00	192,631.00
Bank Charges	-53.00	3,399.00
Miscellaneous Expenses	1,672,226.00	962,108.00
Printing & Stationery	490,891.00	367,249.00
Advertisement (Other than IEC)	0.00	191,945.00
Water and Electricity Charges	431,097.00	209,056.00
Audit Fees	593,961.00	603,358.00
Legal Expenses	30,095.00	0.00
Postage/Courier	110,424.00	79,957.00
Quality Assessment	479,820.00	0.00
Contractual Services - Companies	5,335.00	0.00
Contingency	45,511.00	1,000.00
<b>Total</b>	<b>7,588,424.00</b>	<b>5,168,475.00</b>



*Practising*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

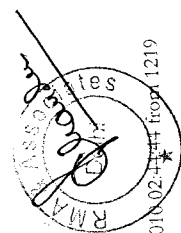
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**Punjab SACS - POOL FUND**

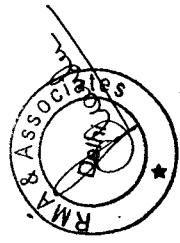
Punjab State AIDS Control Society,  
SCO 481-482, Sec-35-C, Chandigarh -  
Prayaas Building, 4th Level, Sec. 38/B,  
National AIDS Control Project - Phase III Chandigarh.

**Receipt And Payment Account**  
**For The Period From : 01-Apr-2009 To : 31-Mar-2010**

Figures for the previous Period (Rs.)	Figures for the current Period (Rs.)	Schedule Reference	RECEIPTS	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
			<b>Opening Balance:</b>				
104,344.00	6,626.00		Cash in hand	45,710,685.03	LOANS AND ADVANCES	17	55,335,915.00
3,066,186.16	8,351,014.73	30	Balance with Bank	899,228.00	FIXED ASSETS	16	6,850,926.00
0.00	1,125.00		Surveillance	0.00	CURRENT LIABILITIES	32	47,210.00
0.00	6,005,867.00	17	LOANS AND ADVANCES	1,130,266.40	Kits and Other Lab Supplies	18	3,961,390.00
0.00	94,000,000.00	29	GENERAL FUND	300,556.00	Training and Workshops	20	1,541,455.00
67,939,000.00	30,000.00	32	CURRENT LIABILITIES	8,466.00	NGO Services	23	0.00
0.00	53.00	43	Operational Expenses	8,887,688.00	Salary (Pay and Allowances)	25	12,393,597.00
690,954.00	2,282,996.00	56	Other Income	301,069.00	Maintenance Costs	26	688,697.00
<b>71,800,484.16</b>	<b>110,677,681.73</b>			4,828,195.00	Operational Expenses	27	6,631,714.00
				527,424.00	IEC		8,055,225.00
				12,492.00	Consultants and Consultancy Services		0.00
				6,000.00	Technical Resource Groups(TRGs)		0.00
				830,774.00	Surveillance		0.00
					<b>Closing Balance:</b>		
				6,626.00	Cash in hand		9,413.00
				8,351,014.73	Balance with Bank	31	15,162,139.73



				71,800,484.16				110,677,681.73
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*[Handwritten Signature]*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

**LOANS AND ADVANCES**

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to District Hospitals	5,867.00	0.00
Inter Unit Fund Transfer	6,000,000.00	0.00
<b>Total</b>	<b>6,005,867.00</b>	<b>0.00</b>

**GENERAL FUND**

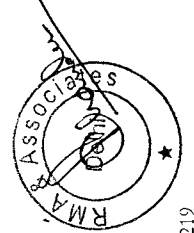
Schedule 29

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Grant from NACO to SACS	94,000,000.00	67,939,000.00
<b>Total</b>	<b>94,000,000.00</b>	<b>67,939,000.00</b>

**Balance with Bank**

Schedule 30

Particulars	As at 31-Mar-09 (Rs.)	As at 31-Mar-08 (Rs.)
Bank 3	8,351,014.73	1,910,824.16
Bank 9	0.00	1,155,362.00
<b>Total</b>	<b>8,351,014.73</b>	<b>3,066,186.16</b>



Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

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**CURRENT LIABILITIES**

Schedule 32

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Security / Earnest Deposit (Received)	30,000.00	0.00
<b>Total</b>	<b>30,000.00</b>	<b>0.00</b>

