

Proceedings on the working Group on Finance: First consultation : 24-25 May 2011

I. Introduction

The third phase of the National AIDS Control Programme, NACP-III (2007-12) comes to an end in March, 2012. NACO is in the process of working out the strategy papers and recommendations for the next phase of the Programme i.e. NACP-IV. To take the process forward, separate Working Groups have been constituted to cover various programme components as well as programme implementation issues for bringing more efficiency. This is done in consultation with experts drawn from the Government, partner organisations and premier management institutions in the country.

Institutional issues

❖ Resource Management

- Human Resources-staff issues- high turnover, difficulty in getting qualified staff

The composition of the staff structure in NACO as well as states consists of regular and contractual staff. There is requirement that head of the finance division would be from regular cadre. In case of regular staff it is found to be difficult to get sufficient experienced staff from the accounts and finance department of state or AG of states.

- Issues relating to retention of experienced staff

The present circumstance as explained above is affecting retention of experienced staff and also the low remuneration package offered by the program do not encourage contractual staff for continuation as they get better opportunities. Non-cash incentives like better training, exposure to other programmes etc. could also be considered for attracting experienced personnel

- Capacity building issues

There is no specific plan for capacity building of staff like training calendar under the programme for finance staff. This should be drawn up and meticulously followed.

❖ NGO Financing issues-release, adjustment, terminated NGOs

At present rules of release of two installments to the NGOs has often led to situations where NGOs has no financial resources to carry out activities. It was suggested that other mechanisms of payment be explored. Several options like Escrow account, seed money etc were considered.

- ❖ The problem of delayed and outstanding recoveries from terminated NGOs was also discussed. The programme has received very adverse criticism from several quarters on this account. There had been suggestions to have minimum Bank Guarantee for the advance releases. Likewise there had also been a suggestion to incorporate the clause of Public Demand Recovery Act in the contract with NGOs. These could be considered after assessing the pros and cons

- ❖ Delegation of powers – variations in states

There is no uniformity in delegation of powers to the project director and the empowered committees like executive committee though general guidelines have been issued by NACO. The state governments follow their own norms and it has been identified as one of the main hurdles in smooth implementation. A redrafting of the delegation need be considered taking the opinion of the states.

- ❖ Asset Management

It has been identified that assets created out of the program funds over the three phases at various levels at SACs, Peripheral units etc and periodical verification, AMC etc have become difficult. The following suggestions came up

- Ascertain the norms followed by other programmes, departments
 - Fix a value for defining the assets
 - Bring out clear guidelines for accounting, custody, record maintenance , periodical verification and AMC
 - Life of the items to be decided for each item taking in to account the guidelines of Institution of Chartered Accountants Association of India
 - Bring out guidelines for replacement of assets/ disposal of assets
 - Clearly identify responsibilities of various officers in SACS
 - Clearly identify responsibilities for assets held by NGOs and peripheral units. It was felt that an inordinate effort was involved in tracking and recovering low value assets like computers and furniture. The option of expensing these items after a minimum number of years of usage was discussed. Other options like leasing by NGOs was also discussed.
- ❖ Re-drafting of guidelines
 - Financial Guidelines
 - NGO selection guidelines
 - NGO Financial Guidelines
 - ❖ Drafting of standard documents
 - TOR for Technical Resource Group on Finance
 - ❖ Systems for e-payments to be drawn up

- ❖ Appointment of Cashier in SACS needs to be considered
- ❖ Standardized check list for internal control mechanisms to be developed and made part of the financial guidelines.

❖ **Cash payments**

It was felt that the limitation needs to be re-examined. In view of the fact that much of the advances of staff are for the following reasons:

1. Petty purchases like stationary , cleaning items etc
2. Payments relating to TA/DA by conducting training
3. incidental expenses relating to training, IEC activities like World AIDS Day activities etc.

