27)

Memorandum of Association of "ANDAMAN AND NICOBAR AIDS CONTROL SOCIETY"

(a) Name of the Society:

ANDAMAN AND NICOBAR AIDS CONTROL SOCIETY

(b) Registered Office:

The Registered Office of the Society shall be situated at Directorate of Health Services, Atlanta Point, Port Blair.

- (c) Objectives:
- (i) To prevent HIV transmission and to control its spread.
- (ii) To reduce morbidity and mortality associated with HIV infection.
- (iii) To reduce the adverse Social and Economic impact resulting from HIV infections
- (iv) To coordinate and strengthen SID/HIV/AIDS surveillance.
- (v) To provide technical support in HIV/AIDS prevention and control to Government and Non-Governmental Organisations.
- (vi)To enhance the community awareness, specifically knowledge Attitude and Practice of high risk groups.
- (vii) To develop Health Education materials for distribution and adoption by agencies working in AIDS prevention.
- (viii) To channelise and integrate the activities of Non-Governmental Organisations in AIDS control and prevention.

 - (x) To provide facilities and to strengthen Sexually Transmitted Diseases services in Government Private Medical Institutions and Practioners.
- (xi) To develop Counselling services.
- (xii) To organise Social support for management of HIV infected and AIDS patients.

Programme and Activities:

a) To strengthen and modernise blood bank so that every unit of blood is screened for Human luminum Deficiency Virus before transfusion.

- b) To strengthen Sexually Transmitted Disease clinics and to coordinate Sexually Transmitted Disease Surveillance.
- c) To launch an intensive Campaign about the preventive aspects of SID/IIIV infection.
- d) Other activities related to the objectives state above.
- III. (a) The Apex body of the Society is the Governing Body. The Governing Body shall consist of not more than persons from various bodies, Government, Medical and Public Health, Non-Governmental Organisation, Voluntary Health Services and UNICEF or any Central Govt. Organisation representative etc.,
 - (b) Governing Body of the Society will consist of the following members.
 - Secretary(Flealth), A&NAdmn. Chairman 2. Director of Health Services Vice Chairman 3. Director of Education Member ---Director of IP&T Member Director of Social Welfare Member Deputy Director (Medical) Member State Family Welfare Officer Member Family Planning Association of India Port Blair Branch. Member Youth Co-ordinator, N.Y.K. Member Secretary, Dweep Youth Club Member State AIDS Prog.Officer/Project Director
- 1V. List of Executive Committee Members:
 - Secretary (Health) Chairman Director of Health Services Vice Chairman Director of Education Member Director of IP&T Member Project Director Member Secretary.

We, the undersigned, are desirous of forming a Society namely ANDAMAN MICORAR: AIDS CONTROL SOCIETY under Society Registration Act, 1860.

1. Director of Health Services, A&N Islands-

2. State AIDS Programme Officer, -do-

Director of Health Carvie A & N Eler da

Member Secretary

BYE - LAWS OF THE SOCIETY

Name of the Society ANDAMAN AND NICOBAR AIDS

CONTROL SOCIETY

Address ATLANTA POINT,

DTE. OF HEALTH SERVICES

Dale of Starting Actual date of registraton.

4. Area of the Society A&N Islands.

5. (Office) Working Hours 10 AM to 5.45 PM

1. Short Tille:

> These rules may be called the Rules of Andaman and Nicobar Aids Control Society.

Definition: 2.

> in these rules and memorandum of Association unles the subject or context otherwise require:-

- 2.1 Act means "Societies Registration ACT"
- Governing Body means "the Governing Body of the Society". 2.2
- Executive Committee means "the Executive Committee of the Society". 2.3
- Covernment means U.T of A&N Islands. 2.4
- Society means "ANDAMAN AND NICOUAR AIDS CONTROL SOCIETY. 2.5

Authorities of the Society: .

The authorities of the Society shall be

- The Governing Body · a)
 - The Executive Committee
 - Such other authorities as may be constituted by the Governing Hody.
- Rights, Powers and Duties of the Governing Body:
- All property, movable immovable or of any kind shall vest in the Governing 4.1
- The business and affairs of the Society shall be carried on and managed by the 1.2 Coverning Body.

- (Qu)
 - The Governing Body shall have all such powers and shall perform all such furnitions as are necessary or proper for the achievement of and furtherance of the objectives of the Society.
 - 4.4 Without prejudice to the generality of the foregoing provisions, the Coverning Body shall have following power and rights:-
 - 4.4.1 To acquire by gifts, purchase, exchange, lease or otherwise land, buildings or other and immovable properties together with all rights pertaining thereto.
 - 4.4.2 To prepare and execute detailed plans and proposals for the establishment and development of the Society and for carrying on its administration and managements.
 - 4.4.3 To receive grants in aid accept other grant of money, gifts, donations and contributions in kind or cash, securities, fees, negotiable instruments, other forms of assistance from other sources such as Wold Bank, UNICEF, WHO, Central and State Governments, National AIDS control Organisation other liational and international agengiles and other local bodies and enter in to any agreement or arrangements for receiving such assistance.
 - To improve and recover fees and charges for the services rendered by the Society, to raise funds, as deemed fit and necessary for the purpose and objectives of the Society.
 - 4.4.5 To approve and adopt and prepare annual reports, financial statements of accounts, financial estimate of the body. Budget allotment and financial requirements of the Society.
 - 4.4.6 To enter into agreement for and on behalf of the Society.

- 4.4.7 To sue and to be sued and defend all legal proceedings on behalf of the Society.
- 4.4.8 To make, sign and execute all such documents and instruments as may be necessary for carrying on the management of the property or affairs of Society.
- 4.49 To perform all such acts and do all such things as may be necessary for the proper management of the properties and affairs of the Society.
- 4.4.10 'To appoint auditors of the Society.
- 4.4.11 To make regulations for the managements of the affairs of the Society when required.
 - 4.4.12 The Governing Body may delegate its specific rights, powers and duties and assign such functions and responsibilities as are considered necessary to the Executive Committee and or to Secretary of the Society.

5. Meeting of the Governing Body:

Subject to the provisions of the Act, the Governing Body shall meet atleast once in a year.

6. Special Meetings:

The Chairman of the Society may convene special meetings of the Governing Body to consider any matter of special importance or urgency or on the written requisition of not less than six members of the Governing Body Specifying the purpose for which the meeting is proposed to be called.

7. Notice of the Meetings:

Every meeting of the Governing body shall be convened by notice issued under the hand of Secretary or any other Officer of the Society so nuthorised in this behalf. Every notice calling for the meeting of the Governing Body shall be issued to every member not less than twenty one days before the day fixed for the meeting, except in the case of special meetings where notice shall be issued seven days before the day fixed for the meeting.

8. Quorum:

One third of the membership including the Chairman present in person shall constitute the quorum for any meeting of the Governing Body provided that if meeting is once adjourned for want of quorum a subsequent meeting called on the basis of the same agenda shall not be required for a quorum.

9. Presiding Officer:

The president of the Society shall ordinarily preside at all the meetings of the Governing Body. In the absence of the Chairman, the Vice-chairman shall pieside. In the absence of the both the Chairman and Vice-chairman, the members present shall choose one from amongst themselves to preside over the meeting.

10. Voting:

In case of difference of opinion amongst the members on any matter under discussion in a meeting the opinion of the majority present shall prevail.

1). Powers, Rights and Duties of the Executive Committee:

Subject to the provisions of these rules and regulations, the above committee shall have the following powers and functions.

(22)

F ...

the executive Committee shall be responsible to the Governing Body for the efficient running of the affairs of the Society.

- 11.2 To create, within the budget allotment, any post on consolidated salary upto Rs. 7,500/- (Rupees seven thousand five hundred only) per month and appoint from time to time such employees on such terms and conditions as it deemed to have for carrying out management and affairs of the Society. Creating posts and appointment to posts for salaries higher than Rs.7,500/- per month will rest with the Governing Body.
- 11.3 To propose Byelaws, including amendments to existing Byelaws for consideraton and adoption by the Governing Body.
- 11.4 To approve all the Annual Report prepared by the Member Secretary and to be placed before the Governing Body for its adoption.
- 11.5. Special Financial Powers
 - a) To sanction expenditure upto Rupees Fifteen Lakhs only for a single work and Rupees Fifteen Lakhs only at a time for a number of works at the same time which shall be included in the Project.
 - b) To sanction expenditure upto Rupees Fifty Lakhs on non-work item at a time in respect of all items or Schemes which can be included in the Project.
 - c) To sanction expenditure upto Rupees Five Lakhs at a time on all Schemes or items which have been included in the approved Project.
 - d) To sanction job consultancy services on remuneration basis of more than Rupees Two lakhs and Fifty Thousand.
 - Decisions on financial expenditure will be taken by the Executive Committee, only if the Finance Secretary of Government of UT Admn or his nominee attend the meeting and he has an opportunity to express his views on the proposal. Any proposal for financial expenditure beyond the above limit shall be placed before the Governing Body for its Annual General Meeting or Extraordinary General Meeting as the case may be for its approval.
- 11.7 The Executive Committee will have a maximum of 20 (twenty) members.
- 11.8 The Executive Committee can delegate any of its functions to the Member Secretary.
- 12 Meetings of the Engeline Committee:

The Executive Committee shall ardinarily much mine including the President present challenging the Tresident present challenging the discountry of the meetings.

Approvale of the Ferritor Committee and be addinged by circulation of Proposalstorits members.

Tenure of the Executive Committee: 13.

The tenure of the Executive Committee shall be for a period of 3 (three) years.

Mode of Election: 14.

The outgoing Executive Committee shall conduct the election for which a special meeting of the Governing Body be convened after due notice of twenty one days. In order to be eligible for election to the Executive Committee or as on Office bearer, a member will have to be formally proposed by on and seconded by another member of the Society. Only those present at the specially convened meeting shall exercise franchise. The official members, members of the Executive Committee will be permanent members of the Executive Committee.

Resignation: 15.

Resignation of a member from the Executive Committee shall be tendered to the Society and shall not take effect until it has been accepted on behalf of the Society by the Chairman of the Governing Body.

Functions of the Office bearers: 16.

The functions and the powers of the office bearers shall be as follows:

President 16.1

- 16.1.1 He/She shall, whenever present, preside over the Executive Committee meetings and Governing Body meetings.
- 16.1.2 He/She shall coordinate the effects of various executive members for development of the Society.
- 16.1.3 In case the votes for and against a particular issue are equal, the President shall exercise his/her casting vote.
- 16.1.4 The Chairman may direct the Secretary to call a special meeting at a short notice in case of emergency.
- 16.1.5 The Chairman shall be the sole and absolute authority to judge the validity of the votes cast by members at all Governing Body meetings and Executive · Committee meetings.

Vice President: 16.2

16.2.1 The Vice-Chairmann shall automatically exercise all the powers of the President of the President in the absence of the President.

- . 16.3 Member Secretary/Project Director;
 - 16.3.1 The Member Secretary shall be responsible for the day to day management of the offairs of the Society subject to the terms and conditions of the Executive Committee.
 - 16.3.? He shall be responsible for management of staff of the Society. He shall exercise control and discipline over the employees of the Society (both full time and part-time).
 - 16.3.3 To purchase articles and materials including Drups and Equipments needed for the Society and for carrying out the objectives of the Society up to the value of Rupees Jen thousand at a time subject to Budget Provisions.
 - 16.3.4 He shall verify all bills and countersign them before presenting them to the Bank for payment. He shall maintain proper books and accounts for the funds received and expended by the Society.
 - 16.3.5 He shall arrange for the audit of the accounts of the Society by the auditors appointed by the Governing Body of the Society, which shall be the Chief Internal Auditor of the Government of UT Admin, as per statute.
 - 16.3.6 He shall convene the meetings of the Governing Body, the Executive Committee, the annual General Body Meeting, the Extra-ordinary General Body Meeting etc. He shall prepare the Agenda for the meetings for the circulation to the concerned members. The approved minutes of the meetings shall be circulated by him.
 - 16.3.7 He shall sign all Deeds and Documents on beliaff of the Society according to the directions of the Governing Body or the Executive Committee.
 - 16.3.8 He shall present the report of the Executive Committee and the Coverning Body meetings of the Society.
 - 16.3.9 He shall sug or be sugd and defend the Society in all legal proceedings.
 - 16.3.10 Any document or proceeding requiring authentication by the Society shall be signed and scaled by the Member Secretary.
 - 16.3.11 The Member Secretary shall be responsible for the Execution of all policies adopted in different meetings.

16.3.12 Special Vinancial Process of the Chairman.

i. To sanction expenditure upto Rupees Two Lakhs and Fifty Thousand for a single work and Rupees Five Lakhe at a time for a number of works in the same time which have been included in the Project.

Jo. To sanction expenditure upto Rupees Two Lakhs and fifty thousand on non-work items at a time in respect of all items or schemes which have been included in the Project.

To sanction expenditure upto Rupers Fifty Thousand at a time on all schemes or items which have not been included in the approved Project.

Two Lakhs and Fifty Thousand.

The above four items shall be reported to the Executive Committee.

- e. Any proposall for expenditure beyond the limits prescribed above shall be placed before the Executive Committee for its approval.
- L: The Chairman can incur any extra-ordinary expenditure subject to the ratification of the Executive Committee or the Governing Body within 3 (three) months of such expenditure.
- The Chairman shall be authorised to appoint persons to the posts of Pay Rs.2000-3500 and below thereof with the prior approval of the Executive Committee. The terms and conditions of these posts shall be sanctioned by the Executive Committee.
- 16.3.13 To do all such office lawful acts as may be necessary and be executed for the achievement of any or all the objectives of the Society.
- 16.3.14 The Chairman can sub-delegate his functions with the previous approval of the Executive Committee to any Officers of the Society.
- 16.4 Additional Secretary:

To carry out the duties of the Secretary in the absence of the Secretary.

- 16.5 Treasurer
- 16.5.1 He/She shall keep overall control over the funds of the Society and manage them properly within the policies laid down by the Executive Committee.
- 16.5.2 He/She shall prepare the annual balance sheets and the statement of accounts, get them audited and afterwards present them at the general body meeting for approval.

17 Funds of the Society:

The funds of the Society will consist of the following:

- 1. Grants in aid, other grant of money, securities, Ices, negotiable instruments, other forms of assistance from other sources. World Bank, UNICEF, WHO, Central and State Governments, National AIDS Control Organisation, other agencies and other local bodies.
- 2. Donations, Contributions and gifts in kind or cash.
- 18. The funds of the Society shall be spent towards the promotion of the aims and objectives of the Society and shall not be spent on any purpose other than the following:
- 18.1 The payment of salaries, allowances and expenses to the staff of the society.
- 18.2 The payment of expenses for the administration of the Society including travelling expenses, audit of the accounts of the general funds of the Society.
- 18.3 The payment for any legal proceedings which the Society or any member if authorised by the Society thereof is a party when such proceedings are undertaken for the purpose of securing or protecting the rights and interest of the Society and its members subject to section 6 of the Societies Registration Act, 1860.
- 18.4 Publication of periodicals or magazine furthering particularly the interest of the Society and its members.
 - 19. Accounts of the Society:
 - 19.1 The funds of the Society shall be deposited in one or more accounts opened with a nationalised bank. The bank account of the Society will be operated by following office bearer.
 - 19.2 The Executive Committee at its discretion limit upto Rs.10,000/- (Rupees Ten Thousand only) the cash balance which may be held by the Secretary to meet sundry expenses of the Society.
 - 20. Financial year:

The accounting year for the Society will be from 1st April to 31st March. The annual income and expenditure accounts and balance sheet of the Society shall be presented at the annual general body meeting within 5 (live) months of the close of the accounting year, duly audited by the competent auditor nominated by the general body.

21. Keeping of Accounts:

The Executive Committee shall arrange for the proper maintenance of accounts with respect to:

- 1. All sums of money received and expended by society and the matters in respect of which receipts and expenditure take place.
- 2. All sales and purchases of goods by the Society and
- 3. The assets and liabilities of the Society.

22. Audit:

The Chief Internal Auditor of the Govt. of UT A&N Adnur shall be appointed as auditor of the Society at its annual Governing Body meeting and he/she shall audit the accounts of the Society for the ensuring year. The auditor of the Society shall have access to the books of the accounts and vouchers of the Society and shall be entitled to require such information and explanation as he/she may think necessary for the performance of his/her duties as auditors.

23. Auditor list of Executive Committees:

Once in every year, a list of the office benter and members of the Society shall be filed with the Registerar of the Society, Andaman District.

24. Legal Proceedings:

The Society may sue or be sued in the name of the Member Secretary as per the provision laid down under Societies Registration Act of A&N Islands.

Any amendment in the memorandum on rules will be carried out in accordance with procedure laid down under Societies Registration Act of A&N Islands.

26. Discussion and adjustment of affairs.

If the Society needs to be dissolved, it shall be dissolved as per provision laid down under Societies Registration Act, 1860 and the net amount remaining at the end shall be donated to a Society or trust or institution with similar objects of the society.

27. Application of the Act:

All the provisions under all the sections of the Societies Registration Act of A&A Islands as applicable shall apply to this Society.

Essential Certificate:

"Certified that this is the correct copy of rules and regulations of the Society".

- The income and funds of the society shall be solely utilised towards the objectives of the society and no portion of it shall be utilised for payment to the members of the Governing Body or Executive Committee by way of profit, interest, dividend etc., except renumeration if any allowed by the Government.
- 30. The Society shall not carry on its activity with the intention of making profit.
- 31. The activities of the Society shall be carried out only in India.
- 32. The investment of funds of the society shall be in accordance with the provisions of section 13(1) d read with section 11(5) of the Income Tax Act.
- 33. The Society is irrecoverable by the promoters.
- 34. The benefits of the society are open to all irrespective of castes, religion, sex

Authorise_Signature of

State AIDS Prog Officer

State Aller Control Programma William

Time . . . Illealth Cervices

V 2 11 1. 34

trit I'll

Director of Health Services.

Director of Health Services

A & N Islands

Part Blair - 744104

(বাং থীং ব্দং বদ্যা) BR: (B. S. BANER JEE) বিবৈদ্য (মৃত সং হয় বৰ্ষত) Director (I P & T)

Centifical Cofices.

3



AGENDA ITEM NO.239: The IEC activities in collaboration with Reproductive and Child Health(RCH), Revised National TB Control Program(RNTCP) and other programmes.

The total budget sanctioned in AAP 2018-19 for ANACS is insufficient to carry out the activities as per the target given by NACO. Therefore, it was discussed in the XVII EC meeting that the IEC programme will be conducted in collaboration with RCH and RNTCP and other NHM programmes on convergence made. Three sensitization programmes were conducted at Dairy Farm, Bathu Basti and Haddo in convergence with NHM. However, the target given by NACO in the AAP needs to be achieved for which Society may need support from NHM.

Decision:

The EC directed to submit a road map of various activities of the IEC as per the approved plan and submit it to NHM for further convergence. It was also directed to focus more on publicity to create awareness among the masses.

AGENDA ITEM NO. 240: 17TH Round of HIV Sentinel Surveillance.

17th Round of HIV Sentinel Surveillance will commence from 1st January, 2019 to 31st March, 2019 for the Antenatal Clinic (ANC) sites. Being an important National Programme the staff at various level are engaged for the Programme and their absence may hamper the successful implementation of the HSS.

Decision:

- Transfer and Leave will not be allowed to the officials and staff engaged during the surveillance period.
- The staff shall be deputed for the training to be held in December, 2018.

Further it was also directed by the Chairman to analyze the last few years data to develop a profile of target groups for effective implementation of the programme.

AGENDA ITEM NO. 241: Adoption of the audited accounts [Statutory audit] of the A & N AIDS Control Society for the Financial Year 2017-

18.

Break up of expenditure for the F.Y. 2017-18 as per audited **Utilization Certificate**

Name of the Fund	Budget Allocation	Fund brought Forward from Previous year	Fund received during the year	Recovery/De duction of GIA from NDBS Fund to ICTC Fund	Expenditure incurred During the year
New DBS fund	89.61	4.86	89.61	0.00	79.75
ICTC fund	53.00	1.62	53.00	11.20	64.72
CST fund	2.21	0.56	2.21	0.00	2.02
TOTAL:-	144.82	7.04	144.82	11.20	146.49

The EC ratified the audited accounts [Statutory audit] of the Andaman and Nicobar AIDS Control Society for the Financial Year 2017-18.

AGENDA ITEM NO. 242: Adoption of the Internal Audit report of the A & N AIDS Control Society for the Financial Year 2017-18.

The EC ratified the Internal audit of the A & N AIDS Control Society for the F.Y 2017-18.

AGENDA ITEM NO. 243: Adoption of Internal & Statutory Audit compliance report for the F.Y 2017-18 of ANACS.

The action for the Internal and Statutory Audit compliance report for the F.Y 2017-18 of ANACS has been undertaken and accordingly reply sent.

The EC ratified the compliance report for the F.Y 2017-18.

Project Dire

ANACS

Vice Chairman

ANACS

opted Member ANACS

A & N AIDS Control Society

AGENDA No. 260- Amendment in the Executive Committee & Governing Body Members

Following are existing Governing Body (GB) and Executive Committee (EC) Members:-

GOVERNING BODY

1. The Principal Secretary (Health), A & N Admn. - Chairman

2. The Secretary (Health), A & N Admn. - Co-opted Member

3. The Director of Health Services, A & N Admn. - Vice Chairman

4. The Director of Education, A & N Admn. - Member

5. The Director of IP&T, A & N Admn. - Member -

6. The Director, Accounts & Budget, A & N Admn.- Member

7. The Director of Social Welfare, A & N Admn. - Member

8. The Deputy Director (Medical), DHS - Member

9. Family planning Association of India - Member

10. The State Family Welfare Officer - Member

11. Secretary, Dweep Youth Club - Member12. The Youth Co-Ordinater, NYK - Member

13. The Project Director, ANACS - Member Secretary

EXECUTIVE COMMITTEE

The Principal Secretary (Health), A & N Admn. 1.

The Secretary (Health), A & N Admn. 2.

The Director of Health Services, A & N Admn. 3.

The Director, Accounts & Budget, A & N Admn. 4.

The Director of Education, A & N Admn. 5.

The Director of IP&T, A & N Admn. 6.

The Project Director, ANACS 7.

Chairman

- Co-opted Member

- Vice Chairman

- Member

- Member

- Member

- Member Secretary

As per the Memorandum of Association the Governing Body shall consist of not more than 11 members. There has been no representation from the Family planning Association of India and Secretary, Dweep Youth Club in any of the GB Meeting. (Page 169 to 180/Cor.)

1

In view of the above the representation from the above mentioned two organizations may be excluded from the Governing Body.

Further, as per Agenda no. 1 of EC and agenda No. 20 of GB the Director of Accounts and Budget has been nominated as the member of the EC and GB. As per Agenda No 236 Secretary (Health) has been nominated as Co-opted member and Principal Secretary(Health) as Chairman in EC & GB. (Page 181 & 182/Cor.)

The agenda is placed before the committee and the revised members list of apex body of the society may be send to NACO.

Agenda Item No.260/146: Amendment in the Executive Committee & Governing Body Members:

Discussion:

The GB/EC examined the power of the EC/GB for the amendment in the EC/GB members. Project Director highlighted the clause mentioned in the by-laws of the Society Rule 4.3 that says "the Governing Body shall have all such powers and shall perform all such functions as necessary".

Decision:

GB/EC has approved the amendment in the EC/GB members as mentioned in the agenda.

Agenda Item No.261/147: Condemnation of Toyota Qualis Vehicle bearing No AN 01 C0313

Discussion:

The GB/EC has directed to discuss with the transport department for the condemnation procedure to be followed.

Decision:

GB/EC approved the condemnation of the vehicle by following all the Government norms.

ELIGIBILITY CRITERIA & TERMS OF REFERENCE FOR NACP-V



Index

S.No	Position	Page No.
1	Project Director	6
2	Additional Project Director	7
3	Joint Director-STI	8
4	Deputy Director-STI	9
5	Divisional Assistant	10
6	Joint Director-BSD	11
7	Deputy Director-BSD	12
8	Assistant Director-BSD	13
9	Deputy Director-LS	14
10	Assistant Director-LS	15
11	Joint Director-CST	16
12	Deputy Director-CST	17
13	Assistant Director-CST	18
14	Deputy Director-SI	19
15	Assistant Director-SI	20
16	Joint Director-Prevention	21
17	Deputy Director-Prevention	22

S.No	Position	Page No.
18	Assistant Director-Prevention	22
19	Joint Director-IEC	23
20	Deputy Director-IEC	24
21	Deputy Director-Mainstreaming	24
22	Assistant Director-IEC	25
23	Assistant Director-Documentation	25
24	Assistant Director-Youth Affairs	26
25	Assistant Director-Mainstreaming	26
26	Assistant Director-CSS & GIPA	26
27	Admin Officer	27
28	Admin Assistant	28
29	Personal Assistant	28
30	Computer Literate Steno	28
31	Office Assistant	28
32	Driver	28
33	Messenger	28
34	Joint Director-Procurement	29

S.No	Position	Page No.
35	Deputy Director-Procurement	29
36	Assistant Director-Procurement	30
37	Store Officer	30
38	Procurement Assistant	31
39	Pharmacist	31
40	Joint Director- Finance	32
41	Deputy Director- Finance	33
42	Assistant Director-Finance	34
43	Finance Assistant	35
44	Lab Technician –STI	37
45	Technical Officer-STI	38
46	Lab Technician –BSD	39
47	Driver (Mobile ICTC)	39
48	Medical Officer-OST	40
49	Data Manager-OST	41
50	Senior Medical Officer	42
51	Medical Officer-ART	43

S.No	Position	Page No.
52	Pharmacist-ART	44
53	Data Manager-ART	44
54	Lab Technician-ART	45
55	Staff Nurse-ART	46
56	Community Care Coordinator	47
57	Research Fellow Clinical	48
58	SACEP Coordinator	49
59	Training & Monitoring Coordinator	50
60	Data Analyst-ART (COE)	50
61	Lab Technician –ART (COE)	51
62	Technical Officer-LS	52
63	Lab Technician-LS	53
64	District ICTC Supervisor	54

Project Director

Position	Sanctioned	Essential		Key Responsibilities
Project	Regular post	A senior IAS		Overall In-charge of the programme
Director	from State	officer with work		Policy issues at the State level
	Government	experience as		Planning, monitoring and supervision through field visits
		District Collector.		Monthly review meetings of AAP and all interventions in
				Financial matters.
				Human Resources at State & District levels – filling up of
				vacancies, preparation of training plans and monitoring the
				quality of training
				Sanctioning funds for various interventions
				Donor Coordination - on regular basis.
				Liaison with other departments and sectors for mainstreaming
			☐ Ex-officio secretary of Governing body of SACS	

Additional Project Director

Positi	on	Sanctioned	Essential		Key Responsibilities
Additio	onal	Regular post	Senior officer from		Overall In-charge of all technical Divisions at SACS
Proje	ct	from State	the State Health		Advise PD on all technical matters
Direct	tor	Government	Directorate /Services		The Focal point for Programme Management and review
					and SI functions.
					Focal point for DISHA.
					Monitoring & Supervision of implementing units
					Overall in-charge of Capacity building and training of personnel
				 Overall in-charge of Preparing AAP, Procurement Plan monitoring progress. 	
					Support PD on effective functioning of SACS

STI Division

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
di aa C V V O M E O M M in O M P W	iploma/Degree in Preventive and Social Medicine or Community Medicine or Skin and VD/STD/ Dermatology Venereology Leprology OR MBBS with Public Health Experience. OR MBA in Health Management or Master in Public Health or Master in Health Administration. OR Masters degree in Psychology/Social Vork/Sociology/Clinical Psychology/Medical Microbiology	Public Health Programme with focus on STI/RTI management, EVTHS, HIV counselling and Testing services, early infant diagnosis services and engagement with key populations and affected communities at National/State/District level with Govt. / NGO/Development Partners implementing agencies/Private Sector. Working knowledge of MS Office. (• For Masters/ PG diploma: Minimum 8 years post PG • For MPhil: Minimum 6 year post Mphil	implementation. Proficiency in data management. Preference will be given to the candidate working in the field of HIV/	 □ Lead focal point for all preventive services especially STI and Sampoorna Suraksha Strategy at State level under NACP. In the absence of JS BSD, will also be lead focal point for HCTS and EVTHS □ Any other activity assigned under the Programme

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
DD-STI	OR Bachelors Degree in Medical Sciences OR MBA in Health Management or Master in Public Health or Master in Health Administration.	years in Public health programme with focus on STI/RTI management /programme and engagement with key populations and affected communities at National/State/District level with Govt. / NGO/Development Partners implementing	Work experience in field based implementation. Proficiency in data management. Preference will be given to the candidate working in the field of HIV/ AIDS	 □ Focal point for STI Programme at State level under NACP. Reporting to JD STI wherever a position exists separately and in the absence, reporting to JD BSD. □ Any other activity assigned under the Programme

Divisional Assistant

Position	Essential Qualification	Essential Experience	Job Responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Divisional Assistant	Graduate degree in any discipline with ability to manage assigned task of the division.	Basic knowledge of computer essential. Preference will be given to the Preference will be given to the candidates from community (KP or PLHIV) who fit the eligibility criteria - to be included in the main letter applicable to all positions.	□ Assisting divisions with all clerical works

Basic Service Division

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
JD- BSD MBBS with Post graduate Working 6		Working experience of 7 years in Public	Work experience in field	☐ Lead focal point for all preventive services
	diploma/Degree in Preventive	health programme with focus on STI/RTI	based implementation.	especially HCTS, EVTHS at State level
	and Social Medicine or	management, EVTHS, HIV counselling and		under NACP. In the absence of JD STI, will
	Community Medicine or Skin and	Testing services, early infant diagnosis	Proficiency in data	also be lead focal point for STI and
	VD/ STD/ Dermatology	services and engagement with Communities	management.	Sampoorna Suraksha Strategy.
	Venereology Leprology	and affected communities at		
	OR	National/State/District level with Govt. /	Preference will be given to	☐ Any other activity assigned under the
	MBBS with Public Health	NGO/Development Partners implementing	the candidate working in	Programme
	Experience.	agencies/Private Sector.	the field of HIV/ AIDS	
	OR			
	MBA in Health Management or	(• For Masters/ PG diploma: Minimum 8		
	Master in Public Health or	years post PG		
	Master in Health Administration.	• For MPhil: Minimum 6 year post MPhil		
	OR	For PhD: Minimum 4 year post PhD		
	Masters degree in			
	Psychology/Social	• For Medical Graduate minimum of 5 yrs.		
	Work/Sociology/Clinical	Post qualification		
	Psychology/Medical	For Medical Post graduate minimum of 3		
	Microbiology	yrs. post PG qualification)		
		• Working knowledge of MS Office.		

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
	OR Bachelors Degree in Medical Sciences OR Post graduate diploma in Preventive and Social Medicine or Community Medicine or Skin and VD/ STD/ Dermatology Venereology Leprology or Obstetrics Gynaecologist OR MBA in Health Management or Master in Public Health or Master in Health Administration. OR Masters degree in Psychology/Social Work/Sociology/Clinical Psychology/Medical Microbiology	key populations and affected communities at National/State/District level with Govt. / NGO/Development Partners implementing agencies/Private Sector. (• For Masters/ PG diploma:	Work experience in field based implementation. Proficiency in data management. Preference will be given to the candidate working in the field of HIV/ AIDS	 □ Focal point for HCTS, EVTHS and Sampoorna Suraksha at State level under NACP. □ Any other activity assigned under the Programme

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
AD-BSD	MBA in Health Management or Master	Working experience of 3 years in	Work experience in field	☐ Support Staff for HCTS, EVTHS and
	in Public Health or Master in Health	Public health programme with focus	based implementation.	Sampoorna Suraksha at State level
	Administration.	on EVTHS, HIV counselling and		under NACP.
		Testing services, early infant	Proficiency in data	
	OR	diagnosis services and engagement	management.	☐ Any other activity assigned under the
		with Communities and affected		Programme
	Master/ Post Graduate Diploma in	communities at	Preference will be given to	
	Social Sciences/Public Health/ Health	National/State/District level with	the candidate working in	
	Care Administration and similar streams	Govt. / NGO/Development Partners	the field of HIV/ AIDS	
	from a Recognized University.	implementing agencies/Private		
		Sector.		
	OR			
		(• For Masters/ PG diploma:		
	Masters degree in Psychology/Social Work/Sociology/Clinical	Minimum 3 years post PG		
	Psychology/Medical Microbiology	 For Medical Graduate minimum of 1 yrs. Post qualification) 		
		Working knowledge of MS Office.		

Lab Services Division

Position Essential Qua	lification Essential Experience	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
• M.Sc. (Microbiol Biotechnology/Biochemistry/ Life Sciences/) OR B. (Biotechnology) Desirable Qualific • PhD (Microbiolo Biotechnology//Biochemistry/ Life Siochemistry/ Life Sciences/)	candidates with M. Sc/ B. Tech (in the above Subjects) OR 3 years of experience of working in medical diagnostic laboratory for candidates with Phd. Sciences) Candidates with experience of working in accredited labs or those	To manage and administer facilitation of Lab Services Programme in the state as per

Position	Essential Qualification	Essential Experience	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
AD-LS	Essential Qualification:	3 years of experience of	☐ • Implementation of Quality Management Systems in HIV/ CD4/ EID/ VL
	B.Sc. (Microbiology/	working in medical	laboratories
	Biochemistry/ Life Sciences/	diagnostic laboratory if	☐ Supply chain/ inventory management of Lab test kits (HIV, CD4, VL & EID) &
	Medical Lab Technology)	B.Sc. (in the above	consumables and equipment
		subjects)	☐ To compile quarterly EQA data and send it to NACO for review.
	Desirable Qualification:		☐ To ensure participation in EQA of all laboratories (HIV, VL, EID and CD4
		or	laboratories)
	M.Sc (Microbiology/		☐ Look after STI and surveillance activities when required
	Biochemistry/ Life Sciences/	2 years of experience if	☐ To support DD (LS) in preparing reports and documents
	Medical Lab Technology) or	M.Sc./ B. Tech (in the	☐ On site mentoring: To visit HIV labs for the purpose of mentoring and
	B.Tech (Biotechnology)	above subjects)	monitoring at least 10 days in a month or more
			☐ To facilitate training and workshop for laboratory staff
		Candidates with	☐ In absence of DD (LS), AD (LS) is responsible to carry out all the activities of
		experience of working	DD (LS) as mentioned in TOR
		in accredited labs or	☐ AD (LS) will report to PD/ APD/ DD (LS)
		those labs who have	☐ Any other work assigned by the controlling officer
		applied for accreditation	
		will be preferred	

CST Division

	Essential Qualificati on	Essential Experience	Job responsibilities
Position			(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NAC issued from time to time focussing on but not limited to the following activities)
CST	Degree/ Diploma in Public Health /Health Manageme nt from a recognized university Or	experience in Health Sector 1 year for MD cadidates and 3 years of experience for diploma holders. For Master Degree in PH-7 years Working knowledge of MS Office	 □ All administrative and file work pertaining to CST services in the state including facilitating the staff appointment, salary, appraisals, officer orders to ART centres etc. □ To ensure implementation of CST Services as per prescribed NACO Guidelines for CoE, pCoE, ART plus, ART centres, LAC plus, LAC, CSC and any other site dispensing /refilling ART. □ Mentoring and supportive supervision to all ART facilities including CoE, pCoE, ART plus, ART centres, LAC plus, LAC, CSC and any other site dispensing /refilling ART. □ Should visit each ART centre at least once in 3 months and LAC /CSC & other refilling sites once in 6 month) as per NACO Guidelines and submit the visit report to NACO. □ Adherence to the highest standards of quality excellence in patient care and clinical practices also ensure PLHIV are not discriminated in the hospital and are not denied admission/ care. □ To analyze the monthly ART centre reports from all the centres and send to NACO by the 1st week of every month as per the NACO prescribed formats and take necessary actions.
			 □ Implementation of National Guidelines pertaining to CST Division. □ Any other activity assigned under the Programme

Position	Essential Qualification	Essential Experience	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelin of NACO issued from time to time focussing on but not limited to the following activities)
	degree in Medical Sciences or	experience in Health sector (preferably HIV) Good working knowledge of MS Office	 □ In the States where there is no JD (CST & LS), the DD will be the in charge of CST & LS □ To ensure implementation of CST Services as per prescribed. NACO Guidelines for COE, pCoE, ART plus, Af centres, LAC plus, LAC, CSC and any other site dispensing /refilling ART under guidance of JD CST □ Assist JD CST in mentoring and supportive supervision to all ART facilities including CoE, pCoE, ART plus, ART centres, LAC plus, LAC, CSC and any other site dispensing /refilling ART. □ He/She should visit each ART centre at least once in 3months and LAC /CSC & other refilling sites once in 6 months as per NACO Guidelines. Prepare visit plan in coordination with JD CST and AD CST to avoid duplication of visit. □ To compile the monthly ART centre reports from all the centres and support JD CST in analyzing the same and take necessary action as per JD CST directions □ Compile and share data to NACO in prescribed formats under the guidance of JD CST □ Assist JD CST in implementation of ART services with active participation of NGOs and PLHIV networks □ Assess the need and organize training of various personnel involved in ART services under the guidance of JD CST □ Assist JD CST in Identification and establishment of sites for new ART centres and Link ART Centres as per NACO criteria □ Facilitate printing of registers, formats, records required for ART Centre and LAC as per NACO guidelines und the guidance of JD CST □ Coordinate within SACS to ensure linkages with ICTC, Lab and TI division for comprehensive HIV Care. □ Coordination with other National Health Programmes like NTEP, NHCP, NNBDCP, NCD etc. □ To support JD CST to develop clear targets with time lines, determine resource requirements and monitor the programme. □ Focal point for Forecasting, supply and utilization of ARV drugs, relocations and monitoring of stocks of ARV drugs and co
			17

Position	Essential Qualification	Essential Experience	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
AD-CST	University degree in	3 years experience	☐ Prepare visit plan in coordination with JD CST and DD CST to avoid duplication of visit
	Medical Sciences/	in Health sector	☐ To assist JD (CST)/DD CST in conducting regular review meetings of ART centre and
	Nursing/Pharmacy or	(preferably HIV)	State Grievances Redressal Committee (SGRC) meetings.
	Masters in Public		☐ To compile the monthly drug summary sheets from all the ART centres and assist JD
	Health/ Health	Good working	CST/DD CST in analyzing the same.
	Management/ Health	knowledge of MS	☐ Focal point for supply and utilization of ARV drugs, relocations and monitoring of stocks
	Care Administration/ or	Office	of ARV drugs and coordination with NACO to avoid any drug stock out or expiry of ARV
	similar fields in Public		drugs
	Health Management		☐ Monitor procurement, supply and availability of OI, PEP drugs and other ARV drugs as
	Masters in Social		per requirements
	Science/ Social Work/		☐ Facilitate training of staff under ART cadre.
	Sociology/ Psychology/		☐ Any other duty assigned by JD CST or DD CST
	Clinical		□ AD CST will work under guidance of JD/DD CST.
	Psychology/Medical		☐ In States where there is no JD or DD CST, AD CST will be the in charge of CST.
	Microbiology .		☐ Preparation of Annual Action Plan.
			☐ Implementation of National Guidelines pertaining to CST Division.
			☐ Any other activity assigned under the Programme

SI Division

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
DD-SI	Bachelors Degree in Medical	5 years experience in	Past experience of working	☐ Focal point for strategic information and information
	Sciences and MD/DNB	Public Health in	in HIV/AIDS programme or	technology at State level under NACP.
	(Community Medicine/	surveillance/research/M&E	projects under	☐ Any other activity assigned under the Programme
	Epidemiology)	/epidemiology.	Government or bilateral/	
	OR		multi-lateral agencies in	
	Master/ Post Graduation in	Working knowledge of	India. Good working	
	Public Health/ Health	computers including MS	knowledge of	
	Administration/Applied	office package and SPSS.	Epidemiological analysis	
	Epidemiology or Diploma in		and other statistical	
	Public Health/Masters in	Good working knowledge	packages.	
	Demography/Statistics/	of epidemiological analysis		
	Population Sciences/Social	and biostatistics.	Preference will be given to	
	Sciences/Computer Application.		the candidate working in	
	(Two year course) and similar		the field of HIV/ AIDS	
	streams from a Recognized			
	University.			

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
AD-SI	Master/ Post	Experience in Public Health in	Past experience of	☐ Support Staff for strategic information and
	Graduation in Public	surveillance/research/M&E/epide	working in HIV/AIDS	information technology at State level under
	Health/ Health	miology.	programme or projects	NACP.
	Administration/Applie	Working knowledge of computers	under Government or	☐ Any other activity assigned under the
	d Epidemiology or	including MS office package and	bilateral/ multi-lateral	Programme
	Diploma in Public	SPSS.	agencies in India. Good	
	Health (Two year	Good working knowledge of	working knowledge of	
	course) and similar	epidemiological analysis and	Epidemiological analysis	
	streams from a	biostatistics.	and other statistical	
	Recognized		packages.	
	University.		Preference will be given	
	OR		to the candidate working	
	Masters in		in the field of HIV/ AIDS	
	Demography/Statistic			
	s/ Population			
	Sciences/Social			
	Sciences/Computer			
	Application.			

TI Division

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
JD- Prevention	Master/ Post Graduate	Work experience of 7 years in the	M.Phil, Ph.D	☐ Lead focal point for prevention
	Diploma in Social Sciences	Development sector, Health Programmes or	Preference will be	programme including TI, LWS,
	/ Public Health/ Health Care	Health systems in the field of HIV/AIDS at	given to the candidate	OST at State level under NACP.
	Administration and similar	State/National level with experience of	working in the field of	☐ Any other activity assigned
	allied streams from a	engagement with community and civil	HIV/ AIDS	under the Programme
	recognized University.	society organizations.	Proficiency in data	
			management.	
		(• For Masters/ PG diploma: Minimum 8		
		years post PG		
		For MPhil: Minimum 6 year post Mphil		
		• For PhD: Minimum 4 year post PhD		
		For Medical Graduate minimum of 5 yrs.		
		Post qualification		
		For Medical Post graduate minimum of 3		
		yrs. post PG qualification)		

				Job responsibilities
Position	Essential Qualification	Essential Experience	Desirable	(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
DD-	Master/ Post Graduate	Work experience 5 years in the Development	M.Phil., Ph.D.	☐ Focal point for prevention programme
Prevention	Diploma in Social	sector, Health Programmes or Health systems in		including TI, LWS, OST at State level
	Sciences/ / Public	the field of HIV/AIDS at State/National level with	Preference will be given to	under NACP.
	Health/ Health Care	experience of engagement with Community and	the candidate working in	
	Administration and	civil society organizations.	the field of HIV/ AIDS	☐ Any other activity assigned under the
	similar streams from a			Programme
	Recognized University.	(• For Masters/ PG diploma: Minimum 5 years		
		post PG		
		• For MPhil: Minimum 4 year post MPhil		
		• For PhD: Minimum 2 year post PhD		
		• For Medical Graduate minimum of 3 yrs. Post		
		qualification		
		For Medical Post graduate minimum of 1 yrs.		
4.5		post PG qualification)		
AD- Prevention	Master/ Post Graduate	Work experience 3 years in the Development	Preference will be given to	☐ Support Staff for prevention
Fievention	Diploma in Social	sector, Health Programmes or Health systems in	the candidate working in	programme including TI, LWS, OST at
	Sciences/ / Public	the field of HIV/AIDS at State/National level with	the field of HIV/ AIDS	State level under NACP.
	Health/ Health Care	experience of engagement with Community and		
	Administration and	civil society organizations.		☐ Any other activity assigned under the
	similar streams from a			Programme
	Recognized University.	(• For Masters/ PG diploma: Minimum 3 years		
		post PG		
		For Medical Graduate minimum of 1 yrs. Post		
		qualification)		

IEC & MS Division

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
JD-IEC &	Masters from a recognized	Experience of 7 years in	Experience in the field of advertising	☐ Lead focal point for all activities related
IVIO	university in Mass	the field of	Experience in preparation of Audio	to Advocacy, Communication, Social
	Communication	developmental/health	Visual Aids and display material in a	Mobilisation, Partnerships and
	or	communication including	responsible position,	Mainstreaming Programme at State
	Post Graduate with PG	planning and	Knowledge of AV Media & proficiency in	level under NACP.
	diploma in mass	implementation of IEC	handling audio-visual aids for training	☐ Any other activity assigned under the
	communication	campaigns and	purposes.	Programme
	Or	engagement with key	Knowledge of modern training	
	MBA with PG diploma in	populations and affected	techniques.	
	mass communication	communities at	Working knowledge of local language	
		National/State/District level	Experience in handling Outdoor/mid-	
		with Govt. /	media activities/event management etc.	
		NGO/Development	Sound knowledge of handling virtual	
		Partners implementing	meeting platforms, video conferencing,	
		agencies/Private Sector.	social media platforms and computer	
		Working knowledge of MS	skills.	
		Office.	Preference will be given to the	
			candidate working in the field of HIV/	
			AIDS	

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
DD (IEC)	Masters from a recognized university in Mass Communication or Post Graduate with PG diploma in mass communication Or MBA with PG diploma in mass communication	campaigns and engagement with key populations and affected communities at National/State/District level with Govt. / NGO/Development Partners implementing agencies/Private Sector. • Working knowledge of	 Experience in preparation of Audio Visual Aids and display material in a responsible position, Knowledge of AV Media & proficiency in handling audio-visual aids for training purposes. Knowledge of modern training techniques. Working knowledge of local 	 □ Focal point for all activities related to Advocacy, Communication, Social Mobilisation at State level under NACP. □ Any other activity assigned under the Programme
DD (Mainstream ing)	Master's degree in social sciences (Social work/sociology/psychology) from a recognized University	Public Private Partnerships with government public health programmes, in coordination with MoHFW, and/or State Health	Working knowledge of local language Sound knowledge of handling virtual	 □ Focal point for all activities related to Partnerships and Mainstreaming Programme at State level under NACP. □ Any other activity assigned under the Programme

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
	Post graduate degree in Social Sciences/ Humanities or any other related field.	Minimum 3 years experience in planning, implementing and monitoring of mid-media activities at State level A good understanding of folk and traditional media, BTL and other mid media vehicles Excellent written and oral communication skills in Hindi and English Candidate is willing to undertake extensive travel Additional experience of designing communication aids on HIV/AIDS. • Sound knowledge of handling virtual meeting platforms, video conferencing, social media platforms and computer skills.		 □ Draw up an Annual Action Plan as per state specific ACSM strategy under NACP V and ensure its implementation □ Ensure development of BCC materials and its dissemination through different media channels □ Coordinate with different stakeholders for implementation of BCC plan □ Ensure availability of IEC Materials at different service centres □ Sensitize and engage media and health journalists on issues pertaining to HIV/AIDS. □ Undertake supervisory visits in the field and ensure monitoring and evaluation of IEC/Mainstreaming programmes □ Compile and submit a monthly assessment report to NACO on programme implementation in the state
	Post graduate degree in Social Sciences/ Humanities or any other related field.	Demonstrated experience in maintaining social media accounts, especially Facebook, Instagram, YouTube and Twitter, as well as experience with new media executions, preferably with a development organization; knowledge and understanding of local and global digital landscape and trends; Basic understanding of managing website content as per need; Experience with graphic design, ability to	social media is highly desirable. • Sound knowledge of handling virtual meeting platforms, video conferencing, social media platforms and computer skills. • Preference will be given to the candidate working	under JD(ACSM) Any other activity assigned under the Programme

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
AFFAIRS	Post graduate degree in Social Sciences/ Humanities or any other related field.	relevant professional work experience in programme implementation (preferably in adolescent and youth engagement), monitoring and evaluation. Good knowledge of adolescent and youth engagement, human rights and gender. experience of working with youth network or NGO, preferably in the field of youth participation. Maximum Age 30 years.	 Sound knowledge of handling virtual meeting platforms, video conferencing, social 	 □ Lead focal point for Youth activities under JD(IEC). □ Any other activity assigned under the Programme
EAMING	Master's degree in social sciences (Social work/sociology/psychology) from a recognized University	Minimum 3 years of experience Prior experience of enabling Public Private Partnerships with government public health programmes, in coordination with MoHFW, and/or State Health Departments, is essential. 3 years experience in HIV	Preference will be given to the candidate working in the field of HIV/ AIDS	 □ Lead focal point for Mainstreaming activities under JD(IEC) □ Any other activity assigned under the Programme □ Lead focal point for Community
GIPA	Graduate from reputed institution.	related matters, preference will be given to PLHAs and other community representatives.	meeting platforms, video conferencing, social media platforms and computer skills.	Systems Strengthening and Community Led monitoring as well as all other community involvement activities under JD(IEC) Any other activity assigned under the Programme

Administration Division

Admin Officer Masters/Bachelors Degree in any discipline; Manuman Masters and the following activities of the polyment of the polymen and the following activities of the polymen and the following responsibilities: Masters/Bachelors Degree in any discipline; At least 3 years professional work experience in using experience preferably appropriate software in managing HR tasks; Microsoft office Microso	Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities
Degree in any discipline; At least 3 years professional work experience in using appropriate software and other computerized Microsoft office Coordinate staff recruitment and selection proces in order to ensure timely filling of all yetes Analatineters Coordinate verifically Mantain data of all					accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not
assigned by this office time to time. Any other activity assigned under the Programme		Degree in any	professional work experience preferably in managing HR	experience in using appropriate software and other computerized	supervision of the PD/APD and carry out following responsibilities: Coordinate staff recruitment and selection process in order to ensure timely filling of all posts; Ensure performance assessment and annual raise is administered as per DAC guidelines; Maintain data of all staff working at SACS and facility levels specifically related to nature of appointment, joining and leaving, skill set, annual increment, etc. Implement human resources policies and procedures; Manage administrative function and establish internal administrative systems and controls related to safety and security of the office, timely submission of bills, identification of new vendors, negotiation of prices and timely renewal of AMC's; Liaison with various agencies for service and maintenance; Provide regular progress report to the reporting officer and to DAC; and Carry out any other works as required by the project Dealing with the EPF related matter, ensuring minimum wages to the employees of DSACS, caretaking related work, court matters and any other responsibility assigned by the office time to time and any work assigned by this office time to time.

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Admin. Assistant.	State Govt. rules applicable		Ability to organize and prioritize workloads, meet deadline and targets	 Assist officers in day to day work and all other work entrusted from time to time. Any other activity assigned under the Programme
	State govt rules applicable			 □ Assist officers in day to day work and all other work entrusted from time to time. □ Any other activity assigned under the Programme
Literate Steno	Present incumbents would continue with existing qualifications. When new recruitment is made, graduate with computer literacy, skill in stenography 80/30 wpm.			☐ Graduate degree in any discipline with ability to manage assigned task of the division. Basic knowledge of computer essential. Assist officers in day to day work and all other work entrusted from time to time.
	State govt rules applicable		Regular	□ Help Divisional officers in file maintenance, initiate correspondence and all other work entrusted from time to time.
	State govt rules applicable		Regular	 Driving office vehicle and ensuring that the vehicles are maintained properly
	State govt rules applicable		Regular	□ Dak distribution, support to office and all other work entrusted from time to time.□ Any other activity assigned under the Programme

Procurement Division

Position	Essential Qualification	Essential Experience	Job Responsibilities
			(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
	MBA in Material Management/ Supply Chain Management/Finance	7 years of experience in Procurement & Logistics	 Monitoring of overall activities of Procurement To see that budgetary allocations are appropriated to the respective end-users and thus, ensure timely and effective implementation. Implementation of Procurement Management System, as per the Govt. of India instructions/guidelines issued from time to time. Ensuring adhering to quality and timelines of procurement management i.e. procurement planning & execution of goods and services. Reporting to NACO periodically on the subject matter. Any other activity assigned under the Programme
	Post Graduate in Management/Public Health/Health & Hospital Administration/Commerce/C A/ICAI or Degree in Engineering	Minimum 5 years experience in managing procurements. Thorough knowledge of Central/State Govt. Finance rules related to procurement. Well versed with World Bank Guidelines. Knowledge of MS office.	

Position	Essential Qualification	Essential Experience	Job Responsibilities
			(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
AD (PROC.)	Graduate with PG in Material Management/Supply Chain Management/M.Com of Inter CA with 3-5 years experience in procurement matters Strong compute knowledge is essential.		 ☐ Handling all procurement matters related to SACS. ☐ Forecasting of commodities. ☐ Identify sources and notifying the potential bidders and consultants of bidding opportunities through advertisements and letters, e-mails, etc. ☐ Maintaining rosters of Expressions of Interest of the consultants and bidders. ☐ Monitor contract implementation including ensuring timely receipt of the goods and consultant's monthly status reports; confirming acceptability of goods delivered, and also acceptability of consultants' reports as reviewed, and recommending payments to the services providers i.e. suppliers and consultants, as they fall due. ☐ Ensure Inventory Control of all commodities. ☐ Resolve/sort out all issues related to procurement & supply chain, including Inventory Management Software. ☐ Co-coordinating with Regional Procurement & Logistics Coordinator (RPLCs)
Stores officer	Graduate	3-5 years experience in Store Management, Inventory Control. Well versed with documentation required for logistical operation. Strong computer knowledge.	 □ Assist AD(Proc.) in effective Store Management □ Ensure Inventory control of all commodities at facility level. □ Maintenance of registers/records. □ Warehouse management. □ Implementation of Inventory Management Software. □ Capacity Building of Logistics & Warehouse staff through handson training. □ Any other activity assigned under the Programme

Position	Essential Qualification	Essential Experience	Job Responsibilities
			(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
		preferably in Procurement skills with computer knowledge. 3 years of experience in health care institution can be considered.	time focussing on but not limited to the following activities) □ Allocating the drugs to ART Centres as per requirement, in line with the drug supplies. □ Any other activity assigned under the Programme □ Ensuring proper receipt and storage of drugs □ Arrange for space for safe storage of drugs at SACS level in the state □ Allocating the drugs to ART Centres as per requirement in in line with the drug supplies
	holder in pharmacy.	pharmacy council.	 □ Maintaining accurate records for all drugs received from suppliers / other states and distributed to ART Centres □ Monitor and analyse the stock positions at ART Centre for smooth supply chain management □ Ensure continuity and uninterrupted drug supplies at ART center /LAC plus/ LAC level □ Prevention of drug expiry by timely relocations within the state and if needed facilitate outside the state relocations with official directives from NACO □ Prevention of Stock outs by need based relocations □ Quarterly physical count reconciliation of stocks □ Timely submission of Monthly ARV stock report to NACO. □ Any other activity assigned under the Programme

Finance Division

			,
Position	Essential Qualification	Essential Experience	Job Responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
JD-FIN	Preference for regular officer from Govt. of Accounting Organization or M.Com/ Chartered Accountant	7 years of experience	 □ Responsibility to maintain financial management including budgeting, funds management, compliance with reporting requirement and audit of SACS. □ Assist Project Director of SACS and overall responsibility for all finance and accounts procedure □ Develop financial capabilities and capacities in implementing agency to deal with the finance and account procedures □ Liaise effectively with NACO on financial matters □ Advise the Board/Governing body on all financial matters especially on financial policy and strategic issues □ Keep Project Director informed about financial position and financial performance of the project □ Preparation and approval of budget and financial projections/ forecasts □ Ensure development of satisfactory financial and accounting policies and procedures for the project and its adherence to these policies and procedures □ Ensure development and operation of a satisfactory finance management system for the project □ Ensure that an effective system of internal controls is operational □ Ensure smooth flow of funds to all levels of the project organisation, payment to various parties, and ensure adherence to service standards. Ensure effective cash management including short-term forecasting. □ To act as Treasurer of the Society □ Assume other tasks as directed by PD □ Any other activity assigned under the Programme

Position	Essential Qualification	Essential Experience	Desirable	Job Responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
DD-FIN	Preference for regular officer from Govt. of Accounting Organization M.Com		Knowledge of e-PFMS portal of Government of India. Experience of dealing with Registered NGOs.	 □ Responsible of financial management including budgeting, funds management, compliance with reporting requirement and audit of SACS. □ Assist Project Director of SACS and overall responsibility for all finance and accounts procedure. □ Develop financial capabilities and capacities in implementing agency to deal with the finance and account procedures. □ Liaise effectively with NACO on financial matters □ Advise Board/Governing body on all financial matters especially on financial policy and strategic issues □ Keep the Project Director informed about financial position and financial performance of the project □ Preparation and approval of budget and financial projections/ forecasts □ Ensure development of satisfactory financial and accounting policies and procedures for the project and its adherence to these policies and procedures □ Ensure development and operation of a satisfactory finance management system for the project □ Ensure that an effective system of internal controls is operational □ Ensure smooth flow of funds to all levels of the project organization, payment to various parties, and ensure adherence to service standards. Ensure effective cash management including short-term forecasting. □ Act as Treasurer of the Society. □ Handle other tasks a directed by JD (finance).