**Operational Expenses**

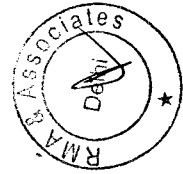
Schedule 43

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank Charges	53.00	0.00
<b>Total</b>	<b>53.00</b>	<b>0.00</b>

**Other Income**

Schedule 56

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Receipts	1,315,884.00	179,222.00
Interest from Bank	967,112.00	511,732.00
<b>Total</b>	<b>2,282,996.00</b>	<b>690,954.00</b>



*K. K. Kaur*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to Others	16,895,248.00	8,430,890.00
Advance to NGOs	28,705,069.00	19,555,070.03
Advance to Contractors/Suppliers (Non Reimbursable)	0.00	293,500.00
Advance to Staff	1,967,922.00	1,862,819.00
Advance to Autonomous Bodies	40,000.00	15,000.00
Advance to District Authorities	7,727,676.00	12,632,002.00
Advance to District Hospitals	0.00	91,253.00
Inter Unit Fund Transfer	0.00	2,830,151.00
<b>Total</b>	<b>55,335,915.00</b>	<b>45,710,685.03</b>

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Blood Bank Equipments	6,555,508.00	113,712.00
Equipment (Other)	0.00	210,655.00
Office Equipment	295,418.00	574,861.00
<b>Total</b>	<b>6,850,926.00</b>	<b>899,228.00</b>



*(Signature)*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

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CURRENT LIABILITIES		Schedule 32
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
TDS (Salary)	46,490.00	0.00
TDS (Others)	720.00	0.00
<b>Total</b>	<b>47,210.00</b>	<b>0.00</b>

Kits and Other Lab Supplies		Schedule 18
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Other Lab. Supplies	67,800.00	34,104.00
Blood Lab. Supplies	0.00	817,190.40
Consumable Items	3,893,590.00	278,972.00
<b>Total</b>	<b>3,961,390.00</b>	<b>1,130,266.40</b>

Training and Workshops		Schedule 20
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Training	372,171.00	300,556.00
Campaigns	1,169,284.00	0.00
<b>Total</b>	<b>1,541,455.00</b>	<b>300,556.00</b>



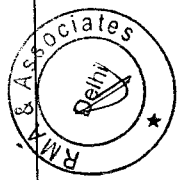
Assistant Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

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NGO Services		Schedule 23
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
NGO Services for Priority Interventions	0.00	8,466.00
<b>Total</b>	<b>0.00</b>	<b>8,466.00</b>

Salary (Pay and Allowances)			Schedule 25
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)	As at 31-Mar-09 (Rs.)
Salary	11,856,144.00		8,764,412.00
Honorarium	522,585.00		45,797.00
Leave Salary & Pension Contributions	14,868.00		77,479.00
<b>Total</b>	<b>12,393,597.00</b>		<b>8,887,688.00</b>

Maintenance Costs		Schedule 26
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Building Maintenance	228,901.00	0.00
Vehicle Maintenance	459,796.00	301,069.00
<b>Total</b>	<b>688,697.00</b>	<b>301,069.00</b>



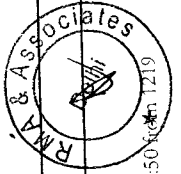
*M. Chohan*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

Operational Expenses Schedule 27

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	220,899.00	228,655.00
Rent, Rates & Taxes	3,001,500.00	2,218,165.00
Telephone/Communication Expenses	358,937.00	186,870.00
Bank Charges	0.00	3,399.00
Miscellaneous Expenses	1,424,238.00	783,906.00
Printing & Stationery	474,485.00	354,156.00
Advertisement (Other than IEC)	0.00	191,945.00
Water and Electricity Charges	431,097.00	209,056.00
Audit Fees	593,961.00	603,358.00
Legal Expenses	22,000.00	0.00
Postage/Courier	81,737.00	48,685.00
Quality Assessment	21,960.00	0.00
Contractual Services - Companies	900.00	0.00
Total	6,631,714.00	4,828,195.00

Balance with Bank Schedule 31

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



*(Signature)*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

[Draft]