The matter was discussed at length including the modalities of purchase regarding timeliness, procedure etc. and also with donor community. The working group should come up with suggestions which will safeguard the interest of the program without hampering the operational flexibility

❖ **Accounting policies & Systems**

The systems for accounting and reporting are in existence and has been evolved during NACP-I , II & III . However, there is a necessity to review some of these taking into account the changed circumstances

District level accounting

- De-centralisation of accounting whether to make District accounting unit merits and demerits to be discussed and recommended
- Comparative advantages of imprest system at district level
- Financial powers to Districts considering the limited manpower and the capacity issues
- E- payment issues –role of districts
- Release of funds to Implementing Units (ICTCs, ARTs, Blood Banks, STI Clinics and other departments) through concerned DAPCU

Audit issues NACO Level			
Sl. NO	Issues	Present status	Suggestion
1	Review of audit mechanism - Formation of NACO internal audit cell	Not existing	It is proposed to create an Internal Audit Cell in NACO staffed by government staff on deputation. This cell shall conduct internal audit of all State AIDS Control Societies on periodic basis. This function is currently being done by CA firms. As the SACS follow the government accounting systems, CA firms are not well conversant with the government accounting system and other government procedures. The experience of NACP III has shown that the quality of reporting has been poor with little value being added by this function. It was felt that the function would be better served if NACO were to undertake internal audit in-house.

Audit issues SACS Level			
Sl. NO	Issues	Present status	Suggestion
1	Existing systems limitations- periodicity	At present three layer of audits- 1. Super imposed audit- AG 2. Statutory audit of SACS- statutory audit as per statutory requirement under society registration Act. 3. Internal audit of SACS-	Periodicity and scope of audit may be decided ➤ detailed audit not required As it is a statutory requirement, no change is suggested in the existing System. Terms of Reference for the CA, Checklist, and template for report need to be reviewed, Particularly, the emphasis on review of the internal audit compliances and corrective action taken. Our experience shows that Internal audit of SACS by CAs are not serving the purpose for which they are appointed ➤ creation of Audit cell at NACO to conduct detailed annual internal audit of SACS (suggested in our comments on audit at NACO level)
2	Policy on types of Audit, selection of Auditors,	At present no restriction for same auditor doing Statutory as well as internal audit of NGO/ peripheral units NGO.	➤ Period of appointment shall be for maximum of three years. ➤ A cooling period of 2 years may be applied. The reason being if same firm conducts audit of any one society for years together, chances of complacency/chances of committing same type of errors cannot be ruled out. FM guidelines may be revised accordingly.

			<ul style="list-style-type: none"> ➤ Statutory Auditor should not be appointed as internal auditor of NGO/ peripheral units. The statutory auditor should not be any of the reviewers / auditors or any firm whose affiliates are also associated with the NGO or peripheral units. ➤ Present selection process to continue.
3	Quality/ value addition	Needs improvement	<p>It is found that Statutory Auditors are making vague observations such as rules not followed, procurement procedure not followed, etc.</p> <ul style="list-style-type: none"> ➤ Specific observation to be substantiated with example and supporting documents/annexure. ➤ Mandatory reporting on compliances of previous audit observations to be done by the current auditor. TOR to be modified accordingly. ➤ Audit should also cover the processes, delegation of authority, limits maintained etc. Specific emphasis on the process and adherence to rules is more important. ➤ Audit to be done by the same Team as mentioned in RFP.TOR to be modified to include penalty clause for delayed audit. Corrections made before finalizing the audit report after discussion with officials on draft audit report need not be mentioned in final audit report. <p>The man days stated in RFP should be strictly followed.</p>
4	Compliance of audit observations	Although FM Guidelines prescribe the process of dealing with audit observations the SACS are not following it.	<ul style="list-style-type: none"> ➤ The audit committee of SACS to liaise with all the divisions/ branches and ensure steps are initiated for compliance with action plan on audit observations. ➤ Internal audit cell of NACO will coordinate with audit committee of SACS and ensure compliance and if need by capacity building of SACS to handle audit compliance.
5	Procedure for settlement of audit observations	Not conducive	<ul style="list-style-type: none"> ➤ Categorization of audit observations I necessary ➤ Delegation of powers for settling audit observations ➤ Time limits may be fixed for the Settlement of the audit observations by the audit committee.
6	Discussions with finance and PD before finalization	Not regular	<ul style="list-style-type: none"> ➤ The responsibility should be given to the auditor, so that he shall submit the final report only after discussion with PD/APD. The final report should mention the date the report was discussed with the Management (PD/APD). Inclusion of a Management letter informing the Management of succinct features is another important feature.