Position	Essential Qualification	Essential Experience	Desirable	Job Responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
AD (FIN.)	Preference for regular officer from Govt. of Accounting Organization	3 years experience		 □ Responsibility to perform internal, statutory & review audit, CFMS system and reimbursement claim and assist JD (F) in day to day function. □ Timely release of funds to concerned implementing agencies for the project activities □ Function as Drawing and Disbursing Officer □ Identify and assess funds requirements under various components of project. □ Produce component-wise, category-wise and account head-wise expenditure statements. □ Prepare Schedule of Withdrawal of Proceeds and the Statement of Expenditure required for withdrawal of credit during retroactive financing period. □ Ensure timely reconciliation of accounts of project to claim disbursement from World Bank/Global Fund. □ Prepare budgetary provisions required for implementation of the project □ Provide implementation assistance to AFU Personnel for smooth implementation of the finance and Account System. □ Handling other work assigned by the Supervisors. □ Monitoring of Logistic management □ Any other activity assigned under the Programme

Position	Essential Qualification	Essential Experience	Job Responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Finance	Graduate preferably	3-5 yrs. post qualification experience	☐ Smooth and timely conduct of internal audit and statutory
Assistant	in Finance &	or experience in state accounts	audit
	Account/B.Com	cadre/organized accounts Govt. of	☐ Review reports of DACS
		India.Working knowledge of	☐ Budgeting
		computer including experience of	☐ Smooth and timely release of funds to field units
		working in accounting software and	☐ Preparation and submissions of reimbursement claims
		MS Office package - essential.	☐ Complying with reporting requirements
			☐ Receipt and scrutiny of claims received from the DACS
			☐ Consolidation (through CFMS) for sending it to NACO
			☐ To carry out other tasks as assigned by controlling officer.
			☐ Logistic and inventory management
			☐ Any other activity assigned under the Programme

Facility

STI Division

Position	Essential Qualificatio	Essential Experience	Desirable	Job responsibilities
	n			(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
LT at Regional STI Centres	Laboratory Technology (BMLT)/ BMLS OR Diploma in Medical Laboratory Technology (DMLT)/ DMLS with the course duration of at least 2 years	1)Two years of experience of working in diagnostic laboratory for those with B.Sc/ Diploma in Medical Laboratory Technology (course duration of 2 years) 2) One year experience for those working in diagnostic laboratory for candidates having M.Sc in Medical Laboratory Technology 3) Candidates with experience of working in accredited labs or those labs who have applied for accreditation will be preferred.	M. Sc in Medical Laboratory Technology	 □ Undertake STI/RTI testing according to standard laboratory procedure. Draw blood for syphilis and HIV testing □ Assist doctor in collection of vaginal, cervical, urethral, oral or rectal samples. □ Maintain patient records and laboratory registers □ Procure and maintain laboratory supplies □ Submit Monthly reports to NACO the in prescribed format □ Help Technical Officer to prepare SOPs and documents for accreditation □ Enter data in IIMS/ any other latest e-tool developed for result reporting □ Any other work as assigned by Lab Incharge/NACO

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical
				guidelines of NACO issued from time to time focussing on but not limited to the following activities)
TO at	B.Sc in Microbiology/	• 5 years of experience of	Laboratory experience in	☐ To work in close coordination with the
Regional STI	Biochemistry/	working in any diagnostic	medical biological/	microbiologist and community medicine
Centres	Biotechnology/Life	laboratory for candidates	immunological/ laboratory	specialists
	Sciences	with	techniques.	☐ To conduct operational research and
		B. Sc in the above subjects		other research undertaken by the regional
	Desirable	• 2 years of experience	The candidate should be	centres
	Qualification:	working in any diagnostic	computer literate with working	☐ To participate in community-based
		laboratory for candidates	knowledge of MS office, usage	surveys
	M. Sc in	with M. Sc/ B. Tech in the	of Internet and electronic mail.	☐ Data collection and compilation
	Microbiology/	above mentioned subjects		☐ Will submit quarterly reports from
	Biochemistry/	 Candidates with experience 		Regional STI centre to NACO BSD in
	Biotechnology/Life	of working in accredited labs		prescribed format
	Sciences/ OR B.	or those labs who have		☐ Any other activity assigned under the
	Tech (Biotechnology)	applied for accreditation will		Programme
		be preferred.		
	•		1	28

|--|

Position		Essential Experience	Desirable	Job responsibilities
	Qualification			(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
	Technology (BMLT) or BMLS Diploma in Medical Laboratory Technology (DMLT) or DMLS with the course duration of at least 2 years recognised by State Government/ Central	1 '		 □ Draw blood for and undertake HIV and Syphilis screening and testing according to standard laboratory procedure and its QC. □ Undertaken Dual HIV Syphilis testing □ Ensure that adequate stock of consumables, rapid HIV diagnostic kits, RPR test kits and Dual HIV/Syphilis RDT are available in the ICTC. □ Keep a record of HIV and syphilis test results as well as a stock record of rapid HIV diagnostic kits, RPR test kits, Dual HIV/Syphilis test kits and consumables. □ Ensure the maintenance of all laboratory equipment. □ Scrupulously follow internal and external quality assurance procedures. □ Follow universal safety precautions and strictly adhere to hospital waste management guidelines. □ Perform testing in field setting and camp settings. □ Any other activity assigned under the Programme
Driver (Mobile ICTC)	10th Pass; and holding a Valid driving license		Community candidates from HIV infected and affected as well as key communities.	☐ Driving and upkeep of Mobile ICTC



Position	Essential Qualification	Desirable	Essential Experience	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Medical Officer - OST	the respective State Medical Council/NMC.	Residency in any clinical branch. Work Experience in HIV/AIDS Progrgramme in field settings.	Those with MD Psychiatry / Diploma in Psychiatry Medicine (DPM) will be preferred. Good working knowledge of computer, MS office.	 □ Assess patients of suitability for initiation into opioid substitution therapy programme. Induction into OST for clients that suit the criteria as per guideline. Also ensuring non-eligible clients are referred to appropriate referral services. □ Prescribe dosage for each client and ensuring that the dosage prescribed are adequate and dose modifications are being done in case management. □ Conduct regular follow ups as per protocol/clinical practice guidelines □ Ensure that dispensation is being conducted as per protocol/clinical practice guidelines □ Provide routine health check and basic health-care including appropriate clinical management/referrals for wound/abscess, overdoses and STIs, as per the facilities available at the clinic. □ Ensure documentation is being done as per the clinical practice guideline and standard operating protocols □ Be willing to go to Satellite OST centres once a week for monitoring and follow up of OST clients □ Be willing to provide teleconsultation to satellite OST centres and clients on take home if required □ Be willing to do task sharing (enter assessment details, follow up details on SOCH) □ Provide basic information to the clients and family members about the treatment process □ Referrals to ICTC for HIV diagnosis and other institutions for advanced care treatment □ Follow the NACO technical guidelines/protocols in all clinical practice □ Continuing professional development and sharing information between other care providers □ Help the centre in carrying out advocacy activities with higher authorities and stakeholders □ Lead the staffs in conducting regular program performance review of OST centre and satellite OST centres □ As and when required, the OST MO will also be responsible for sharing task with MO of other NACP facilities □ Any other activity a

Position	Essential Qualification	Desirable	Essential Experience	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Manager at OST	discipline with Diploma/Certificat e in Computer Applications (from a recognized institute or	Working experience in data management and working knowledge of health related softwares. Work Experience in HIV/AIDS Programme in field settings.	Masters in Statistics/ Mathematics.	 □ Register patients in the OST centre on all work days □ Take out the client related files during every visit by the client for follow-up □ Ensure that the records are maintained by every staff □ Prepare and send monthly reports for OST center and Satellite centres □ Analyse the data and provide regular feedback on monthly program performance to the staffs □ Generate a monthly list of irregular, pre LFU clients and share with Counsellor and nurse for monitoring and counselling. □ Prepare weekly list of LFU cases to be shared with link IDU TI for follow up in coordination with counsellor and nurse □ Maintain a record of LFU lists and tracking status in coordination with Counsellor. □ Feed the data in the MIS/SOCH regularly □ The Data Manager will also be responsible for sharing task with Data Manager of other NACP facilities □ Any other activity assigned under the Programme

CST Division

Position	Essential Qualification	Desirable	Essential Experience	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)			
Senior Medical	MBBS with	Work	3 years	Medical Responsibilities: He/she should conduct the initial evaluation of PLHIV (clinical and lab) and initiate PLHIV on ART			
	valid	Experience	experience is				
	registration	in	needed for	He/she should identify PLHIV with advanced HIV and ensure management of all patients advanced HIV disease at ART centre or must ensure referral and linkages to appropriate facilities e.g. lab, in patient departments etc.			
	from the	HIV/AIDS	MBBS	He/she should refer difficult/ complicated cases to the nodal officer or other specialist for further expert opinion and interventions including admission and inpatient care, if required. It includes referrals to other departments for treatment of, Ols, STI, etc.			
	respective	Progrgram	candidates.	He/she should provide OI prophylaxis and preventive treatment as per guidelines Prevention and management of TB coinfection: He/she should perform 4S screening and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT initiation or referral for TB discretified and take decision about TPT discretified and take decision about T			
	State Medical	me in field	Fresher Post	for TB diagnosis for all PLHIV attending ART centre. Initiation of ATT, CPT and ART as per technical guidelines He/she must update the prescribed columns in white cards and green books Ascertain eligibility for differentiated care (MMD, LAC, other DSD models)			
	Council/NMC.		Graduates	The SMO should refer "suspected/confirmed treatment failure" cases, "complicated cases" to the SACEP at the COE/ART plus for screening and initiation/modification/switch of ART, if required. The podal officer of the ART centre must countersign all such referrals			
	OR		from Clinical	□ Focal point for care of exposed babies and EID for HIV exposed babies found "reactive" with DBS at ICTC and referred to ART centre □ Update the prescribed columns in white cards and green books			
		Those with		☐ Should actively participate and coordinate all initiatives/activities related to ART (e.g. Telemedicine, Verbal Autopsy, DSDM etc.) implemented by SACS/NACO time to time			
	Post Graduate		will also be	☐ Any other activity assigned under the Programme			
	(MD/Diploma)			Administrative Responsibilities: He/she is the functional team leader of the ART centre under the overall guidance of the Nodal officer. The SMO must supervise the			
	including DNB			administrative and medical functions of the ART centre on a day- to- day basis He/she should provide leadership to staff to work as a cohesive team and ensure implementation of national operational and technic guidelines He/she should ensure implementation of national operational and technical guidelines at ART Centres The SMO should also coordinate and monitor the linkages with CSC, other NGO's and networks He/she must co-ordinate and monitor the LAC/DSD models launched in the ART centre and ensure that the standard guidelines are			
			working				
	'		knowledge of				
	recognised by		computer,	being followed. Responsibilities in respect to Link ART centres/ LAC plus/ linked ART refill (DSD) sites He/she has to mentor and monitor the functioning, recording, and reporting of LAC/LAC plus/ DSD site along with the Nodal office			
	NMC.		MS office.	 He/she must follow up out referral and in- referral of patients and communicate with the Link ART centre He/she must take decision to link out willing patients to the nearest LAC based on eligibility criteria He/she must do the clinical review of patients referred back to the nodal ART centre from LACs. 			
				 □ Monitor the consumption and availability of drugs (ARV, ATT, OI and other drugs), CD4/VL kits, other consumables and alert the concerned authorities in case of impending shortage well in advance so as to enable adequate replenishment without disruption of ART care and support to PLHIV. Ensure that there is adequate drug stock available for multi-month dispensation patients. □ He/she should verify the staff attendance register daily and get it approved by the Nodal Officer at the end of the month before forwarding the attendance to the SACS □ The SMO must assist the nodal officer in carrying out the annual performance appraisal of the contractual staff based on the PMDS 			
				format which should then be approved by the nodal officer He/she must attend or ensure appropriate representatives are sent for monthly coordination meetings held at the district level, ART centre-CSC coordination meetings, HIV-TB meeting, DAPCU coordination meeting and any other. The SMO must attend review meetings by NACO/ SACS and training programmes conducted for medical officers He/she must be aware of all communications sent from NACO/SACS to the ART centre and should update the nodal officer about them on a day to day basis			
				He/she must ensure that all records, registers, cards and IT based reporting system IMS software are updated daily and reports are sent to the concerned authorities on time. All reports should be checked by the SMO before taking approval from the Nodal Officer for sending them to the concerned authorities.			
				Besides all the above, any other duty assigned by ART Centre In-charge/ SACS/NACO pertaining to ART services.			

Essential Qualification	Desirable	Essential Experience	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
lid gistration m the spective ate edical ouncil/NMC	Experienc e in HIV/AIDS Progrgram me in field settings. Those with MD Medicine / Diploma in Medicine will be preferred.	6 months work experience. Post Graduates from Clinical Discipline will also be considered. Good working knowledge of computer, MS office.	He/she should conduct the initial evaluation of PLHIV (clinical and lab) and initiate PLHIV on ART He/she should conduct the initial evaluation of PLHIV (clinical and lab) and initiate QLA Count, adherence, viral load testing and other lab investigation) He/she should conduct the clinical and lab monitoring of PLHIV initiated on ART (including CD4 count, adherence, viral load testing and other lab investigation) He/she should refer difficult/ with advanced HIV and ensure management of all patients advanced HIV disease at ART centre or must ensure referral and linkages to appropriate facilities e.g. jab, in patient departments etc. He/she should refer difficult/ complicated cases to the nodal officer or other specialist for further expert opinion and interventions including admission and inpatient care, if required. It includes referrals to other departments for treatment of, Ols, STI, etc. He/she should provide Ol prophylaxis and preventive treatment as per guidelines Prevention and management of TB conflection: He/she should perform 4S screening and take decision about TPT initiation or referral for TB diagnosis for all PLHIV attending ART centre initiation of ATT. (PT and ART as per technical guidelines He/she must update the prescribed columns in white cards and green books Ascertain eligibility for differentiated care (MMD). LAC, other DSD models Moshould refer "suspected/confirmed treatment failure" cases, "complicated cases" to the SACEP at the COE/ART plus for screening and initiation/modification/witch of ART, if required. The nodal officer of the ART centre must countersign all such referrals Cocal point for care of exposed babies and EID for HIV exposed babies found "reactive" with DBS at ICTC and referred to ART centre Update the prescribed columns in white cards and green books. 12. Should actively participate and coordinate all initiatives/activities related to ART (e.g. Telemedicine, Verbal Autopsy, DSDM etc.) implemented by SACS/NACO time to time Any other activity assigned under the Programme A
3 li g	BS with d stration the pective dical uncil/NMC	BS with Work d Experienc istration e in the HIV/AIDS pective Progrgram te me in field dical settings. uncil/NMC Those with MD Medicine / Diploma in Medicine will be preferred.	BS with Work 6 months experience work e in experience. The HIV/AIDS pective Progrgram Post me in field Graduates settings. from Clinical Discipline with MD will also be Medicine working will be knowledge preferred. Medicine of computer, MS office.

	F				Job responsibilities	
Position	Essential Qualificati on	Desirable	Essential Experience		II SACS, district and facility level staff will work in accordance to the operational and te guidelines of NACO issued from time to time focussing on but not limited to the follow activities)	
Pharmacist		Community			He/she must work under the guidance and supervision of SMO/MO	
			- , · · ·		Dispense ARV and OI drugs (including CPT, ATT and TPT/IPT) with proper counselling	
	Pharmacy from a		- 1		Advise the patients and family about the importance of adherence during each visit	
			- ·p······	1	Counsel the patient on possible drug toxicities and report the same, if significant Do pill count and report any adverse effects of drugs or any Ols. Also, update the IIMS and confirm the next visual confirmation of the country of	cit data
		well as key	noiders.	۳	given by the SMO/MO and inform the patient	Sit date
	OR OR	,	Good working		Maintenance of the drug stores as per guidelines	
	Diploma in				Maintain and update drug stock and drug dispensing registers regularly every day. Inform the Senior medical	officer/
	pharmacy		MS office.		MO in charge in case of any discrepancy. Duly take his/ her signature every fortnightly in the stock register	
	The				He/she must update all IT based reporting system on daily basis and prepare reports to be sent to the concernauthorities as per NACO guidelines.	ned
	candidate				Ensure that the centre, LAC and other drug refill sites has enough stock of ARV drugs for at least 3 months are	nd inform
	should be registered in			1	the concerned authority about any near expiry or excess stocks well in time for relocation to other sites and en FEFO protocol is followed	sure
	state pharmacy			1	Physical verification of the drugs under the supervision of the nodal officer and the SMO on a quarterly basis a document it	and
	council.				Facilitate transfer/ ensure availability of ARV drugs at LAC/DSD sites as per the number of patients linked out	to the
					LAC/ DSD sites	
					Besides all the above, any other duty assigned by ART Centre In-charge	
					Any other activity assigned under the Programme	
Data			Graduate or		He/she must work under the guidance and supervision of SMO/MO	
Manager -	any discipline				Ensure that all data recording and reporting softwares are properly installed, functioning, and updated	
ART	with Diploma/Certi	data			He/she must update all IT based reporting system on daily basis and prepare reports to be sent to the concernauthorities as per NACO guidelines.	nea
		and working			Generate due list of PLHIV on ART, list of pre-ART (PLHIV on preparedness phase)/on-ART MIS/LFU, due list	t for
		knowledge of			CD4/VL testing and other list as required for patient and programme management and share them with respec	
		health related	•		staff	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	1 ' '			1	Share list of pre-ART/on-ART MIS/LFU with CSC for tracking and tracing, coordinate for feedback and update	the
	recognized		Experience in		feedback in IMS and white card (All ART Records)	
	institute or				Print and share all circulars/information sent by NACO/SACS to the Nodal Officer/SMO/MO and maintain a file	for the
	university)		Progrgramme	L	important orders/communication	
			in field settings.	1	Maintain the attendance register for the ART centre staff and get it verified by the SMO/MO every day and by	the Nodal
					Officer at the end of the month Maintain the HR file including the biodata of the staff, copies of certificates, appointment letters, contractual se	rvico
				1	agreement, performance appraisal report, training details, remuneration etc	,i vice
					Coordinate with the LAC/ LAC plus centres and ensure that all LAC/ LAC plus related tools are complete	
				1	Prepare and send all the monthly reports prescribed by NACO and SACS after approval of MO/SMO/Nodal Of	fficer
					Assist in analysis of data under the supervision of the Nodal Officer of the ART centre	
					Maintain the accounts of the ART centre and the fixed assets register	
					Data managers at ART centres shall support in Teleconsultation activities. DM at ART plus centre shall also fu	nction as
					the SACEP coordinators.	
					Ensure regular data back-up.	
				1	Any other duty assigned by ART Centre In-charge. Any other activity assigned under the Programme.	
				L	Any other activity assigned under the Programme	

				Job re	sponsibilities	
Position	Essential Qualification	Desirable	Essential Experience	operational and NACO issue focussing on	accordance to	the elines of time
LT - ART	B.Sc in Medical	Community candidates	One Year Experience for B.Sc in	□ Phlebotomy,	sample	collection,
	Laboratory Technology	from HIV infected and	MLT (BMLT) or BLMS and Two	performance	of test,	reporting
	(BMLT) or BMLS	affected as well as key	Year Experience for DMLT or			
		communities.	DMLS			
	Diploma in Medical					
	Laboratory Technology	Engagement with key				
	(DMLT) or DMLS with	populations and				
	the course duration of	affected communities at				
	at least 2 years	field level.				
	recognised by UGC/					
	State Government/					
	Central Government					

	Faceutial		Facautial	Job responsibilities
Position	Qualification	Desirable	Essential Experience	guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Staff Nurse- ART	B.Sc. Nursing. OR GNM Candidate must be registered in State nursing council.	candidates from HIV infected and affected as well as key communities.	candidate should be computer literate with working knowledge of MS office, usage of Internet and electronic mail. Engagement with key populations and affected communities at field level,	□ Perform all paramedical functions of the centre as per requirement and support medical officers in patient consultation □ Perform baseline assessment of the patient including pulse, BP, weight, height etc □ Assess the physical, social, and psychological needs of the patient. Support management of patients with advanced HIV disease under the guidance of SMO/MO □ Provide need-based nursing care and support to the patients □ Role of nurses at the ART centre in HIV-TB coordination: a. Focal point for all HIV-TB related activities b. Screening all the 45 +ve cases referred by the care coordinator for TB using 4 symptoms complex screening tool c. Record the TB symptom of the patient using the detailed stamp in the patient Green Book. d. Ensure referral of presumptive TB patients to CBNAAT/other appropriate diagnosis e. Fill TB referral form, facilitation TB referral and updating TB results status f. The lab form to be stamped by the nurse with the ART centre stamp to facilitate fast tracking of the patient for TB testing g. Maintaining and updating HIV-TB line list and TB register h. Coordinate with medical officer for initiation of TB treatment in PLHIV with TB co-infection. Provide counselling to PLHIV about TB treatment and ensure treatment completion. i. Prepare, update and maintain TB Treatment Card, HIV-TB register j. Attend the monthly NTEP meeting along with the completed line list for the month to be shared with the concerned STS k. Maintain the TB/HIV register at the ART centre ensuring timeliness, accuracy and completeness l. Coordinate with data manager for preparation of TB/HIV section of MPR m. Coordinate regularly with the HIV-TB coordinator / STS/STLS to ensure effective coordination between ART and NTEP for smooth functioning and uninterrupted service delivery. n. Share the details of all patients initiated on ATT at the ART centre / transfer of HIV-TB patients to another ART centre, with the HIV-TB coordinator daily. c. Ensure implementation of IPC/AIC practices b. Reinforce cough

				Job responsibilities
Position	Essential Qualificatio n	Desirable	Essential Experience	(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Community	PI HIV with	Working	Working	☐ He/she must work under the guidance and supervision of SMO/MO
				☐ Be the first interface with patient at centre
Care			English and local language.	 □ Be the first interface with patient at centre □ Ensure entries in the HIV visit register □ Do the first stage 4 S Screening and record in Patient visit register □ Be a peer educator for PLHIV at centre and provide psycho-social support to newly registered PLHIV □ Aid PLHIV enrolled at the ART centre, within the hospital (OP and IP) □ Coordinate with the linked Care and Support Centre & Link ART Centres. □ Keep track of drug adherence of patients on ARV, counselling them on the importance of regularity of visits and ARV dosage □ Augment the efforts of the counsellor and other staff of the centre in promoting positive living □ Assist in patient retrieval, where necessary and as far as possible □ Follow MIS/LFU cases on telephone, from "daily missed list" as well □ Transfer of kits / other consumables / blood sample to nearby CD4 Labs in absence of LT, if necessary. Emergency transfer of drugs to LAC/ other ART centre/ Home visit of LFU cases (TA/ DA for such visits can be booked under operational cost of ART Centre as per NACO guidelines) □ Manage filing of the white cards on daily basis Any other duty related to the programme assigned by SMO/MO

COE

Position	Essential	Essential	Desirable	Job responsibilities
	Qualification	Experience		
				(All SACS, district and facility level staff will work in accordance to the operational and
				technical guidelines of NACO issued from time to time focussing on but not limited to the
				following activities)
Research	MBBS with	Work	6 months of Junior	☐ Be involved in all research activities of the CoE: facilitate and monitor progress of the operational
Fellow	valid	Experience	Residency in any	research projects, institutional research projects, multi-center studies, collaborative projects
(Clinical)	registration	in HIV/AIDS	clinical branch.	undertaken with the CoE; PhD thesis, PG dissertations, etc;
	from the	Progrgramm		☐ Be involved in planning, data compilation, analysis and preparation of presentations /
	respective	e in field	Good working	publications under the supervision and guidance of the Programme Director / Deputy
	State Medical	settings.	knowledge of	Programme Director;
	Council/NMC.		computer, MS office.	☐ Actively participate in training, mentoring and other capacity building programmes of the CoE
		Those with		☐ Facilitate and coordinate expert-consultation through telemedicine / case-based learning
		MD		☐ Provide technical support in conducting distance learning seminar.
		Medicine /		☐ Be involved in screening of cases referred for SACEP review from attached ART centres, ART
		Diploma in		plus centres and will work closely with the Programme Director of CoE and SACEP Coordinator
		Medicine		in following the stipulated protocol for smooth functioning of SACEP and in providing appropriate
		will be		alternative first line ART / second line/ third line ART as per NACO guidelines; be responsible
		preferred.		to follow-up, compile and provide SACEP feedback/recommendation to the referring centres
				☐ Function as the SMO/MO of ART centre, when required
				☐ Be responsible to compile CoE reports for SACS and NACO;
				☐ Monitor ART plus centres to execute regular SACEP and provide technical support to strengthen
				the technical competencies of the ART plus centre staff;
				☐ Site visit to ART plus /ART centre / CSC / LAC as directed by the Programme Director / SACS/
				NACO; and
				Perform any other job as assigned by the Programme Director/ Deputy Programme Director
				CoE. 48

Position	Essential	Essential	Desirable	Job responsibilities
	Qualification	Experience		(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
SACEP Coordinator	Postgraduate with 1 year of experience OR Graduate with 3 years of experience	PHC/CHC/	be computer literate with working knowledge of MS office, usage of	 □ Under guidance of Research Officer COE, review all records and communications regarding referrals made to the SACEP; □ Maintain SACEP schedule for review and communicate with the referring centres to ensure complete patient details and lab reports are available before SACEP review □ Organize SACEP meetings and coordinate with members of the SACEP; □ Communicate with referring ART centres to share SACEP recommendation and ensure follow-up of patients as per SACEP recommendation; □ Coordinate with pharmacist for patient drug transfers; □ Be responsible for registration of patients, maintenance of all forms and registers related to SACEP; □ Prepare and send SACEP reports to SACS and NACO; □ Coordinate activities of SACEP at ART Plus Centres in the region attached to the CoE; □ Be responsible for receiving and sending communications from and to the attached ART Centres; □ Be responsible for all data entries, maintaining and updating all records, registers and files pertaining to the CoE; □ Assist the Programme Director and the Deputy Programme Director in receiving and sending all communications related to the CoE; □ Work in the ART centre and perform the duties of Data Manager, whenever required; □ Assist in procurements, maintaining accounts, audits, handling contingency petty cash of the CoE; □ Assist in procurements, maintaining accounts, audits, handling contingency petty cash of the CoE; □ Assist the training and mentoring coordinator in communications and maintaining records; and □ Provide support in Teleconsultation activities. 16.Perform any other job as assigned by the Programme Director / Deputy Programme Director.

Position	Essential	Essential	Desirable	Job responsibilities
	Qualification	Experience		
				(All SACS, district and facility level staff will work in accordance to the operational
				and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Training 0	Daatanadusta		The second date	
Training & Monitoring		Experience in training and	The candidate should be computer	☐ Coordinate training activities of different categories of health care providers as per prescribed NACO curriculum through designated faculty / national trainers, pre training
_	•	monitoring in	literate with working	, ·
o o o i a i i a i o i			knowledge of MS	☐ Facilitate the blended clinical trainings in the region and monitor the progress of the
	Graduate with		office, usage of	participants on course completion
	3 years of		Internet and	☐ Analyse pre-test and post-test questionnaires;
	experience		electronic mail.	☐ Ensure post training follow-up with the participants;
				☐ Coordinate logistics of mentoring / supportive supervision activities of attached ART centres/ART plus centres through telemedicine / e-discussions / case-based learning/
				distance learning sessions / sharing of good practices / CMEs / feedback / onsite visits/
				etc.
				☐ Support SACS in facilitating and arranging logistics for ART review meetings
				☐ Prepare and submit training and mentoring reports;
				☐ Coordinate and facilitate contact classes related to the PGDHIVM programme; and
				☐ Perform any other job as assigned by the Programme Director / Deputy Programme Director.
				Director.
Data Analyst	Graduata in	Working	Graduate or	☐ Support SACS in analysis of routine programme data to monitor performance of ART
			Masters in	services and take corrective actions
7 (002)	with	data		☐ Support SACS in ART review meetings in terms of data analysis, identification of low
	Diploma/Certifi	management	Mathematics will be	performing sites, preparations of presentations and documenting action points from
		and working	preferred.	meeting
		knowledge of		Analyse monthly reports and other data of the ART centre / attached ART centres and
		health related softwares	Work Experience in HIV/AIDS	provide feedback to research officers to plan for specific mentoring activities (under information to Programme Director/Deputy Programme Director)
	recognized	Johnwares		□ Data analysis of research projects of CoE, collaborative projects and projects
	institute or		field settings.	associated with the CoE and ART centre;
	university)			☐ Planning and preparing research protocols;
				Assist in manuscript writing and preparation of publications and presentations;
				 Assist in dissemination of the research outcomes; Maintenance of quality data at CoE and attached ART centres; and
				☐ Perform any other job as assigned by the Programme Director / Deputy Programme
				Director.
				50

Position	Essential Qualification	Essential Experience	Desirable	Job responsibilities
	Quanifolion	Experience		(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
LT - ART	B.Sc in Medical	M. Sc in Medical	1) Two years of experience of	☐ Perform all the laboratory tests related to ART treatment and
(COE)	Laboratory	Laboratory	working in diagnostic laboratory for	specifically tests related to alternative first line and second line
	Technology	Technology/	those with B.Sc/ Diploma in Medical	ART/third line;
	(BMLT) or BMLS	MMLS	Laboratory Technology (course	
			duration of 2 years)	☐ Be responsible for collection, transportation of sample and
	Diploma in			performing for viral load testing;
	Medical		2) One year experience for those	
	Laboratory		working in diagnostic laboratory for	☐ Be responsible to maintain the line list including the due lists for
	Technology		candidates having M.Sc in Medical	CD4 testing and viral load estimation;
	(DMLT) or DMLS		Laboratory Technology	
	with the course			☐ Work as ART centre lab technician;
	duration of at least		3) Candidates with experience of	
	2 years		working in accredited labs or those	☐ Perform any other job as assigned by the Programme Director/
			labs who have applied for	Deputy Programme Director.
	recognised by		accreditation will be preferred.	
	UGC/ State			
	Government/			
	Central			
	Government			
				51

Lab Services

Position	Essential Qualification	Essential Experience	Job responsibilities (All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Technical Officer	(Biotechnology)	working in any diagnostic laboratory for candidates with B. Sc in the above subjects • 2 years of experience working in any diagnostic laboratory for	 □ NRLs: Monthly visit to their respective SRLs. TO to submit the tour report to I/C NRL and a copy to NACO □ Supervisory and troubleshooting, root cause analysis in testing errors in ICTCs under SRL □ Supervision and mentoring of laboratory technicians of SA-ICTCs/PPCTCs through on site visits □ Monitor the work related to EQA including sending of panels to ICTCs. EQA data analysis and reporting □ Trainings: organizing ICTC- LT training □ SRLs: 12 days tour to linked ICTC centres. And assist ICTCs for NACO certification and certification (Technical officer to submit the tour report within 48 hours to I/C SRL and copy to NACO) □ Prepare SOPs and documents for accreditation □ Coordination with DAPCU officers for their field travel □ Perform viral load testing as assigned by Lab In-charge □ Look after STI and surveillance activities when required □ Visit to the ART centre to monitor and review and monitor the work related to viral load sample collection □ Enter data in IIMS/ NACO Prayogshala/ any other latest e-tool developed for result reporting

Position	Essential Qualification	Essential Experience	Job responsibilities
	Qualification		(All SACS, district and facility level staff will work in accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to the following activities)
Lab Technician	Technology (BMLT)/ BMLS OR Diploma in Medical Laboratory Technology (DMLT)/ DMLS with the course duration of at least 2 years recognised by State Government/	1) Two years of experience of working in diagnostic laboratory for those with B.Sc/ Diploma in Medical Laboratory Technology (course duration of 2 years) 2) One year experience for those working in diagnostic laboratory for candidates having M.Sc in Medical Laboratory Technology 3) Candidates with experience of working in accredited labs or those labs who have applied for accreditation will be preferred.	 □ Routinely perform the test for quantitative HIV-1 Viral Load as per SOP under NACP □ Develop SOP and other relevant documents as per quality policy of the VL lab □ Support development and implementation of Quality Management System in the VL lab □ Follow SOPs and forms of the VL laboratory and as defined under NACP □ Report generation and dispatch with turnaround time □ Ensure all documentation as per the operational guidelines provided □ Analyze lab data including program data and QC data □ Ensure participation of lab in EQAS programme □ Supervisory role for trouble- shooting, root cause analysis of testing errors at the lab □ Monitor quality indicators as per lab quality policy and as defined under NACP □ Perform trainings on sample collection and transportation for linked sites □ Supervisory role for trouble- shooting, root cause analysis of testing errors at the lab □ Ensure work output of 8 hours/ day for actual test performance and documentation □ Ensure work output of 8 hours/ day for actual test performance and documentation □ Ensure maintenance of all samples for sample repository for later evaluation. □ Ensure that samples in the repository will not be used for research purpose. □ Ensure not to undertake any independent testing other than NACO samples. □ Ensure confidentiality of specimen at all levels. □ Will be accountable for every report generated by lab. □ Will attend all training organized by NACO. □ Submission of certified statement of expenditure at periodicity defined by SACS □ Submission of monthly testing report to NACO □ Coordination with SACS and NACO for lab consumables, kits and other things for smooth functioning of lab □ Perform any other duties as assigned by Lab in-charge a

District

Position	Essential Qualification	Essential	Desirable	Job responsibilities
1 OSICIOII	2555iidai Quaiiiidadioii	Experience	Desirable	Job responsibilities
		-		(All SACS, district and facility level staff will work in
				accordance to the operational and technical guidelines of NACO issued from time to time focussing on but not limited to
				the following activities)
District	Post Graduate degree / diploma	Work experience in	Willingness to	☐ Program Planning - Assume the responsibility of planning HIV activities by the HIV/AIDS facilities based on the epidemiological profile, location and
ICTC	in Psychology/Social Work/	field of counselling	travel to peripheral	performance of the facility following the NACP and SACS priorities for
Supervisor	Sociology/ Anthropology/	in health sector;	levels in a district.	developing more realistic plans. The planning will be done under the guidance of the DPM and in collaboration with the other DAPCU team
	Human Development/ Nursing;	preferably in		members.
	OR	HIV/AIDS.	Community	☐ Programme Implementation - Support DACO and DPM in facilitating
	Graduate in Psychology/Social		candidates from	effective implementation of the approved plan based on DAC/SACS
	Work/ Sociology/ Anthropology/	In the case of those	HIV infected and	operational and implementation guidelines for different components of the programme for achieving desired outcomes.
	Human Development/ Nursing;	recruited from the	affected as well as	
		community of	key communities.	Monitoring and Reporting - Be responsible to monitor the programme activities through different forums to gauge the programme directions, use
		people infected with		and encourage the facility staff to make informed decisions for sound
		or affected by		implementation, and ensure reporting of quality data and information through periodic reports for preparing quality reports for submission to
		HIV/AIDS, the		SACS/DAC.
		experience can be		☐ Capacity Building - Assess the capacity building needs of facility level staff
		relaxed.		and in consultation with the DACO/DPM address the gaps locally or centrally as per SACS directives to enhance their performance for better
				programme outcomes. Ensure the implementation of partner testing and
		Working knowledge		assist counsellors wherever an additional technical support is needed.
		of computers		☐ Coordination - Support the DACO for coordinating with the district
		including MS Office.		administration, related line departments and non-governmental partners
				working in the sector to enhance the convergence to bring better synergy and promote NACP activities in the district.
				·
				In addition to the above, the position will carry out any additional responsibilities as assigned by the DACO or DPM to address the
				programme needs and priorities.
				☐ Any other activity assigned under the Programme
			1	

A. Job descriptions of HR under DISHA:

i. Job description of Cluster Programme Manager (CPM)

The CPM is a key lead position of the District Integrated Strategy for HIV/AIDS (DISHA) at the cluster level. The SACS will appoint the CPM on a contractual basis with the renewal of the position every year based on the performance.

This position is equivalent to Deputy Director position in SACS.

The CPM will **report to** the Nodal Officer of DISHA i.e., the APD or In-charge SIMU in case there is no APD position, in SACS for all the Cluster level updates as well as administrative reasons, through the proper channel of DACO.

The leadership role of DISHA Unit at the District level is DACO and the thus CPM will report to all the DACO in the Cluster for the respective Districts for all the updates and coordination.

Eight Days of field visits every month are mandatory for CPM.

CPM will be responsible for monitoring and providing necessary support to the Staff under DISHA Unit / DISHA Cluster.

Eligibility Criteria:

Essential:

 Bachelor's Degree in Medical or Allied Health Sciences/ Master's Degree in Public Health/ Healthcare Management/ Healthcare Administration/ Social Science/ Psychology/ Applied Epidemiology / Demography / Statistics / Population Sciences or similar fields.

Experience

- Three years' experience for candidates with Master's Degree in Public Health / Healthcare Management/ Healthcare Administration/ Applied Epidemiology
- Five years' experience in Public Health for Bachelor's Degree in Medical and Allied Sciences/ Masters in Social Science/ Psychology/ Demography / Statistics / Population Sciences including a minimum two years of experience in HIV/AIDS sector.

Age limitation: Maximum 50 years of age. Crucial date for determining the age limit will be the closing date of receipt of the application.

Desirable:

- The suitable candidate should be familiar with the organization and functions of the State and local public health systems/ State AIDS Control Societies.
- Excellent written and verbal communication skills in local languages and English (Speaking, Reading, and Writing).
- Strong analytical, Advocacy and negotiation skills
- Willingness to travel extensively.
- Other expertise includes:
 - Programme Management Skills
 - Good knowledge of computers
 - Coordination and leading teams

The responsibilities are detailed below:

Advocacy and Coordination

- Coordination with District Administration and other line departments for integration and DAPCC.
- Conducting Periodic Review Meetings in Cluster for ensuring that Continuum of Care Services to PLHIVs and HRGs are provided,
- Implementation of HIV/AIDS Act.
- Coordination for LFU Tracking.
- Coordination with NHM and implementing partners for EMTCT.
- Ensuring availability of Commodities in the facilities under NACP.
- Formation and functionalization of Red Ribbon Clubs and implementation of the Adolescent Education Program.
- Ensuring the availability & Display of IEC Material in the facilities.
- Establishment of linkages with Social Protection Schemes in the Districts and its monitoring and follow-up.
- Ensuring the engagement of the program with Private Stakeholders in the District like Pvt. Practitioner, Industries (ELM).
- Plan for commemorating important events (World AIDS Day, World Population Day, World Blood Donor Day, World Youth Day, National Voluntary Blood Donation Day etc.) to canvass HIV activities in the Cluster Districts with the active engagement of the District leadership and private institutions/ sponsoring agencies.
- Coordination with District Level Networks of PLHIV undertaking various activities under the DLN.

Community System Strengthening

- Participate in the meetings of the Community Resource Group (CRG).
- Undertake the action points pertaining to DISHA Unit / DISHA Cluster emanating from the CRG meetings.
- Establishment of the system for grievance redressal.

Capacity Building (CB)

- Training Need Assessment and Planning for undertaking the capacity building activities in the Districts.
- Provide necessary support for execution of Periodic CB workshops and act as a resource person in training wherever needed.
- Conduct the sensitization program for different stakeholders like District Legal Service Authorities on various provisions of the HIV & AIDS (P&C) Act, 2017 in the District.

Strategic Information (SI) and Monitoring

- Undertake prioritized Field Visits as planned in consultation with respective DACO and prepare Quarterly and Monthly Activity Plans.
- Ensure the use of District level data through the active databases of NACP (SIMS
 /SOCH/ PALS) for analysing and providing the necessary inputs to the DACOs and
 facilities on a regular basis.
- Formation and regular updation of the District profiles in the form of District Integrated Action Plan
- Allocation of targets to each facility upon receipt of NACO/SACS approval.

- Ensuring the compliance of Data protection and data sharing guidelines across the facilities in the District/s.
- Facilitate the execution of Research and Surveillance activities in the District.

Newer Strategic Interventions

- Facilitate the implementation of New Generation Communication Strategy in the facilities across the District/s.
- Facilitate the implementation of the virtual approach in the District/s.
- Facilitate the implementation of one-stop centres in the District/s.
- Facilitate the implementation of Sampoorna Suraksha Strategy in the District/s.
- Facilitate the expansion of viral load testing in the District/s.

Other Functions

- Plan for effective utilisation of Mobile ICTCs in the cluster, up-scaling of Facility Integrated-ICTCs.
- Document good practices observed within the cluster Districts.
- Make joint field visits with SACS and Technical Support Unit Programme Officer(s).
- Attend DISHA Review Meetings conducted by SACS with complete programme information.
- In addition, the position may be assigned with additional responsibilities based on the emerging priorities or evolving needs of the programme.
- Based on the requirement of the programme, there can be a relocation within the State.

ii. Job Description of Clinical Services Officer (CSO)

The CSO is an important position of the District Integrated Strategy for HIV/AIDS (DISHA). The position is appointed by SACS on a contract basis with renewal of the position every year based on performance.

This position is equivalent to the position of Assistant Director level in SACS and will report to the CPM or to DPM (in case CPM is not present) in DISHA for all the Cluster Level updates as well as administrative reasons.

10 Days of field visits in a month are mandatory from CSO.

Eligibility Criteria:

Qualification:

 Bachelor's Degree in Medical or Allied Sciences/ Master's Degree in Public Health/ Healthcare Management/ Healthcare Administration/ Social Science/ Psychology/ Applied Epidemiology / Demography / Statistics / Population Sciences

Experience

- One year's experience for candidates with a Master's Degree in Public Health / Healthcare Management/ Healthcare Administration/ Applied Epidemiology
- Three years' experience in Public Health with a Bachelor's Degree in Medical or Allied Sciences/ Masters in Social Science/ Psychology/ Demography / Statistics / Population Sciences with minimum of one year of experience in the HIV/AIDS sector.

Age limitation: Maximum 45 years of age. Crucial date for determining the age limit will be the closing date of receipt of the application.

Desirable:

- The suitable candidate will be familiar with the organization and functions of the State and local public health systems/ State AIDS Control Societies.
- Excellent written and verbal communication skills in local languages and English (Speaking, Reading, and Writing).
- Strong analytical, Advocacy and negotiation skills
- Willingness to travel extensively.
- Other expertise includes:
 - Programme Management Skills
 - Good knowledge of computers
 - Capacity building and Team Management

The position responsibilities are detailed below:

Advocacy and Coordination

- Implementation of HIV/AIDS Act
- Conducting Periodic Review Meeting in Cluster for ensuring Continuum of Care Services to PLHIVs and HRGs are provided.
- Coordination for LFU Tracking.
- Coordination with the implementing partners for EMTCT.
- Formation and functionalization of Red Ribbon Clubs and implementation of the Adolescent Education Program.
- Ensuring the availability & Display of IEC Material in the facilities.
- Ensuring the engagement of the program with Private Stakeholders in the District like Pvt. Practitioner, Industries (ELM)
- Support CPM/DPM for planning and commemorating important events (World AIDS Day, World Population Day, World Blood Donor Day, World Youth Day, National Voluntary Blood Donation Day etc.) to canvass HIV activities in the Cluster Districts with the active engagement of private institutions/sponsoring agencies.
- Coordination with District Level Networks of PLHIV undertaking various activities under the DLN.

Community System Strengthening

- Participate in the meetings of Community Resource Group (CRG)
- Assist the CPM/DPM in undertaking the action points pertaining to DISHA Unit / DISHA
 Cluster emanating from the CRG meetings.
- Assist CPM in the establishment of the system for Grievance redressal

Capacity Building

- Support CPM for Training Need Assessment and Planning for undertaking capacity building activities in the Districts.
- Provide necessary support for execution of Periodic CB workshops and act as a resource person in training wherever needed.
- Conduct the sensitization program for different stakeholders like District Legal Service Authorities on various provisions of the HIV & AIDS (P&C) Act, 2017 in the District.

Strategic Information (SI) and Monitoring

 Undertake prioritized Field Visits as planned in consultation with respective DACO and prepare Quarterly and Monthly Activity Plan.

Newer Strategic Interventions

- Facilitate the implementation of New Generation Communication Strategy in the facilities across the District/Cluster.
- Facilitate the implementation of the virtual approach in the District/Cluster.
- Facilitate the implementation of one-stop centres in the District/Cluster.
- Facilitate the implementation of Sampoorna Suraksha Strategy in the District/Cluster
- Facilitate the expansion of viral load testing in the Districts.

Other Functions

- Plan for effective utilisation of Mobile ICTCs in the cluster, up-scaling of Facility Integrated-ICTCs.
- Make joint field visits with SACS and Technical Support Unit Programme Officer(s).
- In addition, the position may be assigned additional responsibilities based on the emerging priorities or evolving needs of the programme.
- Based on the requirement of the programme, there can be a relocation within the State.

iii. Job Description of Data Monitoring and Documentation Officer: (DMDO)

The DMDO is one of the key positions of District Integrated Strategy for HIV/AIDS (DISHA). The position is hired by SACS on a contract basis, with the renewal of the position every year based on performance.

This position is equivalent to the position of Assistant Director level in SACS and will report to the CPM or to DPM (in case CPM is not present) in DISHA for all the Cluster Level updates as well as administrative reasons.

8 Days of field visits in a month are mandatory from DMDO.

Qualification:

 Master's degree in Public Health/ Healthcare Management/ Healthcare Administration/ Social Science/ Applied Epidemiology / Demography / Statistics / Bio Statistics/ Population Sciences/ Mathematics/ Economics

Experience

- One year's experience for candidates with Master's Degree in Public Health / Healthcare Management/ Healthcare Administration/ Applied Epidemiology
- Three years' experience in Public Health for Bachelor's Degree in Medical and Allied Sciences/ Masters in Social Science/ Psychology/ Demography / Statistics / Bio-Statistics/ Population Sciences with a minimum of one year of experience in HIV/AIDS sector.

Age limitation: Maximum 45 years of age. Crucial date for determining the age limit will be the closing date of receipt of the application.

Desirable:

 The suitable candidate will be familiar with the organization and functions of the State and local public health systems/ State AIDS Control Societies.

- Excellent written and verbal communication skills in local languages and English (Speaking, Reading, and Writing) and the ability to work well in an inter-disciplinary team.
- Strong analytical, advocacy and negotiation skills
- Willingness to travel extensively.
- Other Expertise include:
 - o Programme Management Skills
 - Good knowledge of computers

The position responsibilities are detailed below:

DMDO will be responsible to monitor the programme activities through different forums to gauge the programme directions, use and encourage the facility staff to make informed decisions for sound implementation, and ensure reporting of quality data and information through periodic field visits before the data is submitted by the facility to SACS/NACO.

Strategic Information (SI) and Monitoring

- Undertake prioritized Field Visits as planned in consultation with respective DACO and prepare Quarterly and Monthly Activity Plan.
- Ensure correct, complete, consistent, and timely reporting from all reporting units (RU)s as per SOCH/SIMS protocol.
- Ensure the use of District Level data through the active databases of NACP (SIMS
 /SOCH/ PALS) for analysing and providing the necessary inputs to the DACO and
 facilities on a regular basis.
- Ensure submission of the Monthly Report of the Cluster unit to the SACS and Cluster headquarters.
- Formation and regular updating of the District profiles in the form of District Integrated Action Plan.
- Allocation of targets to each facility upon receipt of NACO/SACS approval.
- Ensuring the compliance of Data protection and data sharing guidelines across the facilities in the District.
- Execution of Research and Surveillance activities in the District/s.
- Track and map field visits made to NACP facilities in the District/s and provide status report on demand.
- Ensure repository of data at single place in the District from all the partners working in the District/s.
- Respond to specific responsibilities as assigned by SACS.
- Periodic grading of all facilities based on programme performance.

Reporting and documentation

- Ensure 100% participation of all RUs in External Quality Assurance Scheme (EQAS) as per the guidelines.
- Document good practices in the Cluster and include them in the DISHA Monthly Report.
- Prepare monthly District dashboard indicators and maintain the records,
- Take the lead in the preparation of Spatial Map and Epidemiological Profiles and update them once every six months,

Data Bank Management

- Be responsible for maintaining HIV data bank of the District for use by the DISHA team.
- Ensure that data pertaining to human resources, health commodities, fixed assets, and clients etc., related to all the HIV facilities is maintained electronically and hard copies are available in the files.
- Maintain facility-wise monthly and other reports, copies of feedback provided to the reporting units and feedback received from SACS/NACO or other visitors.

Newer Strategic Interventions

- Implementation of I.T. enabled & client-centric Information Management System (SOCH) across all the facilities in the Districts.
- Support CPM in planning and execution of Monthly Review Meeting of all HIV facilities and document the outcomes

Inventory Management

- Maintain a complete and updated list of the inventories in DISHA and HIV facilities consisting of equipment supplied by NACO/SACS or procured locally, transferred from other establishments, and donated by various institutions; health supplies received from NACO/SACS and allocated to facilities.
- Maintain Stock Register for health supplies, stock, and assets; monitor the consumption patterns of HIV testing kits, ARV drugs, RPR kits, STI drugs, condoms, OST and facilitate the supply of sufficient stocks.
- Responsible for managing the District Level cold chain and non-cold chain warehouse in the District/s.
- Ensure that the report on the stock status of the commodities under the facilities in the District is maintained and reported to SACS in a timely manner.
- Ensure the availability of commodities and document good practices observed within the cluster District/s.
- Coordinate with the SACS and the implementation partners for ensuring the smooth mobility of the commodities in the District/s.
- Conduct annual physical verification of assets at facilities, reconcile the data and submit a consolidated report to the DACO.

Maintenance and reporting of Financial Records

- Perform the role for management of financials in the DISHA Unit / DISHA Cluster.
- Follow up with various HIV facilities of the District/s for timely submission of Statement
 of accounts/expenditure and utilization certificate (UC) along with the original
 bills/vouchers.

Other Functions

- Make joint field visits with SACS and Technical Support Unit Programme Officer(s).
- Establishment of linkages with Social Protection Schemes in the Districts, its monitoring, documentation and follow-up.
- In addition, the position may be assigned additional responsibilities based on the emerging priorities or evolving needs of the programme.

Based on the requirement of the programme, there can be a relocation within the State.

B. Job description of positions under DISHA Units:

With the changing programmatic needs over a period of time, the Job Description of DPM has to change to cater to the necessities of the revamped DAPCU strategy.

- a) Thus, the job responsibilities of District Program Manager will be the same as that of the Cluster Program Manager. It is to be noted that the designation of DPM in the revamped DAPCU Strategy (DISHA) will remain the same.
- b) The job responsibilities of District ICTC Supervisor will be the same as that of Clinical Service Officer. The designation of DIS remains the same as that in the DISHA Unit. If there is no DPM position in the District, the DIS will report to the CPM.
- c) The job responsibilities of District Assistant- Program, Account and M&E will be the same as that of Data Monitoring and Documentation Officer (DMDO). It may be noted that the designation of District Assistant (Program, M&E, Accounts) remains the same in DISHA Strategy. In case, all the three positions are vacant in a particular District, only then will recruitment of DMDO be considered by respective SACS.



निधि केसरवानी, भा.प्र.से. निदेशक Nidhi Kesarwani, I.A.S. Director



राष्ट्रीय एड्स नियंत्रण संगठन स्वास्थ्य और परिवार कल्याण मंत्रालय भारत सरकार

National AIDS Control Organisation Ministry of Health & Family Welfare Government of India

No. T-11025/08/2022-NACO (BSD) CB Dated: 09/11/2022

Order

Subject: Revised integrated Terms of Reference (ToR) for the Counselor's under National AIDS Control Programme (NACP) Phase -V

In order to provide quality services to the client in a holistic manner, it has been reviewed to create synergy in the counseling support provided to clients visiting various services under NACP.

A revised ToR for the Counselor's working in wide-range of programmes under NACP-V (e.g. Help line 1097, Targeted Intervention projects, Opioid Substitution Therapy centers, Anti Retro-viral Therapy Centres, Integrated Counselling and Testing Centres, Designated STI/RTI Clinics, One Stop Centre, Sampoorna Suraksha Strategy) has been approved by the competent authority.

In this regard, all the States has to ensure the following Terms of Reference (ToR) for the counselors under all the components of program.

Revised ToR for counselor's under NACP-V

A. Essential Qualification:

Graduate degree holder in Psychology/Social Work/Sociology/ Anthropology/Human development/Nursing with 3 years of experience in counseling/educating under National Health Programme

Post-graduate in Psychology/Social Work/Sociology/ Anthropology/Human development/Nursing

If candidate is a person living with HIV/AIDS (PLHIV),

Graduate degree holder in Psychology/Social Work/Sociology/ Anthropology/Human development/Nursing with 1 years of experience in counseling/educating under National Health Programmes

B. Desirable

 Experience of working under the National AIDS and STD Control Programme (NACP) facility or community settings

Contd...

9th Floor, Chandralok Building, 36 Janpath, New Delhi-110001 Tel.: 011-23325343 Fax: 011-23325335 E-mail: dir@naco.gov.in

C. Knowledge and Skill:

- The candidate should be computer literate with working knowledge of MS office, usage of internet and electronic mail.
- Familiarity with government health policies and related programmes.
- · Ability to work in teams, and flexible ways of working as per the need of programme

D. Role and Responsibilities are:

The counselor would be performing following jobs, in facility (including prison) and also in outreach/community settings through field visits in a confidential and ethical manners, as per the modalities prescribed in national guidelines/periodic instructions issued under the National AIDS and STD Control Programme

- Counseling and educating the target audience on preventive measures, testing and treatment of HIV, STIs and related co-infections through one-to-one or group counseling, using suitable medium (Exp. posters, flip books, flyers, leaflets, audio-visual materials, tele-counselling, virtual platform etc.)
- Undertaking the risk assessment of the target audience and offering of suitable follow-up services as per the risk level of the clients,
- Promoting of comprehensive prevention models (Condom, Contraception, Pre-Exposure Prophylaxis, Post-Exposure Prophylaxis etc.), including condom demonstration (using penis model), for prevention of new infections,
- 4. Undertake HIV and Syphilis screening services in facility and field settings,
- 5. Undertake the counseling for people found reactive/positive for HIV, STIs and related co-infections, including but not limited to, anti-retroviral medicines, preparedness counseling, adherence counseling, opportunistic infections management, management of NCD, lifestyle modification, positive prevention, disclosures, index testing, psychosocial support, family counseling, suitable linkage and referrals, including to 1097, social protection schemes, legal aid, rehabilitation and other relevant services etc.
- 6. Benefits of DTG based regimen or current ART regimen which is preferred in programme.
- 7. Undertake the enabling environment to fight against stigma and discrimination.
- Undertake the family planning counseling and follow-up referral and linkages among eligible HIV
 positive clients,
- 9. Undertake the counseling among adolescents and youths for sexual and reproductive health including that for prevention, testing and treatment of HIV, STIs and related co-infections Undertake the counseling and follow-up services for 'at-risk' non-reactive/negative clients, including but not limited to, comprehensive prevention models, periodic screening for HIV/STIs and suitable linkage and referrals, including to 1097, as per the national guidelines,
- Follow-up for HIV and STIs reactive/positive people through field visit/outreach ensuring uptake of suitable services like confirmatory testing, registration to treatment facilities and adherence counseling,
- Follow-up for HIV and STIs reactive/positive children through field visit/outreach ensuring uptake of suitable services like confirmatory testing, viral load tests, registration to treatment facilities and

Aile-

Contd...

adherence counseling,

- 12. Follow-up for HIV and STIs reactive/positive children through field visit/outreach for ARVs/prophylaxis/suitable treatment administration
- Coordination with various outreach workers/field functionaries/ANM/ASHA Workers/Anganwadi Workers etc. in context of HIV/STI-reactive/positive individuals ensuring uptake of suitable services like confirmatory testing, registration to treatment facilities, adherence counseling etc.
- 14. Promote institutional delivery of HIV infected pregnant women.
- Counselling on exclusive breast/replacement feeding (EBF/ERF) and counsel mother for complete EID.
- 16. Perform the role of nodal point for Sampoorna Suraksha Strategy as suitable for the given locality,
- Counselling on harm-reduction services for injecting drug users including on the topic of Opioid Substitution Therapy, Viral Load testing and viral suppression.
- 18. Administration of OST drugs to the injecting drug users as suitable,
- Ensuring the suitable use and maintenance of kits/commodities/consumables/equipment's provided under NACP including the cold-chain maintenance of kits/drugs as per the guidelines,
- Undertake the data recording and reporting, including the data entry in IT-enabled platforms, for the services offered as per the system prescribed under the national guidelines.
- Undertake the specific activities in context of the programme monitoring, surveillance and research
 as per the instructions issued periodically,
- Participation in reviews, trainings and capacity building activities etc. as per the instructions issued periodically.
- 23. Undertaking of any other related activities under NACP as per the instructions issued periodically.