### Punjab SACS - POOL FUND

National AIDS Control Project - Phase III

### Sources and Uses of Funds

As on: 31-Mar-2010

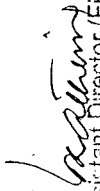
Year----->

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



*[Signature]*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

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

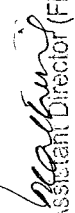
  
Assistant Director (Finance)  
Punjab State AIDS Control Society,  
Chandigarh



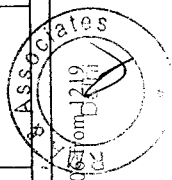
## Punjab SACS

Year----->

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

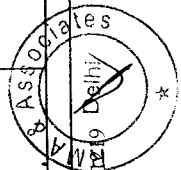
  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

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	2007	2007-08	2008-09	2009-10
<b>(-) Current Liabilities (03)</b>				
Group Insurance Scheme	0.00	360.00	0.00	0.00
Other Recoveries	0.00	0.00	8,837.00	0.00
Security / Earnest Deposit (Received)	0.00	1,100.00	1,100.00	1,100.00
TDS (Others)	0.00	71,959.00	303.00	0.00
TDS (Salary)	0.00	2,810.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>83,129.00</b>	<b>10,240.00</b>	<b>1,100.00</b>
<b>Miscellaneous Receipts (04)</b>				
Interest from Bank	0.00	1,081,066.00	511,732.00	1,387,751.00
Other Receipts	0.00	224,698.54	179,222.00	928,216.00
<b>Total</b>	<b>0.00</b>	<b>1,305,764.54</b>	<b>690,954.00</b>	<b>2,315,967.00</b>
<b>Expenses (05)</b>				
(IC)Non Reimbursable prior period expensable	0.00	0.00	0.00	561,206.00
Advertisement (Other than IEC)	0.00	93,728.00	191,945.00	0.00
Audit Fees	0.00	14,200.00	603,338.00	593,961.00
Bank Charges	0.00	30.00	3,399.00	-53.00
Blood Lab. Supplies	0.00	5,403,721.00	827,190.40	0.00
Building Maintenance	0.00	0.00	1,078,000.00	228,901.00
Campaigns	0.00	0.00	56,011.00	2,640,037.00

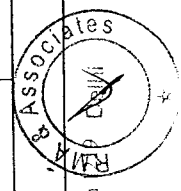
Assistant Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh



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Expenses (05)	2007	2007-08	2008-09	2009-10
Consultants and Consultancy Services	0.00	0.00	12,492.00	0.00
Consumable Items	0.00	0.00	304,393.00	4,572,149.00
Contingency	0.00	0.00	1,000.00	45,511.00
Contractual Services - Companies	0.00	0.00	0.00	5,335.00
Equipment Maintenance	0.00	22,671.00	0.00	0.00
HIV Kits	0.00	1,283,045.00	0.00	0.00
Honorarium	0.00	0.00	68,962.00	599,866.00
IEC	0.00	10,925,079.00	9,384,167.00	18,272,447.00
Leave Salary & Pension Contributions	0.00	85,247.00	77,479.00	14,868.00
Legal Expenses	0.00	1,000.00	0.00	30,095.00
Medical Expenses	0.00	6,972.00	0.00	0.00
Miscellaneous Expenses	0.00	915,800.20	962,108.00	1,672,226.00
Monitoring & Evaluation (SIMS)	0.00	563,767.00	0.00	0.00
NGO Services	0.00	0.00	235,961.00	728,967.00
NGO Services for Priority Interventions	0.00	9,048,769.50	10,789,941.10	17,907,682.00

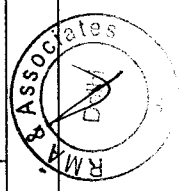
  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh





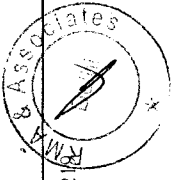
Expenses (05)	2007	2007-08	2008-09	2009-10
OT Drugs	0.00	86,540.00	0.00	0.00
Other Lab. Supplies	0.00	367,198.00	1,211,425.00	393,871.00
Postage/Courier	0.00	85,136.00	79,957.00	110,424.00
Printing & Stationery	0.00	126,497.00	367,249.00	490,891.00
Quality Assessment	0.00	0.00	0.00	479,820.00
Rent, Rates & Taxes	0.00	1,956,171.00	2,218,165.00	3,001,500.00
Salary	0.00	14,445,088.00	14,377,221.00	17,862,825.00
STI Drugs	0.00	59,778.00	0.00	0.00
Surveillance	0.00	599,453.00	1,061,268.00	435,949.00
Technical Resource Groups(TRGs)	0.00	0.00	59,076.00	0.00
Telephone/Communication Expenses	0.00	197,885.00	192,631.00	358,937.00
Training	0.00	2,225,459.00	3,789,622.03	2,364,010.00
Travelling Expenses	0.00	616,362.00	339,607.00	368,680.00
Vehicle Maintenance	0.00	456,882.00	356,538.00	479,796.00
Water and Electricity Charges	0.00	107,648.00	209,056.00	431,097.00