7	Audit Review Committee and functions	Not existing	An audit committee may be constituted at the SACS level to monitor/clearance of the audit observations. The TOR of the committee could be as follows: <ol style="list-style-type: none"> 1. Compliance to audit observations and action plan suggested by statutory audit and internal audit by liaising with the various departments / divisions Watch the progress of compliance and submit replies to the Project Director for approval and submission to Executive Committee for approval 2. Report the progress on the matter to NACO on quarterly basis.
8	Consider deleting from the scope of work of Internal Audit of Government departments such as Offices of J.D.(Health Services), D.D. (Health Services), Dean – Medical Colleges, District Collectorate and Municipalities	Pros and cons to be discussed	<ul style="list-style-type: none"> ➤ As per our experience generally this is not happening. In units where both central and state funds are involved the accounts are kept separately. So there is no need for the state dept. auditors to conduct audit of central funds. ➤ The final outcome on this point is linked to the mechanism of release of funds to peripheral units
9	Formation of Internal Audit Cell at SACS	do	<ul style="list-style-type: none"> ➤ Sub group do not consider it necessary to create audit cell in SACS.
10	Question of employing one Auditor for SACS, Periphery units and NGO for proper reconciliation of transfer, accounts, interest and fixed assets. Further SACS to ensure that Audit is conducted by qualified Auditors and not by Article/Audit Assistants	No uniformity	<ul style="list-style-type: none"> ➤ Statutory Auditor should not be appointed as internal audit of NGO/ peripheral units. The objectives of two audits are different. ➤ There can be conflict of interest if the same auditor is appointed for internal audit of units and statutory audit of SACS.
11	Timeliness of audit	do	<ul style="list-style-type: none"> ➤ The existing timeline mentioned in FM Guidelines should be followed.

Audit issues Peripheral units			
Sl. NO		Present system	Suggestions
1	Existing systems limitations-periodicity	Multiple audit systems 2 layer	<ul style="list-style-type: none"> ➤ The existing system of covering every unit at least once in three years is to be continued. However prioritization of the units for more audits can be decided based on the quantum of funds released by SACS. ➤ Period of appointment shall be for maximum of three years. ➤ A cooling period of 2 years may be applied. FM guidelines may be revised accordingly
2	Quality issues.	Not adding values	<ul style="list-style-type: none"> ➤ Focus should be on certification of expenditure and whether processes have been followed; whether adherence to the guidelines, rules have been done diligently; whether all expenses or

			<p>income if any are properly documented and signed by the appropriate authority.</p> <ul style="list-style-type: none"> ➤ The TOR to be revised to include that the auditor examines the vouchers to ensure that there is no irregularities has been committed. ➤ To report on physical verification of Assets and inventory. ➤ The Auditor should adhere to the audit terms mentioned in the RFP. ➤ Assess the compliance to the previous year's audit observation and comment if the steps taken are tangible and strengthened the system. The duty of the statutory auditor should be more on the institutional capacity rather than mere voucher checking only. ➤ Vague observations such as rules not followed etc should be avoided and specific observation to be substantiated with supporting Documents/annexure orientation of Auditors to be done by SACS. The man days stated in RFP should be strictly followed.
3	Procedure for settlement of audit observations	Procedure not satisfactory	<ul style="list-style-type: none"> ➤ Categorisation of observations on the basis of nature and financial value. Serious points should have consequences. Management letter highlighting serious observations impacting the functions of the institution should be included. ➤ Timeline to be fixed for settling serious audit observations. Financial irregularities in the nature of overpayment, misappropriation of funds etc., should be recovered.
4.	Convey audit observation to NGOs/ Peripheral units		<ul style="list-style-type: none"> ➤ Audit observations to be conveyed auditees and POs of TSU in case of TI NGOs, and Action Taken Report obtained within 6 months of the submission of the audit report. The audit committee to follow up and ensure compliance.