This issue with the approval of competent authority.

(Nidhi Kesarwani)

To

Project Director's State AIDS Control Societies

Copy to

- 1) Sr. PPS to Additional Secretary and Director General, NACO
- 2) Sr. PPS to Director, NACO
- 3) All Division Heads, NACO
- 4) Deputy Secretary (Admin), NACO
- 5) Deputy Directors-NACO



Operational Guidelines for Financial Management



National AIDS Control Organisation Ministry of Health & Family Welfare Government of India



Operational Guidelines for Financial Management



National AIDS Control Organisation Ministry of Health & Family Welfare Government of India



Index

SI. No.	Description	Page No.
	Acronyms	vii
1	Scope and Administration of the Manual	1
2	Project Implementation Set-up	2
3	Components of Project Finance Management	3
4	Planning Process and Financial Planning	5
5	Budgeting-Annual Plan Preparation Process	9
6	Fund Flow arrangements (including E-Transfer)	13
7	Accounting Centre	19
8	Accounting Policies	20
9	Books of Account: Month & Year-End Closing Procedures	22
10	Management of Accounts by Peripheral Units and NGOs	26
11	Internal Controls	28
12	Asset Inventory Management	39
13	Insurance	43
14	Internal Audit	44
15	External/Statutory Audit	46
16	Management Audit	49
17	Financial Reporting	51
18	Performance Indicators	52
19	Delegation of Financial Powers	53



S. No.	Description	Page No
20	Personnel Manual	57
21	Staffing Issues	59
22	Procurement Issues	64
23	Miscellaneous Matters	72
Anne	xures	
I	Relevant Extracts of GFR	73
I	List of Ledger/Sub-ledger Heads for Booking of Expenditure	87
Ш	Accounting Procedures	89
IV	Checklist Formats	93
V	Utilization Certificate for Peripheral Units	97
VI	Report Format for SOE Peripheral Unit	98
VII	Terms of Reference for Internal Auditor	99
VIII	Sample questionnaire for Internal Audit firms	108
IX	Draft advertisement&Expression of Interest – CA Firms	111
Χ	Terms of Reference for Auditors (CA)	116
XI	Audit Review Report Formats	122
XII	Format for Utilization Certificate	123
XIII	Register for Audit Objections	124
XIV	Terms of Reference for Management Audit	126
XV	List of Documents/Reports	129
XVI	Financial Mangement Performance Indicators	131
XVII	List of illustrative weakness of Accounting Practices in SACS	135

Acronyms

AFU Accounts & Finance Unit

AG Accountant General

AIDS Acquired Immuno Deficiency Syndrome

AMC Annual Maintenance Contract

APAC AIDS Prevention Control Project

ART Anti Retroviral Therapy

ARV Anti Retro Viral

AWP Annual Work Plan

C&AG Comptroller & Auditor General of India

CA Chartered Accountant

CAAA Controller of Aid, Accounts and Audit

CBO Community Based Organizations

CFMS Computarised Finance Management System

CIDA Canadian International Development Agency

CMIS Computerized Management Information System

CPF Contributory Provident Fund

CSO Civil Society Organization

CSS Central Secretariat Service

DA Daily Allowance

DAPCU District AIDS Prevention and Control Unit

DDO Drawing and Disbursement Officer

DFID Department For International Development

DHO District Health Officer

DMO District Medical Officer

EC Executive Committee

FC Finance Controller



FCA Fellow of Institute of Chartered Accountants of India

GB Governing Body

GFATM Global Fund for AIDS, TB and Malaria

GO Government Order

GOI Govt. Of India

HIV Human Immuno Deficiency Virus

IA&AS Indian Audit and Accounts Service

IAS Indian Administrative Service

ICAI Institute of Charted Account of India

ICAS Indian Cost Accounts Service

ICTC Integrated Counseling and Testing Center

ICWA Institute of Cost and Work Accounts of India

IDU Injecting Drug Users

IEC Information Education Communication

IT Income Tax

MASC Municipal AIDS Control Societies

MIS Management Information System

MOH&FW Ministry of Health and Family Welfare

MoU Memorandum of Understanding

MSM Male having Sex with Male

NACB National AIDS Control Board

NACO National AIDS Control Organization

NACP National AIDS Control Programme

NBTC National Blood Transfusion Council

NCA National Council on AIDS

NGO Non Governmental Organization

NRHM National Rural Health Mission

Ol Opportunistic Infections

PAD Project Appraisal Document

PAN Permanent Account Number

PAO Pay and Accounts Office

PBB Performance Based Budget

PD Project Director

PEP Post Exposure Prophylaxis

PFMU Project Finance Management Unit

PLHA People Living with HIV / AIDS

PSU Project Support Unit

RBI Reserve Bank of India

RCH Reproductive and Child Health Programme

RNTCP Revised National Tuberculosis Control Programme

SACS State AIDS Control Society

SBTC State Blood Transfusion Council

SIMS Strategic Management Information System

SOE Statement of Expenditure

STD Sexually Transmitted Disease
STI Sexually Transmitted Infection

TA Travel Allowance

TDS Tax Deduction at Source

TOR Terms of Reference

TSU Technical Support Unit

UC Utilization Certificate

UNDP United Nations Development Programme

USAID United States Agency for International Development

USG United States Government

UT Union Territories

VCTC Voluntary Counselling and Testing Center

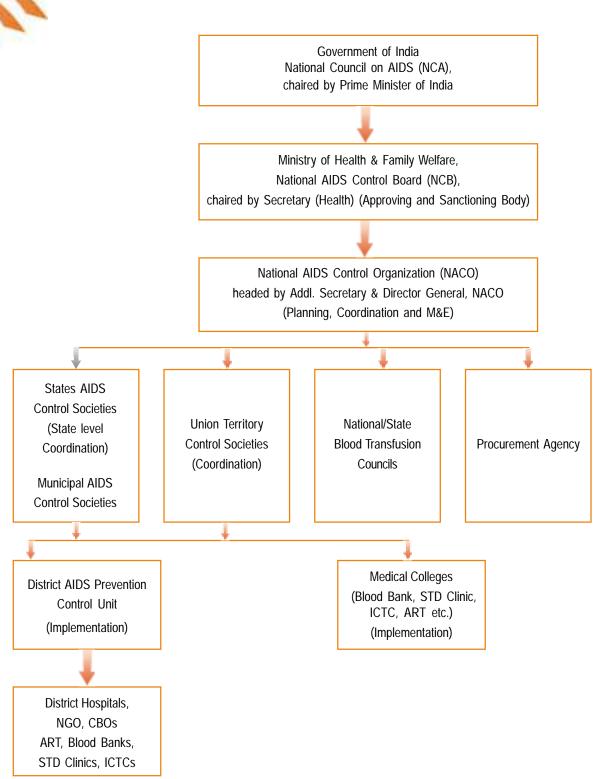
Scope and Administration of the Manual

- 1.1 This Manual shall govern the financial management system for National AIDS Control Programme covering the accounting and audit arrangements.
- 1.2 All amendments to the Manual shall be made only by NACO and any requests for amendment based on implementation experience should be addressed to the Director (Finance), NACO.
- 1.3 All amendments to the Manual shall:
- be circulated to all SACS/MACS/UT for onward circulation to their district and other implementation units

- clearly state the paragraph (s) and line(s) to be replaced/added
- be serially numbered for control and easy reference
- mention the date from which the change shall be effective
- be annexed to the manual with a cross reference at appropriate places in the Manual
- 1.4. This Manual shall be maintained by the Head of Finance division in NACO/ SACS for easy reference and be made available to the audit/inspecting agencies for guidance.



Project Implementation Setup



Components of Project Financial Management

- 3.1 Financial Management brings together planning, budgeting, accounting, financial reporting, internal control including internal audit, external audit, procurement, disbursement of funds and physical performance of the programme, with the main aim of managing resources efficiently and achieving pre-determined objectives. Sound financial management is, therefore, a critical input for decision-making and programme success. Accurate and timely financial information provides a basis for better decisions about physical progress of the programme, availability of funds, reducing delays and bottleneck if noticed.
- 3.2 Financial management system should produce timely, relevant and reliable financial information that would allow programme managers and State/Central governments to plan and implement the NACP-III program, monitor compliance with agreed procedures and apprise progress toward its objectives.

To meet these requirements, the system should include the following features:

3.2 Planning – A system to identify the needs to achieve the programme objectives, evolve strategies and approaches to address them and take up suitable interventions and activities.

- 3.3 Budgeting A system to identify shortterm activities necessary to achieve programme objectives and express these activities in financial terms.
- 3.4 **Accounting** A system to track, analyze, and summarize financial transactions.
- 3.5 **Funds flow arrangements** Appropriate arrangements to receive funds from all sources and disburse them to the agencies involved in programme implementation.
- 3.6 Reporting A system that would produce sufficient detailed information to manage the programme, and provide each level of management (NACO, SACS) with regular financial information (consolidated and/or dis-aggregated) for decision making and monitoring.
- 3.7 Internal control Arrangements including internal audit, to provide reasonable assurance that (i) operations are being conducted effectively and efficiently and in accordance with NACP financial norms; (ii) financial and operational reporting are reliable; (iii) laws and regulations are being complied with; and (iv) assets and records are maintained.
- 3.8 **External audit** Arrangements for conducting annual external audit of the



- programme by acceptable auditors in accordance with standard Terms of Reference.
- 3.9 Procurement A system to procure goods, works and services keeping in mind the considerations of cost, efficiency, transparency and equal opportunities to all.
- 3.10 Financial procedures manual A manual that sets forth financial policies and procedures for the guidance of all

- personnel charged with financial responsibilities, with the aim of ensuring that programme resources are properly managed and safeguarded.
- 3.11 Financial management staffing Appropriately qualified financial management staff, including accounting and internal audit staff, with clearly defined roles and responsibilities to conduct financial management activities.

Planning Process

4.1 At present the planning process is both medium term i.e. for five to seven years with broad strategy and targets outlined, and short term i.e. annual plan with detailed

targets. The Annual Plan should be dovetailed with the medium term plan strategy as far as possible. It is recommended that decentralized evidence

Table 4.1: Calendar of Annual Work Plan

SI. No.	Activity	Date by	Responsibility
1.	Letter from NACO to all states indicating guidelines as well as formats for annual plan	1 st week of October	NACO
2.	Letter by Project Director to all programme officers for submission of plan/budget proposals	October 15	Project Director, SACS
3	Pre-budget conference by SACS States on activities and budget estimates with Donors /stakeholders and finalizing the state budget	November 15	Project Director, SACS
4.	Submission of budget estimates (activities, targets and costs) to the Accounts Department by all programme divisions	November 30	Program Divisions in NACO and SACS
5.	Budget consolidation by Accounts Department	December 15	Finance Controller of SACS
6.	Submission of annual plan to NACO	December 31	Project Director
7.	Review of annual work plan by NACO by holding pre-budget conference and consolidation of AWP	January 15 to 31	NACO/ SACS
8.	Completion of Secretary level meetings/ discussions on annual budget proposals with states	February 15	NACO
9.	Presentation of GOI Budget in Parliament	February 28	_
10.	Component-wise and state-wise approval by NACO	March 31	NACO
11	Release of funds – first installment to the state	April 15	NACO
12	Mid Term Review re-allocation	Oct./Nov.	NACO



based bottom-up planning approach with adequate flexibility should be made core of budgeting. Major stakeholders should be actively associated in planning and preparation of annual plan. For better understanding and preparation of realistic and achievable annual plan, a computerized Plan preparation module should be developed and implemented. It should cover all aspects of preparation of evidence based realistic plans within the broad parameters along with a schedule for processing.

4.2 A calendar for the Annual Work Plan and budget cycle is provided at Table 4.1. In order to ensure that the State Annual Work Plans (AWPs) are prepared, reviewed and approved in a timely manner, it is important that the deadlines mentioned in the table below are adhered to. This is to ensure that there is adequate time for consultation and review process. It may be mentioned that delays in approval of the AWP delays release of funds, which in turn impacts program implementation and funds utilization.

4.3 Identification of Resource Envelope

Planning is based on the core principle of one action plan for the programme irrespective of the number of donors contributing to the programme. Hence, the planning process would begin with a joint meeting of all donors and identifying the areas of programme support and joint planning so that there is optimal use of resources without duplication of efforts.

A specimen format as shown below may be helpful in making the optimum resource planning at national and state level showing priority/ objective wise activities..

Activity	Physical Targets	Fundi N A C C	ng By)	Funding By State Govt	Funding from Donors outside SACS (Attach Donor wise detailed statement)*	Funding to SACS directlyby Donors.**	Gra	nd Total
							Physical	Financial
1	2	3a***	3b****	4	5	6	7	8
Objective-1								
Targetted Interventions								
Other Interventions								
Blood Safety								

Table 4.2: Resource Envelope : Format

STD drugs				
Communication				
OI drugs				
PEP drugs				
PPTCT				
Condom Programme				
Any other				
Sub Total				
Percentage				
Objective-2				
ART				
Pediatric ART				
Centre of Excellence				
Community Care Centres				
Any other				
Sub Total				
Percentage				
Objective-3				
Training				
Salary				
Operational Expenses				

Mainstreaming				
Any other				
Sub Total				
Percentage				
Objective-4				
Monitoring & Evaluation				
Surveillance				
Research				
Innovative programmes				
SubTotal				
Percentage				
Grand Total				

N.B. The above list is only illustrative and activities pertaining to each society may vary. Accordingly the activity list should be changed.

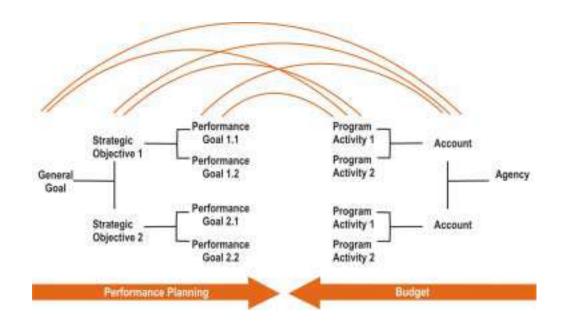
- * This includes donors/ corporates who carry out their activities on their own and do not place funds with SACS e.g Bill and Melinda Gates Foundation.
- ** This includes donors who directly make funds available to certain SACS for identified projects and such funds are not sent by NACO
- *** This by NACO for activities funded by a specific donor e.g GFATM
- **** This includes all residual activities which is funded by NACO and part financed by the pooling partners DFID and World Bank.

Budgeting – Annual Plan Preparation Process

Performance Based Budgeting (PBB)

PBB has been defined as a budgeting process that links an organisation's funding/budget to its goals, strategies, programs, resources, services and results. This has become a necessity due to the requirements of the GFATM as well as the Govt. of India due to the greater need for accountability as well as to move from an input based budgeting to outcome based budgeting. In the performance-based management process shown in below, the first step is to identify the SACS's strategic goals and performance objectives based on the Program Implementation

Plan. This step also involves the establishment of performance measures based on and linked to the outcomes of the PIP. Following that, the next steps are to link the programme activities with the allocation, collect performance data and expenditure data, and then analyze, review, and use that data to spur performance improvement (i.e., make changes and corrections and/or finetune organizational operations). Lastly, the SACS reports the data and makes necessary changes and adjustments. Then, the process starts over again. The linkages are depicted below in a diagram.





Linkages Between Performance Plan & Budget

The advantages of the PBB are:

- Provides greater accountability to the public
- > Helps align spending with overall goals
- It is a driving force to re-design programmes for greater improvement.
- It helps rationalize budget allocations as it uses performance information as a basis of evidence
- It improves understanding of crosscutting programs in government
- Compares cost effectiveness between programmes

5.1 Bottom-up approach in Budgeting at SACS level

There should be a bottom-up approach in respect of planning of activities as inputs for the preparation of budgets at the SACS level. The activity plan should be prepared based on the inputs from various implementing units. Using the cost norms provided in the scheme book, activity cost should be developed as an input to preparing consolidated budget at the SACS level. In this respect, a budget circular should be given to all implementing units so that they communicate their requirements well in time in order to avoid any delays in preparation of budget at SACS level.

While preparing the budget it is to be ensured that the calculation is made on the following criteria in respect of assistance to Institutions and Targeted Interventions:

a) One time cost:

Generally this is for setting up of institutions for meeting the cost of minor modification, furniture, computer etc.

(b) Fixed cost:

Comprising salary, rent, electricity charges etc

(c) Variable cost:

Depends on number of beneficiaries targeted.

In-kind support from NACO is also to be reflected in the Annual Work Plan separately (condoms, test kits, ART etc.)

5.2 Basic Documents for preparation of Annual Work Plan and Budgeting

During preparation of the annual workplan and budgeting exercise, following documents should be referred:

a) Scheme Book for National/State level plan

Guidelines contained in the Scheme Book for various activities should be the basis for preparation of the plan. Copies of this may be made available to all programme officers.

b) Guidelines for preparation of Annual Plan

Instructions for detailed preparation of plan, basis for calculations etc. are contained in this book. This is mainly for the use of finance personnel

c) Procurement Manual

Procurement Manual contains instructions on preparation of procurement plan, type of procurement schedules etc.

d) Operational Guidelines for various Interventions published by NACO

This document should be made the basis for arriving at the details of NGO/ TI activities and other interventions/activities and should be made available to implementing agencies/programme officers.

5.3 Pre - budgeting Conference

A pre-budgeting conference may be organized at the beginning of the budget cycle wherein relevant instructions/guidelines should be provided to the staff of budget centers. This would facilitate uniformity in the methods of estimation used by budget centers and reduce the gap between figures of budget proposed and budget approved

Considering the number of budget centers, the distance between the centers and the availability of PD and FC of budget centers, the option of video conferencing should be explored for the above purpose.

5.4 Utilisation of Funds

The funds under the project are to be utilized and reported under the same heads as given for the budget Plan.

5.5 Re-appropriation of funds following approval of the AWP by NACO

 Societies are empowered to re-appropriate budget within the activities of the components with the approval of the Executive Committee, while reappropriation of funds from one component to another will require specific approval of NACO.

- Re-appropriation between items classified under management costs can be done with the approval of the Executive Committee, provided it is within the total management costs approved for that year and such reappropriation is within the same head of account, i.e., one revenue head to another revenue head and one capital head to another capital head. Re-appropriation from a revenue head to capital head and viceversa is not permissible.
- Funds of the Society shall not be diverted or re-appropriated to meet any expenditure which has not been sanctioned by the competent authority.
- Funds shall not be diverted or reappropriated for expenditure on any item not provided for or contemplated in sanctioned budget estimates.
- Re-appropriation of funds shall be made only when it is known or anticipated that funds to be transferred from one sub-head to another sub-head (revenue only) will not be utilized in full and savings under that sub-head of accounts are likely to become available. The re-appropriation in such cases shall be made only with the approval of Executive Committee.
- All re-appropriations carried out under these rules will be reported to NACO for information.

5.6 Training to Staff

Training workshops should be organized for all the components officers and accounts and finance units in respect of budget preparation



and compilation process. Training should be imparted in respect of various budgeting aspects such as:

Budgeting guidelines

Guidelines issued by NACO from time to time and the Scheme Book of NACP-III should become the basic documents for preparation of budget

Method of estimation

Details of estimation for budgeting are illustrated in Scheme Book; operational guidelines on each thematic area contains the methods of estimation to be followed for budgeting.

Budget heads

This is primarily a job to be undertaken by the accounts and finance department. Objective-wise, principal heads of accounts as well as activity-wise codifications are available in CFMS.

Budget formats

Formats for preparation of annual workplan will be made part of the CFMS Module.

Time lines regarding budget preparation and submission

See table under chapter 7: Planning Process and Financial Planning.

Fund Flow Arrangements

The existing fund flow process at the centre and the state/ UT levels falls under the following heads:

- Fund flow mechanism at NACO
- Fund flow from NACO to SACS/MACS
- Funds flow from SACS/MACS to executing agencies

6.1 Funding by Pool Fund(World Bank & DFID)

Pool Fund provides advance funds to GOI thorough the mechanism of 'Special Account' with the objective of facilitating faster disbursement.

The Special Account is a revolving account in which the Pool Fund Partners deposit funds for the project. These funds are used exclusively to cover the Pool Fund Partners' share of the eligible expenditure on the project. The Special Account is opened by the Government of India with the Reserve Bank of India. This account is maintained separately for each project in convertible foreign exchange.

The Special Account is operated by the Controller of Aid, Accounts and Audit (CAAA), Department of Economic Affairs, Ministry of Finance,

Government of India. Based on the amount of claim raised in respect of the expenditure incurred on the project (as per the reimbursement claim filed by NACO), CAAA issues an advice to the Reserve Bank of India for transfer of the amount, from the Special Account of the project to the Consolidated Fund of India.

Pool Partners replenish the Special Account at regular intervals as per the agreed percentages of expenditure. The frequency of replenishment depends on the agreement terms and pace of utilisation.

NACO Funds

NACO receives funds from 5 principal sources

- 1. Govt. Of India Domestic Budget
- World Bank and DFID(Pooled with Domestic Budget)
- 3. USAID
- Global Fund
- 5. UNDP

Follwing is a broad list of activities that are to implemented under different heads:

Table 6.1

Source	Activity	Remarks					
I. Domestic & Pooled Funds							
Domestic Budget							
a) NRHM	(i) Condoms						
	(ii) Blood Storage Units (3222)						
	(iii) STD treatment (28000 PHCs/CHCs)						
2. Pooled Funds							
(i) Govt. of India							
Direct Support to NACO	(i) Surveillance						
	(ii) NACO establishment Cost						
	(iii) NBTC(Autonomous body created by Supreme Court) Expenses						
	(iv) Normal & adl. Contingency for North East						
(ii) World Bank	For all programme activities other than those						
(iii) DFID	listed under other sources						
3. USAID	APAC, AVERT in Maharashtra and Tamil Nadu respectively						
4. GFATM	Activities under Round II, III, IV & VI and future Rounds						
5. UNDP	For mainstreaming and link workers scheme						
II. Direct Support to States							
(i) UNICEF	Only for selected states and for selected	Under extra budgetary					
(ii) BMGF	activities	support					
(iii) USG							
III. State Govt. Funds	For selected activities by respective states	Through state budgetary provisions					
IV. Extra Budgetary Support							
(i) BMGF	Training, capacity building, technical	Through NACO					
(ii) DFID	support etc.						
(iii) Clinton Foundation							

6.2 Funding by other Development Partners

Funds from other development partners like Global Fund for AIDS, Tuberculosis and Malaria (GFATM), United States Agency for International Development (USAID) are also routed through NACO. However in case of other partners, the states get funds directly.

6.3 Fund flow at NACO

The existing fund flow mechanism is as under: Government of India (GOI) through MOH&FW provides funds to NACO through annual budgetary allocation. There is no physical transfer of funds from Government of India to NACO. The Reserve Bank of India honours the payments relating to NACO to the extent of budgetary allocation to NACO. Thus, the budgetary allocation of NACO from MOHFW for any financial year indicates the total funds available with NACO for that financial year Relevant Rules 43(1) to (4) and 44 to 46 of GFR are relevant.

Note:- As per the present policy of Ministry of Finance, quarterly targets have been fixed for each ministry and if not utilized, funds lapse. The present quarterly targets for expenditure are 19, 24, 24 and 33 percentages in first and subsequent quarters respectively.

Table 6.2

Installment	Conditions to be fulfilled	Quantum	Timing
First	 Approved Annual action Plan Provisional Utilization Certificate for the previous year based on Statement of Expenditure Statement of Expenditure for last quarter ending of financial year and SOEs for other quarters Audited accounts and Utilisation Certificates for immediately preceding. Years would have been recieved 	Funds received by NACO will be appropriated as a percentage of the approved AWP Less cash/ bank balance available with SACS	April 30
Second	 Financial report for the first six months showing Budget versus actual expenditure. Audit report with financial statements and utilization certificate for the previous financial year Confirmation on funds requirement for the second half of the financial year based on mid term review 	Balance of approved AWP adjusted for the pace of implementation based on utilization certificate/ financial reports and mid term review	October 31



6.4 Fund Flow from NACO to SACS

NACO provides funds to various project offices such as Societies (SACS, MACS), National Blood Transfusion Councils (NBTC), normally in two or three installments.¹ The conditions for release of the first and second installments and the timing are given in Table 6.2:

Other aspects that considered during fund release:

NACO will provide funds to SACS and MACS offices in the form of grant-in-aid based on the fulfillment of above conditions for tranche release. No formal request is required from the societies for release of funds.

Funds are provided to these offices in physical form i.e transfer into a separate bank account maintained for each donor.

6.5 Funds Flow from SACS to lower level implementing units/ NGOs

The relevant extracts from GFR reproduced at Annexure – I may also be seen.

6.5.1 NGOs

The process and frequency of fund releases to NGOs are provided in the NGO/CBO guidelines and will be governed by the contract which lays

down the contractual obligations of both the parties i.e SACS and NGOs. The releases to NGOs are normally based on the approved budget, contract period and contract terms with the first installment provided on signing of the contract and 50% of the total budget. Subsequent installments are based on the report of activities and submission of SOE and utilization certificates. For detailed guidelines on NGO Fund disbursement, please refer to NGO/ CBO Guidelines issued by NACO and the relevant extracts of GFR referred to above.

6.5.2 Peripheral Units

The release of funds to peripheral units like Blood banks ICTCs, ART centres will be based on the requirement of the units and based on the agreed funding pattern .The head of each institution is to maintain a separate account for this purpose. Subsequent releases are to be based on the periodic SOEs, physical progress report and utilization certificates. It must be ensured that earlier advances are settled and or refunded before fresh releases are provided.

6.5.3 Given below are 2 checklists which the finance unit should fill in prior to approval of the disbursement by the PD. Exemptions can be authorized by the PD. However, such exemptions should be in rare cases.

¹ This would normally be in two installments; however, depending on the timing of the approval of the union budget, there may be instances, when the funds are released in three installments.

A. Check List format for disbursement to Peripheral Units

Nar	ne of the Unit	Bank Account No
1.	Opening balance of unused funds at the beginning of year	
2.	Add: Total amount released during the financial year	
3.	Add Interest/Funds earned during the year	
4.	Total funds available for expenses (2+3)	
5.	Subtract: Expenditure (excluding advances) (Please provide details of expenditure and UC separately)	
5.	Balance available (4-5)	
6.	Advances provided during the year	
7.	Purpose for which released	
8.	Whether any remarks on previous accounts by Internal audit	
9.	Whether recommended by respective Programme Officer/ Dist Officer	
10.	General observations on fund mangement, excess expenditure/ slow absorption in specific areas	
11.	Recommended amount of release	
12.	Details of budget provision	
13.	Fund availability position	

B. Check List format for disbursement to NGOs/CBOs

Na	me of the NGO/ CBO	Bank Account No;
1.	Name of NGO/CBO	
2.	Period of Contract	
3.	Total Budget approved	

		_
9	4.	Amount disbursed so far
9	5.	SOE submitted up to which date
0	6.	Amount expended so far
	7.	Balance available with NGO/ CBO
	8.	Eligible amount for subsequent release
	9.	Observations by Internal audit wing if any
	10.	Recommendations of TSU/ NGO wing
	11.	General observations on fund management, excess expenditure/ slow absorption in specific areas
	12.	Recommended amount of release
	13.	Details of budget provision
	14.	Fund availability position

6.6 Electronic transfer of funds

Considering the amount of funds involved, number of multiple agencies and the long duration of the project, NACO is exploring the possibility of transferring the funds electronically to SACS and by SACS to the executing agencies. Till such time, duly authorized persons can collect draft from NACO to reduce the time.

Since physical transfer of funds takes considerable time, the process of electronic transfer of funds would result in faster fund transfer and also in compilation of electronic fund utilisation certificate reports at the State and

national level. By this process, funds from NACO will reach SACS within a day as against a process of physical transfer of funds, which takes almost 10-13 days. (Detailed instructions in this regard will be issued on implementation of the system.) All SACS shall open an account for each fund source at an ICICI bank most convenient to them. No new bank accounts should be opened without the confirmation of NACO as each account would have to be linked to CPFMS. For states not having the facility of an ICICI bank alternate banks, have been indicated for ensuring electronic transfer of funds. SACS would accordingly open bank accounts in the bank most convenient to them.

Accounting Centres

The following will be the accounting centers under the program

	Accounting	Reporting	Consolidation
NACO	V	V	\checkmark
SACS	$\sqrt{}$	$\sqrt{}$	$\sqrt{}$
DAPCU *	$\sqrt{}$	$\sqrt{}$	
Peripheral units * (including NGOs)	V	V	

SACS will be responsible for accounting for expenditures reported by NGO's peripheral units and DAPCUs. The accounting for advances and expenditures will be as per the accounting policies of the program, which are provided in chapter14 / section on control over advances.

* NGOs and peripheral units will be required to maintain the required books of account to account for and report on the expenditures incurred under the program, detailed instructions are contained in Finance and Administration Procedure Manual for CSOs funded by SACS.



Accounting Policies

The following accounting policies will be followed by the project:

8.1 NACO

NACO is required to follow the accounting policy of GOI, which is currently on cash basis. The procedure and formalities for Grants-in-aid for NACO's programs will be in accordance with relevant General Fundamental Rules of GoI (Vide Annexure I). However for the purposes of the project the following policy will be adopted for accounting and reporting to all development partners. A separate guidelines detailing procedures and processes will be provided when NACO migrates to accrual accounting.

- **8.1.1 Grant-in-Aid:** Funds transferred to SACS are accounted for as grant-in-aid. On consolidation of financial reports from SACS, this will be off-set with the grant received by SACS.
- **8.1.2** Funds to Procurement Agency: Funds advanced to the procurement agency will be recorded as advance and considered as expenditure on receipt of delivery of the goods (drugs, test kits, equipments) at SACS or designated peripheral units.
- **8.1.3 Program Management Expenditure**: Accounted for on cash basis.
- **8.1.4 IEC**: Funds transferred to IEC agency will be treated as advance and considered as expenditure on settlement of advance (bills/proof of completion of activities).

8.2 SACS

8.2.1 Grant-in-aid in Cash: Cash grant received from NACO and other sources will be treated as a liability and will be released to the extent of the expenditure incurred net of any interest or other income. Grant funds used for purchase of fixed assets will be transferred to a capital Grant fund utilized. Grant funds released by NACO at year end, but received by SACS in the next financial year are treated as grant-in-aid in transit.

Releases to Municipal AIDS Control Society would be part of the releases by the respective States as the state plan contains the plan for their municipal Societies.

8.2.2 Grant-in aid in Kind: Grant-in-aid in kind received from NACO such as ART drugs, equipments, test kits and delivered to various units are not accounted for by SACS either as receipt or expenditure/ fixed assets, but physical control by way of a fixed asset register or inventory register (for drugs/condoms) maintained by SACS.

8.2.3 Fixed assets & depreciation

Depreciation is a reserve created each year in the books of accounts to cover the replacement/ loss of assets over a period of time. Since assets have a life of over a year, the financial records will show an incorrect picture in case the entire cost of asset is charged in the year of acquisition. Hence to record the proportionate cost of assets depreciation is charged in the book of accounts. There are several methods used to calculate depreciation, viz, straight line method, diminishing balance method, annuity method etc. However at NACO we are not asking SACS to calculate depreciation since they are using grant funds and according to the grant budget the entire cost of assets are charged and recovered from donors in the year of acquisition. Further, to exercise control over assets, NACO requires every SACS to maintain a Fixed Asset Register.

The following points be kept in mind:-

- a) 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, physical control by way of a fixed assets register giving location, asset number, cost invoice details is maintained by SACS.
- Expenditure on minor civil works is to be charged to expenditure based on receipt of completion certificate and/or supported by bills. Pending receipt of completion

- certificate these are to be shown as advances for civil works.
- c) Assets installed in SACS are treated as fixed assets, but no depreciation is provided on these assets as any replacement, when required, will be funded by the state or Government of India as the case may be.
- **8.3 Expenditure by peripheral units:** Funds released to NGOs and various other peripheral units based on contracts or sanction letters are treated as advances and considered as expenditure only on receipt of statements of expenditure and/ or utilization certificates.
- **8.4 Funds advanced to DAPCUs:** Funds for operating expenses will be treated as advance and charged to expenditure based on the settlement of advance.
- **8.5 Interest and other Income**: Interest income from banks and any miscellaneous receipt is treated as income on a cash basis. NACO mandates that SACS to deposit funds in interest bearing savings accounts/arrangements with their banks.



Books of Account: Month & Year End Closing Procedures

9.1 NACO

NACO, being a part of GOI, follows government procedures. GOI, through Min. of Health and FW, allocates resources annually for implementation of the project through central budget. The allocation for NACO is done under multiple budget heads. NACO also follows governmental system of approval and authorization. All payments are subject to financial scrutiny and concurrence by the Internal Finance Division (IFD) of MOHW before sanction. The sanction order is passed to PAO for release of payments. However, in order to track the expenditures incurred by NACO under the program and facilitate consolidation (which would primarily comprise expenditures on IEC, procurement of test kits, ART drugs, condoms, program management and monitoring and evaluation) NACO will also maintain it on a parallel basis.

In view of the change in policy of Govt of India, for switching over to accrual system, NACO's accounting software to be procured/developed shall provide for accrual accounting.

9.2 SACS/MACS

9.2.1 The accounts of SACS/MACS shall be maintained on cash basis using double entry book keeping principles with provision to migrate to accrual accounting. Standard books of accounts (Cash Book, Journal, Ledger etc.) shall be maintained using an integrated computerized accounting system (Computerized Financial

Management System) which is being upgraded to facilitate accounting of all donor funds irrespective of source of funding and as per consistently applied accounting standards of Institute of Chartered Accountants of India (ICAI) with the exception that no depreciation will be charged on the assets owned by SACS and inventory of drugs and fixed assets received in kind will not be accounted for in financial terms by the SACS, but physical records will be maintained by SACS.

- **9.2.2** Societies shall maintain separate books of accounts in respect of funds received under bilateral projects viz. Pooled Fund, USAID, CIDA, AusAid, UNDP etc. under the National AIDS Control Programme till such time the accounting software is upgraded to facilitate multi donor accounting.
- 9.2.3 In order to keep proper financial information on the project activities, the standard ledger heads for each component and sub-ledger heads for all categories under these components shall be maintained. All expenditure incurred by a Society shall be booked under sub-ledger heads maintained in respect of each category relating to these components. A statement of ledger heads and sub-ledger heads is indicated in **Annexure-II**. The account head and account code should be similar to the budget head and budget code. This should correspond to the interventions and the norm number prescribed in

the NACP framework. If any sub-head or subcode is considered necessary, the same shall be opened only with NACO permission. A list of Chart of Accounts is made part of CPFMS.

- **9.2.4** Detailed accounting procedure, which are required to followed and reports to be furnished be furnished periodically to NACO are given in Annexure-III. The formats for statements of account and expenditure will be generated by CFMS.
- **9.2.5** The following books, accounts and registers shall be maintained by the Society:
- Cash Book
- Ledger
- Journal
- Register for journals/ magazines/ newspapers
- Register of temporary advances
- Register of money orders and bank drafts received
- Cheque issue register
- Register of remittances to bank
- Bank Pass Book
- Register of money orders, postal orders and bank drafts dispatched
- Bill Register
- Establishment Register
- Stock Register
- Capital goods
- Non-consumable articles
- Consumable articles
- Register of works

- Register of grants of advances to CBOs/ NGOs/Voluntary Agencies
- Fixed Assets Register
- Classification accounts of the Project
- Monthly accounts of receipts and payments
- Temporary Advance Register
 - 1. Staff
 - 2. Contractors/Suppliers
 - TA/DA advance; Personal Advances Register

The formats for aforesaid books and documents and their primary supporting documents like vouchers, invoices, receipts, etc. shall be in accordance with the proformae being standardized under CPMFS.

9.2.6 Any other books and accounts which may be considered necessary for the day to day work of the Society shall also be maintained with the approval of the State Project Director. Most of the books are provided for in the accounting software; manual records are required only in case of the following:

9.3 Ledger

Where a manual record is considered necessary due to parallel run or failure of the computer systems the following procedure must be followed:

- i. The Ledger should be kept in the prescribed form. Separate pages are to be opened for each head of account / item of expenditure and revenue.
- ii. The Ledger accounts shall be arranged and grouped in such a manner that the desired information is promptly secured.



- iii. Combined Ledger accounts can be maintained for various detailed heads. The contingent Register may be maintained in such a manner that it is used as Ledger for recording expenditure under miscellaneous items.
- iv. After the Ledger accounts have been written up and completed in respect of cash and adjustment items, the daily total of each Ledger account should be carried into the appropriate classified account and the classified account should then be totaled up and the amount of adjustment should be deducted/added from the gross total to bring out the net totals of receipts and payments as per cash book.

9.4 Journal Vouchers

Journal is one of the important account books. It is used for settlement of advances and booking of expenditures reported by peripheral units. Vouchers shall support each adjustment entry passed through a Journal. Brief narration of each entry shall be given in the voucher and it shall be signed by the Project Director in line with the approved financial delegation. The accountant will check each entry of the Journal with the vouchers and put dated initials against the entries checked.

9.5 Correction of Errors

If any item of receipts or cheques belonging to one head has been wrongly classified under another head, the error shall be corrected in the following manner:-

- (a) If the error is discovered before the posting is completed in the ledger, the necessary correction should be made in the original entry before the accounts of the day are closed.
- (b) If the error is discovered after the posting to the ledger has been completed but before 31st March, the correction should take the form of a journal entry.

Note: Errors affecting only classification i.e. receipts or payments on one side of the cash book without any change in monetary value shall be corrected in the manner prescribed in (a) above, if the same has been detected before the close of the month's accounts.

If the error is detected after the account for March has been closed, the correction should be carried out through a journal entry.

In all such cases, the correcting entry should be supported by a transfer entry memo approved by the Head of the office and a note of correction shall be made against the original entry in red ink.

9.6. Month-end closing of Accounts

Monthly accounts are to be closed after obtaining information from peripheral units by 10th of each month. It is important that the following monthend closing procedures are adhered to:

- a) settlement of all overdue advances to NGOs, staff, peripheral units, DAPCUs
- b) completion of Bank reconciliation; see the format in chapter on Internal Control
- c) completion of posting to ledger accounts

monthly financial report to NACO and project
 Director with key indicators/ variances along with list of overdue unsettled advances

CFMS would be modified to adhere to these cutoff dates.

9.7 Year-end Closing of Accounts

In case of closure of accounts for the financial year, the cut-off date will be 30th of April every year and the following procedures have to be followed (see Table 9.1):

A system generated statement on ageing of advances also should be sent to NACO for information.

Important Instruction

The funds released by NACO based on the sanctions issued in March of a particular financial year should be accounted in the same year irrespective of the fact that the DDs/ fund transfer happened in next financial year.

9.8 DAPCU

With the establishment of district level units, the district officer would also be authorized to open and operate a bank account for day-to-day expenses of the unit as well as for operational expenses like salary etc. But these would not be accounting centres. The accounts of these would be part of the accounts of the respective state societies. DAPCU will work on an imprest basis and submit monthly statement of accounts along with vouchers and supporting documents to SACS.

These accounts will be maintained in a nationalized bank or any other scheduled bank permitted to do govt. business by RBI and in savings account. This would be operated by the district officer and monthly SOE sent to the PD of the society. A simple cash book would be maintained for this and transactions entered on daily basis. The cash book is to be closed every day and attestation obtained from the appropriate authorities. The accounting procedure enumerated in **Annexure-III** are applicable in this case also.

Table 9.1

S. No.	Action	Date By
1.	Send reminders to NGOs, Peripheral units, staff for settlement of overdue advances and submission of Statement of Expenditures for expenditure incurred upto March 31 each year	February each year
2.	settlement of all overdue advances to NGOs, staff, peripheral units	March 15, each year
3.	completion of Bank reconciliation	April 15, each year
4.	completion of posting to ledger account	April 15, each year
5.	Annual financial report to NACO and Project Director with key indicators/ variances along with Bank balance and provisional UC	April 30, each year
6.	Audited financial statements with updates/ corrections where necessary	June 30, each year



Management of Accounts by Peripheral Units And NGOs

10.1 Peripheral units (other than NGOs)

With the expansion of the programme, units implementing various activities have diversified. In order to make the systems work effectively, there should be sufficient funds available with these units throughout the year. Generally, following are the peripheral units to which a SACS releases funds in advance for carrying out various activities:

- Heads of institutions like Medical Colleges,
 District Hospitals, Taluk level hospitals
- Heads of departments in Med. colleges-ART centre, ICTC PPTCT etc.
- Medical Officers in charge of Blood Banks
- District Health officials like DMO, DHO
- District Collectors
- Other officials for specific activities
- NGOs
- Other institutions-private and public

Normally these releases would be for the following purposes:

a. Non Recurring or Annual Payments

- Minor civil works, modifications
- Equipment cost, AMC
- Special programmes like blood donation camps

- Observance of World AIDS Day etc.
- Studies

b. Recurring

- Annual grant-in-aid comprising salary, consumables etc. for various types of blood banks
- Salary of Med Officer etc. in ART centres, counselors, lab technicians etc. in ICTC, PPTC
- operational expenses for ICTC, PPTCT, ART
- Cost of medicines for STD OI, PEP drugs etc.
- Honorarium, TA, DA for surveillance
- Training expenses
- TI, Programmes like care centre etc.
- Other misc. expenses

The pattern of assistance would be informed to the implementing units (other than NGOs) indicating each activity. Sanction letter should specifically indicate various activities for which the amount is released and its allocations, e.g. sanction for release of ICTC grant should specify the salary to each category of personnel and the amount earmarked for other purposes Peripheral units would be required to:

 a) open a separate bank account in the name of the head of the institution for receiving the project funds

- maintain a simple cash book along with the supporting documents (vouchers, bills, invoices, contracts, and salary bills etc.
- c) submit financial reports and utilization certificates as per the format and frequency indicated in the sanction letter
- Make the books of account and supporting documents available for audit by agencies, auditors designated by SACS
- e) The amount allocated for one purpose should not be used for other purposes without specific permission even if there are savings
- f) All payments, other than petty payments of lesser value of Rs 1000, are above

should be made by way of crossed cheques only

10.2 NGOs

NGOs and peripheral units will be required to maintain the required books of account to account for and report on the expenditures incurred under the program; detailed instructions are contained in Finance and Administration Procedure Manual for CSOs funded by SACS.

The financial management requirements, audit formalities and model TORs etc. are also provided in the Finance and Administration Procedure Manual for CSOs funded by SACS.



Internal Controls

It is the responsibility of the management to clarify to all staff that accountability is a joint responsibility and does not rest solely with PFMU.

The maintenance of accounts of the Program should be governed by the principle that no expenditure is incurred by the Society which is repugnant to the objectives of the Program and every item of expenditure is incurred in accordance with the prescribed procedures as per the guidelines of NACPIII, and the canons of Financial Propriety. In accordance with these canons of Financial Propriety, it shall be the duty of each official of SACS to ensure that as per OI Guidelines of NACO:

- Every Government servant is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.
- The expenditure should be allocable, allowable and reasonable.
- No authority should exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage.
- Public money should not be utilized for the benefit of a particular person or section of the people unless a claim for the amount could be enforced in a Court of Law, or the expenditure is in pursuance of a recognized policy or custom.

- The amount of allowances granted to meet expenditure of a particular type should be so regulated that the allowances are not on the whole a source of profit to the recipients.
- It shall also be necessary for every Society to establish the operation of adequate and satisfactory internal audit functions.
- Any grant or portion thereof given by the Government of India or the State Government to the Society for a specific purpose shall not be appropriated, without the previous sanction of the granting authority to a purpose other than that for which it was originally approved.

11.2 CASH

11.2.1 Cash Account and Transactions

Cash transactions are generally made for petty expenses and when/where banking facilities are not available. As per Income Tax Rules, no claim exceeding Rs. 20,000 should be settled through cash payments. These should invariably be by account payee cheques. As a matter of procedure and control, the attempt should be to minimize the number of cash transactions.

11.2.2 Daily Cash Balance

The denomination of the closing balance of the cash should be entered below the cash balance and signed by the Cashier. This register is to be maintained from the beginning of the financial year and a fresh register from the beginning of every financial year.

11.2.3 Withdrawal of Cash from Bank:

- Cash balance available and the estimated expenses would need to be computed.
- Authorised persons must verify the requirement before signing the cheque for withdrawal of cash.
- Signature of the person presenting the cheque and receiving the cash should be attested on the back side of the cheque by one of the authorized signatories.
- Cash Receipt (Contra) voucher should be prepared and accounted for by the accountant on the same day.
- Cash Account should be updated for receipt of cash on the same day.

11.2.4 Cash Payments:

- Cash payments should be made only after preparing the payment voucher.
- The voucher has to be approved by the competent authority before payment (as per the requirement of SACS, but the signature of one of the officers in Finance Division is a must).
- The payee must sign the voucher for having received the payment.
- In case the competent person is not present, the voucher must be verified/approved by any other person standing-in for the person before release of payment.
- As per Income Tax Rules, no cash payment of more than Rs. 20,000 is permitted. Internally, we shall maintain this limit to Rs. 5,000.

- All cash payments exceeding Rs. 5,000 should be receipted with a revenue stamp.
- The number of cash payments has to be reduced by converting settlements through cheque payments.

11.2.5 Staff Advances

Amounts paid to any staff member for meeting official expenses should be charged to the float account but for simplification of the process they are to be treated as general advances to employees against their Employee Numbers.

Staff can obtain advances mainly for the following purposes:

- Travel and subsistence
- Purchase of goods from the market
- Day to Day expenses

All such requests should be made only after it is duly approved by the competent authority as per the delegated authority limits, after the finance department has duly noted any previous outstanding in the person's name.

11.2.6 Controls to be exercised

- Requests submitted should be complete in all respects and the purpose clearly mentioned. In case of staff traveling, the period and dates and purpose should be specified.
- 2. The amount outstanding against a staff member should be settled within the month the advance is taken unless the staff is traveling on the last days of the month.



 It is mandatory that there are no advances outstanding as on 31st March, i.e. the end of the financial year.

11.2.7 Bank Transactions

a. Bank Receipts

- All receipts are to be acknowledged by issuing an official receipt. The date of receipt, its accounting and the date of deposit of the cheque/draft to the bank account should be the same. Relaxation can be made only in view of banking hours or bank holidays.
- Bank deposit slip should be attached with the receipt voucher.
- No receipt should be issued on the last day of the month if the instrument cannot be deposited with the bank on the same day.

b. Bank Payments

- Payment voucher has to be prepared before preparing any cheque.
- Cheque should not be prepared, for whatever reason, if sufficient balance is not available with bank.
- All vouchers have to be verified and approved before payment is released.
- Payment has to be made only against original bills and claims. Any type of copy of bill or claim should not be entertained.
- All supporting documents should be attached with the payment voucher and filed according to serial number.
- If there is more than one bank account, separate payment voucher files should be maintained.

- Cheques should be written legibly and doubly ensured that the amount in words and figures are the same.
- All cheques have to be crossed. A rubber stamp stating "A/c Payee Only – Not Negotiable" should be put on every cheque. Bearer cheques should not be issued.
- Post-dated cheques are not to be issued.
- All cheques are stamped "for the Name of the Organisation" like "For ————State AIDS Control Society, Finance Officer, Project Director.
- Cheque number should be written on every payment voucher.
- Cheques prepared on a day shall as a rule be dispatched on the same day under certificate of posting or by courier to the payee.

c. Controls to be exercised

- All letters/instructions to the bank should be signed by the authorized signatories only.
- Cheques should never be signed in advance or in blank.
- Un-cashed cheques should be cancelled within a reasonable period.
- Specimen signatures should not be left around.
- Cheque books should always be kept under lock and key. Only authorized persons should be allowed to handle them.
- Using a carbon (black side up) under the cheque will leave an impression on the reverse of the cheque making it difficult to alter.

- It is recommended that a transparent cello tape be affixed on the figures of the cheque to avoid any alterations. This should be done immediately before the cheque is sent for signature.
- Insist on a receipt after payment by cheque.
- Do the bank reconciliation statement on a monthly basis.

11.3 Invoice Validation

Voucher is a basic document which is prepared to record any transaction that takes place.

- Serially PRE NUMBERED vouchers should be prepared for all transactions.
- Vouchers should be issued officially to a designated person who shall be responsible for the custody and accounting of the same.
- Vouchers shall not be overwritten. In such cases, it is best that the voucher is cancelled and retained for future inspection.
- Unutilised or cancelled vouchers shall be retained in the voucher books itself for inspection by the audit subsequently and shall not be destroyed under any circumstances.
- Vouchers and cash memos need to be stamped with a rubber stamp of a particular project or agency.
- A "PAID" stamp should be put on all vouchers for which payment has been made.
- Vouchers need to be approved by the person initiating the expenditure (who can sign on the supporting document as well) and another authorized signatory.

 No voucher should be passed for payment without supporting documents.

11.4 Format of Voucher

Vouchers should have the following information at the minimum:

- Name of the organization and place.
- Date of preparation of voucher and voucher number (pre-printed).
- Name of the concerned project, line item to which it is charged and its description.
- Columns for approval by the project coordinator, signatory and accountant.
- Columns for recipients signature.

a. Supporting document for vouchers

- All bills should be in original. Payment should not be made against a quotation, performa bill, copy of a bill or a faxed bill.
- All supporting documents should be authorized by the person initiating the payment.
- It is the responsibility of each person who is responsible for buying goods/ services in the project office to check each bill for its validity i.e. check that the description of items, number of items, cost per unit and total cost, date of the bill and name of payee (i.e. name of project) are accurate. Payments should be made only after checking these details.
- No alteration in the bill by project staff is normally permissible. If at all an alternation is unavoidable e.g., a mistake in the date by supplier which was not corrected, such



- a bill should be brought to the attention of Head of the project who should change it and initial it and a note should be put on the bill why alteration was necessary. The management should reserve the right to accept such bills or not.
- Invoices should only be in the name of the PROJECT and not in the name of the project staff.

11.6 Control over Cash / Bank Balances

- The Executive Committee of the State Society would be empowered to open joint signatory bank account in any nationalized bank or scheduled bank approved by RBI and all moneys received by the Society under National AIDS Control Project shall be deposited in such bank account.
- Unutilized funds should be kept in Flexi deposit or sweeping deposit or other schemes for income generation.
- The interest received should also be utilized for the same activities envisaged under the program and no portion of it should be utilized for other expenses not envisaged in the program
- Societies shall maintain separate books of accounts in respect of funds received under bilateral projects viz. DFID, USAID, CIDA, AusAid, UNDP, etc. under the National AIDS Control Programme.
- Cheques, which shall be jointly, signed by two signatories viz. in accordance with the approved financial delegation and one signatory would be from Finance division

- Cash/ cheque books must be must be kept in safe custody and adequately insured
- The receipts, if any, from other sources including the State Government would also be deposited in the same joint signatory bank account and proper accounting thereof maintained.
- All cash / cheques / demand drafts etc. received should be deposited into the bank as far as possible on the same day itself or next day positively so as to avoid cash in transit for long periods. If any cash is retained on hand that should be verified physically by the Head of Office/DDO and recorded in the cash book and the cash in hand deposited into bank next day itself.
- When cash/cheque/DD is deposited in the bank, counterfoils of the pay-in-slips should be verified with the cashbook by the Head of Office/DDO.
- Over writing should be avoided and correction, if any, should be attested by the Head of Office / DDO under his dated initial.
- Crossed Account Payee cheque alone should be issued to third parties/firms etc.
- Not more than one cheque is to be issued to a single party on the same day.
- The issue of bearer cheques should be avoided as far as possible except for drawing cash from banks for day-to-day official transactions.
- When payments are made through cheque, the number of the cheque should invariably be noted in the cash book for cross checking.

11.7 Verification of cash

The contents of the cash chest / cash box should be counted by the Project Director of SACS or the senior most official in-charge or designated officer at least once in a quarter and the account compared with the cash book balance.

The result of verification should be recorded in cash book each time as under:

"Cash balance verified by me today and found to be Rs. (in figures) (Rupees (in words) on actual count as correct".

Date Signature

(Designation of the Officer)

In case the cash balance is not found to be as per cash book, the fact should be recorded in the cash book and report submitted to the next higher authority unless the error can be set right at once.

The excess or shortage should be rectified by making the necessary receipt or payment entry "cash found excess" as miscellaneous revenue or "cash found short" recovered from the official. Excess or shortage of cash in excess of Rs.1,000 should be brought to the attention of Director (Finance), NACO immediately.

11.8 Bank Reconciliation

Bank reconciliation should be carried out on a monthly basis as part of the monthly closing of accounts latest by the 10th of the following month. To enable prompt reconciliation, bank pass book should be sent regularly to the bank for making up-to-date entries of credit and debit in a month and in case bank pass book is not issued,

monthly bank statement should be obtained from the bank regularly.

Entries shown in the passbook / bank statement should be tallied monthly with the entries in the cashbook. Any discrepancy should be rectified and difference explained in the bank reconciliation Statement in the manner explained below:

Balan	nce as per Cash Book
Add:	
(i) (Cheque issued but not cashed
. ,	Credit entries made in the bank but not shown in the cash book
Total	
Less:	
٠,	Amount sent to bank but not credited in bank account

Total

Balance as per pass book/bank statement

Bank charges debited in the bank account

but not accounted for in the cash book

11.8 Cash Book

Where manual cash books are maintained as a primary book of entry or as a back-up the following additional controls are to be exercised:



- Cash book should be maintained on a computerized basis under double entry system. Cash book shall not be maintained on manual basis.
- Separate cash book should be maintained for each financial year.
- Each entry of receipt and expenditure should be descriptive but brief in nature.
- Each voucher should be assigned a serial number and ledger folio number, which should be noted against each entry in the cash book.
- Each entry in the cash book should be attested by the Head of Office/ Drawing and Disbursing Officer (DDO).
- Cash book should be closed daily and total cash balance struck and attested by the Head of Office / DDO after verification of the totals.

11.9 Record Keeping

A record of all project transactions shall be maintained with:

- Appropriate vouchers (receipt vouchers, cash/bank payment vouchers and journal vouchers) and supporting documentation for the transactions.
- These supporting documents should be cross-referenced so as to link them to each item of expenditure with budget heads, project components, expenditure categories (summary and detailed) and should becompatible with classification of expenditure and sources of funds indicated

- in the project implementation plan and project cost tables.
- Vouchers must be printed and approval obtained from the concerned authority and serial control over the vouchers must be maintained.
- These books of accounts together with supporting documents and project management reports should be maintained for at least one year after the final audit of the entire project expenditure.

There should be periodic review of district units and peripherals units including NGOs by the officers of SACS. A simple checklist format for this purpose is devised and made available in **Annexure-IV** This format should be made available to the auditors and could be used by the auditors also for preliminary checking.

11.11 Approval of fund release to Peripheral Units

A significant part of the program will be implemented through various peripheral units such as district agencies, medical colleges, VCTCs, Blood Banks etc. These require funds for one time activities and/or recurring costs. At the time of periodic reporting the outstanding advances would be shown separately. A delay in settlement of advances impacts the project expenditures and creates a mis-match between the physical & financial progress and also impacts the further release of funds to the SACS and peripheral units. The table below gives the internal control process to be followed for approval of release of funds to such units.