*[Signature]*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh



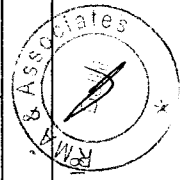
*[Signature]*  
Assistant Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

	2007	2007-08	2008-09	2009-10
<b>Expenses (05)</b>				
<b>Fixed Assets (06)</b>				
<b>Total</b>	0.00	49,694,126.70	48,858,221.53	74,650,998.00
Blood Bank Equipments	63,055.00	0.00	113,712.00	6,555,508.00
Civil Works	30,000.00	0.00	1,114,838.00	578,492.00
Equipment (Other)	1,216,372.00	781,473.00	210,655.00	0.00
Furniture , Fixtures & Supplies	713,346.00	1,318,625.00	0.00	0.00
Office Equipment	4,426,571.00	641,173.00	574,861.00	525,901.00
Vehicles	1,164,907.00	0.00	0.00	0.00
<b>Total</b>	7,614,251.00	2,741,271.00	2,014,066.00	7,659,901.00
<b>Balance in Bank (07)</b>				
Bank 3	37,589,155.76	1,910,824.16	8,351,014.73	15,162,139.73
Bank 9	0.00	1,155,362.00	0.00	0.00
<b>Total</b>	37,589,155.76	3,066,186.16	8,351,014.73	15,162,139.73
<b>Advances (08)</b>				
Advance to District Authorities	15,970,420.11	18,284,861.91	17,787,197.91	14,601,032.91
Advance to Autonomous Bodies	100,000.00	20,000.00	15,000.00	0.00
Advance to Contractors/Suppliers	15,750.00	800,250.00	2,000.00	2,000.00
Advance to District Hospitals	0.00	0.00	49,039.00	18,621.00
Advance to NGOs	21,407,948.00	21,146,328.64	29,465,990.54	39,247,822.54

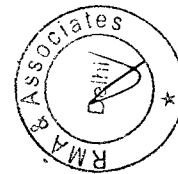


	2007	2007-08	2008-09	2009-10
<b>Expenses (05)</b>				
<b>Total</b>	0.00	49,694,126.70	48,858,221.53	74,650,998.00
<b>Fixed Assets (06)</b>				
Blood Bank Equipments	63,055.00	0.00	113,712.00	6,555,508.00
Civil Works	30,000.00	0.00	1,114,838.00	578,492.00
Equipment (Other)	1,216,372.00	781,473.00	210,655.00	0.00
Furniture, Fixtures & Supplies	713,346.00	1,318,625.00	0.00	0.00
Office Equipment	4,426,571.00	641,173.00	574,861.00	525,901.00
Vehicles	1,164,907.00	0.00	0.00	0.00
<b>Total</b>	7,614,251.00	2,741,271.00	2,014,066.00	7,659,901.00
<b>Balance in Bank (07)</b>				
Bank 3	37,589,155.76	1,910,824.16	8,351,014.73	15,162,139.73
Bank 9	0.00	1,155,362.00	0.00	0.00
<b>Total</b>	37,589,155.76	3,066,186.16	8,351,014.73	15,162,139.73
<b>Advances (08)</b>				
Advance to District Authorities	15,970,420.11	18,284,861.91	17,787,197.91	14,601,032.91
Advance to Autonomous Bodies	100,000.00	20,000.00	15,000.00	0.00
Advance to Contractors/Suppliers	15,750.00	800,250.00	2,000.00	2,000.00
Advance to District Hospitals	0.00	0.00	49,039.00	18,621.00
Advance to NGOs	21,407,948.00	21,146,328.64	29,463,990.54	39,247,822.54