Audit issues NGOs			
S N	Issues	Present systems	Remarks
1	Existing systems limitations-periodicity	Multiple audit systems 2 layer-six monthly	<ul style="list-style-type: none"> ➤ TOR should be modified to include the certification of accounts by the auditor. ➤ Period of appointment shall be for maximum of three years. ➤ A cooling period of 2 years may be applied.FM guidelines may be revised accordingly ➤ Periodicity would have to be linked to release and adjustment procedure
2	Quality of audit	No value addition	<ul style="list-style-type: none"> ➤ Same as in SACS and Peripheral units.
3	Reframing TOR to	Not existing	<ul style="list-style-type: none"> ➤ Auditor may be asked to give his comments on

	include activity linking and budget		<p>the achievement of physical targets directly linked with expenditure.</p> <ul style="list-style-type: none"> ➤ In case it is decided to adopt some form result based payment system, auditors role in certifying expenditure would be critical
4	Compliance of audit observations	Not looked in to	<ul style="list-style-type: none"> ➤ The audit report submitted by the auditor should be shared with the NGOs. The onus of settlement of audit observations lies with the NGOs. The audit observations should be taken in to consideration while reviewing their performance by the SACS reviewing team and eventual continuance of the NGO.
5	Asset management	do	<ul style="list-style-type: none"> ➤ Auditor has to certify the list of assets/inventory of stock purchased by NGO from NACO funds.

Additional points		
Issues	Present systems	Suggestions
Audit Plan	Not existing	<ul style="list-style-type: none"> ➤ Detailed audit plans may be drafted by the SACS and informed in advance to the auditor and to NACO for all the audits. Audit should be conducted as per the plan.
Revision of TOR/RFP		<ul style="list-style-type: none"> ➤ A revisit on the provisions of TOR for all the audits is to be made to improve the quality of audit. ➤ It was also considered necessary to have a template for the audit report included in the TOR to ensure that reporting was uniform and the core items were not overlooked.
Separate auditor for NGO and Peripheral units		<ul style="list-style-type: none"> ➤ Since the audit objectives and the method of audit is different for the NGOs and Peripheral units, separate auditors is to appointed for these.
Regional Auditors		<ul style="list-style-type: none"> ➤ The expression of Interest to be invited only from the Regional CA firms empanelled with C&AG for improving the quality and timely completion of the audit. It was felt that this would tantamount to restricting competition and would may therefore not be acceptable.

Accounts issues

Advances

The project has been facing a major problem in the increasing advances at SACS.

Various methods for tackling this issue were discussed in the Working Group. These advances were classified into the following categories:

- Advances to NGOs for TIs and CCCs;
- Advances to District authorities for
- Advances to facilities for
- Advances to DAPCUs for
- Staff advances

1. To reduce the quantum of advances at peripheral units, *e-payments* for salaries have been introduced very successfully and yielding good results. Keeping in view its successful implementation, e-transfer for other components is considered. However, need for SOP and detailed guidelines for implementation and management of e-payment systems must be designed for NACP IV with an emphasis on validation, security and internal controls.

2. As a result of e-payment, only advances for *contingency* were required to be released to peripheral units. In addition some states are also releasing advances for OI drugs and purchase of consumables. Several options for regulating the disbursement of these funds were considered, to replace the system of advances. These included:

- Imprests
- Permanent advances
- Reimbursement

The details of the most feasible mechanism would be worked out by the time the second round of meetings were held. Such a mechanism would also apply in the case of advances to DAPCUs for their own expenditure which falls under this same nature.