Table 11.1
Illustrative Table showing the Management of Accounts by Recipient Units

Nature of activity	Recipient	One time/ Recurring	Sanctioning authority	Frequency	Reports to be submitted	Periodicity of report	Remarks
Minor civil Works, modifications	Dist. Hospitals/ Med colleges, taluk hospitals	One time	GB/EC of Society	One time	Estimates for sanction, utilization certificate, bills	With in one month on completion	
Annual grant in aid for various types of blood banks	Do	Recurring	Do	Once in a year	SOE, utilization Certificate	Quarterly	
Salary of Med Officer, etc. in ART centres, counselors, Lab technicians etc. in ICTC, PPTC	Do	Recurring	Do	Twice in a year	Do	Do	
Operational expenses for ICTC, PPTCT, ART	Do	Recurring	Do	Twice in a year	Do	Do	
Cost of medicines for STD OI, PEP drugs etc.	Do	Recurring	Do	Once in a year	Do	Do	
Equipment cost	Do	One time	Do	Needbased	Estimates for sanction, utilization certificate, bills	With in one month of purchase	
AMC	Do	Recurring	Do	Once in a year	Do	With in one month of agreement completion	

pletionHonorariu TA, DA for surveillance	m Do	Recurring	Do	Once in a year	SOE. utilisation certificate	On completion with in one month	
Training expenses	DMOs, Principal of medical colleges	One time	Do	As per Training calendar	SOE, utilization certificate	Do	
TI, Programmes & mgt. of care centre etc.	NGOs	One time for capital and recurring for running expenses	Do	As per NGO gudelines/ contractual agreement	Do	Quarterly	
Special programmes like blood donation camps, Observance of World AIDS Day etc.	DMOs. Dist collectors, other organisations	One time	Do	Need based	SOE, utilization certificate	On completion with in one month	
Studies	Identified institutions	One time	Do	As per agreement	Study report, SOE invoices	On completion with in one month	
Other misc. expenses	Do	Do	Do	Do	SOE, utilization certificate	Do	

Specimen formats for utilization certificates and SOE are given in Annexure-V and VI.

It is suggested that sanction letter must contain the above activities and reporting formats must be attached to the sanction letter.

11.11 Control over advances

11.11.1 Monitoring, Control and Settlement of advances

Funds released to the districts and sub-districts are initially classified as advances and the same

indicated as such in the books of accounts. These advances shall be adjusted based on the expenditure. Advances if, not actually spent for which accounts have not been settled, should be shown as advances and not as expenditure. A table indicating the type of activities, frequency of fund release, mode of settlement of advance and the frequency is given at the end of this section.

11.11.2 Norms for regulating advances

The following norms will be followed for regulating advances which will constitute expenditure only when supported by appropriate utilization certificates/expenditure statements. Advances paid to contractors / suppliers in terms of the agreement for works / supplies shall be treated as expenditure. This should be subject to submission of detailed accounts indicating the

work done/supplies made. However, advances paid to government departments cannot be treated as expenditure until and unless the expenditure statement is received.

The following Table 11.2 shows an illustrative list of advances:

The utilization certificate/expenditure statement should be obtained within the time limit prescribed in Table 11.2. The format of the

Table 11.2

SI. No.	Activities	Periodicity of releases	Expenditure by	Certifying document	Time limit	Remarks				
1	Personal advances like TA, Medical etc.	One time	Officers/staff	Adjustment claims	Immediately on completion but not later than one month. In case of medical advance - 3 months	Normally no other				
2	Advances for activities like training, special occasions, research, study etc.	One time unless specified in contract	Officers/staff, institutions, district authorities	Utilization certificate/ SOE	Immediately on completion but not later than one month	Do				
3	Grant to institutions	Yearly	Peripheral units/ institutions	Do	Quarterly SOE/ utilization certificate					
4	Grant for civil work	One time	do	Do	Immediately on completion but not later than one month					
5	Grant to NGOs	2 installments	NGOs	Do	Separate instructions					



utilization certificate/expenditure statement for each type of advances indicating the funds released, expenditure incurred activity-wise and physical progress made shall be prescribed by the State Implementation Society and the same incorporated in the Financial Rules and Regulations of the Society. In case the same is

not received within the prescribed time limit, further advances shall not be made.

11.11.3 Advance Register

All advances are to be entered in the advance register to be maintained as per specimen given below:

Table 11.2

Date	Name of Recipient	Particulars of advance	Cheque no & date	Amount	Date of adjustment	Amount adjusted

Note: For defaulted payments suitable interest details need to be mentioned additionally.

11.11.4 Adjustment of Advances

Adjustment of advances is also to be entered promptly in this register. It should be ensured that no personal advance is outstanding for more than one month. In case, adjustment claims for personal advances are not submitted in time, penal action including charging of interest should be taken.

All other advances should be adjusted on receipt of utilization certificate/expenditure statement. It should be ensured that utilization certificates/expenditure statement on these advances is obtained immediately after the expiry of the prescribed period.

11.11.5 Monitoring of Advances

The next higher authority above the authority who released the advances will strictly monitor

the progress of adjustment of advances and take remedial measures required for the speedy adjustment of advances within the time limit prescribed above. In order to liquidate the advances some of the systems followed in states like *Advance Mela* may be experimented where the recipients are invited periodically with necessary documents to settle the advances . This could be done region wise also.

11.12General

All functionaries should ensure that only actuals treated as expenditure and not the normative costs in accounting. The module for ageing advances in CFMS/CPFMS may be utilized effectively for monitoring of advances.

Assets/Inventory Management

12.1 General

The Society or Implementing Partners shall not purchase any item of fixed assets unless that item is approved in the annual action plan. Exceptions, in very rare cases may be approved by Director (Finance), NACO with justification and reason for purchase.

For details of procurement policies and formalities to be observed, please refer the procurement manual.

No depreciation shall be charged and the value of assets and should be shown at the original cost in the accounts.

The Society shall not dispose off the items of fixed assets without the prior approval of the Executive Committee.

The Society shall not write-off the assets without prior approval of NACO.

Major items are to be insured against normal eventualities and in case of vehicles comprehensive insurance taken.

12.2 Fixed Assets Register

All items of fixed assets shall be serially numbered in accordance with the group/ nomenclature of the item and shall be entered in the Register of Fixed Assets indicating the following details:

- Name and description of the item
- Date of receipt
- Supplier's name

- Cost of item
- Guarantee period, if any, and its details
- Assets identification number
- Location
- Remarks with regard to disposal/write-off, etc.

12.3 Physical verification of Fixed Assets

Annual verification of assets would be carried out by a team of designated officers by PD of the SACS and necessary entry made in the registers. This would be made available to the audit. for verification.

The procedure for physical verification would be as follows:

- Generate a list of assets from Asset Register
- Physically verify fixed assets at their location with respect to the physical presence, conditions of the assets, and workability
- In case of assets located at peripheral units, the head of office would prepare a list and send to SACS for information
- Any discrepancies noticed shall be enquired into and a statement prepared separately
- A comparative statement indicating fixed assets, as per record of assets based on physical verification conducted, would be prepared and kept as annxure to audited statement of accounts

The module in CFMS may be utilized for various purposes.



12.4 Schedule of Fixed Assets

The Society shall furnish a statement viz. Schedule of Fixed Assets held by it at the end of each financial year to NACO as well as to State Government along with the annual statement of accounts. Format for this is given below-

12.5 Medical Equipments Maintenance

12.5.1 Maintenance of Assets

AMC providers are expected to conduct a complete facility audit before taking over the assets, with the help of which they must prepare a complete comprehensive plan for preventive

Table 12.1: Register of Fixed Assets

Name and description of the Fixed Assets

Date	Particulars of Asset	Particulars of supplier		Cost of the assets	Location of the Asset	Remarks
		Name of address	Bill no and Date			

NOTE.- The items of similar nature but ,having significant distinctive features (e.g., study table, office table, computer table, etc.) should be accounted for separately in stock.

Table 12.2: GFR 41

See Rule 190 (2) (ii)

Stock Register of Consumables such as Stationery

Chemicals, Spare Parts, etc

Name of Article—————— Unit of Accounts——————

Date	Particulatrs	Suppliers invoice no and date	Receipt	Issue of Voucher No	Issue	Balance	Unit Price

Note: User's indent in original shall be treated as issue voucher. Issue voucher number shall be in consecutive order, financial year, wise and it should be noted on each indent

maintenance for each and every asset with respect to various parameters like effect of failure, frequency of failure, significance, safety aspects etc. and prioritize the maintenance activities scientifically. The corresponding audit report has to be submitted to SACS.

AMC providers are expected to do the following maintenance activities of the hospital with a complete documentation of the same:

- Planned Preventive Maintenance
- Breakdown Maintenance
- Emergency Maintenance

a. Preventive Maintenance

Maintenance is done in a planned manner or on due date periodically. This period can be adjusted on the basis of past experience and with scientific evidences. The main objective of this is to reduce the number of avoidable breakdowns to avoid discomfort to the customers. A good preventive maintenance program provides for scheduled stoppage of work for routine overhauls during the period of least usage rather than risk of a breakdown unexpectedly.

b. Breakdown Maintenance

When the equipment goes out-of-order, the maintenance is called repair or breakdown maintenance. It has to be carried out as and when the breakdown occurs.

c. Emergency Maintenance

It is called troubleshooting. It is a temporary measure to keep the equipment running for a short period so that the operation of unit does not go out of gear, but it should be followed by shut down maintenance.

SACS will have to co-ordinate with the annual maintenance contractors and manufacturers to ensure that all the purchased medical equipments are accurate and working to the optimum performance and achieve the maximum availability and continuity of services.

SACS should have the replacement parts procured and installed all replacement parts necessary to maintain the Medical Equipment at optimum performance. It should ensure that:

- a) All spare parts are procured from an authorized supplier and do not contravene warranty contracts
- b) Replacement parts are installed in conformity with manufacturers and hospital guidelines
- Details of all replacement parts used are recorded. Liaison with suppliers is necessary with regard to recall issues
- Re-calibration testing is carried our and calibration certificate issued, once replacement part(s) have been installed
- e) All replaced parts are disposed off in a safe and environment friendly manner

AMC providers should carry out all Planned Preventive Maintenance (PPM) tasks in accordance with the agreed PPM programmes, unless specifically instructed not to in writing by the hospital representative. All such work shall be carried out in accordance with the Manufacturer's Recommendations, Hospital Policy, Good Industry Practice, Law, Policies and Regulations.



d. Testing and Calibration

SACS shall get a comprehensive calibration and testing done for all medical equipments in accordance with the hospital policies and manufacturer's guidelines, to ensure all such equipments are correctly commissioned and operating at specified performance level. In carrying out these duties the service providing team shall obtain full support from the hospital authority to:

- (a) Provide all necessary test measuring and repair services
- (b) Ensure such equipment is calibrated and certified
- (c) Record the results of all calibration and test exercises, and provide an auditable history for each item of medical equipment

e. Assets Tracking

SACS are expected to develop a database to track each equipment, and should be able to produce at any point of time the following details:

- Manufacturer and/or supplier
- Serial number and/or other unique identification
- 3. Warranty and/or guarantee information
- 4. Acquisition date
- 5. Recommended replacement date
- 6. Servicing and/or calibration requirements and timetable
- 7. Current location
- Current condition
- 9. Repair and maintenance history
- Any other information as requested by the hospital authority

f. Complaint Resolution

Service providers are expected to resolve any complaint within a minimum period as prescribed in the service agreement that has been agreed in the contract.

Insurance

The Society shall ensure the insurance coverage in respect of following valuables/ items as a statutory requirement as well as a precautionary safeguard mechanism.

13.1 Assets like vehicles

Comprehensive insurance of vehicles to be made. A register may be kept to watch the renewal of the same in time.

13.2 Cash in Cash Box/ Chest

While every effort is to be made to keep only bare minimum cash in the cash box/chest,

adequate insurance coverage is to be taken. The average cash balance for a period of last one year may be taken in to account to assess the sum to be insured.

13.3 Employees Fidelity Bond

Compliance with statutory requirement of employees entrusted with cash transaction duties like that of a cashier may be ensured by obtaining the Employees Fidelity Bond or in its absence Fidelity Insurance Cover shall be taken. The value of the Bond/Insurance cover depends on the volume of cash transaction during the period.



Internal Audit

14.1 Internal auditors for SACS shall be appointed by NACO directly by calling for EoIs and offers from the Chartered Accountants empanelled with C&AG for PSUs and from the Institute of Public Auditors of India. Internal auditors selected shall not be the external auditors also for any individual SACS (SACS for this purpose shall include DACS/MACS in the same state). A significant portion of the project activities are carried out by NGOs and peripheral units out of funds advanced by the SACS. In order to ensure that such entities are adhering to the agreed procurement and financial controls and are timely in settlement of advances, it is considered necessary to have an internal audit function at the SACS level. Responsibilities of the internal auditor will include reporting on the adequacy of internal controls, the accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with financial norms and procedures. Selected CA for internal audit will carry out the audit & submit the report direct to NACO.

Internal Audit constituted by SACS.

14.2 Similarly SACS need to introduce a proper internal audit system and strengthen

internal checks and the in-house internal audit system to ensure proper utilization of funds approved. In States where an in-house internal audit team is not available, qualified Chartered Accountants firm may be engaged (following a competitive process of selection) for carrying out internal audit as per the TOR provided in **Annexure – VII.**

14.3 The internal audit will be carried out on a concurrent quarterly basis and will cover a sample of NGOs and district units/sub district units selected on a percentage basis. It should be conducted so as to cover all districts and peripheral units at least once in 3 years. It should be ensured in the internal audit that the prescribed accounting system including regular bank reconciliation is strictly followed. This will include physical verification of assets, inventories etc. A sample questionnaire also is provided in annexure-VIII.

14.4 In States where there is a large number (more than 25) of NGOs/CBOs, separate auditors/ panel of auditors may be appointed for on-site audit of NGOs. In States where the number of such NGOs/ CBOs is less than 25, the internal auditor of SACS may also cover NGOs.

Table 14.1

Quarter of Audit	Audit of SACS	Audit of peripheral units	Submission of report
June		July 16 to 30	August, 15
Sept	Oct 10-15	Oct 16 to 30	Nov, 15
Dec		Jan 16 to 30	Feb,15
March	April 20-25	April 16 to 30	May,15

- **14.5** Schedule for internal audit will be as follows:
- Activities in SACS are to be audited on a quarterly basis - all NGOs and a sample of peripheral units (other than NGOs).
- The auditor should make an audit of SOEs and utilization certificates
- 14.6 Internal auditors should furnish an audit report to the State Project Director with a executive summary of the critical issues/ findings that require attention of the senior management. A copy of the executive summary must be sent to NACO and a copy of the report must also be placed with the Executive Committee of SACS.



External/Statutory Audit

15.1 Statutory Requirement

The State AIDS Control Society registered under the Societies Registration Act 1860 (21 of 1860) is responsible for the maintenance of proper accounts and other relevant records, as well as preparing annual accounts comprising the receipts and payments accounts and statement of assets and liabilities in such a form as may be prescribed by the Registrar of Societies in keeping with the Rules in force under the said Act. Accordingly, it is mandatory that a Chartered Accountant appointed for this purpose should audit the accounts of the Society annually and submit an annual audit report. SACS shall maintain proper accounts and other relevant records and prepare annual accounts comprising the receipts and payments account and statement of assets and liabilities in such form as may be prescribed by the Registrar of Societies of the State Government in keeping with the Rules in force under the Societies Registration Act, 1860 (21 of 1860), subject to the condition that in respect of grants from the Central Government, the directions of the Central Government shall be adhered to.

15.2 Preparation of Financial Statements

Preparation of financial statements is the responsibility of SACS and not of external auditors. The State Project Director shall cause the annual accounts of the Society to be prepared immediately after the close of the financial year,

after approval by the Executive Committee of the Society, and shall have the accounts audited annually by a Chartered Accountant firm appointed with the approval of Executive Committee. The financial statements must be authenticated by the Project Director, Finance Controller and adopted by the Executive Committee before the same is signed together with the audit report by external auditors.

15.3 Selection and Appointment of External Auditors

In order to ensure that the selection of firms with good audit assurance arrangements, the following procedure for appointment of auditors is to be followed:

- a) Each SACS would give an advertisement in the local newspaper calling for Eol for empanelment from among the list of empanelled CA firms during the year 1 of the programme and whenever changed as normally same auditor should not be continued for more than 3 years. Specimen advertisement format and Eol are given in Annexure IX (a) & (b).
- b) A properly constituted three member selection committee including the Chief Finance Officer of the SACS will evaluate the technical and financial proposals received from the CA firms and place its recommendations before the Executive Committee for final selection and approval.

c) The selected CA firm shall be engaged initially for a period of one year and if the services are found suitable the appointment may be extended further on an annual basis for a maximum period of 3 years. In no case, should a CA firm be entrusted with the external audit responsibility for a period exceeding three years. If not found suitable, a new CA firm shall be selected after following the selection procedure outlined above afresh.

15.4 Scope of Audit

The scope of audit is given in the Terms of Reference (TOR) in the format given in **Annexure -X** indicating (a) programme background, (b) programme objectives, (c) scope of audit, (d) financial statement, (e) statement of expenditure, (f) audit opinion, (g) management letter, h) a statement showing a schedule of fixed assets held by the Society at the end of the financial year, and (i) qualification and experience of the key personnel. Inputs provided shall be

prepared and sent to the prospective Chartered Accountant firm along with the Letter of Invitation.

15.5 External Audit Calendar

The following time table is prescribed for the external audit arrangements in respect of each SACS/MACS and it should be strictly followed (see Table 15.1):

Audited accounts shall be communicated to the Executive Committee of the Society which shall submit a copy of the audit report along with its observations to the Governing Body for adoption. It would be forwarded to NACO (2 copies) for further action.

15.6 Responsibility of NACO

NACO will review the audit reports and identify issues relating to internal control weaknesses, accountability issues on which action is required either by SACS and/or NACO. This will be carried out in line with the specimen audit report review form for NACO as shown in **Annexure-XI**.

Table 15.1

1.	NACO to facilitate advertisement process	During the initiation of programme subject to review	
2.	Selection process	Within one month	
3.	Date of EC's approval for engagement of external auditors	Between Jan and March of every year.	
4.	Appointment of external auditors	By April of every year at the outset.	
5.	Completion and submission of Audit Report to NACO after approval by Executive Committee and adoption by GB	By June 30 of the following financial year	



15.7 Disclosure of Annual Report along with Audited Financial Statements.

In line with established good practices and in compliance with the *suo moto* disclosure requirements of RTI Act and the outcome budget of the GOI, each SACS will prepare an Annual Report on the performance of the SACS and the activities undertaken during the year together with consolidated Annual Financial Statements (in case of multiple donors). It shall be approved by the Executive Committee and furnished to NACO for civil society disclosure. Such annual report will be made accessible to the public by posting the same on the web site of the SACS and printed if necessary.

15.8 Utilization Certificate

In respect of the grant-in-aid received from the Government of India, the Society shall furnish a utilization certificate duly signed both by the Project Director and the Chartered Accountant to NACO along with the audited annual financial statements. A copy of the format of Utilization Certificate is at Annexure-XII. The Utilization Certificate must be prepared strictly on the basis of the Receipts and Payments account and the opening and closing balances in both Receipts and Payments account and must indicate the advances lying with peripheral units separately. In addition to the above, a provisional utilization

In addition to the above, a provisional utilization certificate in the same format would be furnished by the SACS to NACO in May every year so as to enable them to release the first installment of the grant for the year.

Note: All grants-in-aid sanctioned and released by the Government of India to a Society in a

financial year shall be indicated by the Society in its Utilization Certificate irrespective of the fact that the amount is received by the Society in the subsequent financial year.

15.9 Pursuance of Audit Objections

In order to keep a watch over the settlement of audit objections included in the audit report, the Accounts Wing/Audit cell of the State Society will maintain a Register in the format given in the Annexure - XIII setting apart separate folios for each DDO.

The progress made on the settlement of outstanding audit objections will be reviewed by the PD on a monthly basis and appropriate action taken to ensure their speedy settlement. The Register will also be produced to the auditor for verification of settlement of the objections raised. Audit compliance will be reported to Government of India by the State Implementing Society on a regular basis.

15.10 Audit by the Comptroller and Auditor General of India; Special Audit and Performance Audit

The accounts of the Society are subject to the provisions of Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971 as amended from time to time. The Act also provides for a special audit / performance audit /superimposed audit of Societies by Comptroller and Auditor General of India which would be undertaken as and when necessary. All documents, files, audit reports etc. are to be made available to them and they should be encouraged to make field visits during the course of audit.

Management Audit

- 16.1 In order to review, provide suggestions and identify good practices in financial management and areas of operational management, NACO will contract the services of a specialist institution for carrying out a management audit. Such an audit will cover about 6 to 7 States in a financial year. The scope of services will include review of the
- Adequacy of the Management Structures, policies and practices in line with the scale of operations in the SACS
- 2. Rate of activity delivery financial/physical
- 3. Fixed asset's management system
- 4. Budgeting practices
- 5. Programme evaluation
- Whether good governance practices are followed
- 16.2 The Management Audit Methodology is to understand organization's processes and policies and develop a complete understanding of the "As-Is" processes. It will have following components:
- Diagnostic: An evaluation process undertaken for the various functions in the context of the business policies, long term plans and the implementation support provided.
- Interactive: The interactive phase involves extensive meetings with the officials at the

- concerned department/locations to assess the level of awareness and compliance to stated goals and outcomes.
- Remediation Strategy: Discussion with concerned personnel on the non-conformances and development of action plan/ recommendations for bridging the gaps and shortcomings.
- 16.3 In order to improve the efficiency of the financial system, Management Audit of NACO/SACS/district offices will be undertaken by MoHFW, GOI. Under the Management Audit, selected outsourced firms/ officials from the Government of India (like Indian Association of Public Auditors) will be asked to look in to this and comment on the financial system. A sample model TOR is given in **Annexure XIV**)
- **16.4** It considers introducing internal financial management checks by adopting the following procedure:
- Examining the expenditure statements against approved budget provision and monitoring on six monthly basis by analyzing quarterly and six monthly expenditure and physical progress reports
- Monitoring receipt of funds from NACO and its subsequent releases to districts and subdistricts level on half yearly basis by examining the Funds Position Reports received from State SACS
- 3. Augmentation of State TSU



 Deputing senior officers of the concerned state division located at MoHFW, to the State SACS / one or two districts.

16.5 Management Audit Cycle

Management Audit shall be conducted at each SACS once in every half-year and report of

findings submitted within a month after the end of that half-year. The report shall cover expenditures vis-à-vis physical performance targets achieved and budget/annual plan provisions as also the receipt of funds from NACO and other sources vis-à-vis releases to the districts and sub-district level organizations.

Financial Reporting

17.1 NACO to Development Partners

NACO is required to prepare and submit a six monthly financial progress report (budget versus actual expenditure) by program components to the development partners as per formats agreed with the partners. The annual progress report will also be used to claim reimbursement from the pooling partners (DFID and the World Bank)

17.2 SACS to NACO

SACS will submit a quarterly financial report (to begin with) which will be considered to be changed to a monthly financial report. In order to do this, the accounts must be closed on a monthly basis.

17.3 Annual Financial statements

The procedure for closing of books of accounts at the year end has been discussed in the chapter on accounting policies. Based on various accounting vouchers and ledgers CFMS System will prepare the final books of accounts for the societies. The following reports would be generated by the System:

- 1. Balance sheet
- 2. Income and expenditure account
- 3. Receipt and payment account
- 4. Trial balance
- **17.4** A list of financial records to be maintained and financial reports to be generated periodically is furnished in **Annexure XV**.



Performance Indicators for Financial Management

In order to monitor the performance of various SACS, a set of financial management indicators have been developed. A select number of indicators are also used in evaluation of the overall performance of SACS (and included in the Dashboard).

These need to be submitted to NACO on a monthly basis.

The following are some core performance indicators:

- Indicators on budget vs actual with variance breakup in terms of one time cost, fixed cost and variable cost.
- Component wise and sub-component wise breakup of expenditure keeping the percentage wise allocation among activities.

- Indicators related to new activities undertaken e.g. new service provisions started
- Percentage of amount earmarked district wise and spending pattern
- Liquidation of advances
- Staffing issues
- Timely audit and submission of audit report to NACO
- No. of training programmes conducted for finance personnel and the number of finance personnel deputed for national level trainings

Format for the reporting is available at Annexure - XVI

Delegation of Financial Powers

The Society shall adhere to provisions of the Delegation of Financial Powers given below and have them ratified by the General Body/Executive Committee as the case may be. All powers for approval and authorization/sanction for release of funds and incurring expenditure should be vested with the project functionaries of all implementing agencies. The competent authority within the SACS must accord approval on all matters having financial implications with the concurrence of financial division in SACS. All powers should start and end within the Society structure itself. Political set up outside the project should not have any overriding powers. In other words, SACS and its empowered committees have full powers once the action plan is approved by NACO and sanction all expenditures in accordance with the norms; no approvals of any State Government departments are necessary. The process of sanction should be transparent with financial scrutiny at every stage from administrative sanction to expenditure sanction. The functionaries should refrain from seeking unnecessary approvals of any other higher or external authorities.

Same principles and rules should be applied for incurring expenditure in case funds are received from other sources for the programme implementation purpose.

19.1 Powers of the Governing Body of the Society

- Full powers for implementation of the project as per the activities approved by NACO and in accordance with the LoU of the project.
- Appointment of Auditors/ extension of terms of Auditors
- Adoption of audit reports
- Reviewing audit observations and their settlement
- Frame rules & regulations and delegate powers to Executive Committee/ Project Director and other functionaries for items not specifically covered by these delegations
- Appoint contract employees above Rs 50,000 if posts are approved by NACO



19.2 Powers of the Executive Committee

S. No.		Limit
	General Financial Powers	
a.	Filling up of posts in accordance with the sanctioned posts approved by NACO or any post on consolidated salary up to Rs. 50,000 per month (Terms and conditions of these posts shall be sanctioned by the GB) For any additional post required by SACS a case appropriately justifying the needs will have to be made and approved obtained from NACO	
b	First approval of the AAP within one month of the issue of sanction letter by NACO failing which PD of SACS is authorized to go ahead and implement the project seeking ratification of EC as and when the EC meets	
C.	Approve Procurement Plan prepared in accordance with NACO guidelines (see Procurement manual for details). Procurement plan would be in accordance with the activities approved in AAP	As per provisions of in Procurement Manual
П	Special Financial powers	
a.	Sanction expenditure for minor civil works which have been included in the AAP	Full powers within approved annual plan provisions
b.	Sanction expenditure on IEC, exhibition etc. at a time in respect of all items/ schemes which have been included in the AAP	-do-
C.	Sanction expenditure at a time on all schemes or items not included in the approved project	Recommendatory power to NACO and on approval full powers
d.	Sanction job consultancy services	As per provisions made in Procument Manual
e.	Purchase of office equipments	-do-
f.	Re-appropriation of expenditure on activities with in the objectives	As detailed in para 5.5 of this book

Table 19.2

19.3 Powers of Project Director

S.No.			
	Generai Financiai Powers		
a.	Filling up of posts as per sanction by NACO, within the budget allotment, any post on consolidated salary per month up to (Terms and conditions of these posts shall be sanctioned by the Executive Committee and would be part of the approved plan of the scheme)	Rs. 20,000 p.m.	
b.	Purchase articles and materials including drugs and equipments needed for the Society and for carrying out the objectives of the society including IEC at a time subject to Budget provision up to	Rs 5 lakh and as per provisions of Procurement Manual and within the approved annual plan provisions	
	Special Financial Powers		
a.	Sanction expenditure for a single minor work at a time which has been included in the project up to	Rs. 4 lakh	
b.	Sanction expenditure for a number of works at a time in the same time which have been included in the project	Rs. 4 lakh	
C.	Sanction job consultancy services on remuneration basis upto	Rs. 2 lakh	
d.	Grant-in-Aid to NGOs/ CBOs	Without limit subject to approval by Executive Committee	
	Sanction rates above norms on tour in special circumstances	Full powers	
e.	Settlement of advances	Full powers as per Rules	
f.	Expenditure on training activities/meetings/workshops	Full subject to provisions of approved annual plan	
g.	Grant of advances to NGos, CBOs, implementing agencies	-Do-	
h.	Approval of hiring of vehicles for office/ district units	Full powers	
i.	Sanction of tours of officers and staff	Full powers	

j.	Sanction of advances to staff on tour/ settlement of tour claims	Full powers
k.	Expenditure on office expenses	Full powers
l.	Purchase of office eqipments	Up to Rs 4 lakhs
m.	AMC of office /medical/ equipments/insurance etc.	Full powers as per provisions of Procurement Manual

- Note 1: Each SACS should decide the exact limit taking into consideration the parameters provided in point no. 18 of para no. 4.32 of Chapter 4 'Funds Flow'.
 - 2: Any proposal for expenditure beyond the limits prescribed above shall be placed before the Exec.utive Committee for its approval/ in special cases for ratification

Member Secretary can incur any extra-ordinary expenditure subject to the ratification of the

Executive Committee or the Governing Body within 3 months of such expenditure.

Personnel Manual

A separate Personnel Manual has been developed to maintain uniformity with respect to the staff in SACS have been. Salient features in the Manual have been highlighted briefly to give a better understanding.

Staff in the SACS is of three categories: Regular, Probationers and Contractual. It is the general policy of SACS to provide equal employment opportunity to each individual This policy applies to advertising and recruitment; job assignment; promotion, demotion and transfer; layoff or termination; rates of pay and benefits; selection for training; and any other human resources service.

20.1 Modes of Recruitment

Staff shall be recruited on the basis of approved organogram. A list of job description, qualification criteria and terms of reference need to be developed prior to the start of recruitment. Pay structure has already been decided to attract the best possible talent. Any changes that need to be made shall be made with the prior approval of NACO.

For regular employees, SACS shall obtain the services of the concerned personnel on deputation from the State Government or Public Service Undertakings through a process of circulation. In case of inability to appoint regular staff due to non-response, the post can be

converted into a contractual one with the prior approval of NACO.

For the appointment of contractual staff the following stages would be followed: a. advertisement in an English and local language paper with wide circulation giving a reasonable time of atleast 3 weeks for the receipt of response, b. short listing of applications based on the qualification requirement, c. holding a written examination followed an interview. Strict vigilance and involvement of external representatives in the process as much as possible to ensure that the process is transparent. Documentation involved should be preserved for future audit.

Contracting

Staff recruited would have to be given an appointment letter and a contract. The contract contains a statement listing the principal responsibilities of SACS and the employee. As an attachment, it shall contain the terms of reference as well as the deliverables that the employee shall have to meet and the timeline and the personnel manual. Staff recruited once shall be put on probation for 3 months. Prior to the end of the probation a performance evaluation shall have to be done in order to assess whether the contract should be terminated for non-performance or whether the probation should be extended.



Performance Review

The purpose of the performance review is to improve the overall performance of SACS by:

- Improving employee effectiveness and motivation
- Linking employee efforts to the SACS's overall mission
- Making staff development and training opportunities available
- Making relationships between managers and staff more open
- Identifying problems and outlining mechanisms for resolving them

All staff members are required to submit through their monthly time sheets reflecting the actual number of hours worked in each month as well as on holidays including vacations, sick leave availed and leave of absence. The review process would be as follows

- Through self-appraisal formats
- Review against deliverables agreed upon
- Identifying strengths and weaknesses
- Understanding training needs
- Changes required in job description
- Setting up of targets for coming years
- Understanding areas of improvements

Those employees who have performed satisfactorily should be given fresh contracts for the next year.

Detailed instructions on qualifications, remuneration etc will be issued by NACO from time to time as administrative orders.

Staffing Issues

Job description of Key Positions

Accounts and Finance Unit (AFU)

Position	Major Responsibilities and Main Specifications
Joint Director/Deputy Director (AFU)	Overall responsible for financial management including budgeting, funds management, compliance with reporting requirement and audit of SACS.
	Major Responsibilities (reporting to Project Director)
	Assist Project Director of SACS and have overall responsibility for all finance and accounts procedure.
	Develop financial capabilities and capacities in implementing agency to deal with the finance and account procedures.
	Liaise effectively with NACO on financial matters.
	Advise the Board/Governing body on all financial matters especially on financial policy and strategic issues.
	Keep the Project Director informed about financial position and financial performance of the project.
	Preparation and approval of budget and financial projections/ forecasts.
	Ensure development of satisfactory financial and accounting policies and procedures for the project and its adherence to these policies and procedures.
	Ensure development and operation of a satisfactory finance management system for the project.
	Ensure that an effective system of internal controls is operational.
	Ensure smooth flow of funds to all levels of the project organisation, payment to various parties, and ensure adherence to service standards.
	Ensure effective cash management including short-term forecasting.
	Act as Treasurer of the Society. Any other work assigned by PD.
	Main Specifications
	<u>Qualifications</u>
	Bachelor's degree or similar qualification preferably in commerce and accounts.

Position	Major Responsibilities and Main Specifications
	Experience A senior state finance service officer/ accountant general of the state / senior finance officer level with 20 to 25 years of service, in case of JD; and 15-20 years of service in case of DD. Good understanding of working of government; and ability to interact and function effectively at senior level. Good familiarity with working of modern finance management systems, including computerised systems. Appointment On deputation
Asst Director (AFU)	Overall responsible for internal, statutory & review audit, CFMS system and reimbursement claim. Major Responsibilities (reporting to Deputy Director/ PD in case of small states) Timely release of funds to concerned implementing agencies for the project activities. Function as Drawing and Disbursing Officer. Identify and assess funds requirements under various components of project. Produce component-wise, category-wise and account head-wise expenditure statements. Prepare Schedule of Withdrawal of Proceeds and the Statement of Expenditure required for withdrawal of credit during retroactive financing period. Make sure timely reconciliation of accounts of project to claim disbursement from World Bank. Prepare budgetary provisions required for implementation of project. Provide implementation assistance to AFU Personnel for smooth implementation of the finance and Account System. Any other work assigned by Joint Director Deputy Director/Project Director. Main Specifications Graduate preferably in commerce and Accounts.

Position	Major Responsibilities and Main Specifications
	Experience A junior level state finance service officer/ accountant general of the state in the rank of section officer with 10 to 15 years of experience. Knowledge of General Financial Rules and Procedures. Computer literate. Exposure to working in external aided project at Centre/ State level. Appointment On deputation
Accountant	Major Responsibilities (reporting to Finance Officer) Smooth and timely conduct of internal audit and statutory audit. Review reports of DACS. Budgeting. Smooth and timely release of funds to field units. Preparation and submissions of reimbursement claims. Complying with reporting requirements. Receipt and scrutiny of claims received from the DACS. Consolidation (through CFMS) for sending it to NACO. Carry out other tasks assigned by management.
	Main Specifications Qualifications Graduate preferably in Finance and Accounts /B.Com. Experience 3-5 years post qualification experience or experience in state accounts cadre / organized accounts, Govt of India. Appointment Regular/Contractual

1000	Position	Major Responsibilities and Main Specifications
100	Director (Finance)	Major Responsibilities Responsible for overall financial management. Responsible for complying with accounting and auditing convents.
		Main Specifications Qualifications IAS/ IA &AS/ ICAS cadre or qualified professionals having passed CA/ ICWA examination. Experience 10 years of service/ post qualification experience Appointment On deputation
	Consultant (Finance)	Major Responsibilities Advise NACO on all financial matters. Appraise the proposals received for financing and financial assistance. Responsible for MIS. Financial review and assessment Main Specifications Qualifications Qualified professional having passed CA/ICWA examination Experience Ten years of post qualification experience Appointment Contractual
	Assistant Director	Major Responsibilities (Reporting to Director (Finance) Budgeting. State plans- review/ appraisal of annual plan of SACS. Smooth and timely release of funds to all implementing agencies. Preparation and submission of reimbursement claims. Complying with reporting requirements.

Position	Major Responsibilities and Main Specifications
	Scrutiny of claims received from SACS and other recipients. Consolidation (through CFMS) for sending it to the World Bank. Operationalisation of CFMS system. Smooth and timely conduct of internal & statutory and review audit of SACS and NACO by CA firms, C&AG, WB or any funding agencies as a part of statutory/ contractual obligations.
	Main Specifications
	<u>Qualifications</u>
	CSS/ PAO cadre officer in the rank of Section Officer or have passed CA/ICWA examination.
	Should be computer literate.
	<u>Experience</u>
	CSS/ PAO cadre officer in the rank of Section Officer with 10 to 15 years of service; professionals having passed CA/ ICWA examination with 15 years post qualification experience.
	<u>Appointment</u>
	On deputation

Training to finance staff as identified in the financial management reform plan will be provided.



Procurement Issues

Delegation of Procurement to SACS

All SACS (provided the key procurement related posts as per the Organogram prepared by NACO are filled by October 31, 2007) will handle only the procurement of goods/ works/ services up to estimated value of US\$ 50,000 except for TI and CST contracts issued to NGO/CBO where the ceiling will be US\$ 75,000. The duration of TI and CST contracts issued to NGO/CBO will initially be one year only. Once procurement capacities of SACS are assessed based on various reviews, SACS having sufficient capacities may be assigned higher ceilings. All procurement above this threshold shall be handled at Central Government level.

Contracting of NGOs/CBOs for handling TI and CST Contracts:

SACS would use the NGO/CBO guidelines prepared by NACO for conducting the due diligence process to identify the NGO/CBO to be contracted through SSS (alternatively CQS may be used for engaging NGO/CBO) for TI and CST contracts. The provisions contained in NGO/CBO guidelines would be applicable for issuing the contracts to NGOs/CBOs including procurement of pharmaceuticals and medical supplies by NGOs/CBOs under TI and CST contracts.

For payment schedule, please see NGO Guidelines.

Procurement-proceedures of WB are applicable to GFATM, but the thresholds are not applicable.

Procurement Plan

- Preparation of a procurement plan is an essential requirement. Procurement plan covering civil works, equipment, goods, consultancy services and resource support shall be prepared on a firm basis for first 18 months of the programme and on a tentative basis for subsequent years.
- Procurement plan shall be prepared every year for proper monitoring and execution.
- Procurement plan shall be prepared contract wise.
- Method of purchase shall primarily be based on the value of the contract (or tender as applicable). Other relevant factors are urgency of the demand, type of goods/ services and availability of different sources of supply etc.

State Level Commitee

A Standing Purchase Committee consisting of following officials shall be constituted in the States for examining the proposals related to procurement of goods and services, as delegated to SACS.

- 1. Additional PD- Chairman
- 2. Representative from the Programme Division Member
- 3. Finance Controller/ Finance Officer Member

- Procurement Officer (SACS) Member Secretary
- 5. An external Expert in case of specialized work/ purchase of medicine/kits etc.

The recommendations of the Purchase Committee should be submitted to the Project

Director for approval with all details within one week of holding the meeting. All purchases above Rs. 100,000 shall be done through the Purchase Committee.

Special circumstances, circulation of file also would be resorted to, instead of formal meetings.

PROCUREMENT RESPONSIBILITY AT DIFFERENT LEVELS OF NACP-III

SI.	Name of Name of Component Equipments/Medicines/	Re	sponsibil	ity	Remarks	
No.	Component	Drugs/Testing Kits/ Consumables	NACO	SACS	NGO/ Hospital/ District	
1.	Prevention					
1.1	Targeted Intervention	STD Drugs		$\sqrt{}$		
	among HRGs	Condoms (Free & Social Mktg.),	$\sqrt{}$			
		IEC Materials			V	NGO can provide for local specific IEC materials but BCC materials should be centrally procured for achieving economies of scale
1.2	Other Interventions	STD Drugs,		\checkmark		
	(Truckers, Prison Inmates, Migrants,	Condoms (Free & Social Mktg.),	$\sqrt{}$			
	DICs etc.)	IEC Materials		V	V	NGO can provide for local specific IEC materials but BCC materials should be centrally procured for achieving economies of scale
1.3	IEC	IEC & other promotional materials for general public and at facilities	\checkmark	$\sqrt{}$		
		IVRS Equipment etc		$\sqrt{}$		
		Media Time (TV, Radio, Print)	$\sqrt{}$	$\sqrt{}$		
		Cable TV and local narrowcast media		V	V	

		Male Condoms	$\sqrt{}$			
		Female Condoms	$\sqrt{}$			
		Lubricants				
2.	Basic Services					
2.1	STD Services	Equipments				
		Centrifuge Machine		$\sqrt{}$		Procurement shall be done only if there is a need which has been reflected in the Procurement Plan or with the prior consent of NACO
		Needle Destroyer				
		VDRL Rotator				
		BP Instrument				
		Weighing Machine				
		Vaginal Speculum			\checkmark	
		Medicine/Drugs/Test Kits				
		STD Medicine/Drugs		V		Drugs shall be as per the Standard Treatment Protocol prescribed by NACO and shall be procured from manufacturers with valid WHO-GMP certification
		VDRL Kits		$\sqrt{}$		
		Other Testing Kits like TPHA, etc.		V		Only as per requirement
		Consumables like Disposable Syringes, Sodium Hypochlorite Solution, Disposable Gloves, Spirit, Cotton, Towels/Soaps, stationary etc.			V	Depending on the volume. If the volume is negligible then the hospital/facility will do the procurement.

2.2	ICTC (General)	Equipments (TV & DVD, Refrigerator, AC, computer, centrifuge, micropipettes, infantometer, etc)		$\sqrt{}$		
		HIV Rapid Kit 1st Principle	$\sqrt{}$			
		HIV Rapid 2 nd & 3 rd Kit		$\sqrt{}$		
		Other consumables like disposable gloves/syringes/ needles/hypo solution/microtips for micro pittes		√	V	Depending on the volume. If the volume is negligible then the hospital/facility will do the procurement.
2.3	ICTC(PPTCT)	Furniture		√	V	Depending on the volume. If the volume is negligible then the hospital/facility will do the procurement.
		Equipments (TV & DVD, Refrigerator, AC, centrifuge, incubator, micropipettes, etc.)		\checkmark		
		HIV Rapid Kit 1st Principle	$\sqrt{}$			
		HIV Rapid 2 nd & 3 rd Kit		\checkmark		
		Other Consumables like disposable gloves/syringes/ needles/hypo solution/microtips for micro pittes, stationary		√	V	Depending on the volume. If the volume is negligible then the hospital/facility will do the procurement.
		Nevirapine (for mother)				UNICEF provides for it
		Nevirapine (for baby)				UNICEF provides for it

2.4	ICTC (HIV/TB)	Motorcycles		V		Only for High Prevalence States under Round 3
2.5	Blood Banks	Equipment (Elisa Reader, BB Refrigerator, Component Separation Equipment, etc.)	$\sqrt{}$			
		BB Equipment (To be Replaced), Centrifuge, Micro-pipettes, Incubator, ACs, etc.		$\sqrt{}$		To be reflected in the Procurement Plan and with the prior consent of NACO
		Consumables like				
		Single Blood Bags		$\sqrt{}$		
		Multiple Blood Bags		$\sqrt{}$		
		Reagents for Grouping & Cross Matching		\checkmark		
		Laboratory Glassware		$\sqrt{}$	$\sqrt{}$	
		Chemicals			$\sqrt{}$	
		HIV Elisa Test Kits	$\sqrt{}$			
		HIV Rapid Test Kits	$\sqrt{}$			
		HCV Elisa Test Kits	$\sqrt{}$			
		HCV Rapid Test Kits	$\sqrt{}$			
		HbsAg Elisa Test Kits		$\sqrt{}$		
		HbsAg Rapid Test Kits		$\sqrt{}$		
		VDRL Test Kits		$\sqrt{}$		
		Emergency Drugs			V	Hospital Supplies should be used as far as possible.

3.0	Surveillance & Estimation					
3.1	HIV Kits for Surveillance	HIV Elisa 1st Kit	\checkmark			
	Sui veillurice	HIV Rapid 2 nd & 3 rd Kit		$\sqrt{}$		
		Consumables such as vaccutainers/syringes, vials, other glassware, disposable gloves etc.		V	V	
4.0	Care, Support & Treatment					
	ARV Centres	CD4 machine	\checkmark			
		CD4 kits, vacuttainers, sheath fluid and other consumables for CD4 machines	$\sqrt{}$			
		ARV Drugs	$\sqrt{}$			
		Office Equipment (Computer, AC, furniture, etc.)	\checkmark			
		OI Drugs		√		Drugs shall be as per the Standard Treatment Protocol prescribed by NACO and shall be procured from manufacturers with valid WHO-GMP certification
		PEP Drugs		V		Drugs shall be as per the Standard Treatment Protocol prescribed by NACO and shall be procured from manufacturers with valid WHO-GMP certification

4.2	Community Care Centres			
	OI Drugs	OI Drugs	√	Drugs shall be as per the Standard Treatment Protocol prescribed by NACO and shall be procured from manufacturers with valid WHO-GMP certification



Miscelleneous Matters

The income and property of the Society, howsoever, derived shall be applied towards the promotion of the objectives thereof, subject nevertheless to financial discipline in respect of the expenditure of grants imposed by the Central Government from time to time.

If, on the winding up or dissolution of the Society, there remains after satisfaction of its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed among the members or any one else, but shall consistently with the objectives of the Society, be dealt in with such

manner as the Central Government may determine.

An illustrative list of common mistakes is given in Annexure-XVII for guidance

Indicative cost of major interventions given in Annexure-XVIII

For any clarification on matters relating to financial management, enquiries can be made from the Director (Finance)/Project Finance Management Unit, NACO, Ministry of Health & Family Welfare, New Delhi.





Annexure-I

Extracts From The General Financial Rules 2005

Grant -in-aid and Loans

Rule 206 – As a general principle grants-in-aid can be given to a person or a public body or an institution having a distinct legal entity. Thus grants-in-aid including scholarship may be sanctioned by an authority competent to do so under the Delegation Powers Rules, 1978:-

- a. Institutions or organization set up a Autonomous Organization under a specific status or as a society registered under the Societies Registration Act, 1860 or Indian Trusts Act, or other statutes.
- Voluntary organization or Non-Government Organization carrying out activities which promote the
 welfare schemes and programmes of the Government should be selected on the basis of welldefined criteria regarding financial and other resources, credibility and type of activities undertaken
- c. Educational and other institutions by way pf scholarships or stipends to the students
- d. Urban and Rural local self Government institutions
- e. Co-operative societies
- f. Societies or clubs set up by Government servants to promote amongst themselves social, cultural and sports activities as recreation avenue,.

Rule 207- The Ministry or Department of the Central Government directly concerned with the aim or activity of the Institutions should consider requests for grants-in-aids in consultation with the concerned Financial Adviser. The Financial Adviser may associate a representative of Ministry of Finance, wherever considered necessary.

Rule 208 - General Principles for setting up of Autonomous Organization referred to under Rule 206. (a)

- (i) no new autonomous institutions should be created by Ministries or departments without the approval of the Cabinet.
- (ii) Stringent criteria should be followed for setting up of new autonomous organizations and the type of activities to be undertaken by them. The Ministry or Debarment should examine in detail (a) whether the activities proposed to be taken up are necessary at all(b) whether these activities, if necessary, need to be undertaken by setting up an autonomous organization only or whether these could be performed by the concerned Government agency or an other organization already existing.



- (iii) All autonomous organization, new or already in existence should be encouraged to maximize generation of internal resources and eventually attain self sufficiency
- (iv) Instead of giving recurring grants, wherever possible, the Ministry or Department may consider creating a corpus funds, the returns on investment of which, along with their internally generated resources should enable the autonomous organization to meet its revenue expenditure.
- (v) A system of external or peer review of autonomous organization every three or five years depending on the size and nature of activity should be put in place. Such a review should focus, inter alia, on:
 - a. The objective for which the autonomous organization was set up and whether these objectives have been or are being achieved.
 - b. Whether the activities should be continued at all, either because they are no longer relevant or have been completed or if there has been a substantial failure in achievement of objectives. A zero-based budget approach should be followed in making this assessment
 - c. Whether the nature of the activities is such that, these need to be performed only by an autonomous organization.
 - d. Whether similar functions are also being undertaken by other organization, be it in the Central Government or State Government or the private sector, and if so, whether there is scope for merging or winding up the organization under review.
 - e. Whether the total staff complement, particularly at the support level, is kept at a minimum, whether the enormous strides in information technology and communication facilities as also facilities for outsourcing of work on a contract basis have been taken into account tin determining staff strength, and whether scientific or technical personnel are being deployed on functions which could well be carried out by non-scientific or non-technical personnel, etc.
 - f. Whether user changes, whether the output or services are utilized by other, are levied at appropriate rates.
 - g. The scope for maximising internal resources generation in the organization so that he dependence upon Government budgetary support is minimized.

Rule 209

- vi. An organization whose performance is found to be outstanding and internationally acclaimed as a result of the review envisaged under
- v. above should be granted greater autonomy and increased flexibility in matters of recruitment and financial rules thereby enabling it to devise and adopt staff structures, procedures and rules suited to improving their productivity.

vii. Autonomous organizations as defined in (vi) above as also others with a budgetary support of more than Rupees five crores per annum, should be required to enter into a Memorandum of Understanding with the Administrative Ministry or Department, spelling out clearly the output targets in terms of details of programme of work and qualitative improvement in output, along with commen-surate input requirements. The output targets, given in measurable units of performance, should form the basis of budgetary support extended to the organizations.

Rule 209. (1) Principles and Procedure for award of Grants-in-aid. Any Institution or Organization seeking grants-in-aid from Government will required to submit an application which includes all relevant information 1111 as Articles of Association, bye-laws, audited statement of accounts, source and pattern of income and expenditure, etc., enabling the sanctioning author! to assess the suitability of the Institution or Organization seeking grant. 'I application should clearly spell out the need for seeking grant and should submitted in such form as may be prescribed by the sanctioning authority, Institution or Organization seeking grants-in-aid should also certify that it has not obtained or applied for grants for the same purpose or activity fro II I other Ministry or Department of the Government of India or State Government

Note: In order to obviate duplication in grants-in-aid, each Ministry' Department should maintain a list of Institutions or Organizations along with details of amount and purpose of grants given to them on its website

Rule 209. (2) The Internal Finance Wing of the Ministry or I)C' 'It'1 concerned should lay down the rules or pattern of assistance under the broad III guidelines contained in this Chapter and instructions issued by the Ministry. Finance from time to time. All sanctions of grants-in-aid issued by Ministry or Department of the Central Government or an Administrator in exercise of their powers under Rule 20 of the Delegation of Financial Powers Rule 1978 as amended from time to time, should conform to the pattern of assistance or rules governing such grants-in-aid.

Rule 209. (3) Award of grants should be considered only on the basis of viable and specific schemes drawn up in sufficient detail by the institution "Organization. The budget for such schemes should disclose inter-alia the specific quantified and qualitative targets likely to be attained against the outlay.

Rule 209. (4) Subject to the following terms and conditions, grants-n-aid towards administrative may be sanctioned to voluntary organization to ensure a certain minimum staff structure and qualified personnel to improve their effectiveness and expand their activities under the following conditions:

- a. The grants-in-aid should not exceed twenty-five per cent of approved administrative expenditure on pay and allowances of the personnel of the voluntary organization concerned;
- b. Grants-in-aid to meet administrative expenditure to any private institutions other than the voluntary organizations should not ordinarily be sanctioned. In exceptional cases such grants can be considered for sanction in consultation with Internal Finance Wing.



Rule 209. (5) Every order sanctioning a grant shall indicate whether it is incurring or non-recurring and specify clearly the object for which it is being given and the general and special conditions, if any, attached to the grant. In the I 11 n of non-recurring grants for specified object, the order shall also specify the time limit within which the grant or each installment of it, is to be spent.

Rule 209. (6)

- (i) The sanctioning authority may prescribe conditions regarding quantum and periodicity for release of Grants-in-aid in installments in consultation with the Financial Adviser. However, the release of the last installment of the annual grant must be conditional upon the grantee institutions providing reasonable evidence of proper utilization of installments released earlier.
- ii. In order to avoid delay in sanction or release of grants-in-aid to the Grantee institutions, the Ministry or Department should impress Upon Institution or organization desiring grants from Government, to submit their requirement with supporting details by the end of October in the year preceding the year for which the grants-in-aid is sought. The Ministry or Department should finalize necessary budget provision where it is decided to sanction grants. The Institution or Organization should be informed of the result of their requests by April of the succeeding year.
- iii. When recurring grants-in-aid are sanctioned to the same Institution or organization for the same purpose, the unspent balance of the previous grant should be taken into account in sanctioning the subsequent year.
- iv. All grantee Institutions or organizations which receive more than fifty percent of their recurring expenditure in the form of grants-in-aids should ordinarily formulate terms and conditions of service of their employees which are, by and large, not higher than those applicable to similar categories of employees in central government. In exceptional cases relaxation may be made in consultation with the Ministry of Finance.
- b) Grantee Institutions or Organizations should be encouraged to take advantage of the pension or gratuity schemes or group insurance schemes or house buildings loans or vehicle loans schemes, etc. available the market for employees instead of undertaking liability on their own or Government account.

Rule 209

v. In making grants to non-Government or quasi-Government Institutions or Organizations, a condition should be laid down that assets acquired wholly or substantially out of Government grants, except those declared as obsolete and unserviceable or condemned in accordance with the procedure laid down in the General Financial Rules, shall not be disposed of without obtaining the prior approval of the authority which sanctioned the grants-in-aid.

- vi. The sanctioning authority, while laying down the pattern of assistance, may decide whether the ownership of buildings constructed with grants-in-aid may vest with Government or the grantee Institution or Organization. Where the ownership is vested in the Government, the grantee Institution or Organization may be allowed to occupy the building as a lessee. In such cases, suitable record of details of location, cost, name of lessee and terms and conditions of lease must be maintained in the records of the granting Ministry or Department. In all cases of buildings constructed with grants-in-aid, responsibility of maintenance of such buildings should be laid on the grantee Institution or Organization.
- vii. Any other special terms and conditions or procedures for transaction of business as Government may desire to be followed by the grantee Institution or Organization, shall be got incorporated in the Articles of Association or bye-laws. of the Institution or Organization concerned before release of grants- in- aid.
- viii. Grants-in-aid may be sanctioned to meet the bona fide expenditure incurred not earlier than 1-two years prior to the date of issue of the sanction.
- ix. Before a grant is released, the members of the executive committee of the grantee should be asked to execute bonds in a prescribed format binding themselves jointly and severally to:
 - a. abide by the conditions of the grants-in-aid by the target dates, if any, specified therein; and
 - b. not to divert the grants or entrust execution of the scheme or work concerned to another Institution(s) or Organization(s); and
 - c. abide by any other conditions specified in the agreement governing the grants-in-aid.

In the event of the grantee failing to comply with the conditions or committing breach of the conditions of the bond, the signatories to the bond shall be jointly and severally liable to refund to the President of India, the whole or a part amount of the grant with interest at ten per cent per annum thereon or the sum specified under the bond. The stamp duty for this bond shall be borne by the Government.

- x. Execution of bond will not apply to quasi-Government Institutions, Central Autonomous Organizations and Institutions whose budget is approved by Government."
- xi. The stipulation in regard to refund of the amount of grant-in-aid with interest thereon should be brought out clearly in the letter sanctioning the grantas well as in the bond so required to be executed.
- xii. a. As a pre-condition to the sanction of grants-in-aid to the agencies

where:-

aa. the recipient body employs more than twenty persons on a regular basis and at least fifty per cent. of its recurring expendi-ture is met from grants-in-aid from Central Government; and



- ab. the body is a registered society or a co-operative institution and is in receipt of a general purpose annual grants-in-aid of Rupees twenty lakhs and above from the Consolidated Fund of India;
 - the grant sanctioning authority should ensure that a suitable clause is invariably included in the terms and conditions under which the grants-in-aid are given, to provide for reservation for Scheduled Castes and Scheduled Tribes or OBC in posts and services under such organizations or agencies. The relative provision may be on the following lines ;-
- "n (Name of Institution or Organization etc.) agrees to make reservations for Scheduled Castes and Scheduled Tribes or OBC in the posts or services under its control on the lines indicated by the Government of India".
- b. While sanctioning grants-in-aid to institutions or Organizations referred to in (a) above, the grant sanctioning authority should keep in view the progress made by such Institutions or Organizations in employing Scheduled Castes and Scheduled Tribes or OBC candidates in their services.
- xiii. Central Autonomous Organizations which receive Plan grants as well as Non-Plan grants, should account for expenditure (Capital and Revenue) separately under Plan and Non-plan. The Government of India, Ministry of Finance has formulated standard formats for presentation of final accounts, for all Central Autonomous Organizations. All grant sanctioning authorities should enforce the condition of maintaining and presenting their annual accounts in the standard formats on all Central Autonomous Organizations.
- resources while regulating the award of grants but should consider laying down targets for internal resource generation by the grantee Institutions or Organizations every financial year, particularly where grants are given on a recurring basis year after year.