*[Signature]*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh



	2017	2007-08	2008-09	2009-10
<b>Advances (08)</b>				
Advance to Others	377,304.00	1,913,269.00	6,473,601.00	13,031,316.00
Advance to Staff	46,970.00	2,244,042.00	442,083.00	548,275.00
Inter Unit Fund Transfer	0.00	3,260,744.00	6,000,000.00	0.00
Security Deposit (Paid)	60,000.00	60,000.00	60,000.00	60,000.00
<b>Total</b>	<b>37,978,392.11</b>	<b>47,731,495.55</b>	<b>60,292,911.45</b>	<b>67,509,067.45</b>
<b>(-) Current Liabilities(09)</b>				
General Provident Fund	6,900.00	0.00	0.00	0.00
Group Insurance Scheme	360.00	0.00	0.00	0.00
Other Recoveries	0.00	8,837.00	0.00	0.00
Security / Earnest Deposit (Received)	1,100.00	1,100.00	1,100.00	31,100.00
TDS (Others)	71,959.00	303.00	0.00	0.00
TDS (Salary)	2,810.00	0.00	0.00	-5,000.00
<b>Total</b>	<b>83,129.00</b>	<b>10,240.00</b>	<b>1,100.00</b>	<b>26,100.00</b>



*[Signature]*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

Punjab SACS - DBS FOR SURVEILLAN

[Draft]

SCO 481-482, Sec-35-C, Chandigarh - Punjab State AIDS Control Society  
 Prayaas Building, 4th Level, Sec-38/B,  
 National AIDS Control Project - Phase III Chandigarh.

Balance Sheet

For The Period From : 01-Apr-2009 To :31-Mar-2010

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.)
0.00	GENERAL FUND	01	1,969,088.00		CURRENT ASSETS, LOANS AND ADVANCES		
				0.00	CURRENT ASSETS	0301	1,968,089.00
				0.00	LOANS AND ADVANCES	0401	999.00
0.00			1,969,088.00	0.00			1,969,088.00



*Maan Singh*  
 FC/FM/FO  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

*Darshy Kaur*  
 Project Director  
 Punjab State AIDS Control Society  
 Chandigarh

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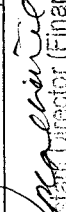
**General Fund** **Schedule 01**

Particulars	Figures in Rupees	
	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Opening grant in aid	0.00	0.00
<b>Add: Received during the year</b>		
Grant from NACO to SACS	1,996,000.00	0.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	26,912.00	0.00
<b>Closing grant in aid</b>	<b>1,969,088.00</b>	<b>0.00</b>

**Fixed Asset** **Schedule 02**

Particulars	Figures in Rupees		
	Opening Balance	Addition	Deletion
<b>Grand Total</b>			<b>Closing Balance</b>



  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

Schedule 03

Funds from Other Sources

Figures in Rupees

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

Schedule 0301

CURRENT ASSETS

Figures in Rupees

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank DBS	1,968,089.00	0.00
<b>Total</b>	<b>1,968,089.00</b>	<b>0.00</b>

Schedule 0401

LOANS AND ADVANCES

Figures in Rupees

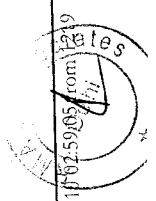
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Advance to District Hospitals	999.00	0.00
<b>Total</b>	<b>999.00</b>	<b>0.00</b>

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Assistant Director (Finance)

Punjab State AIDS Control Society

Chandigarh



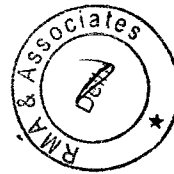
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Punjab SACS - DBS FOR SURVEILLANCE

SCO 481-482, Sec-35-C, Chandigarh - Punjab State AIDS Control Society  
Prayaas Building, 4th Level, Sec. 38/B,  
National AIDS Control Project - Phase III Chandigarh.

Income And Expenditure Account  
For The Period From : 01-Apr-2009 To : 31-Mar-2010

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	Kits and Other Lab Supplies	06	21,872.00	0.00	Other Income	28	28,964.00
0.00	Salary (Pay and Allowances)	13	33,608.00	0.00	Grants utilised to the extent of revenue expenditure		26,912.00
0.00	Operational Expenses	15	396.00				
<u>0.00</u>			<u>55,876.00</u>	<u>0.00</u>			<u>55,876.00</u>



*[Signature]*  
Assistant Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh

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Schedule 28

Other Income

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Interest from Bank	28,964.00	0.00
<b>Total</b>	<b>28,964.00</b>	<b>0.00</b>