3. A clause of submission of *Bank Guarantee* be included in all bidding documents and contracts where heavy payments of advances will be required. An interest clause to be added in advance sanction for non submission of SOEs/refund after one month of completion of assignment/task. Such measures were deemed necessary to motivate compliance and protect government funds.

4. Special attention on cases of terminated agencies which have not adjusted outstanding advances.

5. Advance schedule to be made an integral part of final accounts

Suggestions for more expeditious settlement

1. It has been the experience during NACP III that the issue of settlement of advances is tossed between Programme Divisions and Finance Division, with both tending to pass the responsibility to the other. It was agreed that a mechanism must be devised to ensure joint ownership of this activity with the active involvement of the Project Director.
2. There have also been instances of agencies delaying submission of documents for adjustment of advances. The programme has also been facing severe criticism from various quarters for outstanding advances deemed irrecoverable where the agencies are not traceable. In light of these problems, it was agreed that a zero tolerance policy should be adopted in this regard. In the case of recurring advances, fresh installment is to be released only after settlement of previous advance. It was also decided to devise suitable punitive measures to deal with cases where agencies fail to respond for adjustment.

Staff Advances

1. Staff advances to contractual staff be discontinued, except for TA/DA. Strong system to be set up to ensure that no staff member leaves without adjusting advances.
2. No subsequent advance to be given till adjustment documents for preceding advance is submitted
3. The reasons why staff advances were being extended were examined with field level inputs from SACS representatives. It was felt necessary to provide alternative mechanism to carry out activities for which staff advances were being given viz. trainings etc. These included:
 - i. Cashier be appointed and made responsible for all cash payments. His/her fidelity insurance be taken to mitigate the loss in transit and at desk
 - ii. Training cost be incurred as under
 - a. Board/lodging, hall charges and other logistic charges be remitted to the organization
 - b. TA/DA to participants and Guest Speakers be remitted through cheque within week of conclusion of program
 - c. Training and kit material be procured at SACS level and carried by Program Officer/associate
 - d. Advance upto Rs. 5,000/- only be given to Program Officer for meeting the contingent expenditure
 - e. For heavy payments cashier may accompany Program Officer.

CPFMS RECOMMENDATIONS

- A separate module under CPFMS be developed to take care of ECS/RTGS.
- District wise Advance details statement be generated in CPFMS.
- Accounts codes may be simplified as suggested and defined in Global Funds Guidelines.
- After closure of NACP-III both the accounts shall run parallel. Other modalities to be finalised after NACP IV proposal is finalised.
- Data authorisation be made mandatory before preparation of cheque. Data validation be done on concurrent basis by designated person.
- Mid-level interface post (preferably a contractual person) at all SACS, who can play a role of analyst, responsible for patch execution, implementation of financial Operational Guidelines . He/she will also be point person between NACO and SACS.
- A separate CPFMS/Mini Accounting Module be developed for NGOs.
- CPFMS module may be specifically developed and aligned with the AAP line items and be integrated with Demand for Grants head.
- The CPFMS data/report to reconcile with PAO data/report and compared with project accounts , also to be generated from CPFMS .
- The CPFMS be customized to reflect taxes/duties separately.

Other recommendations

Issues	Present Status/Shortcomings	Group Recommendations
System of Accounting	Cash System of Accounting with short time Liabilities	Present system be continued as it is running smoothly and there are no objections from PAO/Auditors/Donors.
Accounting policies	Assets procured for peripheral units and NGOs	For NACP IV it is recommended that instead of purchasing the assets, these should be hired.
Accounting treatment for Disposal/outdated/Condemned Assets	No guidelines	Separate Guidelines be framed.
Financial Accounting at NACO	At present the DDO and PAO is available at Ministry level only	To streamline and speed up the releases and maintenance of Accounts and provide records to the auditors it is suggested that a Separate PAO and DDO is posted at NACO.