Rule 210. Accounts of Grantee Institutions.-

Institutions or Organizations receiving grants should, irrespective of the amount involved, be required to maintain subsidiary accounts of the Government grant and furnish to the Accounts Officer a set of audited statement of accounts. These audited state-ments of accounts should be required to be furnished after utilization of the grants-in-aid or whenever called for.

Rule 211

Audit of Accounts of Grants-in-aid.- The accounts of all grantee Institutions or Organizations shall
be open to inspection by the sanctioning authority and audit, both by the Comptroller and AuditorGeneral of India under the provision of CAG(DPC) Act 1971 and internal audit by the Principal
Accounts Office of the Ministry or Department, whenever the Institution or Organization is called

upon to do so and a provision to this effect should invariably be incorporated in all orders sanctioning grants-in aid.

- 2. a. The accounts of the grantee Institution or Organization shall be audited by the Comptroller and Auditor-General of India (Duties, Powers and Conditions of Service) Act, 1971, if the grants or loans to the institution in a financial year are not less than Rupees twenty-five lakhs and also not less than seventy-five per cent. of the total expenditure of the Institution. The accounts may also be audited by the Comptroller and Auditor-General of India if the grants or loans in a financial year are not less than Rupees one crore. Where the accounts are so audited by the Comptroller and Auditor-General of India in a financial year, he shall continue to audit the accounts for a further period of two years notwithstanding that the conditions outlined above are not fulfilled.
 - b. Where any grant and/or loan is given for any specific purpose to any Institution or Organization or authority, not being a foreign State or international Body I Organization, the Comptroller and Auditor-General is competent under Section 15 (1) of the CAG's (DPC) Act, 1971, to scrutinize the procedures by which the sanctioning authority satisfies itself as to the fulfillment of the conditions subject to which such grants and/or loans were given and shall, for this purpose, have right of access to the books and accounts of that Institute or Organization or authority.

Rule 211. (3) In all other cases, the Institution or Organization shall get its accounts audited from Chartered Accountants of its own choice.

Rule 211. (4) Where the Comptroller and Auditor-General of India is the sole auditor for a local Body or Institution, auditing charges will be payable by the audited Institution in full unless specifically waived by Government.

Rule 212. (1) Utilization Certificates.- In respect of non-recurring grants to an Institution or Organization, a certificate of actual utilization of the grants received for the purpose for which it was sanctioned in Form GFR 19-A, should be insisted upon in the order sanctioning the grants-in-aid. The Utilization Certificate in respect of grants referred to in Rule 209 (6) should also disclose whether the specified, quantified and qualitative targets that should have been reached against the amount utilized, were in fact reached, and if not, the reasons therefore. They should contain an output-based performance assessment instead of input-based performance assessment. The Utilization Certificate should be submitted within twelve months of the closure of the financial year by the Institu-tion or Organization concerned. Receipt of such certificate shall be scrutinized by the Ministry or Department concerned. Where such certificate is not received from the grantee within the prescribed time, the Ministry or Department will be at liberty to black-list such Institution or Organization from any future grant, subsidy or other type of financial support from the Government. This fact should also be put on the web site referred to in the Note under Rule 209 (1) above.



In respect of recurring grants, Ministry or Department concerned should release any amount sanctioned for the subsequent financial year only after IJ.1:ifu:ation Certificate on provisional _sis in respect of grants of the preceding financial year is sub_release of grants-in-aid in excess of? 5% of the total amount sanctioned for the subsequent financial year shall be done only after the Utilization Certificate and the Annual Audited Statement relating to grants- in-aid released in the preceding year are submitted to the satisfaction of the Ministry I Department concerned. Ministry or Department would, however, ensure even flow of expenditure throughout the year. Reports submitted by the Internal Audit parties of the Ministry or Department and inspection reports received from Indian Audit and Accounts Department and the performance reports, if any received for the year should also be looked into while sanctioning further grants.]

Note. 1.- Utilization certificates need not be furnished in cases where the grants-in-aid are being made as reimbursement of expenditure already incurred on the basis of duly audited accounts. In such cases, the sanction letters should specify clearly that the utilization certificates will not be necessary.

Note 2.- In respect of Central Autonomous Organizations, the Utilization Certificate shall disclose separately the actual expenditure incurred and the Loans and Advances given to suppliers of stores and assets, to construction agencies, to staff (for house building and purchase of conveyance, etc.), which do not constitute expenditure at that stage. These shall be treated as unutilized grants but allowed to be carried forward. While regulating the grants for the subsequent year, the amounts carried forward shall be taken into account. Rule 212. (2) (i) In the case of private and voluntary organizations receiving recurring grants-in-aid from Rupees ten lakhs to Rupees twenty-five lakhs, all the Ministries or Departments of Government of India should include in their annual report a statement showing the quantum of funds provided to each of those organizations and the purpose for which they were utilized, for the information of Parliament. The annual reports and accounts of private and voluntary organizations receiving recurring grants-in-aid to the tune of Rupees twenty-five lakhs and above should be laid on the Table of the House within nine months of the close of the succeeding financial year of the grantee organizations.

ii. In the case of organizations receiving one-time assistance or non-recurring grants as grants-in-aid from Rupees ten lakhs to Rupees fifty lakhs, all Ministries or Departments of Government of India should include in their annual reports, statements showing the quantum of funds provided to each of these organizations and the purpose for which the funds were utilized, for the information of Parliament. The annual reports and audited accounts of private and voluntary organizations or societies registered under the Registration of Societies Act, 1860, receiving one-time assistance / non-recurring grants of Rupees fifty lakhs and above should also be laid on the Table of the House, within nine months of the close of the succeeding financial year of the grantee Organizations.

Rule 212. (3) Submission of Achievement-cum-Performance Reports:-

- i. The grantee Institutions or Organizations should be required to submit performance-cumachievement reports soon after the end of the financial year. A time-limit may in this regard be prescribed by the sanctioning authority concerned. This requirement should be included in the grants-in-aid sanction order.
- ii. In regard to non-recurring grants such as those meant for celebration of anniversaries, conduct of special tours and maintenance grants for education, performance-cum-achievement reports need not be obtained.
- iii. In the case of recurring grants, submission of achievement-cum performance reports should usually be insisted upon in all cases. However, in the case of grants-in-aid not exceeding Rupees five lakhs, the sanctioning authority may dispense with the submission of performance-cumachievement reports and should, in that event, refer to the utilization certificates and other information available with it with a view to deciding whether or not the grants-in-aid should continue to be given.
- iv. The annual reports and audited statements of accounts of Autono-mous Organizations are required to be laid on the table of the Parlia-ment. In such cases, the Ministries or Departments of Central Govern-ment need not incorporate performance-cum-achievement reports in the annual reports. In all other cases, if the grants-in-aid exceed Rupees twenty-five lakhs, the Ministry or Departments of the Central Government should include in their annual report a review of the utilization of the grants-in-aid individually, specifying in detail the achievements *vis-a-vis* the amount spent, the purpose and destination of the grants. In cases where the grants-in-aid are for Rupees twenty-five lakh or less, the Ministry or Departments of the Central Government should include in their annual report their own assessment of the achievements or performance of the Institu-tion or Organizations.
- v. Where the accounts of the grantee Institutions or organizations are audited by the Indian Audit and Accounts Department, copies of the performance-cum-achievement reports, furnished by the grantee institution to the Administrative Ministry or sanctioning authority should be made available to audit. In other cases copies of such reports, received by the Departments of the Central Govern-ment or the sanctioning authority should be made available to audit when local audit of such grants- in-aid in the Administrative Ministry or Department or sanctioning authority is conducted or when it is called for by the Accountant General.

Rule 212. (4) Register of Grants.-

- a. A Register of Grants shall be maintained by the sanctioning authority in the format given in Form GFR 39.
- b. Columns (i) to (v) of the register in format at Form GFR- 39 should be filled in simultaneously with the issue of the order sanctioning each grant. These columns should be attested by any



Gazetted Officer nominated for the purpose by the sanctioning authority. The serial number should be recorded on the body of the sanction at the time the item is entered in the Register as under: "Noted at serial No "in the Register of Grants".

c. Such a record will guard against the possibility of double payment. Columns (vi) and (vii) should be filled in and attested by the Gazetted Officer concerned as soon as the bill is ready. The bill should then be submitted to the Gazetted Officer nominated to act as Drawing and Disbursing Officer with the register for signing the bill and to the sanctioning authority for giving dated initials in Column (viii) of Register. It should also be the duty of the sanctioning authority to verify that the conditions, if any, attached to the grant have been duly accepted by the grantee without any reservation and that no other bill for the same purpose has already been paid before. No bill should be signed unless it has been noted in the Register of Grants against the relevant sanction. This will also facilitate watching of payments in installments, if any, in the case of lump sum sanctions. Information at Column (xiii) of the Form GFR-39 above should be used also for regulating the subsequent grants.

Rule 212. (5) State Government to submit utilization certificate when expenditure incurred through local bodies. When Central grants are given to State Governments for expenditure to be incurred by them through local bodies or private institutions, the utilization certificates should be furnished by the State Government concerned.

Rule 213. **Discretionary Grants**.- When an allotment for discretionary grants is placed at the disposal of a particular authority, the expenditure from such grants shall be regulated by general or special orders of the competent authority specifying the object for which the grants can be made and any other condition(s) that shall apply to them. Such discretionary grants must be non-recurring and not involve any future commitment.

Rule 214. Other Grants.- Grants, subventions, etc., including grants to States other than those dealt with in the foregoing rules, shall be made under special orders of Government.

FORMS

GFR 19-A

(See Rule 212(a)

Form of Utilization Certificates

S.No	Letter no and date	Amount				
	Total					
Certified that out of Rs	of grants-in-aid sanctioned duri	ng the year				
in favour of	under this Mini	stry/Department letter No				
	s on account of unspe					
year, a sum of Rs has been utilized for the purpose of						
	d and that the balance of Rs					
	en surrendered to Government (vide no					
will be adjusted towards the grants-in-aid payable during the next year						
	isfied myself that the conditions on which the ga					
-	e being fulfilled and that I have exercised the fo	-				
the money was actually ut	tilized for the prupose for which it was sanction	ed.				
Kinds of check exercised						
1						
2						
3						
4						
5.						
	Się	gnature—————				
	Desi	gnation——————				
		Date				



GFR 39

[See Rule 212 (4)]

Register of Grants to be maintained by the Sanctioning Authority

- i. Serial Number.
- ii. Number and date of sanction letter.
- iii. Purpose of grant.
- iv. Conditions, if any, attached to the grant.
- v. Amount sanctioned.
- vi. Amount of the Bill.
- vii. Whether conditions attached to the grant have been accepted by the grantee without reservation...
- viii. Dated initials of the sanctioning authority.
- ix. Date by which statements of accounts along with utilization certificate, etc., are required to be furnished by the grantee.
- x. Date by which utilization certificate is required to be furnished by sanctioning authority to the Accounts Officer, as the case may be.
- xi. Date by which the statements of accounts, etc., are actually received. (In case there has been delay in the receipt of these statements, the reasons therefor as well as efforts made by the sanctioning authority to expedite submission *bf* such statements may be clearly indicated).
- xii. Date of submission of utilization certificate to PAO(in case there has been delay in subII1;ssion of utilization certificate, the reason!! therefor may be clearly indicated).
- xiii. Unspent balance, if any, also indicating whether the unspent balance has been surrendered by the grantee Institution / Organization.

GFR 40 [See Rule 190 (2) (i)] Register of Fixed Assets

Name and description of the Fixed Assets""...

Date	Particulars of Asset	Particulars of supplier	Cost of the assets	Location of the Asset	Remarks
		Name of Bill No. address and Date			

NOTE.- The items of similar nature but ,having significant distinctive features (e.g., study table, office table, computer table, etc.) should be accounted for separately in stock.



GFR 41 See Rule 190 (2) (ii) Stock Register of Consumables such as Stationery Chemicals, Spare Parts, etc

Name of Article—————— Unit of Accounts—————

Date	Particulatrs	Suppliers invoice no and date	Receipt	Issue of Voucher No	Issue	Balance	Unit Price

Note: User's indent in original shall be treated as issue voucher. Issue voucher number shall be in consecutive order, financial year, wise and it should be noted on each indent.

S.No.

Annexure-II

List of Ledger/Sub-Ledger Heads for Booking of Expenditure

Component-wise Ledger/Sub-Ledger Heads

1.	Prevention
1.1	Minor Civil Works - modifications
1.2	STI Drugs for STD Clinics
1.2.1	Purchase of equipment for STD Clinics
1.3	Operation Research and other studies
1.4	NGO support for TIs
1.5	Consultant Services
2.	Other interventions - Truckers etc.
2.1	Advocacy
2.2	IEC and Awareness-
2.3	School AIDS Education
2.4	ICTC
2.4.1	Consumables for blood testing
2.4.2	Remuneration to Technician/ Counsellors
2.5	Blood Safety
2.5.1	Equipment
2.5.2	Laboratory supplies and consumables
2.5.3	Remuneration to Lab. Technicians etc.
2.6	Operation Research/ Studies/cause of death study
2.7	Consultant Services
2.8	Purchase of equipment other than for blood safety
2.9	PEP
2.9.1	Safety Measures
2.9.2	PPTCT
2.9.3	Condom Promotion



3.	Care	Support	and	treatment
----	------	---------	-----	-----------

- 3.1 Civil Works-minor modifications
- 3.2 Purchase of Equipment

ART drugs

Paediatric ART

Salary staff of ART centres

- 3.3 Drugs for Opportunistic Infections
- 3.4 Community Care Centres
- 3.5 IEC related to PLWAs
- 3.6 Operation Research/ Studies
- 3.7 Consultant Services

Centres of Excellence

Drop in Centres-PLWHA

4. Establishment Support/Capacity Building

- 4.1 Civil Works-minor modifications
- 4.2 Purchase of Vehicle
- 4.3 Training and Fellowship
- 4.4 Mainstreaming
- 4.5 Operation & Maintenance Cost
 - Salary of regular & contractual staff
 - Maintenance of office, equipments & vehicles etc., and operational expenses
 - Furniture & fixtures and office equipments

5. Strategic Information Management

- 5.1 Surveillance (test kits and supplies, training
- 5.2 Monitoring and Evaluation
- 5.3 Operation Research/ Research and Development

Annexure-III

Accounting Procedures

The following arrangement is suggested to the AIDS Control Society with regards to maintenance of accounts and format unless otherwise specified in CPFMS or elsewhere.

- 1. Accounts of the Society shall be maintained in the double entry book keeping principles, on cash basis of accounting.
- 2. The following books, registers and documents shall be maintained by the Society:
 - 1. Journal Book
 - Cash Book with cash and bank columns
 - Ledger Book
 - 4. Approved budget estimates as per Annual Action Plan
 - 5. Register for Bank Reconciliation
 - 6. Register for Advance Payments
 - 7. Register for fixed assets
 - 8. Register for component-wise expenditure
 - 9. Stock register for consumables
 - 10. Record of audit and settlement of audit objections
 - 11. Expenditure Control Register
- Cash Book with two columns one each for cash and bank transactions shall be maintained. All
 cash transactions shall be recorded in the cash book as soon as these occur. Cash book shall
 be balanced and closed every day and shall be signed by the senior-most finance functionary
 of the Society.
- 4. No cash should be withdrawn from bank unless it is required.
- 5. All payments exceeding Rs. 5,000/- shall be made by way of a crossed cheque/ DD. In case where it is not possible to make payment by cheque/ DD, the Finance Controller/Finance Manager/ Finance Officer shall satisfy himself about the mode of payment.
 - Note: While making payment to contractors/suppliers, consultants, etc., Income Tax shall be deducted at source in accordance with the provisions of Income Tax Act and rules made there under.



- 6. Cheque Books & its counterfoils shall be kept in the custody of the Finance Controller/ Finance Officer. If a cheque, after it has been signed, cannot be delivered to the payee for any reason, the same shall be lodged in the safe, the key of which shall be kept in the custody of the Finance Controller/ Finance Officer.
- 7. All cheques shall be jointly signed by two signatories viz. Project Director and the senior-most finance functionary for a payment for an activity only if it has been approved by the Society.
- 8. All bank transactions shall be reconciled with the Bank Pass Book, which shall be sent to the bank periodically for having it updated, and the Finance Controller/Finance Manager/ Finance Officer shall certify the balance at the end of each month. A month-wise record of reconciliation of bank transactions shall be maintained in the Register of Bank Reconciliation. A balance confirmation certificate should also be obtained from the Bank at the close of the financial year.
- The Society shall maintain standard ledger heads for all components and sub-components. At the end of each month, an abstract shall be prepared showing the monthly expenditure on various account heads. CPFMS system generates this report.
- 10. The Society shall maintain an Expenditure Control Register comparing the actual expenditure under each item with the budget figures.
- 11. All money received in the Society (cash or cheque/ DD), should be acknowledged on a printed receipt that should be signed by an authorized signatory. The receipt with their counterfoils should be machine numbered. All receipts should be deposited in the bank without undue delay.
- 12. The grant-in-aid sanctioned and released by Government of India (NACO) to a Society during a financial year should be taken into account in the same financial year irrespective of the fact that the Demand Draft is received by the Society in the subsequent financial year. Accordingly the DD-in-transit should be reflected in the annual financial statement and amount shown in the Utilization Certificate for the financial year in which the grant is sanctioned.
- 13. The Society shall maintain a Register for Fixed Assets containing the details of fixed assets e.g. furniture, equipments, vehicles, etc. purchased and another Stock Register for consumables and shall arrange for their physical verification at least once a year.
- 14. The Society shall furnish to NACO the Objective-wise Statement of Expenditure and a status report of funds availability for each quarter ending on 30th June, 30th September, 31st December and 31st March of the year immediately after the close of accounts but not later than 5th of the following month.
- 15. Annual financial statements consisting of the Receipt and Payment Account, Income and Expenditure Account and Balance Sheet shall be prepared in the prescribed performa. A statement showing details of fixed assets held by the Society, at the end of each financial year shall also form part of the annual financial statements. This is also generated by CPFMS.

16. Advances

- Advance payments may be released by the Society to the implementing agencies in the State e.g. District authorities/ field units, contractors and suppliers and NGOs for programme activities:
- 2. A record of all advance payments shall be maintained in the Register of Advance Payments in order to monitor their adjustments;
- 3. All advance payments shall be treated as an advance till the amount is adjusted and should not be shown as expenditure;
- 4. On receipt of SOEs from the implementing agencies, the amount shown as advance shall be reversed by debiting the activity ledger head e.g. Targeted Interventions, Care and Support, VCTCs, etc. in the books of the Society;
- 5. The Society shall furnish SOEs to NACO for seeking reimbursement in respect of actual utilization only and not in respect of advance payment made to the implementing agencies;
- 6. Following conditions shall be taken into consideration while releasing the advances to:

(a) District Authorities/ Field Units

- The purpose and activities should be clearly mentioned in the release order;
- Amount may cover 50% of the requirements; further funds should be released only after receipt of expenditure statement of the previous year;
- Advances should be adjusted on receipt of SOE and Utilization Certificate from the Project in Charge and duly countersigned by the Head of the Department/Institution/ Organization and the Auditor. Original vouchers need not be insisted upon along with SOEs.

(b) Contractors/ Suppliers

- No advance shall be paid unless a provision has been made in the agreement;
- Advance should not generally be more than 5% to 15% of the contract value;
- All advances shall be adequately secured by way of Bank guarantee or any other acceptable modes;
- Bank guarantee shall be released only after the payment is reached 50% of the Contract Amount

(c) NGOs/Community Care Centres

- Release of funds to NGOs shall be in a maximum of two installments;
- First installment shall comprise the entire non-recurring grant of the Project plus 50% of the recurring grant for the first six months. This installment shall be released only on receipt of an inception report and a bond from the NGO;



- Second installment shall comprise balance recurring grant and shall be released on receipt of statement of expenditure, utilization certificate and performance report from NGO;
- NGO shall furnish full project report, annual statements of accounts duly audited by a Chartered Accountant and a utilization certificate within one month from the date of completion of the project. In the absence of these documents, no further grant shall be released to the defaulting NGO;
- Advance payment shall be booked as advance and not as expenditure under any of the category unless these are secured by way of deliverables in case of contractors/ suppliers and NGOs.

N.B. Booking of Expenditure

- Certain activities e.g. NGO services, Operation Research, IEC, etc. are carried out under various components of the Project. It has been decided that the specific component under which an activity is to be booked shall be determined by the dominant nature and purpose of the activity i.e. if an NGO activity is funded under Targeted Intervention, it should be booked under Objective No.1. Whereas the main purpose of the NGO activity relating to PLWHAs should be booked under Objective No. 2.
- 2. All expenditure on training shall be booked under category 4 in case the entire allocation for training has been approved and provided by NACO.
- 3. Salary of all regular and contractual staff employed by a Society shall be shown as part of component No. 3. However, remuneration to counselors, technicians, technical assistance, etc. under 'Blood Safety Programme' shall be shown under respective programme. Such personnel shall not be paid directly by the Society but their remuneration shall form part of the grant released to the organization providing the facility. Similarly operational expenses and cost of office maintenance, equipments etc. shall also be booked under respective components.
- 17. The end of the financial year, the following checklist may be kept in view before furnishing the annual financial statements to NACO.
 - Audited annual financial statements consisting of Receipt and Payment Account, Income and Expenditure Account, Balance Sheet - CPFMS generated;
 - Certified copy of SOE at the year ending CPFMS generated;
 - Utilization Certificate CPFMS generated;
 - A statement showing the details of fixed assets held;
 - Performance Report on the activities undertaken in the financial year; and
 - Any other reports prescribed by NACO from time to time.

Annexure-IV

Checklist Format

S. No.	Activity	Particulars	Υ	N	Remarks
1.	Payments and Receipts	 Are the payments for expenditures in line with the approved annual work plan? Are the payments properly approved in line with the financial delegation? Are the supporting documents filed properly and easily accessible? Is there a serial control over payment, receipt and journal vouchers? Are the expenditures/ payments charged to the correct account code and head of expenditure? Is the system generated voucher used as the basis for approval of payments? Comment on a process flow improvements that can be made. 			
2.	NGOs	 Has the financial management capacity of NGO been assessed by the PSU and the process documented during the selection process? Are there any critical FM capacity issues identified during selection process and how are these planned to be addressed? Does the contract with NGO contain Financial Management aspects? Are the tranche release to NGOs in compliance with the contractual obligations and in adherence to the NGO/CBO guidelines? Are funds released without settlement of previous advance or without receipt of quarterly financial report? Are the NGOs/CBOs timely in submitting financial reports to the SACS/PSU? If not what actions are being taken to address this issue? 			

		 Is the financial review of NGOs by the PSU adequate in terms of the quality and frequency? Are on-site visits to the NGOs made by the finance staff of the PSU? Have annual audited financial statements received from NGOs? Comment on the quality and adequacy of the financial records maintained by the NGOs (for the sample covered during the course of quarterly internal audit) - attach a separate sheet where necessary. 		
3.	Peripheral Units	 Has a sanction letter been issued for the proposed activity by the peripheral unit? Is the financial management, financial reporting and date of settlement of advance indicated in the sanction letter? Is the settlement done on time and supported by a proper utilization certificate? Are subsequent tranches released without settlement of the first advance? Comment on the quality and adequacy of the financial records maintained by the peripheral units (for the sample covered during the course of quarterly internal audit) - attach a separate sheet where necessary. 		
4.	Overall Monitoring of Advances	 Is the system for monitoring and control of advances adequate? Are there a large number of advances overdue? Is ageing report generated for review by the project director on a periodic basis? 		
5.	Operation of bank account.	 Is the bank reconciliation carried out on a monthly basis? Are there any un-reconciled or un-accounted for balances? Are payments made by crossed cheque/ draft? 		

		 Is there adequate physical control over cash, receipt book and blank cheque books? 	
6	Fixed Assets	 Have the procurement procedures prescribed in the Procurement Manual followed by the SACS for procurement of assets purchased by the SACS? Are these supported by adequate and valid supporting documents? Are the assets procured documented in the fixed assets register giving its location etc.? Is sample verification of fixed assets carried out both in SACS and peripheral units/ NGOs? Are assets received in kind also recorded in the fixed asset register giving the date of receipt, location etc? Has the material been purchased for the project activity? Has the purchased material been entered in the stock register? Is it upto date and physical stock in agreement with book balances? 	
7.	Puchase of Goods & Services by SACS	 Are the procurement procedures prescribed in the Procurement Manual followed by SACS for procurement of goods & services purchased by the SACS? Are these supported by adequate and valid supporting documents? Where goods including drugs are procured are these correctly recorded in the inventory register? Is a sample verification of inventory of consumables, drugs supplied to the NGO's peripheral units carried out? Are goods (ART drugs, test kits etc) received in kind also recorded in the inventory register? Does the physical balance agree with the book balance? Comment on the variance if any. 	

8.	Accounting	 Is the CFMS operational and upto date? Are there any constraints in using the system? Are back-up processes adequate? Have the financial reports for the previous quarter generated from the CFMS sent to NACO in a timely manner?
9.	Other Issues	 Any other issues that the firm may like to address

Signature of the inspecting officer

Date:

Annexure-V

Utilization Certificate for Peripheral Units

Name of the Institution		
Nature of Programme		
	UTILISATION CERTIFICAT	ΓE
This is to certify that a sum of Rs _	(Rs	
was received from the PD		society during the
year on	and from the	above sanctioned amount a
sum of Rs (Rs	S	
has been utilized for the purpose	for which the amount was sanction	ed.
*The unspent balance of	(Rs	
is available as on		
*The amount unspent Rs	and interest Rs	aggregating to Rs
(Rs		
DD No dated		
Cianatura and soal of the Authorica	ad naraan	
Signature and seal of the Authorise	eu person	

Annexure-VI

Report Format for SOE Peripheral Unit

Statement of Expenditure for the Month/QE	(Peripheral Institutions)
Name of the institution	
Details of bank account	_
Nature of Programme	

SI. No.	Details of funds received (mention sanction letter No. and date)	Expenditure details	Amount	Balance if any (with interest)	Remarks

Signature of Head of Institution with seal.

Annexure-VII

Terms of Reference for an Internal Auditor for Internal Audit of State AIDS Control Society under the National AIDS Control Programme Phase-III

Background	
The	is a registered Society which is implementing the centrally sponsored
National AIDS Control Progr	ramme being implemented by National AIDS Control Organisation (NACO
as per the memorandum be	etween the Government of India and State Government.

Objectives

Internal Audit is a control that functions by examining and evaluating the adequacy and effectiveness of other controls throughout the organization. The objective of the current internal audit is to seek a professional opinion on the adequacy of internal control framework and adherence to the internal control procedures provided in various guidelines, manuals etc., identifying areas for improvement and critical weaknesses, if any and that funds received and expenditure incurred for the accounting period are in accordance with the laid down financial regulations, procurement procedures and other orders issued from time to time and that proper accounts are maintained at all levels.

Scope

The scope of work will include a quarterly audit of SACS, all NGOs¹ and a sample of the peripheral units other than NGOs i.e district agencies, VCTCs, blood banks, medical colleges, schools etc.) which receive funds from SACS for implementing project activities. The responsibilities of the internal auditor includes reporting on the adequacy of internal controls, accuracy and propriety of transactions, the extent to which assets are accounted for and safeguarded, and the level of compliance with NACP-III financial norms and State Government procedures. While conducting the audit, specific attention should be given to the following:

- (a) The internal audit activities should include payment audit as well as independent appraisals of the financial, operational and control activities of the programme.
- (b) Funds have been used in accordance with the relevant financial norms and financial regulations with due attention to economy and efficiency, and only for the purpose for which the financing was provided.



- (c) There is a proper financial and administrative delegation of power and expenditures incurred/ advances provided are properly authorized as per the financial and administrative delegation approved by the Executive Eommittee. Comment on the adequacy of the delegation.
- (d) Whether there is adequate segregation of duties and controls-?
- (e) Generally accepted accounting principles are followed by all entities who are authorized to incur expenditure under National AIDS Control Programme.
- (f) Goods, works and services financed have been procured in accordance with relevant provisions of the Procurement Manual. The procurement checklist attached to TOR will need to be completed for the contracts verified in the audit.
- (g) Adequate and proper supporting documents, namely, purchase orders, tender documents, invoices, vouchers, receipts, pay bills, TA bills etc. are maintained and linked to the transactions.
- (h) Whether clear linkages exists between the books of accounts and reports presented to the Government of India (by SACS) and to SACS (by the peripheral units)?
- (i) Expenditure incurred under NACP-III is in accordance with the financial norms prescribed in the NACP-III framework or any other clarifications issued from time to time.
- (j) Expenditure is incurred with reference to the budget allocation approved by NACO. In case the budget allocation is exceeded, proper re-appropriation duly approved by the competent authority has been obtained.
- (k) Reconciliation of bank statements and accounts is regularly carried out on a monthly basis.
- (I) System of settlement of advances and whether the peripheral units are timely in the settlement of advances; whether there is a system of adequate review and approval before the settlement and there is evidence of the review.
- (m) Constraints if any in the timely updating of CFMS and in adhering to the internal control procedures.
- (n) Procurement, contracting, disbursement and monitoring of NGOs/CBOs is carried out in line with the NGO/CBO guidelines. Where the internal auditor is also responsible for the on-site audit of NGOs/CBOs, such audit will be carried out as per the TOR provided in the NGO/CBO guidelines.

A checklist (covering FM and procurement issues) is provided along with the TOR as a guidance to the internal auditors. This should be attached and submitted alongwith the audit report.

Sample & Frequency

The peripheral units (other than NGOs) will be selected in a manner such that each unit is covered at least once in three years. The frequency and prioritization will be carried out by SACS based on

the number of such units, quantum of funds flowing to these units, whether it is a one time or a recurring activity. NGO/ CBO on-site audit will be done once in six months.

Timing for audit and submission of the audit report

Quarter of Audit	Audit of SACs *	Audit of Peripheral Units	Submission of Report
June		July 16 to 30	August 15
Sept	Oct 10-15	Oct 16 to 30	Nov 15
Dec		Jan 16 to 30	Feb 15
March	April 20-25	April 16 to 30	May 15

^{*} activities in SACS are to be audited on a six monthly basis and peripheral units on a quarterly basis.

Outputs required of the Internal Auditor

The internal auditors should furnish a quarterly audit report (along with checklists) to the State Project Director with an executive summary of the critical issues/ finding that require attention of the senior management. A copy of the executive summary must be sent to NACO and a copy of the report must also be placed before the Executive Committee of SACS. The report should be structured in a manner giving observations/-weaknesses, implications, suggestions for improvement and the management comments. Status of actions taken by the management on the recommendations of the previous report should also be provided.

General

Period of appointment:

The auditor would be appointed for a period of two years beginning April 1st 2007 and cover the financial years ending on March 31st 2008 and 2009.

The auditor should be given access to all legal documents entered into with the World Bank and DFID, Project Implementation Plan, books of accounts, NGO/CBO guidelines, procurement manual, financial management manual, scheme books and any other information associated with the programme and deemed necessary by the auditor.

Review

A review committee consisting of Project Director, Head of the financial management group at the State AIDS Control Society will review the internal audit report submitted by the internal auditor and take further remedial measures on the discrepancies pointed out in internal audit.

Checklist Format

S.No.	Activity	Particulars	Υ	N	Remarks
1.	Payments and Receipts	 Are the payments for expenditures in line with the approved annual work plan? Are the payments properly approved in line with the financial delegation? Are the supporting documents filed properly and easily accessible? Is there a serial control over payment, receipt and journal vouchers? Are the expenditures/ payments charged to the correct account code and head of expenditure? Is the system generated voucher used as the basis for approval of payments Comment on a process flow improvements that can be made. 			
2.	NGOs	 Is there a TSU to support NGO/CBO activities and does it have a finance staff? Has the financial management capacity of the NGO been assessed by the TSU and the process documented during the selection process? Are there any critical FM capacity issues identified during selection process and how are these planned to be addressed? Does the contract with the NGO contain the Financial Management aspects? Are the tranche release to NGOs in compliance with the contractual obligations and in adherence to the NGO/CBO guidelines? Are funds released without settlement of previous advance or without receipt of quarterly financial report? 			

		 Are the NGOs/CBOs timely in submitting financial reports to the SACS/PSU? If not what actions are being taken to address this issue? Is the financial review of NGOs by the TSU adequate in terms of quality and frequency? Are on-site visits to the NGOs made by the finance staff of the TSU? Have annual audited financial statements been received from the NGOs. Carry out on site (where covered under the scope of the audit) audit of NGOs/CBOs as per the TOR provided in the NGO/CBO guidelines and attach a separate report of the NGO/CBO covered Where this is carried out by independent auditors, comment on the adequacy of the actions taken by SACS to address the observations of the auditors. 		
3.	Peripheral Units	 Has a sanction letter been issued for the proposed activity by the peripheral unit? Are the financial management, financial reporting and date of settlement of advance indicated in the sanction letter? Is the settlement done on time and supported by a proper utilization certificate? Are subsequent tranches released without settlement of the first advance? Comment on the quality and adequacy of the financial records maintained by the peripheral units (for the sample covered during the course of quarterly internal audit) - attach a separate sheet where necessary. 		

4.	Overall Monitoring of Advances	 Is the system for monitoring and control of advances adequate? Are there a large number of advances overdue Is a ageing report generated for review by the project director on a periodic basis. 		
5.	Operation of Bank Account.	 Is the bank reconciliation carried out on a monthly basis? Are there any un-reconciled or un-accounted for balances? Are payments made by crossed cheque/draft? Is there adequate physical controls over cash, receipt book and blank cheque books? 		
6.	Fixed Assets	 Have the procurement procedures prescribed in the Procurement Manual been followed by the SACS for procurement of assets purchased by the SACS? Are these supported by adequate and valid supporting documents? Are the assets procured documented in the fixed assets register giving its location etc.? Carry out a sample verification of fixed assets both in SACS and the peripheral units/ NGOs. Are assets received in kind also recorded in the fixed asset register giving the date of receipt, location etc.? Has a material been purchased for the project activity? Has the purchased material been entered in the stock register? Is it upto date and physical stock in agreement with book balances? 		

-	D 1 (
7.	Puchase of Goods & Services by SACS	 Have the procurement procedures prescribed in the Procurement Manual been followed by the SACS for procurement of goods & services purchased by the SACS. Are these supported by adequate and valid supporting documents? Are goods (including drugs) being procured correctly recorded in the inventory register? Carry out a sample verification of inventory of consumables, drugs suppled to the NGOs and peripheral units. Are goods (ART drugs, test kits etc.) received in kind also recorded in the inventory register? Does the physical balance tally with the book balance? Comment on the variance if any.
8.	Accounting	 Is the CFMS operational and upto date? Are there any constraints in using the system? Are back up processes adequate? Have the financial reports for the previous quarter generated from the CFMS been sent to NACO in a timely manner?
9.	Other Issues	 Any other issues that the firm may like to address

Signature of the CA Firm

3

Post-Award Checklist for Procurement of Works/Goods

Date of Audit

State/District/Agency

Description of Items procured

Quantity

Procurement Procedure used

Briefly describe the Procedure adopted for inviting the bids

Dates of invitation of bids/tenders/quotes

Dates of receipt of bids/tenders/quotes

Justification in case only one bid was invited (single sourcing/direct contracting)

Details of bids/tenders/quotes Invited and Received

Bids invited from (name of bidder)	Address	Bid submitted or not	Quotes/Bid Price in increasing order

Whether the rates were negotiated?

Whether any price preference was given to any bidder?

Contract awarded to (alongwith reasons for ignoring lower offers, if any):

- Name of the Supplier:
- Quantity
- Contract/PO Value
- Contract/PO Date

Items received on

Payment released on

Items inspected (reason if not available)

Compliance of the agreed procurement procedure (if no, give reasons)



Annexure VIII

Checklist format for Internal Auditors

S. No.	Activity	Particulars	Υ	N	Remarks
1	Payments and receipts	 Are the payments for expenditures in line with the approved annual work plan Are the payments properly approved in line with the financial delegation Are the supporting documents filed properly and easily accessible Is there a serial control over payment, receipt and journal vouchers Are the expenditures/ payments charged to the correct account code and head of expenditure Is the system generated voucher used as the basis for approval of payments Comment on a process flow improvements that can be made. 			
2	NGOs	 Has the financial management capacity of the NGO been assessed by the PSU and the process documented during the selection process. Are there any critical FM capacity issues identified during selection process and how are these planned to be addressed. Does the contract with the NGO contain the Financial Management aspects Are the tranche release to NGOs in compliance with the contractual obligations and in adherence to the NGO/CBO guidelines. Are funds released without settlement of previous advance or without receipt of quarterly financial report. Are the NGO/CBO timely in submitting financial reports to the SACS/PSU. If not what actions are being taken to address this issue. 			

		 Is the financial review of NGOs by the PSU adequate in terms of the quality and frequency Are on-site visits to the NGOs made by the finance staff of the PSU Have annual audited financial statements received from the NGOs. Comment on the quality and adequacy of the financial records maintained by the NGOs (for the sample covered during the course of quarterly internal audit)- attach a separate sheet where necessary.
3	Peripheral Units	 Has a sanction letter been issued for the proposed activity by the peripheral unit Are the financial management, financial reporting and date of settlement of advance indicated in the sanction letter. Is the settlement done on time and is supported by a proper utilization certificate Are subsequent tranches released without settlement of the first advance Comment on the quality and adequacy of the financial records maintained by the peripheral units (for the sample covered during the course of quarterly internal audit)- attach a separate sheet where necessary.
4	Overall Monitoring of advances	 Is the system for monitoring and control of advances adequate Are there a large number of advances overdue Is a ageing report generated for review by the project director on a periodic basis.
5	Operation of bank account	 Is the bank reconciliation carried out on a monthly basis Are there any un-reconciled or un-accounted for balances Are payments made by crossed cheque/ draft. Is there adequate physical control over cash, receipt book and blank cheque books

6	Fixed Assets	 Have the procurement procedures prescribed in the Procurement Manual followed by the SACS for procurement of assets purchased by the SACS. Are these supported by adequate and valid supporting documents Are the assets procured documented in the fixed assets register giving its location etc. Carry out a sample verification of fixed assets both in SACS and the peripheral units/ NGOs Are assets received in kind also recorded in the fixed asset register giving the date of receipt, location etc. Is a material been purchased for the activity? Has the purchased material been entered in the stock register? Is it upto date and physical stock in agreement with book balances?
7	Puchase of Goods & Services by SACS	 Have the procurement procedures prescribed in the Procurement Manual followed by the SACS for procurement of goods & services purchased by the SACS. Are these supported by adequate and valid supporting documents Where goods including drugs are procured are these correctly recorded in the inventory register. Carry out a sample verification of inventory of consumables, drugs suppled to the NGO's peripheral units Are goods (ART drugs, test kits etc) received in kind also recorded in the inventory register. Do the physical balance agree with the book balance. Comment on the variance if any.
8	Accounting	 Is the CFMS operational and upto date Are there any constraints in using the system Are back up processes adequate Have the financial reports for the previous quarter generated from the CFMS sent to NACO in a timely manner.
9	Other Issues	Any other issues that the firm may like to address

Signature of the CA Firm

Call for Expressions of Interest: Chartered Accountant Firms for
The Statutory Audit of ______
State Aids Control Societies

- 1. The State AIDS Control Societies (SACS) are responsible for implementing the National AIDS Control Programme (NACP) Phase III in the States. The Government of India has received a Credit (Credit- 4299-IN) from the funds pooled by the International Development Association and DFID in various currencies towards the cost of Third National HIV/AIDS Control Project and it is intended that part of the proceeds of this credit will be applied to eligible payments under the contracts for which this invitation for Bids is issued. SACS is a registered organisation under the control of the State Government and it the nodal organisation for all the HIV/AIDS prevention and control work that is taken up in the state. SACS releases fund to peripheral organisations like NGOs and hospitals under the Government sector. Hence it is essential to assess as to conduct a statutory audit under the provision of the Societies Registration Act, 1860 as applicable in the State.
- Expressions of Interest are invited from CAG empanelled Chartered Accountant firms to conduct the statutory audit of the SACS/MACS for a financial year.

Eligibility & Assessment Criteria;

The EoI and capability will be assessed against evidence of skills and experience in providing accountancy services in the State.

Requirements

The Eol should be sent along with a Capability Statement including a profile of the organisation relevant technical and geographical coverage along with the financial turnover for the last 3 financial years. A format for the capability statement is available on the NACO web-site: http//:www.nacoonline.org/. Individual CVs are not required at this stage. Any EoI with inadequate information, those which do not meet the above criteria, or those received after the closing date will not be short listed. Eol should be as concise and focused as possible to give evidence of the above requirements including the capability statement and organisation profiles. They should be mailed to the Project Director, _____SACS, _____ to arrive no later than 12 noon on 10th September 2007. Only organisations, which pass the pre-selection process, will be contacted and invited to submit detailed proposals.

For Further Information

									_	
are	reques	sted	to	con	tact	the	fo	llowing	email	id:
For	further	info	rma	ition	on	NAC	P,	intereste	ed bidd	lers

contact person is:

	-		_
-	-		
	9	-	
			-



Annexure - IX (b)

Expression of Interest for short listing Chartered Accountant Firms for the audit of the accounts of State SACS /Dist. Units/peripheral institutions

PART_A

	Stat	tus of the Firm Partnership	Sole	Proprietorship
	1.	(a) Name of the firm (in Capital letters)		
		(b) Address of the Head Office		
		(Please also give telephone no.		
		and e-mail address)		
		(c) PAN No. of the firm		
	2.	ICAI Registration No	Region Name	
		Region Code No.		
	3.	Empanelment number with C&AG-		
	4.	(a) Date of constitution of the firm:		
		(b) Date since when the firm has a full ti	me FCA	
	5.	Full-time Partners/Sole Proprietor of the file	rm as on 1 st January	·
S. No.	Conti	inuous association with the firm	Number of FCA	Number of ACA
a)		than one year	Number of FCA	Number of ACA
,		•		
b)	1 yea	ar or more but less than 5 years		
(c)	5 yea	ars or more but less than 10 years		
(d)	10 ye	ears or more but less than 15 years		
(e)	1 5 y	years or more		
Note: Pl	ease att	tach the copy of Firm's Constitution Certifica	te issued by ICAL as	on 1.1, 200

6.	Number of Part time Partners if any, as on 1st January,						
7.	Number of Full time Chartered Accountant as on 1st January,						
8.	Number of audit staff employed full-time with the firm						
	(a) Articles/Audit Clerks						
	(b) Other Audit Staff (with knowledge of book keeping and accountancy)						
(c)	Other Professional Staff (please specify)						
	(list to be attached for SI. No. 5 to 8)						
9.	Number of Branches if any (please mentionplaces & locations)						
10.	Whether the firm is engaged in any internal or external audit or providing any other services to any Govt. Company/Corporation or co-operative institution etc. If 'yes', details may be given on a separate sheet.	Yes/No					
11.	Whether the firm is implementing quality control Policies and procedures designed to ensure that all audit are conducted in accordance with Statements on Standard Auditing Practices. (If yes, a brief note on the procedure adopted is to be enclosed)	Yes/No					
12.	Are there are any court/arbitration/ legal cases against the firm (If yes, give a brief note of the cases indicating its present status)	Yes/No					

13. Fees earned by the firm for the last 5 years

Type of audit	PSU/Autonomous body	Companies in private sector	Banks
Statutory/BranchAudit/ 6-monthly audit review			
Internal/Concurrent Audit			
Total of the above			



PART - B

Undertaking

- (i) that the particulars given are complete and correct and that if any of the statements made or the information so furnished in the application form is later found not correct or false or there had been suppression of material information , the firm would not only stand disqualified from the allotment, but would be liable for disciplinary action under the Chartered Accountants Act, 1949 and the regulations framed thereunder;
- (ii) that the firm proprietor or partners have not been debarred or cautioned by ICAI during the last five years (if cautioned give details);
- (iii) that individually we are not engaged in practice otherwise or in any other activity which would be deemed to be a practice under Section 2(2) of the Chartered Accountants Act, 1949;
- (iv) that the constitution of the firm as on 1st January of the relevant year shown in the Expression of Interest is the same as that in the Constitution Certificate issued by the ICAI.

SI. No.	Name of the Partner/Sole Proprietor	Membership registration number	PAN No.	Dates of payment of fees for the relevant year A/B*	Signature of Partner/sole proprietor

*A for membership

B for issue of Certificate of practice

(seal of the firm)

Place

Date

Encl _____ pages

Signature of Proprietor/Sole Partner

Standard Evaluation Sheet for Evaluation of the Technical Bids of the External Auditors (CA Firms)

	Criteria	Remarks	Max. Marks	Marks Obtained
1.	No. of partners: FCA/ACA		10	
2.	Years of experience: Partner A + Partner B + Partner C + Partner D +		10	
3.	Years of Partners association with the firm: Partner A + Partner B + Partner C + Partner D +		10	
4.	No. of Staff:			
	i. Qualified		10	
	ii. Semi Qualified		5	
	ii. Others		5	
5.	Nature of experience: (giving turnover/project cost/ years of xperience of the entities/projects audited)			
	i. Health sector audit		20	
	ii. Govt. social sector		5	
	iii. Other social sector		5	
6.	No. of Branches		10	
7.	Total turnover of the firm in last three years		10	
		Total	100	

Note: 1. In the Invitation Letter, CA Firms will be asked to give details of all these criteria while applying.

- CA firms will also provide their latest Certificate of Firm Constitution as on 1st January of the current year issued by ICAI and their latest Income Tax Return duly acknowledged by IT Department. Firms not able to provide these two documents will not be considered.
- 3. Each member of the evaluation committee will fill up this form separately.
- 4. Total marks given by all the members will be totalled and the Audit work will be awarded to the firm obtaining maximum marks.

Name of the Member: Signature with date:



Annexure – X

Terms of Reference for Appointment of a Chartered Accountant Firm
for External Audit of Accounts of State AIDS Control Societ
under the NACP-Phase III program for the
Year (Financial Audit)

Ba	ck	aı	ro	u	าด
υu	viv	м	•	чι	ıv

The is a registered Society which is implementing the centrally sponsored National AIDS Control Programme being implemted by National AIDS Control Organisation (NACO) as per the memorandum between the Government of India and State Government.

Programme Objectives

The key programme objectives of NACP-III are prevention of new infections in high risk groups and general population through:

- 1. Saturation of coverage of high risk groups with targeted interventions (TIs);
- 2. Scaled up interventions in the general population;
- 3. Increasing the proportion of people living with HIV/AIDS who receive care, support and treatment;
- 4. Strengthening the infrastructure, systems and human resources in prevention, care, support and treatment programmes at the district, state and national levels;
- 5. Strengthening a nation-wide strategic information management system.

Reductions in the rate of HIV spread would be reflected in the stabilization of the annual percentage increase in HIV prevalence. India's strengthened capacity to respond to HIV/AIDS would be measured by the percentage of states & municipalities in which AIDS Control Societies are functioning and effectively managing the targeted intervention component.

Objective of Audit

The objective of the audit of the Fi	nancial Statements (Balance Sheet, Income and Expenditure and
Receipts and Payments) is to enal	ole the auditor to express a professional opinion on the financial
position of the	State Aids Control Societies or Municipal Aids Control Societies
at the end of each fiscal year and	of the funds received and expenditures for the accounting period
ended March 31, 20, as repor	ted by the Financial Statements.

The SACS/MSACS accounts (books of account) will provide the basis for preparation of the Financial Statements and are established to reflect the financial transactions in respect of the project.

Scope

The audit will be carried out in accordance with Audit & Assurance Standards of Auditing issued by the Institute of Chartered Accountants of India and will include such tests and controls as the auditor considers necessary under the circumstances. In conducting the audit, special attention should be paid to the following:

- (a) An assessment of the adequacy of the project financial management arrangements, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating them where there are none; verification of assets and liabilities. This would be done in every year of project implementation and specific comments on these aspect would be provided by the auditor annually the Management Letter.
- (b) All funds sent by GOI/ State Society as grant-in-aid have been used in accordance with the conditions laid down in the Project Implementation Plan and World Bank agreements and only for the purposes for which the funds were provided.
- (c) All funds have been used in accordance with the relevant financing agreements, with due attention to economy and efficiency, and only for the purposes for which they were provided.
- (d) All expenditure, including procurement of goods and services have been carried out as per the procurement manual of the program.
- (e) All the goods procured and issue are supported by valid receipts and issue documents and are recorded in the stock/ inventory registers and the closing balances worked out correctly.
- (f) The expenditures reported as per the quarterly FMR also are in agreement with the audited expenditure / books of accounts and variances are documented.
- (g) Based on the assessment of the adequacy of the internal audit of the peripheral units/ NGOs the auditor should cover a sample of the peripheral/NGOs as part of the audit.

Financial Statements

The financial statements should include:

- (a) A summary of funds received, showing the grant-in-aid from GOI and funds received from other sources, donors, if any separately
- (b) A summary of expenditures shown under the main project activities of expenditures.
- (c) A Balance Sheet showing accumulated funds of the project, bank balances, other assets of the project.



Reconciliation with the Financial Reports

In addition to the audit of Financial Statements, the auditor is required to audit the Interim Financial Reports (IFRs) used as the basis for the disbursement by the World Bank/DFID. The auditor should apply such tests and controls as the auditor considers necessary under the circumstances. These should be carefully compared for project eligibility with the relevant financing agreements and the Project Implementation Plan for guidance when considered necessary. The following are required to be annexed to the project financial statements:

- 1. When ineligible expenditure, if any, are identified as having been included in the withdrawal applications, these should be noted separately by the auditor in an annexure.
- 2. The amount of expenditure reported in the IFR should be reconciled with the amount appearing under the summary of expenditures of the receipts and payments statement.

Audit Opinion

Besides a primary opinion on the financial statements, the audit report of the Society Accounts should include a separate paragraph commenting on the accuracy and propriety of expenditures shown in the Statements of expenditure and the extent to which the Donor/Agency can rely on IFRs as the basis for reimbursement.

Time Period for Submission

The audited financial statements including the audit report should be sent as given in Para _____above.

Management Letter

In addition to the audit reports, the auditor should prepare a "management letter" in which the auditor should:

- a) Give comments and observations, if any, on the accounting records, systems and controls that were examined during the course of the audit.
- b) Identify specific deficiencies and areas of weakness (if any) in systems and internal controls and make recommendations for their improvement including adequacy of control over peripheral units and NGOs; where a sample of peripheral units are covered by the auditor, the observations, if any, on such units should be listed in an annex were.
- c) Comment on the adequacy of segregation of duties in the SACS.
- d) Report on the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines.

- e) Report any procurement which has not been carried out as per the procurement manual issued by NACO.
- f) Communicate matters that have come to attention during the audit which might have a significant impact on the implementation of the society; and
- g) Bring to attention any other matter that the auditor considers pertinent.

The observations in the Management Letter must be accompanied by a suggested recommendation from the auditors and management comments on the observations/ recommendations from the Management.

General

The auditor should be given access to all legal documents, correspondence, financial manual, procurement manual, NGO/CBO guidelines and notices from NACO and any other information associated with the project as deemed necessary by the auditor.

Key Personnel

The key personnel in the audit team, their minimum qualifications, and their anticipated inputs are indicated below:

- (a) The audit team should be led a Chartered Accountant with a minimum of 5 years experience in audit.
- (b) The audit team should include sufficient number of appropriate staff (Articles/Audit Clerks and other audit staff), commensurate with the size and scope of the assignment.



MODEL AUDIT REPORT

(For Project Financial Statement)

The Project Director,
AIDS Control Society,
Introductory Paragraph
We have audited the accompanying financial statements of the National AIDS Control Project-Phase III (financed under World Bank Credit No
Scope Paragraph
We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartere 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 mis-statement. An audit include examining, on a test basis, evidence supporting the amounts, review of internal controls and disclosure in the financial statements. An audit also includes assessing the accounting principles used an significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.
Opinion Paragraph
In our opinion, the financial statements, read with observation, if any, give a true and fair view of the Sources and Application of Funds and the financial position of State Aid Control Society for the year ended March 31, 200X, in accordance with consistency applied accounting standards
In addition, (a) with respect to IFRs, adequate supporting documentation have been maintained to support the IFRs; (b) which expenditures are eligible for financing under the Credit/Grant Agreement (c) procurement of goods and services has been carried out as per the procurement manual issue by NACO, GOI and NGO/CBO guidelines.
[Name and Address of Audit Firm
[Date - Completion Date of Audi

Notes:

- 1. A "Source and Application of Funds" statement is always required for each project. A balance sheet is also required where the project has assets and liabilities.
- 2. In case a qualified opinion or disclaimer is given by the auditor, the audit report should state in a clear and informative manner all the reasons for such an opinion.
- 3. Audit report has to be accompanied by
 - a) Management Letter
 - b) Listing on ineligible claims, if any
 - c) Reconciliation of expenditure as per IFR with the actual expenditure as reported in the audited financial statements
 - d) Annexure on whether there are any exceptions with adherence to the procurement procedures

Annexure XI

Audit Report Review Form

SACS					
Executing Agency					
Report Type			Due Date		
Date Report Initially Recd.		Acceptable to	NACO? Yes / No		
Reasons for Non-Acceptance	e - tick where applicable	Date of Resub	mission		
Unacceptable Auditor					
Unacceptable auditing standa	ards				
Incomplete or missing stateme	ents				
Missing management letter (r	memo of internal control)				
Unacceptable accounting star	ndards		Report Period		
Incomplete or missing financi	al statements (SOE schedule et	tc.)			
Acceptable Report Received	Date				
Name of the Auditor:			Auditor Type: Govt./Private		
Date Reviewed by NACO:			Reviewed By:		
Date Response Sent to Born	rower:				
Auditor's Opinion - tick wher	e applicable		Auditor's Performance : HS / S / US / HUS		
Qualified-Adverse	Qualified-exception	Highly satisfactor	у	Unsatisfactory	
Qualified-Disclaimer	Unqualified	Satisfactory		Highly Unsatisfactory	
Comments on Audit Opinion:			Comments on Auditor's Performance		
Any Serious Accountability Issues : Yes / No			Any Internal Control Issues : Yes / No		
The audit report was received after the due date			Comments:		
The audit report identifies ineligible expenditures					
The auditor's opinion i and/or internal control	indicates deficiencies in accoun				
The auditor's opinion	indicates a limitation on the aud	dit scope			
Action taken					

Annexure - XII

FORMAT OF UTILIZATION CERTIFICATE TO BE SUBMITTED BY STATE AIDS CONTROL SOCIETY TO NACO NATIONAL AIDS CONROL PROJECT - PHASE II ______ AIDS CONTROL SOCIETY UTILISATION CERTIFICATE

Certified that out of amount of Rs from the Ministry of Health and Fa vide letter mentioned hereunder and Rs brought forward from the previous financial year, account of bank charges and misc. receipts	mily Welfare (National AIDS Control Organization) on account of unspent balance
a sum of Rs has been utilized surrendered to Government (vide D.D.No adjusted towards the grants-in-aid payable during	dated)/ will be
SI. No. Sanction letter Numb	er and date
Amount	
Certified that I have satisfied myself that the conditional been duly fulfilled/are being fulfilled and that I have money was actually utilized for the purpose for whether the purpose for white purpose for whether the purpose for white purpose fo	ve exercised the following checks to see that the
Kind of checks exercised	
1.	
2.	
Countersigned	(Project Director)
(Chartered Accountant)	Seal



Annexure - XIII

Register of Outstanding Audit Objections

SI. no	Period of Accounts covered by audit	Audit para no	Date of issue	Brief details of audit objection	Action taken	Date of settlement	Remarks

Annexure-XIV

Terms of Reference for Concurrent Financial Review and Monitoring of the State AIDS Control Societies by Management Audit

The consultant shall review the implementation process of the National AIDS Control Programme, its financial aspects and such operational aspects, as have vital linkages with financial aspects. This will be carried out in terms of the norms laid down for the on-going National AIDS Control Programme proposed to be financed by World Bank and DFID as pooling partners and the GFATM assisted Round-II, Round-III and Round-IV projects especially the financial norms and related operational norms and any other instructions issued by Government of India or as required by the funding agency viz. DFID, World Bank, Global Fund.