Schedule 06

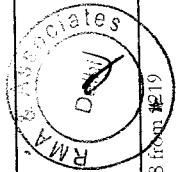
Kits and Other Lab Supplies

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	21,872.00	0.00
<b>Total</b>	<b>21,872.00</b>	<b>0.00</b>

Schedule 13

Salary (Pay and Allowances)

Particulars	As at 31-Mar-10 (Rs.)	*As at 31-Mar-09 (Rs.)
Honorarium	33,608.00	0.00
<b>Total</b>	<b>33,608.00</b>	<b>0.00</b>



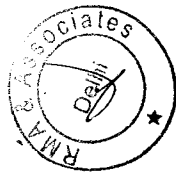
*Kaali*  
Assistant Director (Finance)

Punjab State AIDS Control Society  
Chandigarh

Schedule 15

Operational Expenses

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	396.00	0.00
<b>Total</b>	<b>396.00</b>	<b>0.00</b>



*Praveen*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

Punjab SACS - DBS FOR SURVEILLANCE

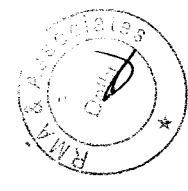
SCO 481-482, Sec-35-C, Chandigarh - Punjab State AIDS Control Society,  
 Gyalvas Building, 4th Floor, Sec-35/B,  
 National AIDS Control Project - Phase III, Chandigarh.

NACO

Receipt And Payment Account

For The Period From : 01-Apr-2009 To :31-Mar-2010

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.)
0.00	GENERAL FUND	29	1,996,000.00	0.00	LOANS AND ADVANCES	17	999.00
0.00	Other Income	56	28,964.00	0.00	Kits and Other Lab Supplies	18	21,872.00
0.00			<u>2,024,964.00</u>	0.00	Salary (Pay and Allowances)	25	33,608.00
				0.00	Operational Expenses	27	396.00
				0.00	<b>Closing Balance:</b>		
				0.00	Balance with Bank	31	1,968,089.00
				<u>0.00</u>			<u>2,024,964.00</u>



*Naresh*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

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**Schedule 18**  
**Kits and Other Lab Supplies**

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
HIV Kits	21,872.00	0.00
<b>Total</b>	<b>21,872.00</b>	<b>0.00</b>

**Schedule 25**  
**Salary (Pay and Allowances)**

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Honorarium	33,608.00	0.00
<b>Total</b>	<b>33,608.00</b>	<b>0.00</b>

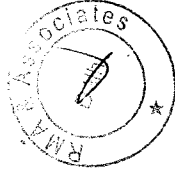
**Schedule 27**  
**Operational Expenses**

Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Travelling Expenses	396.00	0.00
<b>Total</b>	<b>396.00</b>	<b>0.00</b>

*W. S. Srinivas*  
Assistant Director (Finance)  
Punjab State AIDS Control Society  
Chandigarh



Balance with Bank		Schedule 31
Particulars	As at 31-Mar-10 (Rs.)	As at 31-Mar-09 (Rs.)
Bank DBS	1,968,089.00	0.00
<b>Total</b>	<b>1,968,089.00</b>	<b>0.00</b>



*K. K. Kulkarni*  
 Assistant Director (Finance)  
 Pratyaksh State AIDS Control Society  
 Chandernagore

**Punjab SACS - DBS FOR SURVEILLANCE**

[Draft]

National AIDS Control Project - Phase III

**Sources and Uses of Funds**

As on: 31-Mar-2010

NACO

Year----->

Particulars		2009-10
Sources of funds	Grant from NACO to SACS	1,996,000.00
	Miscellaneous Receipts (04)	28,964.00
Utilisation of funds	Expenses (05)	55,876.00
Closing balance of Net Current Assets	Balance in Bank (07)	1,968,089.00
	Advances (08)	999.00



*Handwritten Signature*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh

Punjab SACS

Year----->

Particulars		2009-10
Miscellaneous Receipts (04)	Interest from Bank	28,964.00
	<b>Total</b>	<b>28,964.00</b>
Expenses (05)	HIV Kits	21,872.00
	Honorarium	33,608.00
	Travelling Expenses	396.00
	<b>Total</b>	<b>55,876.00</b>
Balance in Bank (07)	Bank DBS	1,968,089.00
	<b>Total</b>	<b>1,968,089.00</b>
Advances (08)	Advance to District Hospitals	999.00
	<b>Total</b>	<b>999.00</b>

*Khalid*  
 Assistant Director (Finance)  
 Punjab State AIDS Control Society  
 Chandigarh



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9<sup>th</sup> Floor, Chandralok Building,  
36, Janpath, New Delhi  
Dated: the 23rd June, 2009

To

The Pay and Accounts Officer (Secct.)  
Ministry of Health and Family Welfare  
New Delhi.