Budget Preparation	At present it is prepared separately	Division wise/component wise AAPs should be prepared in such a way that it reflects activity, activity code grouping, unit cost, number of units so that the present CPFMS module may be aligned with the AAP line items. Physical target to be integrated with Programme and data sharing linkage to be established accordingly.
Maintenance of Assets and other registers	Not prepared	It is suggested that at NACO level asset, expenditure control, Advance and sanction registers etc be maintained.
CPFMS reporting system	Presently shared with Program Division on demand basis	<p>It is recommended that these reports should be generated and circulated to programme division on periodic basis.</p> <p>Similarly programme division may also share MIS data with Finance Division on periodic basis.</p> <p>It is also recommended that focussed MIS reports may be identified and built-in into proposed integrated CPFMS system.</p> <p>District wise advance monitoring</p>
Consolidation of Global fund Rounds.	Present system separate set of accounts is being maintained for each round	As per Global fund recent directives, all the Rounds of the Global fund are to be merged into one from April 2012. As such the books of accounts to be maintained accordingly.
Simplification of Account/Activity Codes	Presently separate micro level Activity codes for each components under Pool funds.	It is suggested that Accounts codes may be simplified as suggested and defined in Global Funds Guidelines.

Maintenance of Bank /Cash Book	Presently few SACS have both sets of cash book whereas few are drawing advance/imprest to meet day to day cash expenditure.	It is recommended that Bank Book as well as Cash book be maintained by all the SACS.
E Payments & ECS	No policy guidelines available.	It is recommended that policy guidelines be framed and circulated. It is also suggested that a separate module under CPFMS be developed to take care of such payments. In phased manner all payments be made through ECS/RTGS.
Depiction of duties, VAT/Service Tax Separately.		Since this is Donor requirement for reimbursement, this may be integrated in CPFMS.
IUT/Loan		The present system of IUT should not be continued in NACP IV instead loan be taken and amount physically transferred through Bank account.
Mapping of Govt heads with CPFMS Heads.		It is recommended to integrate CPFMS heads with Demand for Grants head The CPFMS data/report should reconcile with PAO data/report. Further project account as a whole should be generated from CPFMS. In case the sanctions issued by NACO are not honoured/paid by PAO, a framework may be developed for reversal of such entries.
Cash limit		Existing limit may be continued. However for organising meetings/training programmes/Campaigns etc cash advances may exceed these limits if the advances are given to permanent staff of the organisation.

<p>Data Authorisation/Validation/Package upgradation.</p>		<p>Data authorisation be made mandatory before preparation of cheque The authority for authorisation be designated</p> <p>Data validation be done on daily basis by designated person.</p> <p>It is also recommended to create a three tier system of staffing in SACS by introducing a mid level interface with the concept of tier of a contractual Finance officer/Coordinator. Who can play a role of analyst, responsible for patch execution, implementation of financial Operational</p> <p>Guidelines in a true form in both CPFMS and Accounting Procedures. The person may be given the responsibility of point person between NACO and SACS.</p>
<p>Finance Concurrence/ pre audit.</p>		<p>It is recommended that all the financial sanctions must be accorded after obtaining financial concurrence/pre audit by finance.</p>
<p>CPFMS/Mini Accounting Module for NGOs</p>		<p>It is recommended that a separate CPFMS/Mini Accounting Module for NGOs.</p>

Innovative Financing sub-group

The team had discussions on how innovative financing fitted into the overall construct of NACP-IV. In general, the team felt that innovative financing should primarily be used to provide additional services to beneficiaries beyond what is offered through government funding, and it should not be used as a method to provide sustainable funding for the core elements of NACP-IV. Having said that, the team felt there was an opportunity to reduce the funding required through GoI by requiring states to contribute a certain percentage of the budget as their contribution.