The consultant would assess the adequacy of the financial management systems, including internal controls. This would include aspects such as adequacy and effectiveness of accounting, financial and operational controls, and any needs for revision; level of compliance with established policies¹, plans and procedures; reliability of accounting systems, data and financial reports; methods of remedying weak controls or creating controls in areas where they are lacking; verification of assets and liabilities, controls, security and effectiveness of the operation of the computerized system. If, in the process, there were any aspect linking these with programme design and planning, these would also be looked into.

In the light of the general description of the job contents detailed above, the terms of reference for the consultant is detailed below;

The consultancy assignment will be as per the schedule given in item (C) with concurrent financial reviews as indicated below:

(A) Monitoring of the State AIDS Control Societies (SACS)

¹ The financial and operational procedures are reflected in the national PIP, NGO/CBO guidelines, financial management and procurement manual and annual work plan guidelines and the CFMS refrence manual.



(B) The consultant will specifically look into:

(i) Annual Work Plans

Assess the existing arrangements for planning, monitoring and review of the Annual Work Plans of the States and the reporting of expenditures against these plans. To check the process of approval of the AWPs and onfirm whether the plans are realistic, timely and actual performance (financial and physical) are monitored on a periodic basis by the project Director, Executive Committee. To check whether the planning process has been consultative and considers/reflects the work of other large agencies, donors such as Bill & Melinda Gates Foundation etc.

(ii) Fund Flow Arrangements

Whether the funds received from NACO under various agencies (district agencies, VCTCs, PPTCTs, NGOs) in a timely manner and as per the contractual/AWP obligations. Reasons for delay, if any, may be identified and practical suggestions for improvement in the process be identified.

(iii) Maintenance of Accounts/ Records

That the funds earmarked for the various projects under the National AIDS Control Programme are being duly accounted for as per laid down accounting policies prescribed by NACO.

Ascertain that there are clear-cut and sufficient financial delegations in SACS and internal control & accounting procedures, and audit arrangements, as required by NACO have been adopted by SACS and implementation is being done accordingly.

Verify the level of advances pending with various implementing agencies and suggest specific actions that may be required to bring down the level of advances and controls to prevent build up.

Check whether the internal control framework (financial and operational) over NGOs/CBOs is adequate and commensurate with the number of NGOs/CBOs that the SACS deals with. A sample of district agencies and NGOs must be covered as part of the management audit.

Check that the accounting records (including CFMS) have been kept uptodate and prescribed reports have been submitted to the appropriate authorities (including annual reports and accounts) in time.

Identify constraints, if any, in the operation of CFMS and the procedures for data back-up, data security as prescribed in the operational manual are adhered to.

Assess requirements for further codifications with regard to maintenance of accounts/ records and financial delegation.

(iv) Financial Management Staff

Whether adequate and appropriately qualified staff has been earmarked for financial management aspects, assess their capacity to discharge their roles, assess the training and orientation provided to them, availability of accounting norms and their understanding by them. Identify specific needs for training, augmenting finance staff capacity in line with the work load.

(v) Physical Verification

Verify physical targets and use of assets (fixed assets and inventory of drugs and consumables) funded by NACO in test checked units e.g. Blood Bank, equipment supply, utilisation of grants for TIs, ICTCs, PPTCTs, STD Clinics, ART Centre, Training and the records maintained for the same.

Test check whether training as recorded has been given and aspects of the quality of training; whether monthly honorariums of the counsellors and other staff employed through the programme are being paid; whether proper contract have been entered into with NGOs implementing programme components and that they are receiving funds and reporting progress as agreed; community perception on the work done, etc.

(vi) Procurement Audit

The team may select any four significant purchase items per State and review the procedures followed in such procurement including assessing violations, if any. System for distribution of the items procured may also be reviewed. At the service delivery units level, the team may verify the items purchased, received and maintenance of records for the same. The team must also assess the procurement capacity at the SACS level with regard to NACO and its funding partners, requirements and the training and orientation needs.

(vii) Audit Arrangements

Check if an internal audit system has been developed and put in place by SACS and assess its performance as per statutory requirements of the Societies Registration Act and the guidelines of NACO. SACS have appointed independent Chartered Accountant (CA) with prescribed qualifications for auditing of all projects for which funds flow through SACS accounts for the previous year by March/ April of each year and the submission of the audit report by the CA in September/ October each year. Whether the approval for appointing CA/ Auditor has been taken by the Executive Committee of SACS and also the audit report has been placed before the appropriate authority; when the State Accountants General (AG) had conducted the last audit of SACS and when is the next scheduled, check status of audit compliance of both CA and AG's audit report.



(VIII) Reporting Requirements

The Report shall contain the records verified, deviations, if any, the adequacy of internal controls and the adherence to Government orders, Society bye laws and rules and regulations made from time to time under the project. The report should be discussed and agreed with the SACS and should be structured in a manner giving the observations, the implications of the observations, the suggested recommendation and the management comments/ agreed actions. In addition, the internal auditor should provide an Executive Summary highlighting the critical issues which require the attention of the Governing Board of the SACS and NACO. In addition, good practices or innovative procedures (financial and operational) adopted by SACS which are capable of being replicated across the program must also be highlighted for the attention of NACO

- (C) The duration of consultancy will be for 70 working days each with coverage of seven States. The duration of the State reviews for the States will be from 15 days after the consultant receives its first instalment of consultancy fee and the consultant will furnish their findings on each States within the stipulated period of 70 working days to Additional Secretary & Director General, National AIDS Control Organisation, Ministry of Health & Family Welfare, Government of India.
- (D) The period of review would be for the initial year of the second phase of the scheme for control of AIDS (i.e. 1999-2000) and for the two years ending 2005-06. (this may need to change) On receipt of comments/ observations of NACO, final report will be submitted within 10 days from the date of receipt of such comments.
- (E) The consultant will, on the basis of a test check of service facilities (including Targeted Interventions) per State, examine the primary records there and draw conclusions on the satisfactory performance of NACP requirements.
- (F) NACO will facilitate interaction of consultant with the SACs and provide access to all legal documents, correspondence, books of accounts, financial management manual, NGO/CBO guidelines, AWP guidelines, Project Implementation Plan, Project Appraisal Document (PAD), Government orders and office orders and any other information associated with the project and as deemed necessary by the auditor. Confirmation should also be obtained wherever required and appended to the Report.

Annexure - XV

List of Documents

Day Book

Cash Book

Optional Cash Book

Bank Book

Optional Bank Book

Journal Book

Contra Book

Day Book

Ledgers

General Ledger

Component

Sub Component

Main Activity

Activity

Disbursement Category Ledger

Disbursement Sub Category Ledger

Expenditure Type Ledger

Nature of Expenditure

Subsidiary Ledger 1

Subsidiary Ledger 2

Subsidiary Ledger 3

Subsidiary Ledger Type

Trial Balance

General Ledger Trial Balance

Component

Sub Component

Main Activity

Activity

Disbursement Category Trial Balance

Disbursement Sub Category Trial Balance

Expenditure Type Trial Balance

Nature of Expenditure

Subsidiary Ledger 1

Subsidiary Ledger 2

Subsidiary Ledger 3

Others

Receipt/Payment Advice

CMIS Report

Fixed Asset Register

Contract Register Report

Consolidated Financial Position Statement

Allocation Vs Actual Expenditure

Allocation Vs Actual Component Wise

Expenditure



Fund Utilisation Report

SOE Year wise

Procurement Details

Procurement Details Year Wise

Graph Report

Financial /Physical Budgets

General Ledger Budget

Component

Sub Component

Main Activity

Activity

Disbursement Category Budget

Expenditure Type Budget

Budget / Actual

General Ledger

Component

Sub Component

Main Activity

Activity

Disbursement Category Wise

Expenditure Type

Advance Monitoring Sheet

General Ledger

District Authorities

NGOs

District Hospital

Age wise Analysis of Advances

Annexure-XVI

Financial Management Indicators

(Name of the State:

- A. Finance HRD related indicators:
- A.1. Qualified and skilled finance and accounts manpower in place:

	No. of skilled Finance/Accounts personnel	If no skilled finance/accounts staff is in place, who is handling the job?
At State Society level/ district level		

A.2. Vacancy Position of the Finance and Accounts Staff:

	No. of Sanctioned Posts	No. of Staff in position	No. of Vacancy	Since when Vacant (Give date)	Reason for Vacancy	Action Plan & time frame for filling up the vacancy
State level						
District level (total for all the Districts put together)						

A.2.1 District-wise details (attach separately in this format):

Sr. No.	Name of the District	No. of Sanctioned Posts	No. of Staff in position	No. of Vacancy	Since when Vacant (Give date)	Reason for Vacancy	Action Plan & time frame for filling up the vacancy
1							
2							
3							

A.3. Training of Finance personnel completed:

		YES (pl. tick) (give dates on which done)	NO (pl. tick)	If 'NO', pl. specify by when expected.
1.	State level finance and accounts staff trained by GOI			
2.	District level finance and accounts staff trained by State Society			

A.4 Evaluation of performance

		YES (pl. tick) (give dates on which done)	NO (pl. tick)	If 'NO', pl. specify by when expected.
1.	Performance of contractual /permanent Finance and Accounts staff evaluated on yearly basis			
2.	Concurrence of Govt. taken for yearly extension of tenure of finance and accounts staff wherever applicable			

B. Financial Empowerment related indicators

B.1. Delegation of adequate Financial and Administrative Powers:

		YES (pl. tick) (give dates on which done)	NO (pl. tick)	If 'NO', pl. specify by when expected.
1.	Govt. Order (GO) or resolution of EC/GB delegating the financial and administrative powers to functionaries of SACS and District Offices made.			
2.	At State level adequate powers delegated to the Project Director			
3.	At District level adequate powers delegated to the District Officer			

B.2. Adequate infrastructure facilities like computers, printers, telephone, fax, internet connection, etc. provided to Finance and Accounts staff:

	YES (pl. specify items provided)	NO (pl. specify items not provided)	When are the items listed in the 'NO' column expected to be provided?
1. At State SACS			
At District Office (Give district-wise details):			
(Name of the District)			
2. ,,			
3. "			
и			

- C. Financial Performance Related Indicators:
- C.1. Financial Reports (in the format prescribed under CFMS)

QUARTERLY

Timely (within a month after the end of quarter)	Delay of 1 Month	Delay of 2 Months	Delay over 2 Months	No. of Districts/ peripheral units omitted	Quality of Financial Reports	Action taken to overcome delays in future

C.2. Position of Liquidation of Advances

SI. No	Details of advances	Amount	Reason	Action taken
1	More than 1 year			
2	More than 9 months			
3	More than 6 months			
4	More than 3 months			

C.3 Audit Arrangements

9	SI.No	Activity	Time line	Date actually done	Reason for delay
b	1	Issue of EOI	Oct/Nov		
	2	Selection of CA firm	Jan		
	3	Approval by EC	Jan/ FEB		
	4	Audit process started	April		

C.4 Audited Statement of Accounts & Audit reports:

ANNUAL							
Timely by 31 st August	Delay of 1 Month	Delay of 2 Months	Delay over 2 Months	No. of Districts omitted	Quality of audit Reports	No. of Audit observations	Action taken to overcome delays in future

C.5. Utilisation Certificates:

ANNUAL					
a) Provisional UC by——-	Delay of 1 Month	Delay of 2 Months	Delay over 2 Months	Quality of UCs submitted	Action taken to overcome delays in future
b) Timely, along with Audited Statements of Accounts by ————	Delay of 1 Month	Delay of 2 Months	Delay over 2 Months	Quality of UCs submitted	Action taken to overcome delays in future

List of Illustrative Weaknesses of Accounting Practices in SACS

S.No.	Observations
1	 Accounting Policy:- a. SACS is showing amount advanced as amount utilized. b. Grant disbursed to peripheral units is treated as utilized at the point of disbursal. c. Civil works advances are treated as capital expenditure without having completion certificates. System of capitalization on the basis of engineers/Completion Certificate must be introduced.
2	 Issues relating to Maintenance of Accounts& Records Management: in case of some states/ peripheral units:- a. SACS needs to strengthen internal audit system/internal control system. b. Presently the finance section is not equipped with sufficient manpower to carry out effective internal audit of funds being released to various District Authorities, NGOs etc c. CPFMS was not used to prepare financial statements. d. Accounts for one quarter generated through computer has a different Capital balance from what is shown as per manual books. The difference in could not be explained to auditors. e. Internal controls and accounting need to be strengthened at District level units. f. SACS should strengthen the process of timely collection and adjustment of utilization certificates. The norm of sending quarterly utilization certificates by district level agencies was rarely observed. g. UCs pertaining to expenses incurred have been adjusted subsequently 3-4 years later. h. SOEs of Districts and sub-districts facilities should be given in uniform form for submission of accounts. i. Printed vouchers with serial numbers are not maintained. j. Journal Register with duly numbered Journal/Journal vouchers is necessary without which control over journal entries is lacking k. Lots of minor mistakes of clerical nature were observed due to mistakes in date entry in computer. Adequate care should be taken by data entry operator and the same should be verified by senior/supervisor on a weekly basis.

- I. More improvement is required in accounting for utilization statements in the books as soon as the society receives hem instead of accounting on 31st March.
- m. Finance staffs at peripheral units are not well conversant with accounting and financial guidelines for the program thereby leading to poor maintenance of records and non-submission of UCs.
- n. Funds received from State Governments have not been shown in the account of the society. SACS has not been showing this account and its utilization in its final accounts since receipt till date.
- o. Fixed Assets that have been transferred to other SACS as per guidelines f NACO but the assets have not been removed from the books of the society.
- p. District level unit is maintaining its books of accounts on single entry basis.
- q. District level facility maintains combined books of accounts and bank account along with other funds which is not in compliance with guidelines of NACP.
- r. Payment Voucher, Receipt Voucher, Journal Voucher, Contra Voucher are not being maintained as per NACO guidelines.
- s. At district level in a few cases a separate cashbook was not maintained and UCs and relavant vouchers are generally kept in a loose bag. It is recommended that a separate cash book should be maintained for the project which will provide complete information for preparing UCs.
- t. In many cases, work order number is missing on the bill which makes it difficult to link the bill with corresponding Work order. TA bills and petty Cash Register should be maintained properly. Improvement is required in preparation of receipts buy filling in all the details properly. In case of cheque payments the auditor could not verify whether it was an account payee cheque or bearer cheque.

3 Internal Control Weakness.:

Control Over Fixed Assets.

- a. Fixed Asset Register not maintained.
- b. Fixed Asset Register was incomplete.
- c. Physical Verification Report of fixed assets and stores and articles as on Mach end was not available. During physical verification of Store, shortages were detected but investigation is still not complete as to be actual status.
- d. Physical Verification of fixed assets not carried out.
- e. Details of fixed assets like asset number, identification number, location etc. are not incorporated in Fixed Assets Register.

- f. Details of assets purchased out of NGOs and DAPOs out of funds released by the society was not available for audit.
- g. Adequate Insurance coverage was not done as per NACO's guidelines for fixed assets.
- h. Fixed Asset Register not maintained in the appropriate format.

Inventory:

- a. Proper system of recording and maintaining Stock Register is not being followed.
- Physical verification of medicines, stores and supplies lying in district places has not been conducted.
- c. Stock register of blood lab supplies, lab equipment, HIV kits, STI drugs, OI drugs and medicines need to be computerized so that the records can be updated immediately.
- d. Large cases of district level implementing agencies are not maintaining inventory records of consumable purchased out of project funds. A separate stock register should be maintained for medicines and consumable at these agencies

Cash & Bank Balances:

- a. Bank Reconciliation shows certain entries long pending to be recorded
- b. Some stale cheques are appearing in Bank Reconciliation statements which are required to be adjusted properly in accounts.
- c. Cheque Book Register ought to record cheque delivery dates as and when cheques are handed over.
- d. Cheques for security/ earnest money revived are not deposited in bank.
- e. Bank account needs be reconciled on a monthly basis
- f. High value cash withdrawals should be avoided.
- g. At district level in a number of implementing agencies funds for the project were not kept in a separate bank account.
- h. All books and vouchers are to be written by Accountant only and vouchers should be properly scrutinized by the Accountant with reference to supporting, receivers' signature,. Etc., proper office note should be written and senior officer should authorize all the vouchers.

Advances:

- a. No ageing has been one for advances to Districts and District level offices
- Adjustment of advances to DAPOs is not regular and fresh advances are given without adjusting previous advances.
- c. Staff advances pending since a long time.

- d. Effective steps are required for strengthening system of obtaining utilization certificates.
 Approximately crores are outstanding for more than one yea as advances to NGOs and District Authorities
- e. Substantial amounts are outstanding as unadjusted advances for want of statement of expenditure at SACS level.
- f. Necessary follow-up was not done to prevent late adjustment of advances.
- g. Advances given to different authorities remain unadjusted of a long time.
- h. Advances to 'Others' includes sums for a prior period to audit for which person-wise details are not available.
- i. No confirmation of outstanding advances has been obtained and reconciled in spite of the fact that there are long outstanding advances given to NGOS and hospitals.
- j. Unadjusted balances of NGOs are not adjusted to show actual expenditure in the field and advances to districts should also be adjusted to reduce the continuously growing figure of advances.
- k. SACS ought to arrange for strict follow-up for receiving accounts where advances are granted and stipulated time limit for submitting accounts.
- In spite of repeated reminders district authorities are not submitting expenditure details for previous releases. Guidelines issued by NACO for release of funds state that release should be after receiving expenditure statement for previous year/quarter/reasonable return/ or a justification for not doing so. However, these guidelines are not being followed for release of funds to district authorities.

Control over NGOs /other implementing agencies:

- a. Some NGOs have not submitted accounts for more than one year in some states.
- Hospitals and NGOs which send statement of expenditures and utilization certificate to SACS do not send all details. E.g., copies of bills are not attached. NGOs should send audited statements with proper supporting.
- c. SACS has no control over fixed assets purchased and lying in the office of various NGOs. The auditor suggested that physical verification of such assets should be carried out.
- d. During the year UCs were not submitted by some implementing agencies before submission of quarterly SOEs by SACs.
- a. Security of final accounts submitted by the NGOs thoroughly was not done to make sure that all directives issued by the society with regard to submission of accounts and SOEs and other financial directives are complied with prior to disbursal of subsequent grants.

- b. SACS must introduce a General Registration Form specifying important details concerning the NGO with regards to its existence, statute, governing body members, area of operation, actual work done, financial status etc. to enable effective scrutiny of the NGO at registration stage for application of receiving grants.
- c. Audit of NGOs as per the guidelines of NACO is yet to be undertaken by SACS.
- d. Monitoring of advances to NGOs and others and monitoring of implementation by these agencies need to be improved.
- e. Funds given to NGOs are not vouched adequately in some states.
- f. Follow up is required for adjustment of advances given to NGOs it has been outstanding for a period exceeding three years.

6. **Procurement:**

- a. Internal control regarding medicines/stores and procurement of medicines needs to be strengthened for deviation in procurement procedure as compared to rules and regulations.
- b. Pr ocurement procedures need to be strengthened at district level.

7. **Audit Report:**

- a. SOE withdrawal schedule and Reconciliation of SOEs with financial statements not attached for the following states/agencies.
- b. Management letter not attached with Audit Report.
- Audit Report does not include opinion on SOEs

8. <u>Statuory Compliance:</u>

- Delay in deposit of TDS in some cases and TDS not deducted from payment to contractors in some SACS>
- b. SACS is no filling income tax returns. ASACS is also not deducing income tax from the employees and should apply for a TAN number immediately and deduct income tax from employee's salary.
- c. Compliance with income tax, 1961 and applicable laws needs to be strengthened.
- d. Report to be filed with the Registrar Societies Registration Act annually is not done in time.
- e. In some SACS renewal of society status has not been done for years.









Strategy Document

National AIDS and STD Control Programme Phase-V

(2021-2026)

Anchoring the national response towards ending the AIDS epidemic

© NACO, MoHFW, Gol, 2022

All rights reserved.

You may copy, redistribute, and adapt the publication for non-commercial purposes, provided the publication is appropriately cited. In any use of this publication, there should be no suggestion that NACO endorses any specific organization, products, or services. The use of the NACO logo is not permitted. If you adapt the publication, then you must license your work allowing copy, redistribute and adapt the work for non-commercial purposes. If you create a translation of this publication, you should add the following disclaimer: "This translation was not created by the NACO. NACO is not responsible for the content or accuracy of this translation. The original English edition shall be the binding and authentic edition"

General disclaimers.

NACO has made every effort to ensure the accuracy of data and verify the information contained in this publication. However, errors and omissions excepted. The publication is being distributed without warranty of any kind, either expressed or implied.

Maps, used in this publication, are only to provide visual impressions on the given indicator. These are not for scale and must not be construed or used as a "Legal Description" of any State/UT/district.

Suggested citation:

National AIDS Control Organization (2022). Strategy Document: National AIDS and STD Control Programme Phase-V (2021-26). New Delhi: NACO, Ministry of Health and Family Welfare, Government of India.

For additional information about 'Strategy Document: National AIDS and STD Control Programme Phase-V (2021-26)', please contact:

Surveillance & Epidemiology-Strategic Information Division National AIDS Control Organisation (NACO) Ministry of Health and Family Welfare, Government of India 6th and 9th Floor, Chanderlok Building, 36, Janpath, New Delhi, 110001



Strategy Document

National AIDS and STD Control Programme Phase-V

(2021-2026)

Anchoring the national response towards ending the AIDS epidemic

National AIDS Control Organization
Ministry of Health & Family Welfare, Government of India



आलोक सक्सेना अपर सचिव एवं महानिदेशक

Alok Saxena Additional Secretary & Director General





1097 जाने समझे, जून-जून जीवा

राष्ट्रीय एड्स नियंत्रण संगठन स्वास्थ्य और परिवार कल्याण मंत्रालय भारत सरकार National AIDS Control Organisation

National AIDS Control Organisation Ministry of Health & Family Welfare Government of India

Since the detection of first case of HIV in April 1986 in India, the national AIDS response has come a long way. The initial national response started with sero-surveillance, awareness generation and screening of blood units for HIV infection. In the last thirty-five years, the National AIDS Control Programme (NACP) in India has evolved as one of the world's largest programmes across the prevention-detection-treatment continuum. Globally recognised as one of the success stories, the programme is keeping millions of 'at-risk' people as HIV negative, while simultaneously providing high quality life-long free Anti-retroviral treatment (ART) to around 1.5 million people living with HIV (PLHIV).

Each phase of NACP has contributed to a successful AIDS response. NACP Phase-I (1992-1999) focussed on awareness generation and blood safety component, while Phase-II (1999-2007) included various new interventions for testing and treatment services. The third phase (2007-2012) was a story of programme scale-up, and the fourth phase (2012-2017) was a period of consolidation and enhanced Government funding.

The period of NACP Phase-IV Extension (2017-2021), was the era of gamechanger initiatives that included enactment of HIV and AIDS (Prevention and Control) Act, launch of 'Test & Treat' policy, universal viral load testing and introduction of safer and more potent Dolutegravir-based ART regimens under the programme. This phase coincided with the COVID-19 pandemic in the country. As the SARS-CoV-2 virus showed doggedness through mutation and capability to strike when least expected, therefore continuous vigil was warranted for ensuring uninterrupted service delivery through the national AIDS control programme.

NACP Phase-V (2021-2026) is evidence-driven. As per evidence gathered through various programmatic indicators, HIV incidence in certain geographic areas is rising. Therefore, the Phase-V has an ambitious agenda to achieve 80% reduction in new infections and AIDS-related deaths. NACP in the next Phase also must concentrate more efforts for dual elimination of HIV and Syphilis, and to target the interruption of vertical transmission from mother to child. Newer risk behaviours, like soliciting partners on virtual platform, etc. have emerged for which programmatic focus is essential.

NACP Phase-V is fully funded by the Government of India with an outlay of Rs.15471.94 crore for the period 2021-26. 'Break the Silos and Bring Synergy' is the mantra of the Phase-V, wherein resource optimisation and rationalisation would be worked out. The Programme has taken a gigantic shift in the provision of integrated beneficiary-centric services, which would be customised and tailored to the target population and priority geographic location.

I am confident that the NACP Phase-V, driven by this high-impact Strategy Document, would be a landmark phase as we make concrete progress to achieve ending of the AIDS epidemic as a public health threat by 2030.

(ALOK SAXENA)

6th Floor, Chandralok Building, 36 Janpath, New Delhi-110001 Tel. : 011-23325331 Fax : 011-23351700 E-mail : dgoffice@naco.gov.in

Contents

Abbreviations	10
Executive Summary	13
1.National AIDS Response: Genesis and growth	18-24
2. The Context of NACP Phase-V: Current Status of the epidemic and the response	25-32
3. NACP Phase-V (2021-22 to 2025-26): An Overview	33-42
4. Goal 1: Reduce annual new HIV infections by 80%	43-46
5. Goal 2: Reduce AIDS-related mortalities by 80%	47-51
6. Goal 3: Eliminate vertical transmission of HIV and Syphilis	52-55
7. Goal 4: Promote universal access to quality STI/RTI services to at-risk and vulnerable populations	56-58
8. Goal 5: Eliminate HIV/AIDS related stigma and discrimination	59-61
9. References	62-64

List of Figures

Figure 1. Evolution of the national HIV/AIDS response	18
Figure 2. District Prioritization (District-level HIV burden estimations, 2019)	27
Figure 3. Progress (in %) on 90-90-90 (2018-19, 2019-20 and 2020-21)	29
Figure 4. HIV and Syphilis testing coverage (in %) among pregnant women (2018-19, 2019-20 and 2020-21)	30
Figure 5. NACP Phase-V Goals	33
Figure 6. Salient features of the HIV & AIDS (Prevention & Control) Act, 2017	34
Figure 7. Guiding Principles of NACP Phase-V	35
Figure 8. Goals, objectives, and strategic interventions under NACP Phase-V	38
Figure 9. Convergence architecture under NACP Phase-V	39
Figure 10. Implementation framework of Community System Strengthening	ΕO

List of Tables

Table 1. Key highlights of initial National HIV/AIDS responses	18
Table 2. Key highlights of NACP Phase-I (1992-1999)	19
Table 3. Key highlights of NACP Phase-II (1999-2007)	20
Table 4. Key highlights of NACP Phase-III (2007-2012)	20
Table 5. Key highlights of NACP Phase-IV (2012-2017)	21
Table 6. Key highlights of NACP Phase-IV Extension (2017-21)	23
Table 7. Overview of HIV/AIDS Epidemic in 2020	26
Table 8. Progress on key performance indicators (2014-15 to 2020-21)	28
Table 9. Key recommendations of the evaluation of NACP Phase IV and Extension Period	31
Table 10. Component-wise and year-wise outlay under NACP Phase-V	41
Table 11. Year-wise output/outcome target under NACP Phase-V	42
Table 12. Reducing New HIV Infections: Strategies at a glance	44
Table 13. Reduce AIDS-related mortalities: Strategies at a glance	48
Table 14. Impact and process indicators and targets for elimination of vertical transmission of HIV and Syphilis	52
Table 15. Eliminate vertical transmission of HIV and Syphilis: Strategies at a glance	53
Table 16. Promote universal access to quality STI/RTI services to at-risk and vulnerable populations: Strategies at a glance	57
Table 17. Eliminate HIV/AIDS related stigma and discrimination: Strategies at a glance	60

Abbreviations

AEP Adolescence education programme

AFHC Adolescent friendly health clinics

AIDS Acquired Immune Deficiency Syndrome

ANC Antenatal care

ART Antiretroviral treatment

ARV Antiretroviral

BPG Benzathine penicillin G

CBO Community-based organization

CBS Community-based screening

CD4 Clusters of differentiation 4

CLHIV Children living with HIV

CLM Community-led monitoring

CoE Center of Excellence

COVID-19 Coronavirus disease 2019

CS Congenital syphilis

CSS Community system strengthening

CST Care support and treatment

DAPCU District AIDS Prevention and Control Units

DISHADistrict Integrated Strategy for HIV/AIDS

DSDM Differentiated Service Delivery Model

DSRC Designated STI/RTI Center

ELM Early infant diagnosis

Employer-led model

EQAS External quality assurance system

FI-ICTC Facility-integrated counselling and testing center

FSW Female sex worker

GHSS Global Health Sector Strategy

HIV Human Immunodeficiency Virus

HMISHealth management information system

HRG High-risk group

HCTS HIV counselling and testing services

H/TG Hijra/transgender people

Integrated Counselling and Testing Center

IDU Injecting drug user

Information technology

Link worker scheme

MoHFW Ministry of Health and Family Welfare

MoSJE Ministry of Social Justice and Empowerment

MSM Men who have sex with men

MTCT Mother-to-child transmission

MTP Mid-term plan

NAC National AIDS Committee

NACB National AIDS Control Board

NACO National AIDS Control Organisation

NACP National AIDS and STD Control Programme

NERO Northeast regional office

NGO Non-government organization

NHM National Health Mission

NRL National Reference Laboratory

NTEP National TB Elimination Programme

NVHCP National Viral Hepatitis Control Programme

NVHSP National Viral Hepatitis Surveillance Programme

OST Opioid substitution therapy

p-MPSE Programmatic mapping and population size estimation

PEP Post-exposure prophylaxis

PLHIV People Living with HIV

PMR Programme management and review

PMU Project management unit

PPTCT Prevention of parent-to-child transmission

PSU Project support unit

RCH Reproductive and child health

RDT Rapid diagnostic test

RKSK Rashtriya Kishor Swasthya Karyakram

RMNCH+A Reproductive, Maternal, Newborn Child plus Adolescent Health

RPR Rapid Plasma Reagin

RRC Red ribbon club

RTI Reproductive tract infection

SACS State AIDS Control Society

Strategic information

SRC State Reference Center

Sexually transmitted disease

Sexually transmitted infection

State training resource center

SRL State Reference Laboratory

Sampoorna Suraksha Strategy

RSTRRL Regional STI Training, Research, and Reference Laboratories

Targeted Intervention

TRG Technical Resource Group

TWG Technical Working Group

WLHIV Women living with HIV

Executive Summary

Genesis and Growth

India's response to the HIV/AIDS epidemic was initiated in the form of sero-surveillance in 1985. While initial responses (1985-1991) focused on search of HIV in different population groups and locations, screening of blood before transfusion, and targeted awareness generation; the launch of National AIDS and STD Control Programme (NACP) in 1992 institutionalized beginning of a comprehensive response to the HIV/AIDS epidemic in India. Thirty-five years since then, NACP has evolved as one of the world's largest programmes through five-distinct phases.

The first phase of NACP (1992-1999) focussed on awareness generation and blood safety. The second phase witnessed launch of direct interventions across the prevention-detection-treatment continuum with capacity building of States on programme management. The third phase (2007-2012) was story of scale-up with programme management decentralised up to the district level. The fourth phase (2012-2017) was a period of consolidation and enhanced Government funding.

The NACP Phase-IV (Extension)

The NACP Phase-IV (Extension) was first approved for the period of 2017-2020 and then further extended for one more year i.e., 2020-21. Several gamechanger initiative were taken during NACP Phase-IV (Extension). The Phase started with the passing of the HIV and AIDS (Prevention and Control) Bill, 2017 and the launch of the 'Test and Treat' policy for HIV patients in April 2017. The Bill ensured equal rights for the people infected with HIV and AIDS in getting treatment and prevent discrimination of any kind. The Act came into force in September 2018. As the 'Test and Treat' policy was being scaled-up, the Programme implemented "Mission Sampark" in 2017 to bring back People Living with HIV (PLHIV) who have left treatment after starting ART. 'Test and Treat' was complemented by the launch of universal viral load testing for on-ART PLHIV in February 2018.

The year 2020-21 witnessed the onset of the COVID-19 pandemic. The national AIDS response was challenged in the initial months like any other aspect of life. However, the Programme soon took many initiatives turning challenges into opportunities. IT systems were leveraged to enhance programme review and capacity building. This resulted in improved inter and Intra-State coordination. Initiatives like multi-month dispensation and community-based ART refill ensured continuity in service provisions.

Context and formulation of NACP Phase-V

The impact of the national AIDS response has been significant. The annual new HIV infections in India have declined by 48% against the global average of 31% (the baseline year of 2010). The annual AIDS-related mortalities have declined by 82% against the global average of 47% (the baseline year of 2010). The HIV prevalence in India continues to be low with an adult HIV prevalence of 0.22%. Despite the significant achievements and impact, there is no place for complacency given the country's commitment to ending the AIDS epidemic as a public health threat by 2030. HIV remains a national public health priority with new HIV infections happening at a rate highethan the desired level. The annual number of new infections among adults has declined by 48% since 2010, but still has a long way to go to achieve a 90% decline by 2030. The progress on targets of 90-90-90 to be achieved by 2020 has gauzed the country's progress on ending the epidemic. The full realization of 90-90-90 by 2020 would have meant that at least 73% of PLHIV have suppressed viral loads in 2020 cutting down the transmission significantly. At the end of 2020, 78% of PLHIV knew their HIV status, 83% of PLHIV who knew their HIV status were on ART, and 85% of PLHIV on ART were virally suppressed.

The formulation of NACP Phase-V was necessitated by the need for continuous action and the vigil in context of the country commitment on ending of the AIDS epidemic as a public health threat by 2030. It was initiated in alignment with Fifteenth Finance Commission for 2021-26 of the Government of India. The formulation of NACP Phase-V coincided with formulation of UNAIDS Global AIDS Strategy 2021-2026, WHO Global Health Sector Strategies (GHSS) on HIV, viral hepatitis, and sexually transmitted infections for the period 2022-2030 and The Global Fund cycle of 2021-24. NACP Phase-V takes into account the global contexts, targets and strategies.

Overview of NACP Phase-V (2021-26)

NACP Phase-V is a Central Sector Scheme, fully funded by the Government of India, with an outlay of Rs 15471.94 crore. The NACP Phase-V aims to reduce annual new HIV infections and AIDS-related mortalities by 80% by 2025-26 from the baseline value of 2010. The NACP Phase-V also aims to attain dual elimination of vertical transmission, elimination of HIV/AIDS related stigma while promoting universal access to quality STI/RTI services to at-risk and vulnerable populations.

The specific objectives of the NACP Phase-V are as below:

a. HIV/AIDS prevention and control

- i. 95% of people who are most at risk of acquiring HIV infection use comprehensive prevention
- ii. 95% of HIV positive know their status, 95% of those who know their status are on treatment and 95% of those who are on treatment have suppressed viral load
- iii. 95% of pregnant and breastfeeding women living with HIV have suppressed viral load towards attainment of elimination of vertical transmission of HIV
- iv. Less than 10% of people living with HIV and key populations experience stigma and discrimination

b. STI/RTI prevention and control

- i. Universal access to quality STI/RTI services to at-risk and vulnerable populations
- ii. Attainment of elimination of vertical transmission of syphilis

Under NACP Phase-V, while the existing interventions will be sustained, optimized, and augmented; newer strategies will be adopted, piloted, and scaled-up under the programme to respond to the geographic and community specific needs and priorities. The HIV and AIDS (Prevention and Control) Act, 2017 will continue to be the cornerstone of the national response to HIV and STI epidemic in NACP Phase-V. The Act will be the enabling framework to break down barriers driving delivery of a comprehensive package of services in an ecosystem free of stigma and discrimination.

Guiding Principles of NACP Phase-V (2021-26)

Eight guiding principles will be central to strategies and activities to attain the specific targets.

- 1. Keep beneficiary and community in center
- 2. Break the silos, build synergies
- 3. Augment strategic information-driven planning, implementation, monitoring, and mid-course corrections
- 4. Prioritize and optimize through high-impact programme management and review
- 5. Leverage technology and innovation as critical enablers
- 6. Enhance and harness partnership
- 7. Integrate gender-sensitive response
- 8. Continue fostering technical arrangements and institutions

Collaboration with public and private sectors

NACP Phase-V will build upon the systematized convergence with the existing schemes of Central Government including synergy with National health programme, related line Ministries as well as State Governments through mainstreaming and partnership extending the reach of various HIV related services in a cost-neutral way. The collaboration framework of NACP Phase-V includes continued strategic engagement with private sector.

Goal 1: Reduce annual new HIV infections by 80%

NACP Phase-V will accelerate reduction in new annual HIV infections through a basket of strategies tailored to the high-risk, at-risk, and low-risk population groups.

- 1. Continue and evolve the existing peer-led targeted interventions (TI) and Link Worker Schemes (LWS) strategies for integrated services
- 2. Promote evidence-backed comprehensive prevention packages tailored to location and population
- 3. Strengthen the population size estimation and field epidemiological intelligence for coverage expansion and saturation
- 4. Expand and intensify the coverage of NACP interventions including OST among Injecting Drug Users (IDU)
- 5. Universalize the NACP interventions in prisons and other closed settings through a mix of service delivery models
- 6. Pilot and scale models for community-based integrated service delivery models
- 7. Redefine and expand coverage among the bridge population
- 8. Develop and roll-out new generation communication strategy suitable to current context
- 9. Cover 'at-risk' HIV negative through comprehensive prevention packages to keep them negatives
- 10. Develop and scale-up sustainable models for 'at-risk' Virtual Population
- 11. Maintain and augment the behavior change communications for general population
- 12. Sustain focus on adolescent and youth population

Goal 2: Reduce AIDS-related mortalities by 80%

NACP Phase-V will build upon the strong momentum from previous phases and further accelerate the reductions on AIDS-related mortalities through strategies directed across care continuum.

- 1. Maintain the existing models of HIV counselling and testing services (HCTS) and expand through strategic scale-up
- 2. Develop and roll-out tailored communication campaigns focusing on risk perception and HCTS uptake
- 3. Augment the existing HCTS models with efficient approaches for active case findings promoting early detections
- 4. Appropriately adapt evidence-backed newer technologies to supplement existing models
- 5. Maintain existing care, support, and treatment (CST) services models and expand further through sustainable manner
- 6. Continue provisions of high-quality ARVs through differentiated service delivery models improving through sustainable manner
- 7. Focus on rapid ART initiation and advanced HIV disease management augmenting quality of care
- 8. Suitably update the treatment guidelines periodically
- 9. Address linkage loss at all levels
- 10. Optimize the uses of public sector laboratories for viral load measurements
- 11. Offer integrated service delivery packages to 'at-risk' people and PLHIV
- 12. Prioritize sexual and reproductive health services for women at increased risk of HIV infection and women living with HIV
- 13. Bring efficiencies and improve linkages through single window service delivery models
- 14. Maintain and expand laboratory quality assurance system

Goal 3: Eliminate vertical transmission of HIV and Syphilis

The NACP Phase-V takes into the account the global guidance towards elimination of vertical transmission of HIV and Syphilis.

- 1. Augment comprehensive synergy with NHM for testing of pregnant women for HIV and syphilis
- 2. Strengthen the primary prevention through coordinated actions
- 3. Introduce and scale-up dual test kits (HIV & Syphilis) to fast-track progress on the dual elimination
- 4. Strengthen linkage from screening facilities to confirmatory centers and subsequently to the treatment centers
- 5. Strengthen retention and on-ART adherence among eligible WLHIV
- 6. Prioritize family planning services for eligible PLHIV
- 7. Strengthen the early diagnosis of infants and all children living with HIV (CLHIV)
- 8. Engage with private sector augmenting their role in attainment of dual elimination
- 9. Strengthen the strategic information in the context of HIV positive pregnant women/mother
- 10. Prepare strategic roadmap to guide actions towards attainment of validation of elimination of vertical transmission

Goal 4: Promote universal access to quality STI/RTI services to at-risk and vulnerable populations

NACP Phase-V will reinforce the STI/RTI component not only in terms of elimination of vertical transmission of HIV and syphilis but also to augment access to quality STI/RTI services through maximizing its system and opportunities for shared delivery models.

- 1. Strengthen the strategic information on STIs
- 2. Maintain the existing model of Designated STI/RTI Clinics (DSRCs) augmenting the role
- 3. Develop and implement integrated communication strategies
- 4. Dovetail dual testing at HCTS centers
- 5. Promote active case findings facilitating early detections
- 6. Improve collaboration with NHM on STI/RTI services provisions and reporting
- 7. Strengthen and streamline private sector engagement on STI/RTI management
- 8. Suitably update the STI/RTI management guidelines periodically
- 9. Augment the laboratory capacities
- 10. Strengthen the supply chain management

Goal 5: Eliminate HIV/AIDS related stigma and discrimination

NACP Phase-V will build upon the gamechanger initiatives of NACP-Phase IV (Extension) to accelerate the progress on elimination of HIV/AIDS related stigma and discrimination.

- 1. Undertake bottom-up institutionalized community system strengthening
- 2. Accelerate the notification of State rules and appointment of Ombudsman in the context of the HIV and AIDS (Prevention and Control) Act, 2017
- 3. Undertake sensitization of related stakeholders on HIV/AIDS related stigma and discrimination
- 4. Design and implement communication strategy on elimination of HIV/AIDS related stigma and discrimination
- 5. Enhance strategic information on HIV/AIDS related stigma and discrimination
- 6. Engage with State governments promoting launch and scale-up of social protection schemes

1.

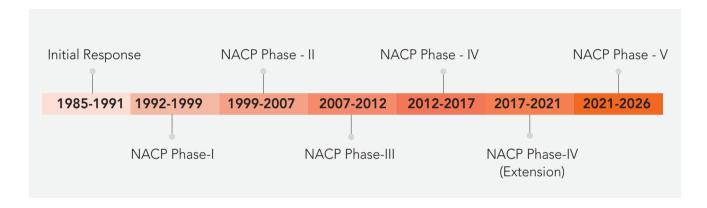
National AIDS Response:

Genesis and growth

In 1981, rare forms of unexplained pneumonia and cancer were reported among gay men in the United States of America in weekly surveillance reports [1,2]. Further research into these illnesses led to the discovery of a virus, later named Human Immunodeficiency Virus (HIV), which was causing acquired immunodeficiency among the infected [3]. Recognizing the threat posed by a

new emerging global pandemic, the Indian Council of Medical Research (ICMR) initiated sero-surveillance in October 1985; an outcome of which was detection of the first case of HIV in Chennai in April 1986 [4.5]. Since then, the national AIDS response has travelled a long way (Figure 1, Table 1-6).

Figure 1. Evolution of the National HIV/AIDS response



1.1 Initial Interventions (1985-1991)

With reporting of HIV/AIDS cases in India, the Ministry of Health and Family Welfare (MoHFW) constituted a high-powered National AIDS Committee (NAC) in 1986 [6]. A mid-term plan was developed that focused on four States (Tamil Nadu, Maharashtra, West Bengal, and Manipur)

and four metropolitan cities (Chennai, Kolkata, Mumbai, and Delhi) in view of identified vulnerabilities. The initial responses focused mainly on surveillance in perceived high-risk areas and population groups, screening of blood before transfusion, and targeted awareness generation (Table 1) [7].

Table 1. Key highlights of initial National HIV/AIDS responses (1985-1991)

	Key Highlights						
1.	Launch and expansion of HIV Sero-Surveillance						
2.	Constitution of National AIDS Committee						
3.	Focus on blood screening and awareness generation						
4.	Mid-term plan for identified vulnerable areas						

National AIDS and STD Control Programme (NACP) Phase-I (1992-1999)

As the HIV epidemic in India seemed to be expanding (through rounds of sero-surveillance), the first phase of the National AIDS and STD Control Programme (NACP) was launched in 1992 [5,6,8,9]. The objective was to slow down the spread of HIV infections, and decrease the morbidity, mortality, and impact of HIV/AIDS in the country. The phase-I of NACP constituted the institutional structures of the National AIDS Control Board (NACB), the AIDS Control Organisation (NACO) as well as State-level programme management unit calleds State AIDS Control

Societies (SACS) in the then 25 States and 7 Union Territories (UT). NACP Phase-1 undertook large-scale awareness generation campaigns. As initially blood transfusion was the major source of HIV transmission, licensing of the blood banks and banning of professional donors was a major priority under NACP Phase-I. Expansion of surveillance network and collaboration with non-government organizations (NGO)/community-based organizations (CBO) for preventive interventions were also focused.

Table 2. Key highlights of NACP Phase-I (1992-1999)

Key Highlights Establishment of NACB, NACO and SACS Implementation of large-scale awareness generation campaigns Licensing of blood banks and banning of professional donors Collaboration with NGO/CBO for prevention interventions among high-risk groups (HRG) Expansion of surveillance networks

1.3 NACP Phase-II (1999-2007)

The Government of India launched the NACP Phase-II in 1999 with two objectives: (i) to reduce the spread of HIV infection in India, and (ii) to increase India's capacity to respond to HIV/AIDS on a long-term basis. NACP Phase- II was critical as some international organizations stated that the HIV epidemic in India was 'on African trajectory' with the world's largest number of HIV-infected people [10]. While the assessment was far-fetched, NACP Phase-II transitioned the national AIDS response through a sincere, intensive, and long-term commitment.

The awareness generation activities were backed by tailored and comprehensive service delivery packages [11]. Peer-led targeted interventions (TI) through NGO/CBO offered a package of preventive services to the key population [a]. Facilities for voluntary counselling and testing,

(VCT), interventions for prevention of parent to child transmission (PPTCT), antiretroviral (ARV) medicines were introduced, and antiretroviral treatment (ART) centers were established and eventually scaled up. The Constitution of the National Parliamentarian Forum generated strong political support that culminated in the setting-up of the National Council on AIDS, chaired by the Prime Minister of India. Systematic interventions like the adoption of the National AIDS Prevention and Control Policy (2002) and the National Blood Policy (2003) reinforced the national AIDS response. Programme management was strengthened with the capacity building of SACS and the establishment of Project Support Units/Project Management Units (PSU/PMU) providing technical and managerial support for quality interventions for high-risk groups (HRG).

^aIncludes Female Sex Workers, Men who have Sex with Men, Hijra/Transgender People, Injecting Drug Users, Migrants and Truckers

Table 3. Key highlights of NACP Phase-II (1999-2007)

Key Highlights

- 1. Launch and expansion of peer-led targeted interventions (TI) through NGO/CBO
- 2. Establishment of facilities for VCT and PPTCT
- 3. Introduction of ARV and establishment of ART centers
- 4. Constitution of the National Parliamentarian Forum and National Council on AIDS
- 5. Adoption of the National AIDS Prevention & Control Policy and National Blood Policy
- 6. Capacity building of SACS and establishment of PSU/PMU

1.4 NACP Phase-III (2007-2012)

The third phase of the NACP was launched in 2007 to halt and reverse the epidemic in India during the eleventh five-year plan (2007-12) of the Government of India. Rapid scale-up of the service delivery facilities aiming for saturation the prevention-detection-treatment spectrum was the key highlight of the third phase [12]. The VCT services evolved into integrated counselling and testing centers (ICTC). The Programme adopted the offering of HIV counselling and testing services to pregnant women as an essential component of antenatal care (ANC) services [13]. Donor funded interventions for the key population were transitioned [14]. Mapping and population size estimation of HRGs were undertaken systematically.

Programme management was decentralized up to the district level with the establishment of the District AIDS and Prevention Control Unit (DAPCU) in 188 high-priority districts based-on rich epidemiological evidence generated under the Programme [15]. Institutional strengthening also included the establishment of Strategic Information Management Unit (SIMU) at NACO and SACS, a dedicated North-East Regional Office (NERO) for focused attention to the northeastern states, and state training resource centers (STRC) to help in capacity building of the state-level implementation units and functionaries [16]. By the end of NACP Phase-III, it was established that though there was significant progress under the national AIDS response in India, yet there was no scope for complacency [17,18].

Table 4. Key highlights of NACP Phase-III (2007-2012)

Key Highlights

- 1. Rapid scale-up of the service delivery facilities pan India
- 2. Offering of HIV counselling and testing services to pregnant women as an essential component of ANC services
- 3. Transition of donor-funded interventions for the key population
- 4. Establishment of SIMU at NACO and SACS
- 5. Programme management decentralized up to the district level with the establishment of DAPCU

1.5 NACP Phase-IV (2012-2017)

The fourth phase of NACP was planned for the period 2012-17 in alignment with the duration of the twelfth five-year plan of the Government of India. Intending to accelerate reversal and integrate response, the Programme aimed to reduce new infections by 50% (2007 Baseline of NACP Phase-III) and provide comprehensive care and support to all persons living with HIV/AIDS and treatment services for all those who require it [19].

NACP phase-IV consolidated the gains made in previous phases. The National HIV/AIDS toll free helpline – 1097 was launched on 1st December 2014 on the occasion of World AIDS Day by Hon'ble HFM. The northeastern States become a key priority for the country in view of the sustained level of high epidemic and emerging new pockets [20]. The resolve to attain dual elimination of vertical transmission of HIV and syphilis got adopted and rooted in programme guidelines [13,14,21]. Comprehensive HIV prevention, care and

support interventions in prisons and other closed settings were launched. The commitment was backed-up by expanding the reach of HIV screening services through strategies of facility-integrated HIV counselling and testing centers (FI-ICTC) under the national health mission as well as in the private sector and the launch of community-based screening (CBS) [22]. The CD4 cut-off level for initiation of ART was raised from 350 to 500 cells/mm3^[23]. The Human Immunodeficiency Virus (HIV) and Acquired Immune Deficiency Syndrome (AIDS) (Prevention and Control) Bill was introduced in the Rajya Sabha [24]. Mainstreaming & partnerships were focused to strengthen the multi-sectoral response [25]. A mid-term review of NACP Phase-IV was undertaken which informed the formulation of the seven-year National Strategic Plan [13]. Many of these initiatives primed the Programme for the next generation of AIDS response.

Table 5. Key highlights of NACP Phase-IV (2012-2017)

Key Highlights

- Momentous change in funding landscape with Government of India providing 73% of the total budget for NACP
- 2. Launch of National HIV/AIDS toll free helpline 1097
- 3. Adoption of dual elimination of vertical transmission (of HIV & Syphilis) in NACP guidelines
- 4. Launch of NACP interventions in prisons and other closed settings
- 5. Strategic expansion of the reach of HIV screening services with FI-ICTC and CBS
- 6. CD4 cut-off level for initiation of ART was shifted to 500 cells/mm3
- 7. The HIV and AIDS (Prevention and Control) Bill introduced in the Rajya Sabha
- 8. Mid-term review of NACP Phase-IV

The NACP Phase-IV witnessed a momentous change in the funding landscape of national AIDS response with the Government of India (GoI) providing 73% of the total budget in comparison to 15 per cent domestic financing under NACP

Phase-I [17]. The phase also witnessed the Government's decision to continue funding the Programme as a Central Sector Scheme demonstrating the political ownership of the national HIV/AIDS response [22].

1.6 NACP Phase-IV Extension (2017-2021)

The 12th five-year plan of the Government of India ended in 2017. A decision was taken that government schemes would be aligned with Finance Commission cycles improving the quality of the Government expenditure. The decision necessitated that the ongoing scheme would be aligned with the remaining Fourteenth Finance Commission period ending March 2020 after an outcome review ^[26]. Accordingly, the NACP Phase-IV (Extension) was formulated for the period April 2017 to March 2020. Later, the Programme was extended for one more year as the final report of the 15th Finance Commission was still awaited ^[27].

NACP Phase-IV Extension (2017-2021) was the phase of the gamechanger initiatives. The Phase started with the passing of the HIV and AIDS (Prevention and Control) Bill, 2017 and the launch of the 'Test and Treat' policy for HIV patients in April 2017 [28,29]. The Bill ensured equal rights for the people infected with HIV and AIDS in getting treatment and prevent discrimination of any kind. The Act came into force in September 2018. As the 'Test and Treat' policy was being scaled-up, the Programme implemented "Mission Sampark" in 2017 to bring back People Living with HIV (PLHIV) who have left treatment after starting ART [30]. 'Test and Treat' complemented by the launch of universal viral load testing for on-ART PLHIV in February 2018 [31]. Differentiated Service Delivery Model (DSDM) to strengthen follow up, adherence and retention were initiated. Transitioning of PLHIV on Dolutegravir-based regimen was initiated [32].

The Extension phase witnessed revamped TI interventions to focus on hard-to-reach populations [33]. Differentiated prevention, peer-navigator and index testing were introduced

under revamped strategies. Interventions to cover high-risk and at-risk populations seeking a partner through virtual populations were tested through demonstration projects [34]. The number of regional languages under the National HIV/AIDS toll free helpline – 1097 increased to 12 and referral and online grievance redressal mechanism was introduced.

NACP continued to be primarily responsible for provision of safe blood in NACP-Phase IV Extension. A network of 3311 licensed blood banks across all States and sectors, including 1131 NACO supported blood banks, were operational in 2019-20 under Blood Transfusion Services of NACP. External quality assurance for blood banks were undertaken through three proficiency testing providers. The success of NACP on provision of safe blood was evident with HIV sero-positivity of as low as 0.12% and a negligible proportion of PLHIV reporting to acquire HIV infections through blood and blood products in 2020-21.

Strategic information expanded into newer programmatic areas (Pre-Exposure Prophylaxis, HIV Self Testing etc.), newer population groups (prisoners, 'at-risk' people on virtual platform) and additional biomarkers (Hepatitis B and Hepatitis C) along with size estimations up to the district-level [35,36,37,38,39,40]. Beneficiary - centric, information technology (IT)-enabled monitoring, evaluation and surveillance system embedded supply chain management was developed and rolled out for seamless management of information systems across various service delivery points [41]. Third-party evaluation of NACP Phase-IV and Extension was undertaken [42].

Table 6. Key highlights of NACP Phase-IV Extension (2017-21)

Key Highlights

- 1. Enactment of the HIV and AIDS (Prevention and Control) Act, 2017
- 2. Launch and scale-up of the 'Test and Treat' policy for HIV patients
- 3. 'Mission Sampark' to bring back lost-to-follow-up PLHIV on ART
- 4. Launch and scale-up up universal viral load testing for on-ART PLHIV
- 5. Launch of DSDM for PLHIV to strengthen follow up, adherence and retention
- 6. Scale-up of NACP interventions in prisons and other closed settings
- 7. Revamped TI programme with differentiated prevention, peer-navigator, and index testing strategies to focus on hard-to-reach populations
- 8. Initiation of transitioning of PLHIV on Dolutegravir-based regimen
- 9. Strategic information expansion into newer areas like Pre-Exposure Prophylaxis,
 HIV Self Testing etc. through demonstration projects; newer and hidden population
 groups (prisoners, 'at-risk' people on virtual platform etc.) and additional biomarkers
 (Hepatitis B and Hepatitis C)
- 10. Population size estimation (PLHIV and HRGs) up to the district level
- 11. Development and roll-out of Client-centric, IT-enabled monitoring, evaluation, and surveillance system with embedded supply chain management
- 12. Third-party evaluation of NACP Phase-IV and Extension
- 13. Successful mitigation of COVID-19 pandemic ensuring uninterrupted service delivery to targeted beneficiaries

1.7 Coronavirus disease (COVID-19) mitigation and preparation for NACP Phase-V

The year 2020-21 witnessed the onset of the COVID-19 pandemic. The national AIDS response was challenged in the initial months like any other aspect of life. However, the Programme soon took many initiatives turning challenges into opportunities [43]. IT systems were leveraged to enhance programme review and capacity building. This resulted in improved inter and Intra State coordination. Initiatives like multi-month dispensation and community-based ART refill ensured continuity in service provisions.

NACP Phase-IV extension was expected to be co-terminus on 31.03.2020 with the 14th Finance

Commission cycle. However, as the final report of the 15th Finance Commission was awaited, all ongoing schemes were given an interim extension till 31.03.2021 or till the date of recommendations of 15th Finance Commission come into effect (whichever is earlier). As the 15th Finance Commission submitted its report in November 2020 for the period 2021-22 to 2025-26, the process of formulation of NACP Phase-V (2021-22 to 2025-26) was initiated following directives from the Ministry of Finance [44,45]. Subsequently, the Union Cabinet approved NACP Phase-V with an outlay of Rs 15471.94 crore [33].

The formulation of NACP Phase-V coincided with formulation of UNAIDS Global AIDS Strategy 2021-2026, WHO Global Health Sector Strategies (GHSS) on HIV, viral hepatitis, and sexually transmitted infections for the period 2022-2030 and The Global Fund cycle of 2021-24. National programme managers, communities and other related stakeholders from India participated

extensively in development of Global AIDS Strategy, GHSS and proposal development for the Global Fund 2021-24. NACP Phase-V takes into account the global contexts, targets and strategies and takes forward the country commitment on ending of the AIDS epidemic as a public health threat by 2030.