**Subject: Release of Grant-in-aid to State AIDS Control Societies under  
Pool Fund during 2009-10.**

Sir,

I am directed to convey the sanction of the President of India for release of an amount of Rs 9518.00 lakh (Rupees Ninety five crore and Eighteen lakh only) and payment to the following State AIDS Control Societies for implementation of National AIDS Control Programme Phase III under Pool Fund during 2009-10.

Sl. No.	State	Rupees in lakhs	Agency Code
	1	2	3
1	Gujarat	1932.00	GUJARATSACS
2	Haryana	825.00	HACS
3	Himachal Pradesh	529.00	HPSACS
4	Jharkhand	1007.00	Jha_sacs
5	Mumbai District	901.00	MDACS
6	Punjab	940.00	PSACS
7	Orissa	935.00	OSACS
8	West Bengal	2449.00	WBSPACS
	<b>Total</b>	<b>9518.00</b>	

2. This is a 'recurring grant' and the released is to be utilized as per approved Action Plan 2009-10 for NACP-III under Pool Fund which has been communicated to the above State AIDS Control Societies. The Societies may utilize the amount as may be required, but not exceeding the total allocation under any of the activities specified in the approved Action Plan for the State. The release of funds has been approved after making adjustments of cash balances already available with SACS.

3. The State AIDS Control Societies being payee have no utilization certificates as due for rendition under the Rules in respect of National AIDS Control Programme -III being implemented by NACO, Ministry of Health and Family Welfare. The audited accounts for the years up to 2007-08 have been received. The Prov. UC for 2008-09 have also been received from all SACS.

4. As provided under Rule 209(6) of GFR 2005 (as amended from time to time) the grant is sanctioned subject to the following conditions:

a) The State AIDS Control Societies (SACS) shall utilize the funds on the objects as per approved Annual Action Plan 2009-10.

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b) The SACS shall release funds only to Peripheral Units/NGOs duly approved for the Programme.

c) The SACS shall maintain separate accounts for the Programme for which the grant is sanctioned.

d) SACS shall submit quarterly SOEs immediately after the end of the quarter.

e) SACS shall ensure that the funds released to Peripheral Units/NGOs are utilized strictly according to guidelines issued by NACO from time to time.

f) SACS shall furnish the audited accounts and final UC for the year 2008-09 by 30<sup>th</sup> June 2009.

5. The accounts of the SACS shall be open to inspection by the sanctioning authority and audit both by the CAG of India under the provision of CAG (DPC) Act, 1971 and internal audit wing of the office of the CCA of the Ministry, whenever the SACS is called upon to do so.

6. The amount mentioned above may be released through Electronic transfer of funds to the above State AIDS Control Societies as per details attached.

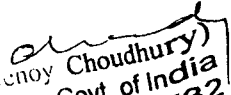
7. The unique agency code for this bill is given against each state at page No.1.

8. The expenditure covered by the sanction is to be debited to Demand No.46 - Department of Health; 2210 Medical and Public Health (Major Head); 06101 Prevention and Control of Diseases (Minor Head); 33- National AIDS Control Programme; 33.06 - Grant to State AIDS Control Societies under National AIDS Control Programme (Externally aided component); 33.06.31 - Grants-in-aid to SACS during 2009-10 under Plan.

9. This issues with the concurrence of IFD vide concurrence Dy. No C 615 dated 19.06.09

10. The amount has been recorded in sanction register for 2009-10 at Sl. No. 135

Yours faithfully,

  
(Benoy Choudhury)  
Under Secretary to the Govt. of India  
Telex No. 23351732

Copy forwarded for information and necessary action:

1. The Principal Pay & Accounts Officer, Ministry of Health & Family Welfare, New Delhi
2. Cash (Health) Section (2 Copies).
3. The Project Director, State AIDS Control Societies as above.
4. Finance Division, Ministry of Health.
5. E-Lekha.
6. Sanction Folder.