Recommendations:

Contribution from states: The group felt that ~15% should be the contribution from the states for NACP-IV activities. In NRHM too, 15% is contributed by the states, and this is likely to 25% soon.

Contribution from health ministry: Significant components of NACP-IV are likely to be mainstreamed into NRHM. A detailed list of activities that could be mainstreamed into the health ministry should be drawn up and NRHM budgets could be used for the same. Examples include cost of OI and STI drugs.

Insurance: Explore the possibility of offering HIV insurance through both private and public sector. As the government offers free ART treatment for HIV, the group realized that there may be limited demand for this product. Further, as most private insurance companies do not offer OPD services, it may be difficult to design schemes around ART. Within these constraints, the following may be explored:

- Explore if ART can be offered through RSBY through its OPD option. While the OPD option is limited to a couple of pilots currently, it is likely to expand
- Explore options with insurance companies and regulator to include HIV in insurance contracts, and remove HIV as an exclusion
- Explore co-pay systems or partial cost reimbursement, especially for second line therapy

Contribution from other players: Many working group members mentioned that it was possible to get resources or contributions in kind from industry, government departments and non-profits e.g. Rotary Club. Other shared that it might be possible to fund raise for resources. However, funding through these sorts of efforts would vary from year to year, and not be a fixed amount. These funds and contribution in kind should therefore not be used to finance core activities of NACP-IV e.g. ART, TIs, PPTCT etc. These funds / contributions could be used for other HIV related activities not directly funded by NACP-IV e.g. stigma reduction, psychosocial and nutritional support for HIV positive people, increasing the awareness of HIV related issues in the general public etc.

Examples of the activities that could be performed include:

- Fund-raise through high profile product launches and events: As an example the RED campaign has put together a consortium of companies like [Nike](#), [American Express](#) (UK), [Apple Inc.](#), [Starbucks](#), [Converse](#), [Gap](#), [Emporio Armani](#), [Hallmark](#) (US) and [Dell](#), who contribute a certain percentage of sales on their RED productlines to the HIV/AIDS cause. As other examples, co-branded credit cards could contribute a small percent of their revenues to the HIV cause.
- Prepare a model program of how 5-6 critical industries could support the cause and canvas support from them in critical geographies. For example,
 - Trucking industry: tyre, truck and oil marketing companies could fund STI clinics and HIV awareness camps;
 - Mining companies could support awareness activities with migrants around their sites;
 - FMCG companies could use their distribution reach to build awareness by inserting HIV messages on their packages etc.

- IT industry – The ministry could offer booths in villages to spread the message of HIV/AIDS; BPO companies can raise awareness among their staff.
- Media companies could use their broadcasting reach to launch campaigns around specific aspects of HIV e.g. stigma /discrimination
- Support critical activities that are complementary to NACP-IV: One critical role of these activities is to keep the spot-light on HIV/AIDS through creative and innovative means, so that message fatigue does not set in. Another important set of activities will enable NACP-IV to succeed e.g. provide transportation support or nutritional support to those on ART.

The central challenge that the group foresaw was that this opportunity will involve multiple, intense local efforts, each of a different nature. This could distract from the core activities of NACO and SACS. To take advantage of these opportunities without burdening NACO/SACS, the group therefore recommended the setting up of an independent National AIDS Foundation.

This foundation could be a public-private partnership between industry, media and government. It will require a high powered board comprising of industry leaders, media companies and government. Full time staff should carry out the activities described above. The seed capital (say Rs. 10-15 crores) could be provided by the government, foundations, bilateral and industry captains, similar to the way PHFI was funded. This foundation should be self sustaining after a couple of years through its fund raising efforts.