2.

The Context of NACP Phase-V: Current Status of the epidemic and the response

2.1 Current status of the Epidemic

2.1.1 The HIV/AIDS epidemic

Since the detection of the first case of HIV in Chennai (Tamil Nadu) in April 1986, considerable progress has been made under NACP to halt and reverse the epidemic. As a result, the HIV epidemic in India continues to be low (Table 7) [46]. The continued low prevalence may give an exaggerated sense of achievements leading to complacency. In fact, HIV prevalence and incidence among key population remains at much higher level than the general population [47]. Hence the need for continuous action and the vigil.

As a result of more and more PLHIV being initiated and retained on high-quality antiretrovirals (ARV) medicines, PLHIV cohort is living longer and growing older. It is estimated that almost two-fifth of the PLHIV would be aged 50 years or older in 2025^[48]. This aging is anticipated to lead to more non-AIDS morbidities, and thus an inevitable need for multidisciplinary health-care services to ensure continued high-quality survival.

The HIV/AIDS epidemic continues to be heterogenic in terms of location, population, and route of transmission [47,49,50,51]. Almost 84% of the PLHIV are estimated to be in 299 districts of the country (Figure 2). The prevalence and incidence rate in the northeastern States of Manipur, Mizoram and Nagaland is much higher than the

national averages. Twenty-five districts in the whole of country have estimated adult HIV prevalence of 1% or more; all are in the northeastern States.

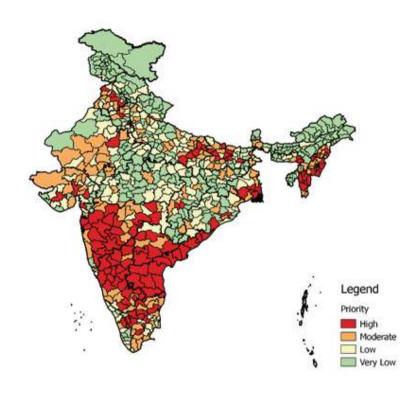
The prevalence rate among the HRG population of female sex workers (FSW), prisoners, men who have sex with men (MSM), hijra/transgender (H/TG) people and injecting drug users (IDU) is 7-28 times of adult population. While almost 90% of infections are through the sexual route nationally, at-least 25% are through infected syringes and needles in the States of Manipur, Mizoram, Tripura, and Punjab [52,53]. Higher prevalence of Hepatitis, especially of Hepatitis C Virus among IDUs, has been noted [54].

In a concentrated HIV epidemic, the size of HRG is a significant epidemiological indicator. The programme has launched the programmatic mapping and population size estimation (p-MPSE) to periodically update the HRG size estimates in India. While p-MPSE is being undertaken under the programme to do a local area mapping for launching and scaling up services, recent evidence has suggested a much bigger size of HRGs than being currently covered under the programme [55,56]. Further, the dynamics of seeking a sexual partner is changing with more and more use of online platforms fueled by widespread internet access [57,58,59].

Table 7. Overview of HIV/AIDS Epidemic in 2020

Indicator	Disaggregation	Value
Adult (15-19 yrs.) Prevalence (In %)	Total	0.22 [0.17-0.29]
	Male	0.23 [0.18-0.31]
	Female	0.20 [0.15-0.26]
Number of people living with HIV (In lakh)	Total	23.18 [18.33-29.78]
	Adults (15+ years)	22.37 [17.74-28.69]
	Women (15+ years)	9.88 [7.82-12.68]
	Children (<15 years)	0.81 [0.59-1.09]
HIV incidence per 1000 uninfected population	Total	0.04 [0.02-0.09]
	Male	0.05 [0.02-0.09]
	Female	0.04 [0.02-0.08]
New HIV Infections (In lakh)	Total	0.58 [0.29- 1.14]
	Adults (15+ years)	0.52 [0.25-1.04]
	Women (15+ years)	0.22 [0.11-0.45]
Change in new HIV infections since 2010 (In %)	Total	-47.89
	Adults (15+ years)	-46.96
	Female (15+ years)	-45.72
	Children (<15 years)	-55.02
AIDS-related mortalities (In lakh)	Total	0.32 [0.20-0.52]
	Adults (15+ years)	0.28 [0.18-0.46]
	Women (15+ years)	0.07 [0.04-0.13]
Change in AIDS-related mortalities since 2010 (In %)	Total	-82.24
	Adults (15+ years)	-83.19
	Female (15+ years)	-89.17
	Children (<15 years)	-68.09

Figure 2. District Prioritization (District-level HIV burden estimations, 2019)



Priority level	Description	Number of Districts	Epidemic Burden
High	Adult prevalence of >=1% or PLHIV size of >=5000	144	63% of PLHIV, 49% of new infections and 55% of PMTCT need
Moderate	Adult prevalence of 0.4% - <1% or PLHIV size of 2500 - <5000	155	21% of PLHIV, 27% of new infections and 25% of PMTCT need
Low	Adult prevalence of 0.20%-<0.40% or PLHIV size of 1000 - <2500	180	12% of PLHIV, 16% of new infections and 14% of PMTCT need
Very Low	Adult prevalence of <0.20% or PLHIV size of <1000	256	4% of PLHIV, 8% of new infections and 6% of PMTCT need

2.1.2 The STI epidemic

There is limited recent evidence on the burden of the STI epidemic in India. Except for syphilis, large scale prevalence data is usually not available for other STIs. However, based on a community-based study of 2002-03, it was noted that the STIs burden in India continues to be high with an estimated 33 million STI episodes in India in 2015-16^[60]

The serum samples collected in HIV Sentinel Surveillance (HSS) under NACP are tested for syphilis using non-treponemal Rapid Plasma Reagin (RPR) test. Overall, the syphilis seropositivity in India appears to be low and stable to declining [48,61].

In 2019, the syphilis seropositivity among pregnant women was at 0.10% (95% CI: 0.08–0.11) though some of the states in the northeastern part of the country had a much higher level. A study on the disease burden of maternal syphilis and associated adverse pregnancy outcomes estimated around 1.04 lakh pregnant women with probable active syphilis infections and around 16,300 cases of congenital syphilis (CS) in 2012 in India [62, 63]. This will translate

into a case rate of CS of around 60 lakh per live birth in 2012.

The syphilis seropositivity appears to be low in other population groups also. Syphilis seropositivity was 0.40% (95% CI: 0.3%-0.5%) among the inmates in central jails in 2019 [49]. Among FSW and MSM, syphilis sero-positivity ranged from 0.20% to 0.40% in 2017^[64].

2.2 Current achievements, impact, and challenges

2.2.1 Achievements

Evidence-driven AIDS response of India, following a three-pronged strategy of prevention-detection-treatment while keeping the community and gender in the center, has been a global success story [65]. As of March 2021, there were 1,472 targeted interventions, 232 opioid substitution therapy (OST) centers, 33,862 ICTC, 619 ART centers, 478 CD4 testing sites and 64 Viral load laboratories offering prevention, HIV counselling and testing, ART treatment, CD4 testing and viral load monitoring services. Rural areas in 138 districts were directly being covered

through the link worker scheme (LWS) while 868 employer-led models (ELM) interventions were covering its worker in formal and informal sectors. The Programme covered 1059 prisons reaching out to 40% of the total admitted inmates in 2020-21. The service uptake at these facilities has increased significantly during NACP Phase-IV and Extension with more than 6 crore population being directly reached under the programme through these service delivery structures (Table 8) [51].

Table 8. Progress on key performance indicators (2014-15 to 2020-21)

			Ach	ievemer	nt (In lakh	ո)	
Indicator	2014- 15	2015- 16	2016- 17	2017- 18	2018- 19	2019- 20	2020- 21
HRG, bridge and other vulnerable population covered	59.51	55.63	49.3	74.72	87.65	103.16	81.80
No. of STI/RTI patients managed	75.46	88.39	85	86	88.35	95.38	68 .0
General clients tested for HIV	142.64	164	184.8	206.9	250.73	288.7	179.8
Pregnant women tested for HIV	106.10	125	161.2	203.2	223.4	265.3	222.2
PLHIV on ART (Cumulative)	8.51	9.4	10.5	12.03	13.98*	14.86*	14.94*
Viral load test conducted	-	-	-	0.06	2.13	5.77	8.90

^{*} Inclusive of 1.06 lakh PLHIV on ART in private sector

2.2.2 Impact

The impact of the national AIDS response has been significant. The annual new HIV infections in India have declined by 48% against the global average of 31% (the baseline year of 2010) [47]. The annual AIDS-related mortalities have declined by

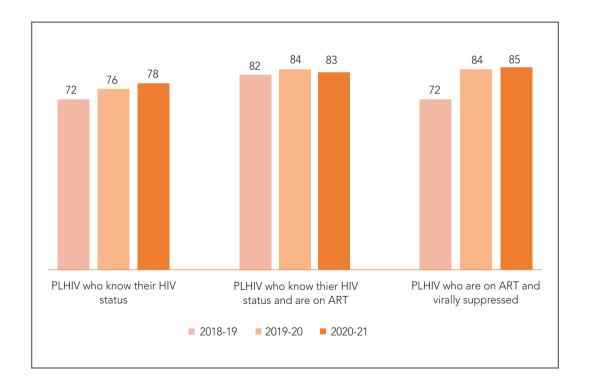
82% against the global average of 47% (the baseline year of 2010). The HIV prevalence in India continues to be low with an adult HIV prevalence of 0.22%.

2.2.3 Challenges

Despite the significant achievements and impact, there is no place for complacency given the country's commitment to ending the AIDS epidemic as a public health threat by 2030. HIV remains a national public health priority with new HIV infections happening at a rate higher than the desired level. The annual number of new infections among adults has declined by 48% since 2010, but still has a long way to go to achieve a 90% decline by 2030 [47]. The progress

on targets of 90-90-90 to be achieved by 2020 has gauzed the country's progress on ending the epidemic. The full realization of 90-90-90 by 2020 would have meant that at least 73% of PLHIV have suppressed viral loads in 2020 cutting down the transmission significantly. At the end of 2020, 78% of PLHIV knew their HIV status, 83% of PLHIV who knew their HIV status were on ART, and 85% of PLHIV on ART were virally suppressed (Figure 3) [5] [51].

Figure 3. Progress (in %) on 90-90-90 (2018-19, 2019-20 and 2020-21)

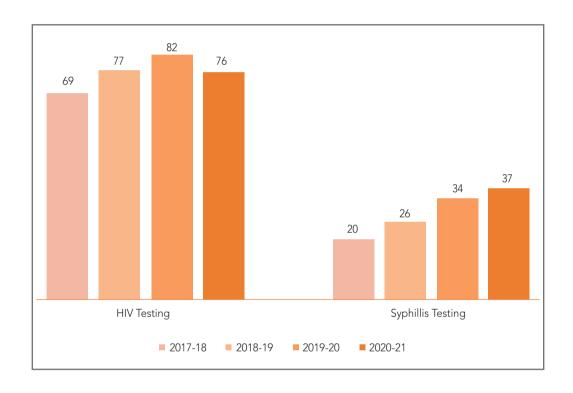


^bThe denominator for first 90 informed by HIV Estimations 2020.

The country aimed to achieve the dual elimination of vertical transmission of HIV and syphilis by 2020. One of the key process targets for dual elimination was to test 95% of pregnant women for HIV and syphilis. There has been significant progress in testing pregnant women for HIV and syphilis. The testing coverage of pregnant women for HIV increased from 69% in 2017-18 to 82% in 2019-20. However, the strong

momentum was adversely impacted by the COVID-19 pandemic as the testing coverage among pregnant women declined to 76% in 2020-21. The progress in syphilis testing among pregnant women, although improving, is far from the envisioned target. In 2020-21, around 37% of the pregnant women were tested for syphilis, almost twice the level in 2017 but still missing the target of 95% coverage by a huge margin (Figure 4).

Figure 4. HIV and Syphilis testing coverage (in %) among pregnant women (2018-19, 2019-20 and 2020-21)



In the spirit of the provisions of the HIV and AIDS (Prevention and Control) Act, 2017 and recognizing the HIV/AIDS-related stigma and discrimination as a significant barrier to uptake of HIV/AIDS-related services, the national AIDS response is committed to eliminate HIV/AIDS related stigma. In 2005-06, 60-63% of women and

men were willing to buy fresh vegetables from a shopkeeper who has HIV/AIDS [66]. In comparison, 69-73% of women and men in 2015-16 were willing to buy fresh vegetables from a shopkeeper who has HIV/AIDS [67]. Despite the progress, the levels are still of concern and far from elimination targets.

2.3 Key recommendations from the endline evaluation of NACP Phase-IV and Extension

NACP Phase-IV and Extension Period were independently evaluated by the Indian Institute of Public Administration. Recognizing the unfinished agenda as well as the uniqueness of HIV/AIDS on one end as a manageable chronic disease requiring life-long medication and on the other end, the stigma and discrimination attached

with the infection and those infected, the independent evaluation of NACP Phase-IV and Extension Phase recommended NACP as a vertical programme meeting the service requirement of marginalized communities and PLHIV [68]. The key recommendations have been summarized below (Table 9).

Table 9. Key recommendations of the evaluation of NACP Phase-IV and Extension Period

Key recommendations from the evaluation of NACP Phase-IV and Extension Period

Programme Management

- 1. Scale-up efforts through prioritization, reorganization, resource optimization, building capacities and leveraging partnerships
- 2. Continue NACP as a vertical programme to do more justice to meeting the service requirement of marginalized communities and people living with HIV/AIDS
- 3. Leverage synergy and resource optimization with related schemes and programmes under the health systems and ensure smooth convergence
- 4. Develop network partners within and outside health system like the ministry of skill development entrepreneurship, Fit India Initiatives, Ministry of Social Justice etc
- 5. Establish a 'Strategic Unit' at NACO to focus on programme management
- 6. Review and update policies, guidelines, and strategies to ensure the reduction in implementation time, cost and fast response for integration
- 7. Leverage the presence of District AIDS Prevention and Control Units (DAPCU) to monitor the HIV programme across priority districts
- 8. Continue and emphasize building State leadership with design and implementation tailored to changing programme needs to ensure quality and desired outcomes
- 9. Build capacity of programme management and service delivery staff continuously to keep them always updated
- 10. Rework policy towards matching staff requirements and salary/remunerations to attract and retain talent better
- 11. Ensure filing of vacancies with appropriate measures and proactive follow up as well as competitive compensation packages as well as other incentives, perks and benefits

Continued Table 9.

Service Delivery

- 1. Expand reach of NACP to the virtual platform through dedicated web-based and App-based interventions involving communities and 'at-risk' populations
- 2. HIV testing continues to be linked to mandatory counselling, confidentiality, informed consent, and an individualized linkage of those tested positive to treatment services.

 This needs a dedicated, trained and skilled workforce to be recruited and retained in the programme
- 3. Interventions on differentiated service delivery models, advanced disease management, death audit, verbal autopsy need to be adopted for better patient management and improving service delivery
- 4. The focus on STI/RTI programme needs to be strengthened

Strategic Information

- 1. Evidence driven planning and implementation under NACP with a complementary and robust Strategic Information system shall be further enhanced and expanded to generate, analyse and disseminate high-quality action-oriented evidence
- 2. The IT-enabled client-centric management system to be made operational to improve programme management, monitoring and surveillance, ensuring tailored service delivery and avoiding data duplication

3.

NACP Phase-V (2021-26):

An Overview

National AIDS and STD Control Programme (2021-26) (NACP Phase-V) is a Central Sector Scheme, fully funded by the Government of India, from 1st April 2021 to 31st March 2026 with an outlay of Rs 15471.94 crore. Recognizing the epidemiological and contextual shifts of recent years, the NACP Phase-V will anchor the national AIDS and STD response till 2025-26 towards the attainment of ending of the AIDS epidemic as a public health threat by 2030.

The NACP Phase-V consolidates the evidence and learnings from previous phases recognizing the significant progress yet the unfinished agenda. The NACP Phase-V builds on the gamechanger initiatives of the HIV and AIDS (Prevention and Control) Act, 2017 and rules thereof, Test and Treat policy, Universal Viral Load Testing, Mission Sampark, Community-Based Screening, transition to Dolutegravir-based Treatment Regimen etc. with an integral vibrant community engagement.

3.1 Goals and objectives

The NACP Phase-V aims to reduce annual new HIV infections and AIDS-related mortalities by 80% by 2025-26 from the baseline value of 2010 (Figure 5). The NACP Phase-V also aims to attain

dual elimination of vertical transmission, elimination of HIV/AIDS related stigma while promoting universal access to quality STI/RTI services to at-risk and vulnerable populations.

Figure 5. NACP Phase-V Goals



To achieve the stated goals, the Programme will focus on the epidemics of HIV and STIs while augmenting the synergies with national programme

on related co-morbidities like TB and viral hepatitis. The specific objectives of the NACP Phase-V are as below:

a. HIV/AIDS prevention and control

- i. 95% of people who are most at risk of acquiring HIV infection use comprehensive prevention
- ii. 95% of HIV positive know their status, 95% of those who know their status are on treatment and 95% of those who are on treatment have suppressed viral load
- iii. 95% of pregnant and breastfeeding women living with HIV have suppressed viral load towards attainment of elimination of vertical transmission of HIV
- iv. Less than 10% of people living with HIV and key populations experience stigma and discrimination

b. STI/RTI prevention and control

- i. Universal access to quality STI/RTI services to at-risk and vulnerable populations
- ii. Attainment of elimination of vertical transmission of syphilis

3.2 The HIV and AIDS (Prevention and Control) Act, 2017

The HIV and AIDS (Prevention and Control) Act, 2017 is a landmark legislation to provide for the prevention and control of the spread of HIV and AIDS and for the protection of human rights of persons affected by the HIV/AIDS. The Act aims to address stigma and discrimination so that people infected with and affected by HIV and AIDS are not discriminated in household settings, establishment settings and healthcare settings (Figure 6). The Act also reinstates constitutional, statutory, and human rights of people infected with and affected by HIV and AIDS. It also

provides for a robust grievance redressal mechanism in form of Complaints Officer at establishments and Ombudsman at state level.

The HIV and AIDS (Prevention and Control) Act, 2017 will continue to be the cornerstone of the national response to HIV and STI epidemic in NACP Phase-V. The Act will be the enabling framework to break down barriers, driving delivery of a comprehensive package of services in an ecosystem free of stigma and discrimination.

Figure 6. Salient features of the HIV & AIDS (Prevention & Control) Act, 2017

The HIV & AIDS Act, 2017. Prohibits discrimination against HIV positive people









These include the denial, termination. discontinuation or unfair treatment with regard to:









3.3 Guiding Principles

The NACP Phase-V has specific outputs, outcomes, and impact targets. Eight guiding

principles will be central to strategies and activities to attain the specific targets (Figure 7).

3.3.1 Keep beneficiary and community in center

The NACP Phase-V strategies and activities will be implemented with an aim to maximize the benefits to its diverse target population in a friendly ecosystem offering a basket of tailored integrated services across prevention-detection-treatment spectrum. This mean offering of services for relevant communicable diseases, non-communicable diseases, sexual &

reproductive health, and mental health through a coordinated systems of referral and linkages. The service delivery will be done protecting and securing the human rights of people infected and affected by HIV in line with the provisions of the HIV and AIDS (Prevention and Control) Act, 2017.

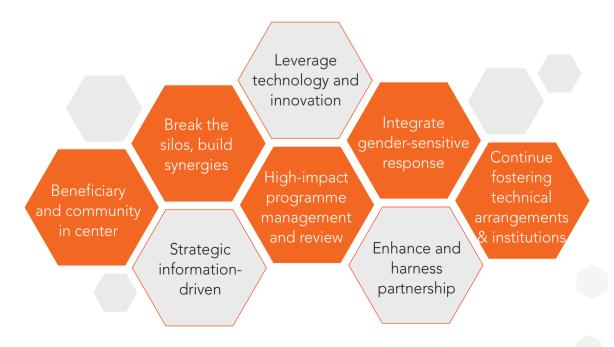
3.3.2 Break the silos, build synergies

NACP Phase-V recognizes opportunities available within the Programme as well as in other national health programmes to catalyze progress on stated goals. Break the silos, build synergies will promote coordinated actions, through single window delivery systems along

with functional and measurable referral and linkages, within NACP and across national health programmes and related sectors, for an efficient service delivery. This will take into account the local contexts to ensure a suitable, functional and sustainable model.

Figure 7. Guiding Principles of NACP Phase-V

NACP Phase-V: Guiding Principles



The designing, implementation, and monitoring of the beneficiary-centric services will meaningfully involve collaborators and leaders from the community concerned, including those from adolescent, youth and women living with HIV, ensuring beneficiary full ownership and

participation in national AIDS response. Structural interventions like community system strengthening and community-led monitoring will navigate beneficiary and community centric approaches under NACP Phase-V.

3.3.3 Augment strategic information-driven planning, implementation, monitoring, and mid-course corrections

NACP Phase-V will continue to augment and harness its robust strategic information (SI) systems of programme monitoring, surveillance & epidemiology, and research & evaluation for evidence-led interventions improving the directions and results of a programme. The augmented complementary action-oriented SI systems, with in-built mechanisms of data protection-sharing-quality assurance-analysis-in-

terpretation-dissemination, will be fundamental to all strategies and activities under NACP Phase-V. The augmented SI system will be vital to informed decision making at all levels. The system will be beneficiary centric encompassing granular, real-time, and cross-sectional evidence while engaging and expanding various stakeholders including institutional networks at district, State, regional and national level.

3.3.4 Prioritize and optimize through high-impact programme management and review

The strategies and activities of the NACP Phase-V will aim to achieve better return on the investments by augmenting decentralized programme management through District Integrated Strategy for HIV/AIDS (DISHA). The oxygen function of programme management and review (PMR) will rationalize and optimize the resources through synchronizing and bringing together different aspects of high-impact service

delivery management with specific focus on robust supply chain management structure at national, State and periphery level. Location and population specific repurposing/integration of the existing service delivery models, backed with role upgradation, capacity building and upskilling, will be fundamental in the programme management under NACP Phase-V.

3.3.5 Leverage technology and innovation as critical enablers

Ever-evolving communication and medical technologies (across spectrum of prevention, diagnostics, and treatment) have proliferated every aspect of life. The NACP Phase-V will leverage technology and innovations as critical enablers not only to expand the reach but also for re-shaping of existing HIV interventions improving

the efficiency. The Programme will promote local evidence generation on communication and medical innovations gaining the knowledge and experience required to scale novel interventions to entire populations in most cost-efficient manner.

3.3.6 Enhance and harness partnership

The NACP Phase-V will continue to foster and augment strategic partnerships to strengthen and support a comprehensive and integrated response at the most granular level. This will

include working with government ministries and departments at national, state and district level, multilateral and bilateral agencies, civil society organizations and private sector.

3.3.7 Integrate gender-sensitive response

The NACP Phase-V will continue to integrate appropriate gender sensitive HIV/AIDS services improving programme responsiveness to the need of the women living with HIV (WLHIV), young and adolescent girls, vulnerable women, and transgender people. Greater engagement of

WLHIV, young and adolescent girls, vulnerable women and transgender people in planning, implementation and monitoring along with gender-disaggregated analysis will be integral to all strategies and activities across the cascade of prevention, testing, treatment, and care.

3.3.8 Continue fostering technical arrangements and institutions

The technical rigors in policy formulation, development, and institutionalization under NACP is ensured through arrangements of Technical Resource Groups (TRG) and Technical Working Groups (TWG). The TRG/TWG, usually under chairpersonship/ co-chairpersonship of a subject expert/community (as appropriate), are multidisciplinary with representatives from related stakeholders like programme managers,

clinicians, communities, strategic information etc. The TRGs/TWGs provides independent advise to NACP on the given mandate. The technical rigor in implementation at the most granular level is strengthened through technical support units. NACP Phase-V will continue fostering and harnessing of its robust technical arrangements and institutions network providing high quality policy formulation and programme implementation.

3.4 Key highlights

The HIV and STI epidemic response will be at a very crucial stage in the NACP Phase-V given the national commitment of achieving the end of the AIDS epidemic by 2030. While the tenets of Test and Treat, Viral Suppression, Prevention and Enabling Environment complying to the HIV/AIDS Act and Rules will remain the backbone of the programme, the recent initiatives of community systems strengthening and differentiated models of treatment and prevention will continue to be built upon.

The unprecedented momentum of the national AIDS response under NACP Phase-IV and Extension would be sustained to anchor the country progress as newer challenges emerge in the form of expanding epidemic in many States,

very high level of HIV/AIDS epidemic in north-eastern States, more and more of HRG population using virtual platforms to solicit clients and rising prevalence of high-risk behaviors among the general population.

While the existing interventions will be sustained, optimized, and augmented, newer strategies will be adopted, piloted, and scaled-up under the programme to respond to the geographic and community specific needs and priorities (Figure 8). The need for newer approaches has been well reflected in epidemic heterogeneity, evolving programmatic context, community expectations and in the provisions of the Human Immunodeficiency Virus and Acquired Immune Deficiency Syndrome (Prevention and Control) Act, 2017.

Figure 8. Goals, objectives, and strategic interventions under NACP Phase-V

Goals

To reduce annual new HIV infections and AIDS-related death by 80% since the baseline value of 2010; Eliminate Vertical Transmission of HIV and Syphilis; Eliminate HIV/AIDS-related Stigma and Discrimination; Promote Universal Access to Quality STI/RTI Services

	Objectives						
95% of people who are most at risk of acquiring HIV infection use comprehensive prevention	95% of HIV positive know their status, 95% of those who know their status are on treatment and 95% of those who are on treatment have suppressed viral load	95% of pregnant and breastfeeding women living with HIV have suppressed viral load towards attainment of elimination of vertical transmission of HIV	Less than 10% of people living with HIV and key populations experience stigma and discrimination				

Promote universal access to quality STI/RTI services to at-risk and vulnerable populations; Attainment of elimination of vertical transmission of Syphilis

	Strategic In	terventions	
New generation communication strategy	Reaching the Missing million - The virtual approach	Promoting integrated service delivery through one-stop centers	Provision of comprehensive package of services through "Sampoorna Suraksha"
Augmenting contact tracing and index testing promoting early detection of undiagnosed infections	Leveraging dual test kits (HIV & Syphilis) for dual elimination and integrated service package to the people who are at higher risk	Addressing linkage loss at all levels	Differentiated care model augmenting adherence
Prioritize sexual and reproductive health services for women at increased risk of HIV infection and women living with HIV	Adapting new approaches to expand the reach of viral load testing services	Enhancement of private sector engagement	I.T. enabled client centric integrated monitoring, evaluation, and surveillance system
Enhancement of community support through community system strengthening	Building and augmenting Synergies	Anchoring the response through focused programme management and review	Enhancing the strategic information systems to meet the evidence needs in ever evolving and dynamic epidemiological and programmatic context

Leveraging technology to bring efficiency and expand the reach of the services.

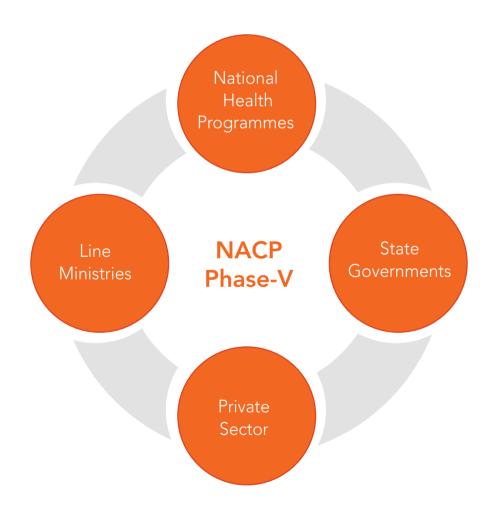
Consolidation and expansion of existing interventions across prevention-testing-treatment continuum with critical enablers of IEC, laboratory services and strategic information management.

3.5 Collaboration with public and private sectors

NACP Phase-V will build upon the systematized convergence with the existing schemes of Central Government including synergy with National health programme, related line ministries like Ministry of Social Justice and Empowerment (MoSJE) as well as State Governments to increase the reach of the services while bringing efficiency to the programme (Figure 9). It will maintain and augment its convergence with National TB Elimination Programme (NTEP) through HIV-TB cross-referrals and single window delivery of TB and HIV services at all antiretroviral therapy centers.

Surveillance systems under the National AIDS Control Programme are also facilitating evidence generation for National Viral Hepatitis Surveillance Programme (NVHSP) with the integration of Hepatitis B and Hepatitis C as additional biomarker. The NACP Phase-V and National Viral Hepatitis Control Programme (NVHCP) will engage and explore designing and delivering of an integrated package of services, especially for key populations.

Figure 9. Convergence architecture under NACP Phase-V



North-eastern States of Mizoram, Nagaland and Manipur have been severely impacted by HIV/AIDS epidemic with a rising trend at a very high level. Then there are hot spots in States of Assam, Meghalaya, and Tripura. NACP will engage with National Health Mission, the Ministry of Development of Northeastern Region, the North Eastern Council and all other line departments to halt and reverse the epidemic curve in the region for community-led planning, implementation, and monitoring of integrated AIDS response in north-eastern States.

NACP Phase-V will continue to endeavor to link its clients to all other related national health programmes in a cost-efficient manner. It will include leveraging the existing NACP systems through technology-enabled approaches for linking the beneficiaries to respond to their mental health need. NACO will continue to work with MoSJE to extend the coverage of de-addiction centers and various social protection schemes of MoSJE to the eligible high-risk group, bridge population as well as PLHIV.

Mainstreaming & partnerships under NACP has impacted positively in vulnerability reduction through inclusion in programme & policy, awareness generation through training and

3.6 Budget

The NACP Phase-V will be implemented for a period of 5 years from 1st April 2021 to 31st March 2026 with a total outlay of Rs. 15,471.94 crore (Table 10). This outlay is almost 12 times of the expenditure incurred in FY 2014-15 and 1.63 times of the expenditure incurred during the

3.7 Outputs and Outcomes

The NACP Phase-V will achieve the physical and output targets along with the outcome targets in

sensitization, expansion of HIV related services in existing health services of non-health Ministries, Public Sector Undertakings and extending social protection benefits through active linkages of marginalized persons including people infected and affected by HIV and AIDS. As of now, NACO has formalized a partnership with 18 key Ministries & Departments of Government of India to strengthen the multi-sectoral response to HIV. NACP Phase-V will further mainstream and partnership extending the reach of various HIV related services in a cost-neutral way.

The collaboration framework of NACP Phase-V includes continued strategic engagement with private sector. India's private health sector is vast and heterogeneous, encompassing small clinics to large multi-specialty hospitals, laboratories and pharmacies. Despite legislation such as the Clinical Establishments Act, the private sector does not uniformly comply with programmatic testing and treatment protocols, or report diseases of public health relevance to the national health program. The NACP Phase-V will engage with corporates and professional medical associations to mainstream the HIV prevention-testing-treatment services under a given framework providing a high quality of prevention-testing-treatment services at private sector in accordance with national guidelines.

whole of NACP Phase-IV Extension. The NACP Phase-V will be predominantly (~ 93%) supported through domestic budget. The outlay for NACP Phase-V includes Rs 705 crore from the current grant cycle (01.04.2021 to 31.03.2024) of The Global Fund.

line with the stated goals. Table 11 presents the year-wise target under the NACP Phase-V.

Table 10. Component-wise and year-wise outlay under NACP Phase-V[⋆]

			Budge	et by years	Budget by years (INR in crore)	re)	
S. No	اه Programme Components	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Ą.	A. State Grant in Aid (GIA)						
<u> </u>	Targeted Interventions including Link worker Scheme	421.11	433.75	446.76	460.16	484.92	2246.69
2	Blood safety	82.95	85.43	88.00	90.64	95.51	442.53
ĸ	Sexually transmitted infections	29.17	30.04	30.94	31.87	33.59	155.61
4	Information, Education & Communication (IEC) & Mainstreaming	74.74	76.98	79.29	81.67	86.07	398.76
2	Lab Services	21.88	22.53	23.21	23.90	25.19	116.71
9	Care, Support & Treatment	241.55	248.79	256.26	263.95	278.15	1288.68
7	Integrated Counselling and Testing Centers (ICTC)/Basic Services Division (BSD)	337.25	347.37	357.79	368.52	388.35	1799.30
∞	Institutional Strengthening and Programme Management	160.42	165.24	170.19	175.30	184.73	855.88
6	Strategic Information	10.93	11.27	11.60	11.95	12.60	58.35
10	Sub-total (State GIA)	1380.00	1421.40	1464.04	1507.96	1589.11	7362.51
B. C	B. Central Level Expenditure						
=	Antiretroviral (ARV) Drugs	883.43	909.93	937.23	965.35	1017.30	4713.24
12	ICTC Kits and Prevention of Parent to Child Transmission of HIV/AIDS	77.14	79.45	81.84	84.29	88.84	411.56
	(PPTCT) Medicine & HIV Test Kits						
13	Opioid substitution therapy (OST) Drugs	34.39	35.43	36.49	37.59	39.60	183.50
14	Blood Bags & Testing Kits	68.79	70.85	72.98	75.17	79.21	367.00
15	Sexually Transmitted Infections / Reproductive Tract Infections Kits	14.74	15.18	15.64	16.11	16.97	78.64
16	Viral Load, EID & CD4 Test Kits	230.93	237.86	244.99	252.35	265.93	1232.06
17	IEC	62.89	64.78	66.72	68.72	72.42	335.53
18	Human Resource	2.95	3.04	3.13	3.22	3.39	15.73
19	Supply Chain Function	29.48	30.36	31.28	32.21	33.95	157.28
70	Allied professional services/Institutional Strengthening at Central	94.13	96.96	98.66	102.86	108.39	502.20
	Level including Surveillance, Research, and TSU						
21	Capital	21.13	21.76	22.41	23.08	24.31	112.69
22	Sub-total (Central Level Expenditure)	1520.00	1565.60	1612.57	1660.95	1750.31	8109.43
C)	C. Grand Total						
23	Grand Total	2900.00	2987.00	3076.61	3168.91	3339.42	15471.94
1			1))	 - - - - -	

^{*} Blood transfusions services and NBTC transitioned to Directorate General of Health Services, MoHFW in the beginning of NACP Phase-V.

Table 11. Year-wise output/outcome target under NACP Phase-V

S No	Indicator		Ye	Year-wise targets	ts	
		2021-22	2022-23	2023-24	2024-25	2025-26
Ä	Physical and output targets					
_	No. of calls received at AIDS Helpline (1097) (In lakh)	5.5	6.1	6.7	7.3	8.1
2	No. of Targeted Interventions (TI)	1663	1735	1808	1880	1927
3	No of districts with the Link Worker Scheme (LWS)	165	175	185	195	200
4	No. of HRG, bridge and vulnerable population covered through TI/LWS (In lakh)	102.4	105.92	109.12	111.81	113.91
2	No. of OST Centers	400	450	200	550	009
9	No. of IDU on OST (In lakh)	0.38	0.42	0.48	0.54	0.63
7	No. of 'Sampoorna Suraksha' Centers	25	75	150	250	400
8	No. of contacts with 'at-risk' population through 'Sampoorna Suraksha'	0.22	0.65	1.31	2.18	3.48
	Centers (In lakh)					
6	No. of STI/RTI patients managed (In lakh)	100.16	106.7	112.1	117.7	123.5
10	No. of 'at-risk' population (excluding pregnant women) tested for HIV (In lakh)	252	265	278	292	306
	No. of pregnant women tested for HIV (In lakh)	252	265	278	292	295
12	No. of pregnant women tested for Syphilis (In lakh)	176.4	190.8	205.72	221.92	230.1
13	No of ART Centers	262	627	657	683	703
14	No of Link ART Centers	1294	1324	1354	1380	1400
15	No of Care Support Centers	100	200	300	350	400
16	No. of PLHIV on ART (Cumulative)* (in lakh)	15.30	16.77	18.25	19.72	21.20
17	No. of viral load test conducted among PLHIV on ART (in lakh)	11.00	13.50	16.00	18.50	21.00
œ.	Outcome targets					
<u></u>	Percent of estimated PLHIV who know their HIV status	79	82	98	91	>=95
2	Percent of PLHIV who know their HIV status and are on ART	84	87	06	93	>=95
ĸ	Percent of PLHIV who are on ART and are virally suppressed	84	87	06	93	>=95
4	Percent of estimated pregnant women tested for HIV	84	88	93	>=95	>=95
2	Percent of PLHIV reporting experiencing stigma and discrimination	1	1	ı	ı	<10%
	in healthcare and community settings#					
9	% HRGs reporting use at least one of comprehension prevention	1	1	1	ı	>=65%
	methods during last high-risk behavior act"					
*	and the second	2				

^{*} Including PLHIV on ART in private sector, # baseline and intermediate targets to be developed for these indicators

4.

Goal 1: Reduce annual new HIV infections by 80%

More than 99.5% of adult population in India is HIV free. Still, the incidence rate is high in certain States and among high-risk groups. Between 2010 and 2020, the new HIV infections declined by 48%, yet there is a long way to go to achieve

90% decline by 2030. NACP Phase-V will accelerate reduction in new annual HIV infections through a basket of strategies tailored to the high-risk, at-risk and low-risk population groups.

4.1 Continue and evolve the existing peer-led targeted interventions (TI) and Link Worker Schemes (LWS) strategies for integrated services

The peer-led TI and LWS have been extremely successful reaching out to HRGs (FSW, MSM, IDU, H/TG people), bridge population (migrants, and truckers) and other vulnerable groups at physical locations year after year. The interventions have evolved offering a comprehensive package of services across prevention-testing-treatment spectrum through a revamped model. NACP Phase-V will build upon the time-tested strategy of peer-led interventions offering differentiated services

meeting the needs of people and communities. Newer technology like dual test kits for HIV and Syphilis, will be introduced in the TI and LWS settings to break-down barriers in service uptake. The interventions would continue to evolve to offer integrated package of services through referral and linkages for evidence-backed relevant co-morbidities such as viral hepatitis, tuberculosis, sexual and reproductive health, mental health, and noncommunicable diseases.

4.2 Promote evidence-backed comprehensive prevention packages tailored to location and population

The toolbox for HIV prevention is ever growing with more and more options being made available. With growing evidence, the dichotomy between treatment and prevention is becoming more and more artificial. NACP Phase-V will continue to facilitate evidence generation in

diverse location and population settings on newer prevention models in Indian setting. The evidence-backed models will be promoted under basket of prevention models through context-specific differentiated approaches.

Table 12. Reducing New HIV Infections: Strategies at a glance

S. No	. Strategy
1	Continue and evolve the existing peer-led targeted interventions (TI) and Link Worker Schemes
	(LWS) strategies for integrated services
2	Promote evidence-backed comprehensive prevention packages tailored to location and
	population
3	Strengthen the population size estimation and field epidemiological intelligence for coverage
	expansion and saturation
4	Expand and intensify the coverage of NACP interventions including OST among Injecting Drug
	Users (IDU)
5	Universalize the NACP interventions in prisons and other closed settings through a mix of service
	delivery models
6	Pilot and scale-up models for community-based integrated service delivery models
7	Redefine and expand coverage among the bridge population
8	Develop and roll-out new generation communication strategy suitable to current context
9	Cover 'at-risk' HIV negative through comprehensive prevention packages to keep them negatives
10	Develop and scale-up sustainable models for 'at-risk' Virtual Population
11	Maintain and augment the behavior change communications for general population
12	Sustain focus on adolescent and youth population

4.3 Strengthen the population size estimation and field epidemiological intelligence for coverage expansion and saturation

NACP Phase-V will continue to strengthen the system of periodic, community-led, cross- sectional programmatic mapping, and population size estimation at the most granular level to inform the location and population-based interventions initiation, shifting and scale-up. Capacity building, community engagements and institutional

networking will be fundamental to the strengthening of p-MPSE activities. NACP Phase-V will further strengthen the reporting and use of field epidemiological intelligence to inform the initiation, scale-up and modifications in the implementations as early as possible.

4.4 Expand and intensify the coverage of NACP interventions including OST among Injecting Drug Users (IDU)

HIV prevalence among IDUs continue to be unacceptably high. NACP Phase-V will respond to the IDU epidemic by expanding the coverage based on the p-MPSE and local epidemiological intelligence. This will include expansion of comprehensive harm reduction services of needle-syringe exchange programme (NSEP)

and opioid substitution therapy (OST) through direct offering and convergence with the MoSJE adopting evidence-backed implementation modalities. The linkages and referrals with NVHCP will be specifically developed and harnessed to reduce morbidity from viral hepatitis among IDUs.

4.5 Universalize the NACP interventions in prisons and other closed settings through a mix of service delivery models

HIV prevalence among inmates in some settings is higher than that among other HRGs and bridge population groups. Even among the inmates, the prevalence is much higher among the under-trials than that of convicts. In the settings with high HIV prevalence among IDUs, higher prevalence of Hepatitis-C virus among prisoners has been noted. NACP Phase-V will cover every prison in the country through a mix of facility and outreach-based

services. In the facility settings, counselling, testing, and treatment services will be focused for integrated package of HIV, TB, and Hepatitis when inmates are inside the prisons. To the extent possible, the facility-based services will be offered through the mainstreamed health systems of the prisons. The outreach arm will offer the services, directly or through the referral/linkages, for the released inmates.

4.6 Pilot and scale-up models for community-based integrated service delivery models

HRGs continue to face substantial structural and interpersonal barriers to access NACP services, increasing their risk of HIV acquisition. Integrated or combination approaches to HIV prevention service provision may reduce stigma or logistical barriers. The NACP Phase-V will pilot and scale

the community-based models like 'One-Stop Centre' among HRGs offering integrated services to meet a wide range of healthcare needs of the population group including mental health, drug deaddiction, social protection, etc.

4.7 Redefine and expand coverage among the bridge population

The HIV epidemic continues to be concentrated in nature in India. Migrants and truckers are covered as bridge population group under NACP through TI, Employer Led Models, and LWS. However, there may be other population groups under the

broader umbrella of bridge population. NACP Phase-V will generate evidence to understand the bridge population and its network better to inform offering of the tailored package of services through suitable intervention models.

4.8 Develop and roll-out new generation communication strategy suitable to current context

NACP Phase-V interventions for the population in the urban and rural locations will work towards offering of a comprehensive and integrated service delivery package. Many of the target population may not identify themselves as being at risk and have poor risk perception. The communication strategy would be suitably developed

and rolled out, leveraging the internet and mobile-based applications, to expand the reach and impact of NACP services. The communication messages would be specifically tailored to young people and 'at-risk' people focusing on risk perceptions and service uptake.

4.9 Cover 'at-risk' HIV negative through comprehensive prevention packages to keep them negative

The prevention under NACP has traditionally directly covered HRG people (female sex workers, men who have sex with men, IDU, hijra/ tansgender

people, migrants, and truckers) through TI and LWS. However, new infections are happening among other population groups also. In 2015-16,

less than 5% of the total detections at NACP's Integrated Counselling and Testing Centers (ICTC) were HRG. The National Family Health Survey-IV (2015-16) reported around 7% of men and 1% of women in 15-49 yrs. age group, who were sexually active in last 12 months, engaged in higher-risk sexual intercourse. As evident, there are other population groups also who are 'at-risk' of acquiring HIV or STIs due to risky behavior of self or partner.

NACP Phase-V will implement the Sampoorna Suraksha Strategy (SSS) to cover 'at-risk' HIV negative but non-TI population through a cyclical and comprehensive package of services as per their needs to keep them HIV free, thus boosting the country's progress on prevention of new HIV infections. The direct-walk in clients at ICTCs, who perceives them at the risk of HIV infection because of their past/current HIV/AIDS related risk behaviors are the primary targets for SSS. Besides, the SSS will also cater to the need of 'at-risk' HIV negative but non-TI population identified through risk-screening at ICTC, STI/RTI clinics, virtual outreach and National HIV/AIDS toll free helpline.

4.10 Develop and scale-up sustainable models for 'at-risk' Virtual Population

In the last decade, India has experienced massive growth in internet access and therefore social media usage. There are over 280 million Facebook users and an estimated 2.7 billion WhatsApp users in India, making it the leading country in terms of Facebook and WhatsApp audience. India ranked second in the world with 88 million Instagram users^[69].

The massive internet access in India has not left the key and vulnerable populations untouched. Increasingly MSM, sex workers, as well as many young persons are using internet-based platforms and communication technologies to socialize, seek sexual partners, and find a sense of community. These persons do not perceive risk and are misinformed regarding HIV/STI and its spread. The NACP Phase-V will develop and scale sustainable models to initiate and strengthen the HIV prevention efforts, including access to HIV testing among key and vulnerable populations (High-risk groups and at-risk adolescents and youth, men, and women with high-risk behaviors) seeking partners on virtual platforms. National Toll-Free AIDS Helpline – 1097 would be anchoring the linkage between the virtual platforms and NACP service delivery points.

4.11 Maintain and augment the behavior change communications for general population

With more than 99.5% of adult population free of HIV, NACP Phase-V will maintain and augment the behavior change communications for general population through a mix of multimedia campaigns and outdoor activities. Continuous leveraging of social media would be fundamental

to NACP Phase-V efforts to increase the reach in a most cost-efficient manner. National Toll-Free AIDS Helpline – 1097 would be anchoring not only the information dissemination but would also actively link the target population for access to services.

4.12 Sustain focus on adolescent and youth population

NACP has always provided high priority to adolescent and youth population through specific interventions like adolescence education programme (AEP), red ribbon clubs (RRC) and out of school youths programme. NACP Phase-V will continue to sustain the focus on adolescent and youth population to promote safe behavior practices

through peer designed and led programme. NACP Phase- V will further augment access to and uptake of prevention, testing, and treatment services in line with national laws, policies, and context through mainstreaming of tailored age and gender appropriate context at each service delivery points.

5.

Goal 2: Reduce AIDS-related mortalities by 80%

The country has made significant progress on reducing AIDS-related mortality with 82% decline between 2010 and 2020. This has been made possible with rapid expansion of screening, testing, and treatment services along with the game changer initiatives of the HIV/AIDS (Prevention and Control) Act, Test and Treat, and Universal Viral Load Testing. By 2020-21, country has achieved 78–83–85 i.e., 78% of people living with HIV knew their status, 83% of people living

with HIV who know their status were accessing antiretroviral therapy and 85% of people accessing treatment had suppressed viral loads. NACP Phase-V will build upon the strong momentum and further accelerate the reductions on AIDS-related mortalities through strategies directed across care continuum. This will also contribute to prevention of new HIV infections through attainment of viral load suppression among PLHIV.

5.1 Maintain the existing models of HIV counselling and testing services (HCTS) and expand through strategic scale-up

Under NACP, HIV counselling, and screening/ testing services are provided through a mix-model of standalone facilities, mobile vans, facilityintegrated facilities (in both government and private sectors) and community-based screening (CBS). This has rapidly increased the reach of HCTC services tremendously with more than 5 crore of HIV screening and testing in 2019-20. NACP Phase-V will continue to maintain the existing models and focus on strategic scale-up in public as well as private sector, aligned with location and population context, through facility integrated and CBS models.

5.2 Develop and roll-out tailored communication campaigns focusing on risk perception and HCTS uptake

NACP Phase-V will complement the HCTS models with communication campaigns, tailored to epidemiological contexts of location and population, to augment self-risk perception and

demand generation. This will include the focus on adolescent and youth while harnessing the platforms of adolescence education programme, red ribbon clubs and out of school youths.

5.3 Augment the existing HCTS models with efficient approaches for active case findings promoting early detections

The NACP Phase-V will improve the yield from existing models with focus on the efficient approaches like social-network based HIV testing, index testing and repeat screening/testing among discordant couples promoting early detection of

undiagnosed infections. The efficient approaches to improve the case findings and bridge the gap in first 95 will be implemented within data confidentiality-protection-sharing framework of the HIV & AIDS (Prevention and Control) Act, 2017.

Table 13. Reduce AIDS-related mortalities: Strategies at a glance

S No	Strategy
1	Maintain the existing models of HIV counselling and testing services (HCTS) and expand through
	strategic scale-up
2	Develop and roll-out tailored communication campaigns focusing on risk perception and HCTS
	uptake
3	Augment the existing HCTS models with efficient approaches for active case findings promoting
	early detections
4	Appropriately adapt evidence-backed newer technologies to supplement existing models
5	Maintain existing care, support, and treatment (CST) services models and expand further through
	sustainable manner
6	Continue provisions of high-quality ARV through differentiated service delivery models improving
	access and retention to care
7	Focus on rapid ART initiation and advanced HIV disease management augmenting quality of care
8	Suitably update the treatment guidelines periodically
9	Address linkage loss at all levels
10	Optimize the uses of public sector laboratories for viral load measurements
11	Offer integrated service delivery packages to 'at-risk' people and PLHIV
12	Prioritize sexual and reproductive health services for women at increased risk of HIV infection and
	women living with HIV
13	Bring efficiencies and improve linkages through single window service delivery models
14	Maintain and expand laboratory quality assurance system

5.4 Appropriately adapt evidence-backed newer technologies to supplement existing models

NACP Phase-V will continue to adapt evidence-backed newer testing technologies and innovative strategy to reach UNAIDS targets to end HIV by 2030. This will include facilitation of evidence generation on newer testing technologies like HIV self-testing in diverse location and population settings for informed decision making and implementation modalities.

5.5 Maintain existing care, support, and treatment (CST) services models and expand further through sustainable manner

CST services under NACP is provided through three-tiered structures. PLHIV enter the CST service models through Anti-retroviral treatment (ART) centers. Subsequently, PLHIVs are linked with link ART centers and care & support centers for decentralized dispensation, counselling and

follow-ups. PLHIVs are linked to Centers of Excellence (CoE) and ART Plus Centers for timely initiation of second and third-line ART. NACP Phase-V will maintain the three-tiered model. Further, NACP Phase-V will expand the CST service delivery points in a sustainable manner tapping the

public as well as private sector. This will include saturation of medical colleges by opening ART centers as per the clause in National Medical Commission Notification dated 28th October 2020. NACP Phase-V will also expand the CST service delivery models through suitable engagement with private sector comprising private physicians, private hospitals, and private laboratories within national frameworks.

5.6 Continue provisions of high-quality ARV through differentiated service delivery models improving access and retention to care

NACP adopted 'Test and Treat' policy in 2017 and then introduced Dolutegravir-based treatment regimen in 2020. NACP Phase-V will fast-track and complete transition of PLHIV on high-quality Dolutegravir-based treatment regimen ensuring fewer side effects, better retention, rapid viral load suppression and improved quality of life. Dolutegravir-based regimen will also be considered

suitably for Post-Exposure Prophylaxis (PEP). The differentiated approaches like multi-month dispensation, community-based refill etc. for eligible PLHIV will be scaled-up not only to bring the services closer to the PLHIV but also to decongest ART centers. This will further improve the adherence thus facilitating the attainment of viral load suppression.

5.7 Focus on rapid ART initiation and advanced HIV disease management augmenting quality of care

A significant proportion of PLHIV continue to present with very low CD4 counts and advanced disease. Rapid ART initiation will improve clinical outcomes not only for those with late diagnosis but also among the rest promoting better retention, improved adherence, and rapid viral

load suppression. NACP Phase-V will make all efforts to facilitate ART initiation within seven days from the day of HIV diagnosis. ART initiation would be offered on the same day to PLHIV who are ready to start. People with advanced HIV disease would be given priority for assessment.

5.8 Suitably update the treatment guidelines periodically

The science of high-quality anti-retroviral are ever emerging. Dual therapy options are in development that reduce the burden of drug classes. Long-acting formulations in the form of injectables, implants and once a month Injection has potential to simplify disease management, thus facilitating better retention and rapid viral load suppression. NACP Phase-V will facilitate evidence generation on more effective treatment technologies and adopt/advocate the suitable options under national treatment frameworks through appropriate implementation modalities.

5.9 Address linkage loss at all levels

In 2019-20, for every 100 people detected with HIV infection, only 65 are retained on ART at 12 months since detection. This linkage loss starts right from screening centers (facility integrated HIV counselling and testing centers) when those who are screen reactive do not reach to the confirmatory

centers. There is further linkage loss from confirmatory centers to the antiretroviral treatment (ART) centers and finally, even after reaching ART centers, not all HIV positive individuals are initiated or retained on lifelong antiretroviral. This linkage loss adversely impacts the progress on all the three 95s.

NACP Phase-V will mitigate linkage loss across screening-confirmation-treatment-retention by leveraging technology, strengthening outreach, upskilling field resources, improving counselling and building synergy across service delivery points. Predictive analysis will apply statistical algorithms and machine learnings on the integrated database to generate alert and offer customized

step-up counselling and follow-up services to clients at the risk of linkage loss. Adoption of clinical decision support systems using artificial intelligence will also help in identification of PLHIV requiring additional care and attend to the same timely. These initiatives, in turn, will promote retention and adherence towards rapid viral load suppression.

5.10 Optimize the uses of public sector laboratories for viral load measurements

Currently, there are 64 public sector viral load laboratories under NACP. The laboratories were initially testing samples from co-located ARTCs but in NACP Phase-V, the viral load testing at these laboratories will be optimized through systematic mapping and linkages complementing the public-private model of viral load testing. The

programme will introduce and scale-up Dried Blood Spot method as a sample collection method for optimizing the use of public sector laboratories. Also, the capacity of select laboratories in public sector would be enhanced to initiate laboratory-based monitoring of HIV drug resistance.

5.11 Offer integrated service delivery packages to 'at-risk' people and PLHIV

NACP Phase-V recognizes the need for integrated service delivery approach to 'at-risk' people and PLHIV for their overall wellbeing. The need for the linking to services for communicable diseases (Tuberculosis, Viral Hepatitis etc.), non-communicable

diseases, mental health etc. is well established. NACP Phase-V will offer integrated service delivery packages through establishing referrals and linkages in coordination with related national health programmes.

5.12 Prioritize sexual and reproductive health services for women at increased risk of HIV infection and women living with HIV

The offering of a comprehensive package of sexual and reproductive health services to women who are at increased risk of HIV infection as well as to the women living with HIV/AIDS is increasingly being recognized as fundamental to the integrated AIDS response. The NACP Phase-V will offer age and population appropriate need-based

comprehensive package of sexual and reproductive health services to those who are at increased risk of HIV infection as well as to the women living with HIV/AIDS. This will be achieved through upskilling at NACP service delivery points as well as augmenting synergies through National Health Mission.

5.13 Bring efficiencies and improve linkages through single window service delivery models

In a healthcare set-up, NACP services are provided through different centers; each with its own dedicated personnel for a given mandate. There are Designated STI/RTI Centers (DSRCs) which

focus on STI/RTIs. Then, there are Integrated Counselling and Testing Centers (ICTCs) offering HCTS. Many of the facilities also have ART, Link ART, CoE etc. for offering treatment services.

Medical colleges/district hospitals are provided with one or more of dedicated laboratory networks in the form of State Reference Centers (SRC), State Reference Laboratories (SRL), Regional STI Training, Research, and Reference Laboratories (RSTRRL), National Reference Laboratories (NRL), Early Infant Diagnosis (EID)

Laboratories and Viral Load Laboratories. NACP Phase-V will undertake re-engineering of service delivery models in appropriate locations through role upgradation, space management, IT-enabled models etc. backed by suitable upskilling.

5.14 Maintain and expand laboratory quality assurance system

Delivering correct tests is fundamental to the success of any public health programmes. NACP Phase-V will continue to have three-tiered external quality assessment system as one of the key strategies under NACP Phase-V. The external quality assurance system (EQAS) will be expanded beyond HIV testing and will include

other related components of the Programme like STI/RTI management, especially given the context of the laboratory quality assurance as one of the foundational requirements of dual elimination. This will include framing/upgradation of proficiency testing, inter-lab comparisons, laboratory accreditations etc.

6.

Goal 3: Eliminate vertical transmission of HIV and Syphilis

The programme for prevention of vertical transmission of HIV was launched under the second phase of the National AIDS and STD Control Programme (NACP) of the Government of India in the year 2002. Since then, elimination of vertical transmission of HIV and Syphilis remains as one of the key objectives under NACP. Initially, the aim was to attain elimination of vertical transmission of HIV by 2015 which was subsequently shifted to 2020.

However, in 2020-21, testing coverage for HIV and syphilis among pregnant women was at 76%

and 37% respectively. Even among identified positives, not everyone was initiated or retained on ART. Similarly, only half of the ANC attendees with a positive syphilis serology were treated adequately. These progresses are far from global guidance on targets for elimination of vertical transmission (Table 14). The global guidance also refers to foundational requirements of data, laboratory, programme, human rights, gender, and community. The NACP Phase-V takes into account the global guidance towards elimination of vertical transmission of HIV and Syphilis.

Table 14. Impact and process indicators and targets for elimination of vertical transmission of HIV and Syphilis

Infection	Indicator Type	Indicator	Target
HIV	Impact	HIV mother-to-child transmission (MTCT) rate, and	<5% (breastfeeding populations) OR <2% (non-breastfeeding populations)
		Case rate of new paediatric HIV infections due to MTCT	≤50 per 100,000 live births
	Process	ANC-1 coverage (at least one visit) Coverage of HIV testing among pregnant women ART coverage of pregnant women living with HIV	≥95% ≥95% ≥95%
Syphilis	Impact	Case rate of Congenital Syphilis (CS)	≤50 per 100,000 live births
	Process	ANC-1 coverage (at least one visit) Coverage of syphilis testing among pregnant women Adequate treatment coverage of syphilis-seropositive pregnant women ^[c]	≥95% ≥95% ≥95%

^c Syphilis seropositive pregnant women received at least one dose of intramuscular benzathine penicillin G at least 30 days prior to delivery

6.1 Augment comprehensive synergy with National Health Mission (NHM) for testing of pregnant women for HIV and Syphilis

Screening of pregnant women for HIV and Syphilis was made an integral component of the routine ANC check-up in July 2010. NACP Phase-V will further build upon this guidance and work with NHM at the most granular level to increase the coverage of both, HIV and syphilis testing. This will be done through focus on various aspects such as capacity building, supply chain management and review at the most granular level. The universalization of HIV and Syphilis testing will be driven through district prioritization, as available under NACP, ensuring saturation across all districts in a phased manner.

Augmenting will also include synergy mainstreaming of HIV testing data reported through NHM portal i.e., health management information system (HMIS) and reproductive and child health (RCH) portal. Systems will be developed through which data about screened reactive are immediately transferred to NACP systems for immediate follow-up services of confirmatory testing and subsequent linkages to CST services. For the progress on elimination of congenital syphilis, this will also include working with NHM to develop a case reporting system for the exposed children.

6.2 Strengthen the primary prevention through coordinated actions

Primary prevention of HIV and Syphilis among women is the foundation for achievement and maintenance of dual elimination. NACP Phase-V will build upon the strategies for primary prevention among general population with focus on elimination of vertical transmission as one of the key thematic areas. Coordination and synergy with NHM will be leveraged for awareness

generation along with promotion of behavior change for adoption of safe practices suitably. Adolescents and young population would be specifically focused by working through available opportunities including that of NHM (Rashtriya Kishor Swasthya Karyakram) and NACP (RRC, AEP etc.).

Table 15. Eliminate vertical transmission of HIV and Syphilis: Strategies at a glance

S No Strategy Augment comprehensive synergy with NHM for testing of pregnant women for HIV and Syphilis 1. 2. Strengthen the primary prevention through coordinated actions 3. Introduce and scale-up dual test kits (HIV & Syphilis) to fast-track progress on the dual elimination Strengthen linkage from screening facilities to confirmatory centers and subsequently to the 4. treatment centers 5. Strengthen retention and on-ART adherence among eligible WLHIV Prioritize family planning services for eligible PLHIV 6. Strengthen the early diagnosis of infants and all children living with HIV (CLHIV) 7. Engage with private sector augmenting their role in attainment of dual elimination 8. 9. Strengthen the strategic information in the context of HIV positive pregnant women/mother Prepare strategic roadmap to guide actions towards attainment of validation of elimination of 10. vertical transmission

6.3 Introduce and scale-up dual test kits (HIV & Syphilis) to fast-track progress on the dual elimination

NACP Phase-V will use the extensive system of HIV testing of pregnant women to boost the screening and testing of ANC and direct-in-labor pregnant women for Syphilis. Rapid Diagnostic Test (RDT) Kits in the form of dual test kit (HIV & Syphilis), with specific framework on follow-up testing and treatment algorithms, will allow for early diagnosis for HIV and Syphilis by reducing

testing barriers and increasing uptake of testing for both HIV and Syphilis. This will include orientation of associated service delivery health systems, on appropriate algorithms for referral, follow-up testing and/or confirmatory testing, and treatment and/or management of both HIV and Syphilis infection especially for co-infected or severely sick patients.

6.4 Strengthen linkage from screening facilities to confirmatory centers and subsequently to the treatment centers

Not every pregnant woman with a screened reactive result for HIV reaches to a confirmatory center. Not every woman with a confirmed HIV positive result is linked and initiated on ART. This is a missed opportunity. NACP Phase-V will

strengthen the linkage from screening facilities to confirmatory and treatment centers through targeted outreach, capacity building, leveraging technology and institutionalized review at the granular level.

6.5 Strengthen retention and on-ART adherence among WLHIV

High retention and on-ART adherence among WLHIV during the pregnancy and breastfeeding will significantly reduce the vertical transmission risk for HIV. NACP Phase-V will offer intensified counseling and follow-up among all pregnant and

breastfeeding WLHIV towards attainment of 95% viral suppression through differentiated and community-led services with full sensitivity and confidentiality avoiding any stigma and discrimination.

6.6 Prioritize family planning services for eligible PLHIV

Preventing unintended pregnancies is one of the key components of elimination of vertical transmission. NACP Phase-V will strengthen the coordinated referral and linking of PLHIV with family planning services. This will include assessment of all eligible PLHIV for their family planning needs at each visit to ART center followed

by subsequent linkage to family planning services. Volunteerism will be fundamental to this strategy giving PLHIV the ability to make a full, free, and informed choice about his/her family planning needs, without any force, coercion or undue incentivization.

6.7 Strengthen the early diagnosis of infants (EID) and all children living with HIV (CLHIV)

NACP Phase-V will continue to focus on EID and family testing for the early diagnosis of CLHIV under NACP. This will be supported by rapid initiation of ART among CLHIV. NACP Phase-V will facilitate evidence generation on technology

like point-of-care early infant diagnosis platform to promote early diagnosis of CLHIV and adopt/advocate the suitable options under national frameworks through appropriate implementation modalities.

6.8 Engage with private sector augmenting their role in attainment of dual elimination

Private healthcare sector is engaged under NACP through MoU for offering of HIV counselling and testing services. However, the focus of private sector till now is largely on the HIV testing. NACP Phase-V will engage with private

sector to offer testing in the context of the dual elimination. This will further include the sensitization of the private sector about the uses of benzathine penicillin G (BPG) to treat identified pregnant women with Syphilis.

6.9 Strengthen the strategic information in the context of HIV positive pregnant women/mother

Attainment of elimination of dual transmission is a data driven process with integral role of strategic information for evidence-based policy formulations. NACP Phase-V will respond to the specific strategic information need of fertility rates among WLHIV, tracking of known on-ART

WLHIV in the perinatal and post-natal period as well as tracking of WLHIV identified during post-natal period through complementary systems of programme monitoring, surveillance & epidemiology, and research.

6.10 Prepare strategic roadmap to guide actions towards attainment of validation of elimination of vertical transmission

The country progress towards attainment of elimination of the vertical transmission of HIV Syphilis, and Hepatitis B is measured through standard criteria and process for validation prescribed by WHO in its global guidance. While there are specific numeric targets for validation, countries must also demonstrate progress on foundational requirements across four thematic areas of programme, laboratory, data and human rights, gender equality and community engagement.

The progress on criteria is assessed using standardized tools. The validation process consists of a series of national, regional, and global-level reviews on the standardized processes and criteria of validation. NACP Phase-V will undertake assessment of country progress on elimination using WHO recommended tools and prepare the roadmap on action points for the attainment of the elimination of the vertical transmission with defined timelines.

7.

Goal 4: Promote universal access to quality STI/RTI services to at-risk and vulnerable populations

More than 30 different bacteria, viruses and parasites are known to be transmitted through sexual contact. Some of these pathogens are of public health importance not only due to their prevalence and sequelae but also due to the epidemiological synergy with HIV. As STI and RTI enhances chances of acquiring and transmitting HIV infection by 4-8 times; prevention and

management of STI/RTI is a key strategy under NACP since its inception. NACP Phase-V will reinforce the STI/RTI component not only in terms of elimination of vertical transmission of HIV and syphilis but also to augment access to quality STI/RTI services through maximizing its system and opportunities for shared delivery models.

7.1 Strengthen the strategic information on STI

Overall, strategic information (SI) under NACP on STIs is less than that of HIV. NACP Phase-V will strengthen the strategic information on STIs through the complementary, action-oriented systems of programme monitoring, surveillance

& epidemiology, and research & evaluation. The SI on STI will be beneficiary centric encompassing granular, real-time, and cross-sectional evidence while engaging and expanding various stakeholders including institutional networks.

7.2 Maintain the existing model of Designated STI/RTI Clinics (DSRC) augmenting the role

NACP provides quality standardized STI/RTI services at DSRC, branded as Suraksha Clinic. DSRC offers syndromic management of STI/RTI through its two arms i.e. obstetrics & gynecology OPD and STI OPD under dermato-venereology

clinics. NACP Phase-V will maintain the DSRC model while augmenting its role to anchor newer initiatives like Sampoorna Suraksha Strategy and integrated service delivery tailored to the local contexts.

7.3 Develop and implement integrated communication strategies

HIV and STIs shares behavioral, social, and structural determinants. Untreated syphilis and HIV infections among pregnant and breastfeeding women may lead to adverse outcomes and share similar strategies to avoid the adverse outcomes.

NACP Phase-V will develop and implement tailored integrated communication strategies on prevention, testing, and treatment of HIV and STIs.

7.4 Dovetail dual testing at HCTS centers

The extensive HCTS models (standalone, facility integrated and CBS) under NACP offer an opportunity to significantly increase the coverage of syphilis testing. NACP Phase- V will introduce and scale-up RDT dual test kit (HIV & Syphilis), with specific framework on follow-up testing and treatment algorithms, increasing testing uptake in a very cost-efficient manner. This will include

orientation of associated service delivery health systems, on appropriate algorithms for referral, follow-up testing and/or confirmatory testing, and treatment and/or management. NACP Phase- V will continue to have the role of RPR for identification of active cases tailored to the location and population needs as per the provisions of national framework.

Table 16. Promote universal access to quality STI/RTI services to at-risk and vulnerable populations: Strategies at a glance

S No Strategy	
1	Strengthen the strategic information on STI
2	Maintain the existing model of DSRC augmenting the role
3	Develop and implement integrated communication strategies
4	Dovetail dual testing at HCTS centers
5	Promote active case findings facilitating early detections
6	Improve collaboration with NHM on STI/RTI services provisions and reporting
7	Strengthen and streamline private sector engagement on STI/RTI management
8	Suitably update the STI/RTI management guidelines periodically
9	Augment the laboratory capacities
10	Strengthen the supply chain management

7.5 Promote active case findings facilitating early detections

Identification and detection of sexual partners of a STI client helps early diagnosis and treatment averting further transmission and reinfection. The NACP Phase-V will promote active case findings through approaches like social-network based

testing and index testing approaches. Volunteerism and confidentiality would be the vital component of partner management services.

7.6 Improve collaboration with NHM on STI/RTI services provisions and reporting

Under NACP, the healthcare facility for STI/RTI services are usually limited to district-level facilities while NHM has wider and more granular presence up to the sub-district level. NACP Phase-V will collaborate with NHM to scale-up the preventive and management services for STI and linkages to quality diagnostics services and

quality assurance systems.

The care continuum framework of Reproductive, Maternal, Newborn Child plus Adolescent Health (RMNCH+A) would be leveraged. Information, screening, and management of STI/RTI servicesamong adolescents would be facilitated

through Rashtriya Kishor Swasthya Karyakram (RKSK) dovetailing Adolescent Friendly Health Clinics (AFHC). The collaboration will include the training and capacity building of healthcare personnel and coordination on health information systems promoting data sharing.

NACP Phase-V will strengthen strategic information

on cervical cancer among WLHIV and FSWs. Screening and management of cervical cancer among WLHIV and FSWs in collaboration with National Programme for Prevention & Control of Cancer, Diabetes, Cardiovascular Diseases & Stroke (NPCDCS) through suitable implementation arrangements would be facilitated.

7.7 Strengthen and streamline private sector engagement on STI/RTI management

Healthcare providers in private sector have a significant share in STI/RTI management services. Recognizing the reach and acceptance of private sector in offering of STI/RTI services, NACP has meaningfully involved private sector in the form of preferred private providers to give services to the high-risk group population through TI

projects. NACP Phase-V will strengthen and streamline the partnership with private sector to expand the reach of the STI/RTI services in alignment with the national frameworks. This will include the training, capacity building, and reporting of data through tailored implementation models.

7.8 Suitably update the STI/RTI management guidelines periodically

The science on diagnostics of STI/RTI is continuously growing with reliable and affordable new quality-assured diagnostic tests becoming available. Rapid point-of-care multiplex tests for HIV, STIs and Hepatitis allow multiple benefits. Based on improved diagnostics, transition from syndromic management to causative management is

being recommended. New models for delivering STI/RTI services such as telehealth, self-care strategies are being piloted. NACP Phase-V will facilitate evidence generation on more effective STI/RTI management models and adopt/advocate the suitable options under national frameworks through appropriate implementation modalities.

7.9 Augment the laboratory capacities

The STI/RTI services under NACP are supported through a three-tier STI laboratory network of SRC, RSTRRL and apex laboratory. The system is supposed to strengthen the etiological diagnosis of routine and treatment failure cases of various syndromes diagnosed in their allotted

geographies. NACP Phase-V will review, re-engineer/mainstream and strengthen this three-tier laboratory network for better outcome. This will include the strengthening of antimicrobial surveillance informing the periodic update of national treatment guidelines and policies.

7.10 Strengthen the supply chain management

Central supply of color-coded STI/RTI drug kits for syndromic management and RPR kits for Syphilis, are key component of STI/RTI services under NACP. NACP Phase-V will strengthen the supply chain management services through timely forecasting and procurement. This will be

done through institutional structures supported through IT-enabled supply-chain management information systems ensuring ensure timely and accurate data regarding commodity needs and consumption. 8.

Goal 5: Eliminate HIV/AIDS related stigma and discrimination

The strategies adopted under the NACP have always kept the HRG and PLHIV in center of its response. With notification of the HIV/AIDS (Prevention and Control) Act 2017 and decriminalization of section 377 of Indian Penal Code, the country has brought significant structural

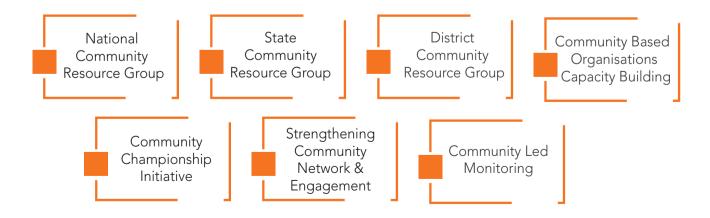
changes to eliminate HIV/AIDS related stigma and discrimination. NACP Phase-V will build upon these gamechanger initiatives to accelerate the progress on elimination of HIV/AIDS related stigma and discrimination.

8.1 Undertake bottom-up institutionalized community system strengthening

NACP recognizes the need for community - engaged responses as key to elimination of HIV/AIDS related stigma and discrimination.NACP Phase-V will institutionalize the community engagement and meaningful participation at the most granular level in the form of community system strengthening (CSS) (Figure 10). CSS will catalyze the improved health outcomes of

NACP specifically through strengthening targeted interventions (TI) program, advocacy and rapid response reducing stigma and discrimination, enhancing treatment literacy, greater involvement of communities in decision making and finally developing structured systems of community-led monitoring (CLM).

Figure 10. Implementation framework of Community System Strengthening



8.2 Accelerate the notification of State rules and appointment of Ombudsman in the context of the HIV and AIDS (Prevention and Control) Act, 2017

The HIV and AIDS (Prevention and Control) Act, 2017 is the primary legislation protecting and promoting the rights of people infected and affected with HIV. The Act takes a multi-sectoral approach and prohibits discrimination in multiple settings. The Act also penalizes propagation of hate and physical violence against a protected person. The Act further provides for a grievance redressal mechanism by

placing Ombudsman at State level and Complaints Officer at establishment level for a prompt resolution of complaints, related to violations of the provisions of the Act. NACP Phase-V will accelerate the notification of State rules and placement of Ombudsman in the context of the HIV/AIDS (Prevention and Control) Act, 2017.

8.3 Undertake sensitization of related stakeholders on HIV/AIDS related stigma and discrimination

NACP prioritizes workplace, healthcare, and educational as key settings to respond to the HIV/AIDS related stigma and discrimination. This will include educating the related stakeholders, their skill-building initiatives and awareness

generation about the provisions of the HIV/AIDS (Prevention and Control) Act in these three settings as approaches for stigma and discrimination reductions.

Table 17. Eliminate HIV/AIDS related stigma and discrimination: Strategies at a glance

S No Strategy	
1	Undertake bottom-up institutionalized community system strengthening
2	Accelerate the notification of State rules and appointment of Ombudsman in the context of the
	HIV and AIDS (Prevention and Control) Act, 2017
3	Undertake sensitization of related stakeholders on HIV/AIDS-related stigma and discrimination
4	Design and implement communication strategy on elimination of HIV/AIDS related stigma and
	discrimination
5	Enhance strategic information on HIV/AIDS related stigma and discrimination
6	Engage with State governments promoting launch and scale-up of social protection schemes

8.4 Design and implement communication strategy on elimination of HIV/AIDS-related stigma and discrimination

NACP undertakes HIV/AIDS related communication campaigns through a mix model of mass-media, mid-media, and interpersonal behavior change communication strategies. NACP Phase-V will build upon the previous campaigns to develop/implement communication

strategy on elimination of HIV/AIDS related stigma and discrimination. The campaigns will have in-built mechanism to measure the reach of these communication campaigns in conjunction with contributions to knowledge, attitudes, and behavior change.

8.5 Enhance strategic information on HIV/AIDS related stigma and discrimination

Evidence on the level, trends and determinants of HIV/AIDS related stigma and discrimination in settings of community, workplace, education, and healthcare is an enabler for developing comprehensive responses. NACP Phase-V will enhance the strategic information on HIV-related

stigma and discrimination in four settings to inform the magnitude, directions and why of stigma and discrimination to inform the designing and implementation of suitable interventions in each setting.

8.6 Engage with State governments promoting launch and scale-up of social protection schemes

Social protection schemes mainstreams people infected and affected with HIV, including the vulnerable population, through reducing inequalities and promoting inclusions. Many State governments has launched social protection schemes which have not only facilitated the services uptakes by target population but also

empowered them to break the barriers on social exclusion. NACP Phase-V will continue to engage with State governments promoting launch and scale-up of social protection schemes as a critical enabler to respond to HIV/AIDS related stigma and discrimination.

References

¹Centers for Disease Control (CDC). A cluster of Kaposi's sarcoma and Pneumocystis carinii pneumonia among homosexual male residents of Los Angeles and Orange Counties, California. MMWR. Morbidity and mortality weekly report. 1982 Jun 18;31(23):305-7.

²Centers for Disease Control and Prevention (CDC. Evolution of HIV/AIDS prevention programs--United States, 1981-2006. MMWR. Morbidity and mortality weekly report. 2006 Jun 2;55(21):597-603.

³Blattner W, Gallo RC, Temin HM. HIV causes AIDS. Science. 1988 Jul 29;241(4865):515-.

⁴Ramachandran P. Surveillance for the HIV infected. Health for the Millions. 1991 Aug;17(4):15-9.

⁵Ramachandran P. ICMR's tryst with HIV epidemic in India: 1986-1991. The Indian Journal of Medical Research. 2012 Jul;136(1):13.

⁶Kadri AM, Kumar P. Institutionalization of the NACP and Way Ahead. Indian Journal of Community Medicine: Official Publication of Indian Association of Preventive & Social Medicine. 2012 Apr;37(2):83.

⁷Chandrasekaran P, Dallabetta G, Loo V, Rao S, Gayle H, Alexander A. Containing HIV/AIDS in India: the unfinished agenda. The Lancet infectious diseases. 2006 Aug 1;6(8):508-21.

⁸Kartikeyan S, Bharmal RN, Tiwari RP, Bisen PS. Response to the HIV Epidemic in India. HIV and AIDS: Basic Elements and Priorities. 2007:373-82.

⁹National AIDS Control Organisation (NACO). Strategy and Implementation Plan. National AIDS Control Programme Phase III (2006-2011). November 2006.

¹⁰Mahapatra. India overtakes South Africa as country with most HIV cases. Seattle Post-Intelligencer Sept 16, 2004

¹¹Prasada RJ, Ganguly NK, Mehendale SM. India's response to the HIV epidemic. The Lancet. 2004;364(9442):1296-7.

¹² National AIDS Control Organisation. National Strategic Plan for HIV/AIDS and STI 2017-2024: Paving way for an AIDS free India. New Delhi: Ministry of Health and Family Welfare, Government of India; 2017.

¹³ National AIDS Control Organisation. Updated Guidelines for Prevention of Parent to Child Transmission (PPTCT) of HIV using Multi-Drug Anti-Retroviral Regimen in India. National AIDS Control Organization, Ministry of Health & Family Welfare, Government of India. 2013.

¹⁴Bennett S, Singh S, Rodriguez D, Ozawa S, Singh K, Chhabra V, Dhingra N. Transitioning a large scale HIV/AIDS prevention program to local stakeholders: findings from the Avahan transition evaluation. PloS one. 2015 Sep 1;10(9):e0136177.

¹⁵Sgaier SK, Claeson M, Gilks C, Ramesh BM, Ghys PD, Wadhwani A, Ramakrishnan A, Tangri A, Chandramouli K. Knowing your HIV/AIDS epidemic and tailoring an effective response: how did India do it? Sexually transmitted infections. 2012 Jun 1;88(4):240-9.

¹⁶The World Bank. Implementation Completion and Results Report, National AIDS Control Support Project. 2021. https://documents1.worldbank.org/curated/en/186511611952215480/pdf/India-National-AIDS-Control-Support-Project.pdf

¹⁷Kumar R, Mehendale SM, Panda S, Venkatesh S, Lakshmi PV, Kaur M, Prinja S, Singh T, Virdi NK, Bahuguna P, Sharma AK. Impact of targeted interventions on heterosexual transmission of HIV in India. BMC public health. 2011 Dec;11(1):1-8.

¹⁸Pandey A, Dhingra N, Kumar P, Sahu D, Reddy DC, Narayan P, Raj Y, Sangal B, Chandra N, Nair S, Singh J. Sustained progress, but no room for complacency: Results of 2015 HIV estimations in India. The Indian journal of medical research. 2017 Jul;146(1):83.

¹⁹National AIDS Control Organisation. National AIDS Control Programme Phase-IV (2012-2017), Strategy Document.2014.

²⁰National AIDS Control Organisation. HIV Sentinel Surveillance: National Report 2012-13.

²¹National AIDS Control Organisation. The National Strategy & Operational Guidelines Towards Elimination of Congenital Syphilis. National AIDS Control Organization, Ministry of Health & Family Welfare, Government of India. 2015

²²Ministry of Health & Family Welfare. Government of India. Annual Report 2015-16. https://main.mohfw.gov.in/sites/default/files/24569856325632563256.pdf

²³ Press Information Bureau. Shri J P Nadda announces major policy decisions in fight against HIV-AIDS, Reaffirm India's commitment in ending epidemic by 2030. https://pib.gov.in/newsite/PrintRelease.aspx?relid=132184. 2015

²⁴PRS India. The Human Immunodeficiency Virus and Acquired Immune Deficiency Syndrome (Prevention and Control) Bill,2014 https://prsindia.org/billtrack/the-human-immunodeficiency-virus-and-acquired-immune-deficiency-syndrome -prevention-and-control-bill-2014

²⁵Press Information Bureau. Declining Trend of HIV/AIDS. https://pib.gov.in/newsite/erelcontent.aspx?relid=133543



²⁶ Department of Expenditure. Ministry of Finance. Government of India. Office Memorandum dated 23.02.2017 titled 'Continuation of ongoing Schemes beyond 12th Five Year Plan:

instructions regarding'. Downloaded from https://doe.gov.in/sites/default/files/12thFiveyearplan23022017_0.pdf

²⁷Department of Expenditure. Ministry of Finance. Government of India. Office Memorandum dated 10th January 2020 titled 'Continuation/Extension of public funded ongoing schemes: Instruction regarding'. Downloaded from https://doe.

 $gov. in/sites/default/files/Continuation \% 20 Extension \% 20 of \% 20 Public \% 20 funded \% 20 ongoing \% 20 schemes_0.pdf$

²⁸Press Information Bureau. Ensuring Equal Right to HIV/AIDS infected people. Downloaded from https://pib.gov.in/newsite/printrelease.aspx?relid=161041

²⁹Press Information Bureau. Test and Treat Policy for HIV Patients. Downloaded from https://pib.gov.in/newsite/PrintRelease. aspx?relid=169598

³⁰Press Information Bureau. National Strategic Plan on HIV/AIDS Released on World AIDS Day. Downloaded fromhttps://pib.gov.in/PressReleseDetail.aspx?PRID=1513824#:~:text=The%20

National%20Strategic%20Plan%20on,Retro%20Viral%20Treatment%20(ART).

³¹Press Information Bureau. Shri J P Nadda launches Viral Load test for People Living with HIV/AIDS (PLHIV); Terms it historic. Downloaded from https://pib.gov.in/Pressreleaseshare.aspx?PRID=1521810

³²Press Information Bureau. Union Cabinet approves continuation of National AIDS and STD Control Programme (NACP, Phase-V) from 1st April 2021 to 31st March 2026. Downloaded from https://pib.gov.in/PressReleasePage.aspx?PRID=1808185

³³National AIDS Control Organisation. Revamped and Revised Elements of Targeted Intervention for HIV Prevention and Care Continuum among Core Population. New Delhi: Ministry of Health and Family Welfare, Government of India; 2019.

³⁴Delhi SACS and IHAT. Virtual Intervention for the MSM Population in Delhi. Downloaded from https://www.ihat.in/resources/virtual-intervention-for-the-msm/

³⁵Chakrapani V, Newman PA, Shunmugam M, Rawat S, Baruah D, Nelson R, Roungkraphon S, Tepjan S. PrEP eligibility, HIV risk perception, and willingness to use PrEP among high-risk men who have sex with men in India: A cross-sectional survey. AIDS care. 2021 Feb 19:1-9.

³⁶Reza-Paul S, Lazarus L, Maiya R, Haldar P, Rewari BB, Venugopal MS, Hafeez Ur Rahman S, Venukumar KT, Ramaiah M, Pasha A, Sharma M. The Ashodaya PrEP project: Lessons and implications for scaling up PrEP from a community-led demonstration project among female sex workers in Mysore, India. Global Public Health. 2020 Jun 2;15(6):889-904.

³⁷Reza-Paul S, Lazarus L, Doshi M, Hafeez Ur Rahman S, Ramaiah M, Maiya R, Ms V, Venukumar KT, Sundararaman S, Becker M, Moses S. Prioritizing risk in preparation for a demonstration project: a mixed methods feasibility study of oral pre-exposure prophylaxis (PREP) among female sex workers in South India. PloS one. 2016 Nov 23;11(11):e0166889.

38Rao A. HIV self-test during the time of COVID-19, India. The Indian Journal of Medical Research. 2020 Jul;152(1-2):164.

³⁹National AIDS Control Organization. HSS Plus 2019: Central Prison Sites. New Delhi: NACO,

Ministry of Health and Family Welfare, Government of India; 2020

⁴⁰National AIDS Control Organization (2020). Programmatic Mapping and Population Size Estimation (p-MPSE) of High-Risk Groups: Operational Manual. New Delhi: NACO, Ministry of Health and Family Welfare, Government of India.

41https://soch.naco.gov.in/

⁴²Indian Institute of Public Administration. Evaluation of National AIDS Control Programme Phase IV and Extension period. 2020.

⁴³Press Information Bureau. Impact of Covid on Persons with Critical Health Issues. Downloaded from https://pib.gov.in/Press ReleseDetail.aspx?PRID=1695592

⁴⁴Press Information Bureau. The 15th Finance Commission submits its Report for 2021-22 to 2025-26 to the President of India. Downloaded from https://pib.gov.in/PressReleaselframePage.aspx?PRID=1671384

⁴⁵Department of Expenditure. Ministry of Finance. Government of India. Office Memorandum dated 08.12.2020 titled '

Continuation of schemes beyond 31st March 2021-instructions regarding. Downloaded from https://doe.gov.in/sites/default/files/Continuation%20of%20schemes%20beyond%2031st%20March%2C%202021-instructions%20reg..pdf

⁴⁶National AIDS Control Organisation & ICMR-National Institute of Medical Statistics (2021). India HIV Estimates 2020: Technical Brief. New Delhi: NACO, Ministry of Health and Family Welfare, Government of India.

⁴⁷National AIDS Control Organization & ICMR-National Institute of Medical Statistics (2020). India HIV Estimates 2019: Report. New Delhi: NACO, Ministry of Health and Family Welfare, Government of India



⁴⁸Kumar P, Sahu D, Chandra N, Kumar A, Rajan S. Aging of HIV epidemic in India: Insights from HIV estimation modeling under the national AIDS control programme. Indian Journal of Public Health. 2020 Apr 1;64(5):76.

⁴⁹National AIDS Control Organization (2017). HIV Sentinel Surveillance: Technical Brief, India 2016-17. New Delhi: NACO, Ministry of Health and Family Welfare, Government of India.

⁵⁰National AIDS Control Organization. HSS Plus 2019: Central Prison Sites. New Delhi: NACO, Ministry of Health and Family Welfare, Government of India; 2020

⁵¹National AIDS Control Organisation & ICMR-National Institute of Medical Statistics (2021). District-Level HIV Estimates and Prioritization in India 2019: Technical Brief. New Delhi: NACO, Ministry of Health and Family Welfare, Government of India.

⁵²National AIDS Control Organization (2020). Sankalak: Status of National AIDS Response (Second edition, 2020). New Delhi: NACO, Ministry of Health and Family Welfare, Government of India.

⁵³National AIDS Control Organization (2021). Sankalak: Status of National AIDS Response (Third edition, 2021). New Delhi: NACO, Ministry of Health and Family Welfare, Government of India.

⁵⁴Solomon SS, Mehta SH, Srikrishnan AK, Solomon S, McFall AM, Laeyendecker O, Celentano DD, Iqbal SH, Anand S, Vasudevan CK, Saravanan S. Burden of hepatitis C virus disease and access to hepatitis C virus services in people who inject drugs in India: a cross-sectional study. The Lancet infectious diseases. 2015 Jan 1;15(1):36-45.

⁵⁵Ambekar A, Agrawal A, Rao R, Mishra AK, Khandelwal SK, Chadda RK on behalf of the group of investigators for the National Survey on Extent and Pattern of Substance Use in India (2019). Magnitude of Substance Use in India. New Delhi: Ministry of Social Justice and Empowerment, Government of India

⁵⁶Arumugam E, Kangusamy B, Sahu D, Adhikary R, Kumar P, Aridoss S. Size Estimation of high-risk groups for hiv infection in india based on data from national integrated bio-behavioral surveillance and targeted interventions. Indian Journal of Public Health. 2020 Apr 1;64(5):39.

⁵⁷Changing Dynamics among MSM in Sex Workers in India: A Rapid Assessment. 2017, The HIV/AIDS Partnership: Impact through Prevention, Private Sector and Evidence-based Programming (PIPMPSE) Project: Public Health Foundation of India (PHFI) Technical Brief 03 ⁵⁸Number of internet users in India from 2015 to 2018 with a forecast until 2023. 2019 May 24, 2020]; Available from: https://www.statista.com/statistics/255146/number-of-internet-users-in-india/.

⁵⁹Identifying Changing Trends In The Sex Work Dynamics Among Female Sex Workers (FSWs) In India. Available at https://www.naco.gov.in/sites/default/files/Technical%20Brief%20on%20Changing%20trends%20in%20sex%20work.pdf

⁶⁰Burden of STI/RTI infection in India. Indian Council of Medical Research, 2002-03. As cited in Annual Report of 2015-16, Ministry of Health and Family Welfare, Govt. of India, page 35.

⁶¹National AIDS Control Organization. ANC HSS 2019: Technical Report. New Delhi: NACO, Ministry of Health and Family Welfare, Government of India; 2020

⁶²Srinivas V, Turlapati PL, Bhola AK, Singh AK, Rajan S, Gupta RS, Khaparde SD. Towards elimination of parent-to-child transmission of syphilis in India: a rapid situation review to inform national strategy. WHO South-East Asia Journal of Public Health. 2015;4(2):197-203.

⁶³Chen XS, Khaparde S, Prasad TL, Srinivas V, Anyaike C, Ijaodola G, Ngige E, Tembo Mumba G, Phiri C, Tambatamba B, Chavan L. Estimating disease burden of maternal syphilis and associated adverse pregnancy outcomes in India, Nigeria, and Zambia in 2012. International Journal of Gynecology & Obstetrics. 2015 Jun;130:S4-9.

⁶⁴Report on global sexually transmitted infection surveillance, 2018. Geneva: World Health Organization; 2018. Licence: CC BY-NC-SA 3.0 IGO.

⁶⁵Rao JP. Celebrating Small Victories: My Journey Through Two Decades of AIDS Response. Notion Press; 2020 Nov 26.

⁶⁶International Institute for Population Sciences (IIPS) and Macro International. National Family Health Survey (NFHS-3), 2005–06: India: Volume I. Mumbai: IIPS. 2007

⁶⁷Indian Institute for Population Sciences (IIPS) and MoHFW. National Family Health Survey -4. 2017

⁶⁸http://naco.gov.in/sites/default/files/Final%20%20Report_Third%20Party%20Evaluation.pdf

⁶⁹https://www.statista.com as downloaded on 8th June, 2020

The NACP Phase-V will take the national AIDS and STD response till Financial Year 2025-26 towards the attainment of United Nations' Sustainable Development Goals 3.3 of ending the HIV/AIDS epidemic as a public health threat by 2030. The strategy document outlines the roadmap to attain the goals to be achieved under NACP Phase-V.

Z-17018/01/2025-NACO(F)AAP2025-26 Government of India Ministry of Health & Family Welfare National Aids Control Programme (NACO) (Finance Division)

6th Floor, Chandralok Building, 36, Janpath, New Delhi Dated 21/4/2025

To,

All Project Director's,

State/UT Aids Control Society (SACS)

Subject: - Forwarding of Approved In-Principle Annual Action Plan (AAP) 2025-26 – SACS-wise Component Budget Bifurcation.

The undersigned is directed to forward herewith the provisional Annual Action Plan (AAP) of the Financial Year 2025-26, containing provisional budget catered across the 10 components.

- 2. The provisional Annual Action Plan 2025-26 has been approved in-principle by the AS&DG, NACO which is subject to periodic review and capacity of utilisations. The assignment limits shall be issued to SACS in dynamic mode in every instalment based on their capacity of utilization of given fund. SACS are therefore requested to align all duly approved activities in accordance with the provisional AAP and ensure timely and effective utilization of the allocated funds in an expeditious manner in every phase.
- This issues with the approval of the competent authority.

Encl: As above.

(Parveen Kumar) Under Secretary Naco (F)

To: DDG, PMR Division, NACO Copy to:

1.PPS to AS&DG, NACO

2.Director, NACO

3.All concerned officers

				DAVID BUSINE HAT IS	E STATE OF STREET	T Santalana		and the same of th		10.11		And The Style
S.No.	Name of SACS	IEC, Youth & Mainstreaming	Prevention	BSD (ICTC/HCTS/EVTH S)	SSK (Global Fund)	STI	СЅТ	Lab Services	SI (Surveillance, M&E, R&D	PMR	IS	Proposed AAF 2025 - 26 (BE)Total (Rs.
.1	Andaman and Nicobar Islands	47.82	25.62	130.90	30.70	6.47	42.77	18.73	Management)	0.06	149.28	In Lakhs)
2	Andhra Pradesh	416.38	3752.25	2168.92	376.41	260.63	3387.45	0.17.01	A CONTRACTOR OF THE PARTY OF TH	The state of the s		472.87
3	Arunachal Pradesh	292.14	1567.29	347.84	82.10	83.38	87.77	347.04	115.49	413.56	950.76	12188.89
4	Assam	288.46	3225.88	1056.16	184.34	161.93	459.19	30.04	65.03	88.91	432.53	3077.03
5	Bihar	257.85	438.06	761.58	326.54	80.23	885.30	272.23	102.26	115.16	319.70	6185.30
6	Chandigarh	113.34	356.82	131.32	16.20	33.15	189.76	738.65	77.50	231.77	412.32	4209.81
	Chhattisgarh	218.76	1347.29	987.23	164.86	95.98	443.50	62.46	46.44	1.00	160.70	1111.19
	DD and DNH	66.50	12.76	25.96	13.949	6.72		46.61	75.02	111.45	186.47	3677.16
9	Delhi	384.25	3166.68	848.35	86.06	120.18	10.55	0.00	13.70	0.50	91.00	241.64
10	Goa	199.44	376.60	128.00	16.80	18.44	799.93	242.23	45.71	177.55	267.38	6138.33
11	Gujarat + Ahmedabad	451.96	2363.61	2435.14	203.21	225.45	108.53	29.04	21.79	11.64	210.75	1121.03
12	Haryana	373.71	1603.63	1040.01	116.71	121.52	2049.50	211.86	142.27	403.94	600.00	9086.94
13	Himachal Pradesh	430.49	774.15	499.01	19.20	74.55	492.66	46.61	58.72	126.47	468.57	4448.61
	J & K and Ladakh	222.82	735.88	307.44	38.12	21.18	207.00	46.61	39.91	80.16	211.50	2382.58
	Jharkhand	223.24	740.59	453.88	112.82	45.55	149.38	271.34	38.57	14.52	246.82	2046.07
	Karnataka	657.18	3862.83	3842.66	178.89		584.99	87.21	47.47	90.57	338.99	2725.30
	Kerala	370.95	1821.58	1078.73	34.20	221.32	3036.93	741.35	155.70	504.73	517.34	13718.93
18	Lakshadweep	0.00	0.00	0.00	0.00	84.38	764.75	128.80	97.91	137.23	373.10	4891.64
19	Madhya Pradesh	601.87	2850.05	1779.62	212.35	0.00	0.00	, 0.00	0.00	0.00	0.00	0.00
20	Maharashtra including Mumbai	826.39	5294.19	5281.39	412.01	266.96 357.96	1096.17 5190.37	390.25 1077.67	97.28 438.27	260.77	611.89	8167.22
21	Manipur	227.31	2397.38	572.73	04.04				430.27	1028.76	1375.97	21282.99
22	Meghalaya	201.94	465.04	279.59	94.34	45.92	534.23	68.71	90.80	274.33	442.28	4748.03
23	Mizoram	296.98	2075.65	487.99	82.56	46.67	150.16	29.04	45.36	99.82	314.93	1715.11
	Nagaland	354.75	3129.62	739.46	174.34	62.42	635.40	230.04	66.42	191.26	814.54	5035.05
26	Odisha	345.06	1623.75	1222.11	141.34	60.38	536.88	237.68	78.25	390.87	1255.58	6924.81
27	Puducherry	190.99	136.76	142.94	45.32	144.68	956.89	346.04	93.12	240.01	315.52	5332.49
	Punjab	570.35	3133.57	1132.04	10.80	23.36	67.24	30.04	17.84	1.20	244.43	865.61
29	Rajasthan	759.33	1038.18	930.43	189.61	144.71	912.75	66.91	101.96	217.26	893.35	7362.51
30	Sikkim	207.93	301.41	162.18	222.25	143.50	1183.04	190.99	87.26	240.57	555.59	5351.13
31	Tamil Nadu	711.76	2798.33	3320.20	32.94	29.89	52.18	34.64	29.95	10.00	285.61	1146.73
32	Telangana	513.96	3255.48	1416.99	264.92	411.24	2785.34	498.21	270.51	635.12	1192.16	12887.79
	Tripura	185.40	942.29		497.12	172.07	2034.44	611.04	94.88	377.25	485.72	9458.96
34 (Uttar Pradesh	638.18	3755.94	238.62 3730.20	43.58	78.18	162.67	65.04	46.93	73.24	309.76	2145.71
	Uttarakhand	273.35	1043.40		553.53	442.30	2617.32	506.29	301.84	612.54	694.896	13853.04
	West Bengal	386.89	1507.24	315.41	89.70	93.11	243.97	87.04	44.48	84.48	285.03	2559.97
	Grand Total	12307.73	61919.80	2551.27	160.85	234.42	1758.39	453.68	197.42	294.24	437.91	7982.32
	The state of the s	12001.170	01313.00	40546.30	5228.66004	4418.83	34617.42	8244.14	The state of the s	7540.93	16452.38	194542.76

Chief Medical Officer (5 National AIDS Control Organization Ministry of Healty & Family Welfare New Delhi-110001

File No. A-11011/12/2022 - NACO(HR)
Government of India
Ministry of Health & Family Welfare
National AIDS Control Organisation

9th& 6th Floor, Chandralok Building 36, Janpath, New Delhi-1 Dated, the 3rd August 2022

OFFICE MEMORANDUM

Subject— Review of HR structure, manpower requirement and revision of remuneration for contractual staff at State/UT AIDS Control Societies (SACS)[SACS/District/Facility] levels for NACP-V.

The National AIDS and STD Control Programme (NACP) is a Central Sector Scheme fully funded by Government of India. It is implemented by National AIDS Control Organisation (NACO), a division of Ministry of Health & Family Welfare (MoHFW), to combat and control the HIV/AIDS epidemic in the country. The extended Phase –IV of the Programme ended on 31.3.2021. NACP Phase-V has been approved by the Cabinet aligning it with the 15th Finance Commission i.e from April, 2021- March, 2026 or till further review whichever is earlier.

- 2. Aligning to the Sustainable Development Goal 3.3 of ending AIDS as a public health threat by 2030, National AIDS Control Programme Phase-V endeavours to achieve the targets of reduction in new HIV infections through prevention efforts, 95-95-95 targets of test-treat-suppress, reduction of stigma and discrimination as well as provisioning services for prevention and control of STI/RTI. Being a finite programme, all services and facilities under NACP are implemented through contractual manpower.
- 3. Therefore, a Committee was constituted to, inter-alia, review HR structure, manpower requirement and revision of remuneration for contractual staff for the next Phase of the Programme. The Committee submitted its report to the Competent Authority with the recommendations that the HR structure be aligned with the goal of NACP-V. Recommendations made by the Committee have been examined and the competent authority has decided rationalisation/restructuring of contractual manpower and revision of remuneration for various contractual positions at (SACS) levels under NACP-V as indicated in following paragraphs.

4. The entry grade consolidated remuneration at various levels in SACS in respect of various positions is as under:

A. Revised Remuneration at SACS level-

Sr. No.	Name of Position	Revised monthly consolidated remuneration (in ₹)
1.	Joint Director	67,900/-
2.	Deputy Director	50,680/-
3.	Assistant Director	35,000/-
4.	Epidemiologist	1,06,400/-
5.	Stores Officer	35,000/-
6.	Administrative Officer	35,000/-
7.	HR Officer	35,000/-
8.	State Logistics Coordinator	28,000/-
9.	Procurement Assistant	23,800/-
10.	Accountant/ Finance Assistant	23,800/-
11.	Divisional Asst.	23,800/-
12.	Admn. Asstt.	23,800/-
13.	Personal Asstt.	23,800/-
14.	Computer Literate Steno	23,800/-
15.	Office Asstt. (LDC)	23,800/-
16.	Pharmacist	21,000/-

B. Revised Remuneration at Facility Level-

Sr. No.	Name of Position	Revised monthly consolidated remuneration (in ₹)
1.	Senior Medical Officer	90,000/-
2.	Research Fellow (Clinical)	72,000/-
3.	Medical Officer	72,000/-
4.	Technical Officer	35,000/-
5.	Research Fellow (Non-Clinical)	35,000/-
6.	Office Assistant	23,800/-

Sr. No.	Name of Position	Revised monthly consolidated remuneration (in ₹)
7.	District ICTC Supervisor	22,680/-
8.	Training & Mentoring Coordinator	22,400/-
9.	SACEP Coordinator	22,400/-
10.	Staff Nurse	21,000/-
11.	Counsellor	21,000/-
12.	Lab Technician	21,000/-
13.	Nutritionist	21,000/-
14.	Pharmacist	21,000/-
15.	Data Analyst/Data Manager/	21,000/-
16.	ANM	₹ 18,000/- or as notified under the Minimum Wages Act, whichever is higher
17.	Driver (BUS)	₹ 18,000/- or as notified under the Minimum Wages Act, whichever is higher
18.	Driver (VAN)	₹ 18,000/- or as notified under the Minimum Wages Act, whichever is higher
19.	Attendant / Cleaner	₹ 18,000/- or as notified under the Minimum Wages Act, whichever is higher
20.	Lab Attendant	₹ 18,000/- or as notified under the Minimum Wages Act, whichever is higher
21.	Out Reach Worker	₹ 18,000/- or as notified under the Minimum Wages Act, whichever is higher
22.	Community Care Coordinator	₹ 18,000/- or as notified under the Minimum Wages Act, whichever is higher
23.	Data Entry Operator	17,780/-
24.	Junior Accountant	17,780/-

C. Revised Remuneration at District Level-

Sr. No.	Name of Position	Revised monthly consolidated remuneration (in ₹)
1.	District Programme Manager (DPM)	43,680/-

2.	District Assistant (M&E)	17,780/-
3.	District Assistant (Accounts)	17,780/-
4.	District Assistant (Programme)	17,780/-

Following new positions have been provisioned as per the necessity of Phase-V of the Program at the following remuneration:

Sr. No.	Name of Position	Revised monthly consolidated remuneration (in ₹)
1.	Cluster Programme Manager (CPM)	54,300/-
2.	Clinical Services Officer (CSO)	46,800/-
3.	Data Monitoring and Documentation Officer (DMDO)	37,500/-

5. Remuneration in respect of existing contractual staff at all levels-

Since the existing contractual staff have been granted annual raises in all the previous years (the last annual raise was granted w.e.f. 01.04.2021), therefore, it has been decided that if the remuneration of existing contractual staff still falls short of revised entry level remuneration as mentioned in the tables at paragraph 4 above, at any position, the new revised entry level remuneration would be applicable.

- 6. The above revision in the remuneration would be further subject to the following:
 - i. As a consequence of rationalisation/restructuring of manpower for NACP-V, it has been decided to discontinue a total of 482 positions (at Facility Level-232 positions and at SACS level-250 positions). The details of revised manpower at various levels in SACS shall be communicated separately.
 - ii. Concurrent evaluation of work load assessment at various levels in SACS/District/Facility would be carried out to review the actual requirement and justification for the number of contractual staff engaged at each level on regular basis with the aim to further rationalize the numbers for eliminating redundancies and ensuring due cost-savings and efficiencies through optimal engagement of the resources and by regularly monitoring their performance and outputs.
- iii. It has to be ensured that revised compensation package is within the financial outlay as mentioned in NACO's Order No. Z-14011/01/2021-NACO (FIN) dated 16.3.2022. Further, the revised compensation package may not exceed the similarly placed contractual staff under NHM.
- iv. Department of Expenditure/Ministry of Finance OM dated 9.3.2022 regarding revised procedure for release of funds under Central Sector Scheme shall be complied with while implementing PFMS based payment system. It shall be the responsibility of the concerned Project Director of SACS to ensure that no stake or any claim/legal rights are allowed for regularisation of such contractual staff under NACP.

- v. The revision of remuneration shall be effective from 1.4.2021.
- vi. The revision in remuneration will not be applicable to the contractual staff who have left/ resigned from SACS/District/Facility on or before the date of issue of this order.
- 7. The competent authority has seen and approved.
- 8. This issues in concurrence of IFD vide C.D. No. 899 dated 29.07.2022.

(Sunil KS Bhadoria) Under Secretary to the Government of India

Copy to:

- 1. All Project Directors, SACS (As per the list)
- 2. DDG/Sr CMO/CMO, NACO.

Copy for information to:

- 1. Sr. PPS to Secretary (HFW).
- 2. Sr PPS to AS & DG, NACO.
- 3. Sr PPS to Director, NACO.
- 4. JS (IFD) with reference to their CD No. 899 dated 29.07.2022.
- 5. PS to DS (A&P).
- 6. All US/DD.
- 7. Consultant-Finance.

DETAILS OF OFFICE STAFF WORKING UNDER A&N AIDS CONTROL SOCIETY

SL.NO.	Name of Office Staff	Designation	Contact number
1.	Dr. Subrata Saha	Project Director	9434270355
2.	Dr. Jahanara Yasmeen	Deputy Director (IEC & MS)	9933269492
3.	Shri Arun Kumar Halder	Assistant Director(Finance)	9474249029
4.	Shri Vivekanand Singh	Deputy Director (BSD)	9434276939
5.	Shri Arup Kumar Roy	Deputy Director(Prevention)	9474222449
			9933231207
6.	Shri Girish Kumar	Assistant Director (CSS)	9434293511/
			9679581256
7.	Dr. P.K. Sikdar	Assistant Director (LSD)	9434295217/
			7063919595
8.	Shri Asif Rehan	Administrative Officer	9531810524
9.	Shri S. Senthil Nathan	Assistant Director(CST)	9476028207/
10.	Shri Kaushik Kumar Halder	Assistant Director(IEC)	9474281620
11.	Shri Santosh Baghel	Assistant Director(Doc.)	9474220069
12.	Shri Ganesh Bednath	Assistant Director(SI)	8618356049
13.	Shri Adhir Baroi	Finance Assistant	9474246085/
			9933280180
14.	Shri Aji. B	Computer Literate Steno	9434274897
15.	Smt. N. Kalai Selvi	Divisional Assistant	9474223643/
			8927803098
16.	Shri K.C. Uday Kumar	Divisional Assistant	9434262629
17.	Smt. Sujatha Malakar	Divisional Assistant	9531826665
18.	Smt. Sheela Kumari	Divisional Assistant	9679557249
19.	Shri John Peter	Divisional Assistant	9933244672
20.	Shri Manish Lall	Divisional Assistant	7063931499
21.	Smt. T. Usha Rani	Divisional Assistant	9679519046
22.	Shri Jayram	Driver	9434265200
23.	Shri Dinesh Halder	Driver	9476011659/
			9593220999
24.	Shri C. Ulagappan	Messenger	9476078964/
			9679545664
25.	Shri Lavkose Ram	BT Van Attendant	9476010093

DETAILS OF COUNSELOR WORKING UNDER A&N AIDS CONTROL SOCIETY

SL.	Name of counselors	Place of posting	Contact
NO.			number
1.	Shri G Venkateswar Rao	ICTC CHC Bambooflat	9474251961
2.	Shri Harendra Kr. Rai	ICTC G.B. Pant	9476027313
3.	Smt. Mini Kumari	ICTC District Hospital, Garacharma	9679544784
4.	Shri D. Anil Kumar	ICTC, PHC Shaheed Dweep (Neil	9434297556
		island)	
5.	Shri Balaram Dhali	ICTC PHC Hutbay	9476062656
6.	Smt. Palwinder Kaur	Blood Bank, G.B. Pant Hospital	9476036566
7.	Smt. Adiba Aleem	STD Clinic, G.B. Pant Hospital	9531891463
8.	Smt. Bobby Samaddar	ICTC CHC, Diglipur	9476040798
9.	Smt. V. Leena	ICTC CHC Rangat	9476071737
10.	Ms. Esther Charles	ICTC, BJR Hospital, Car Nicobar	9531819912
11.	Shri Susanta Golder	ICTC PHC Mayabunder	9474212660
12.	Smt. LalitaToppo	ICTC G.B. Pant Hospital, Port Blair	9434276937
13.	Smt. BeenaKumari	FI-ART, G.B. Pant Hospital	9476078338
14.	Ms. Kanika Roy	ICTC PHC Baratang	9476077376
15.	Ms. Priyanka Das	ICTC PHC SwarajDweep(Havelock)	9474279320
16.	VACANT	ICTC PHC Campbell Bay	-
17.	Smt. Sushma Xess	ICTC CHC Nancowrie	7389950398

DETAILS OF LAB TECHNICIAN WORKING UNDER A&N AIDS CONTROL SOCIETY

SL.No.	Name of Lab. Tech.	Place of posting	Contact
			number
1.	Ms. Lakshya	Technical Officer (SRL), G.B. Pant	7063969244
		Hospital	
2.	Smt. K. Laksmi Kanta	RBTC, G.B Pant Hospital	9474282250
3.	Shri P. Dora Babu	ICTC PHC Hutbay	9474244618
4.	Shri Ilangovan	SRL, GB Pant Hospital	9434271003
5.	Shri Mohammed	ICTC CHC Nancowry	9531914840
	Hassan		9531970943
6.	Shri Badrinath Mahato	ICTC CHC Rangat	9474216783
7.	Shri S. Aron	BCSU, GB Pant Hospital	9434260161
8.	Shri N. Naganathan	ICTC Dr. R.P. Hospital,	9474282488
		Mayabunder	
9.	Shri K. Madhavan	RBTC, GB Pant Hospital	9531883687
10.	Smt. Jyotsna Ganguly	ICTC CHC Diglipur	9476033994
11.	Smt. Jasheeja KK	ICTC District Hospital,	9474235497
		Garacharma	
12.	Smt. Farida Beebi	ICTC CHC Bambooflat	9474221670
			7063944121
13.	Smt. Latha	ICTC GB Pant Hospital	9474205552
14.	Smt. SunitaTirkey	ICTC PHC Baratang	9474231755
15.	Ms. M. Nirmala	ICTC PHC Campbell bay	9531866595
16.	Ms. LalithaTigga	ICTC PHC Swaraj Dweep	9531885677
18.	Shri Muthu Kumar	ICTC BJR Car Nicobar	9476077556
17.	Smt. M. Mincy	Staff Nurse Link ART Center	9434292683



परियोजना निर्देशक का कार्यालय अंडमान तथा निकोबार एड्स नियंत्रण सोसाइटी ;अ.नि.ए.नि.सो.द्ध

Office of the Project Director Andaman & Nicobar AIDS Control Society (ANACS)

National AIDS Control Organization (NACO) Under Ministry of Health & Family Welfare, GoI

F.No.1-7/ANACS/Estt./GC/2024-25

dt:- 17/10/24

OFFICE ORDER NO. 387

With reference to the A & N Administration, Secretariat vide circular no. DI-IFA/2/2022-ARTRG-Section-Sectt-Part(1) dated 09.10.2024 following are the officials nominated as Public Authority, Nodal Officer for RTI Portal, Public Information Officer (PIO), Assistant Public Information Officer (APIO) and Appellate Authority:-

Public Authority

Name of the Official	Designation
Dr. Subrata Saha, CMO (NFSG)	Project Director

Nodal Officer for RTI Portal

Name of the Official	Designation
Shri. Senthil Nathan	Assistant Director (Care Support & Treatment)

Public Information Officer (PIO)

Name of the Official	Designation
Shri. Asif Rehan	Administrative Officer

Assistant Public Information Officer (APIO

Name of the Official	Designation
Shri. Asif Rehan	Administrative Officer

Appellate Authority

Name of the Official	Designation
Dr. Subrata Saha, CMO (NFSG)	Project Director

Roles and Responsibilities of Nodal Officer for RTI Portal

- 1. All Online applications will be landed in Nodal Officer ID
- 2. Nodal Officer shall forward the RTI Application to the Concerned authority
- 3. Nodal Officer shall create the LOGIN of PIOs, APIOs, Appellate Authority,
- Nodal Officer shall make the entry of the physical RTI applications received in their respective departments in the portal.
- And any other duties w.r.t the online RTI portal that may come in the further.

Dr. Subrata Saha, OMO (NFSG)
Project Director, ANACS

Copy to:-

- 1. PA to Project Director, ANACS, for kind information of Project Director please.
- 2. Shri Asif Rehan, Administrative Officer for information & necessary action.
- 3. Shri S. Senthil Nathan, AD(CST) for information & necessary action.
- 4. All programme Officers, ANACS, for information please.
- 5. Concern File.

Project Director, ANACS