List of Participants

Innovative Financing

Sl. No.	Name	Designation	Organisation
1.	Ms. Aradhana Johri	AS	NACO
2.	Mr. Kanwaldeep Singh	Director (Finance)	NACO
3.	Mr. S.K. Sinha	PD	SACS, Bihar
4.	Mr. Poovappa	CEO	Yeshswani Trust, Bangalore
5.	Dr. Sudhakar	HIV Specialist	CDC
6.	Dr. Kurien Thomas	Dean	CMC Vellore
7.	Ms. Indrani Gupta	Prof.	IEG
8.	Mr. Alkesh Wadhvani	DD	BMGF
9.	Ashok Jha		USAID
10.	Dr. R. Ahuja	Head	Public Health CII
11.	Mr. Amit Raliwal		GTZ
12.	Mr. N. Jain		GTZ
13.	Mr. Krishnakumar	NPO	NACO

Core Group

Sl. No.	Name	Designation	Organisation
1.	Mr. Naved Masood	SS&FA	Ministry of Health
2.	Mr. Sayan Chatterjee	Secretary & DG	NACO
3.	Ms. Aradhana Johri	AS	NACO
4.	Mr. Kanwaldeep Singh	Director (Finance)	NACO
5.	Ms. Jaya Bhagat	Director	NRHM
6.	Ms. S. A. Panda	Director	DGCR
7.	Mr. S.K. Sinha	PD	SACS, Bihar
8.	Mr. Rishi Kumar Sagar	Account Officer	DGCR
9.	Ms. Jyothi Krishnamurthy	DD	USAID
10.	Dr. Sudhakar	HIV Specialist	CDC
11.	Dr. Kurien Thomas	Dean	CMC Vellore
12.	Ms. Indrani Gupta	Prof.	IEG
13.	Mr. U. Chatterjee	DS	MOF (Exp)
14.	Mr. P. R. Das	NPO (Audit)	NACO
15.	Mr. J.P. Sharma	Sr. AO	NACO
16.	Mr. A. K. Hasija	Sr. AO	NACO
17.	Mr. P. K. Sharma	Finance Officer	NERO
18.	Mr. Krishnakumar	NPO	NACO
19.	Mr. A. P. Jain	TO	NACO
20.	Mr. K.S. Sharma	Sr. AO	NACO
21.	Ms. Pooja Alhawat	Financial Expert	NACO
22.	Mr. Prahlad Singh	AO	NACO
23.	Mr. R.K. Sachdeva	FC	NACO
24.	Mr. Rahul		Deloitte
25.	Mr. K. G. Sharma	Sr. AO	NACO

Accounts and CPFMS

Sl. No.	Name	Designation	Organisation
1.	Mr. Kanwaldeep Singh	Director (Finance)	NACO
2.	Mr. A. K. Hasija	Sr. AO	NACO
3.	Mr. Lalit Bhatnagar		Deolitte
4.	Mr. R.K. Sachdeva	FC	NACO
5.	Mr. Rahul		Deloitte
6.	Mr.Sarvanan	FO	TNSACS
7.	Mr. Velmani	JD	TNSACS
8.	Lalro	DD	SACS Mizoram
9	Rajendra Babu	AD	APSACS

Audit

Sl. No.	Name	Designation	Organisation
1.	Mr. Kanwaldeep Singh	Director (Finance)	NACO
2.	MR. P. R. Das	NPO	NACO
3.	Mr. Rishi Kunar	AO	DGCR
4.	Mr.Vinod Kumar	AO	DGCR
5.	Mr. Lokendra	AAO	DGCR
6.	Mr. A. K. Tiwari	JD	UP SACS
7.	Mr.Jaychandran	Ex-DD	SACS, Kerala
8.	Mr. J. P. Sharma	Sr. AO	NACO

System and Procedures

Sl. No.	Name	Designation	Organisation
1.	Mr. Kanwaldeep Singh	Director (Finance)	NACO
2.	Mr. Krishnakumar	NPO	NACO
3.	Mr. Jyoti Krishnamurthy	Deputy Controller	USAID
4.	Mr. Ashok Jha		USAID
5.	MR. Anand Rudra		USAID
6.	Ms. S. Sobha	FC	APAC
7.	Ms. Supriti	Finance Expert	World Bank