परियोजना निदेशक का कार्यालय

अंडमान तथा निकोबार एड्स नियंत्रण समिति, अटलाटा पॉडंट, पोर्ट ब्लेयर OFFICE OF THE PROJECT DIRECTOR, ANDAMAN & NICOBAR AIDS CONTROL SOCIETY GOVT. QUARTER NO. AP/10&11, TYPE – IV, ATLANTA POINT, PORT BLAIR,

PH.03192 236555, Fax: 03192 231176, email-andamansacs@gmail.com

F.No. 3-5/ANACS/Accts./AUDIT/2009/10(PF) /4/9

दिनांक: Date the & August, 2014

The Director (Finance)
National AIDS Control Organisation,
Govt. Of India
Ministry of Health and Family Welfare
6<sup>th</sup> Floor, Chanderlok Building,
36, Janpath,
New Delhi-110 001.

Sub: Submission of Statutory Audit Report for the Financial Year – 2013-14 – Reg.

Sir.

I am directed to enclosed herewith the audited Statutory Audit report for the Financial Year 2013-14 for DBS Fund, GFATM Rd.II & VI, for your perusal and necessary action.

In this connection it is requested to kindly release the balance Fund for the Financial Year 2014-15 of the respective funds at an early date.

### Enclosed: FIN. YEAR 2013-14

- 1. Management Letter & Audit Report.
- 2. Utilisation Certificate of DBS Fund, GFATM. Rd. II & IV for the F.Y. 2013-14.
- 3. Audited Account of DBS Fund, GFATM. Rd. II & IV (Balance Sheet, Income and Expenditure Account, Receipt and Payment Account for the Financial Year 2013-14)

Thanking you,

Yours faithfully

Encl: As above

Assistant Director (Finance)
A & N AIDS Control Society

### Copy to:

- Shri. Vijay Gupta, NPO (Audit), National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6<sup>th</sup> Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
- 2. Shri.Gopal Singh, Sr. Accounts Officer, National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
- 3. MS. Pooja Ahlawat, Technical Officer (Finance) (GFATM Rd. 11) National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.

- 4. Shri. R.K. Sachdev, Finance Officer (GFATM-IV) National AIDS Control Organisation, Govt. Of India, Ministry of Health and Family Welfare, 6<sup>th</sup> Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
- 5. M/s. Roy Ghosh & Associates, Chartered Accountants, 545, G.T. Road (South), 4<sup>th</sup> floor, Room No. 10, Howrah-711 101, West Bengal for information.

Assistant Director (Finance)

परियोजना निदेशक का कार्यालय

अंडमान तथा निकोबार एड्स नियंत्रण समिति, अटलाटा पॉडंट, पोर्ट ब्लेयर OFFICE OF THE PROJECT DIRECTOR, ANDAMAN & NICOBAR AIDS CONTROL SOCIETY GOVT. QUARTER NO. AP/10&11, TYPE – IV, ATLANTA POINT, PORT BLAIR,

PH.03192 236555, Fax: 03192 231176, email-andamansacs@gmail.com

F.No. 3-5/ANACS/Accts./AUDIT/2009/10(PF)

1419

दिनांक: Date the August, 2014

To

The Director (Finance)
National AIDS Control Organisation,
Govt. Of India
Ministry of Health and Family Welfare
6<sup>th</sup> Floor, Chanderlok Building,
36, Janpath,
New Delhi-110 001.

Sub: Submission of Statutory Audit Report for the Financial Year – 2013-14 – Reg.

Sir.

I am directed to enclosed herewith the audited Statutory Audit report for the Financial Year 2013-14 for DBS Fund, GFATM Rd.II & VI, for your perusal and necessary action.

In this connection it is requested to kindly release the balance Fund for the Financial Year 2014-15 of the respective funds at an early date.

### Enclosed: FIN. YEAR 2013-14

1. Management Letter & Audit Report.

- 2. Utilisation Certificate of DBS Fund, GFATM. Rd. II & IV for the F.Y. 2013-14.
- 3. Audited Account of DBS Fund, GFATM. Rd. II & IV (Balance Sheet, Income and Expenditure Account, Receipt and Payment Account for the Financial Year 2013-14)

Thanking you,

Yours faithfully

Encl: As above

Assistant Director (Finance)
A & N AIDS Control Society

### Copy to:

- 1. Shri. Vijay Gupta, NPO (Audit), National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6<sup>th</sup> Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
- 2. Shri.Gopal Singh, Sr. Accounts Officer, National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
- 3. MS. Pooja Ahlawat, Technical Officer (Finance) (GFATM Rd. II) National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6th Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.

- 4. Shri. R.K. Sachdev, Finance Officer (GFATM-IV) National AIDS Control Organisation, Govt. Of India, Ministry of Health and Family Welfare, 6<sup>th</sup> Floor, Chanderlok building, 36, Janpath, NewDelhi-110 001, for information.
- 5. M/s. Roy Ghosh & Associates, Chartered Accountants, 545, G.T. Road (South), 4<sup>th</sup> floor, Room No. 10, Howrah-711 101, West Bengal for information.

Assistant Director (Finance)





### Chartered Accountants

The Project Director, Andaman & Nicobar State AIDS Control Society, Govt. Quarter No: AP/10 & 11, Type - IV, Atlanta Point, Portblair - 744 101

Management letter for the Statutory Audit of the Society of New DBS NACP-IV Re: Fund, GFATM-II, and GFATM-IV as on 31.03.2014

Sir,

In connection with our audit of the financial statements for the year ended 31st March, 2014, we familiarized ourselves with Project documents and the internal guidelines/ circulars applicable during the period under audit. We also reviewed the business of the Project and evaluated the accounting systems and related internal controls of the Projects in order to plan and perform our audit.

This letter to Project Management includes observations noted during the course of our audit examination in the following area:

- Matters having a significant impact on the implementation of the Project
- Opportunities for strengthening financial records, systems and controls, together with recommendations for improvement
- Status of maintenance of Project books and records
- Accuracy of Project financial statements
- Status of prior audit recommendations

We have conducted the audit of the society in accordance with standard on auditing issued by the institute of Chartered Accountant of India. Those standards required that the plan and performance of audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on test basis, evidence supporting the amounts, review of internal controls and disclosures in the financial statement and also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall financial statement presentation.

We believe that our audit provides a reasonable basis for our opinion and the issues which comes forth during the audit which raises our reasonable opinion for the comments in the audit report though not effecting the true and fair view of the transaction of the society and the depiction in the statement of expenditure are stated below:-

The Society is being advised to destroy the identified expired stock of blood bags 1. in the prescribed manner before getting the due concurrence from NACO.





Chartered Accountants

- 2. The Society is being advised to maintain the Stock Register as per the format prescribed by NACO.
- 3. The system of submission of time sheets on monthly basis should be introduced before payment of salary.
- 4. Some items of stationeries are having negative balances and it is advised to adjust the same.
- 5. As informed, the Internal Audit of the Society has not been conducted during the year under consideration.
- 6. One Xerox machine(RICHIO AFICIO MP 200IL) for office use was replaced on 24.03.2014 with old machine(Gestetner Digital Photo Copier, Mode-2712G), in both cases supplier of the machines are same i.e M/S Super Electronics, Port Blair. The book value of the new machine was recorded in the book at cost (Rs. 1,07,029/-) less replace value (Rs. 5,000/-) of old machine and net book value of the asset of Rs. 1,02,029/- was capitalized under the head of "Office Equipment". No accounting entry to reduce the cost of old machine which was purchased on 26.03.2004 for Rs. 1,84,008/- against supply order No-1/2/ANSACS/XEROX. Fax/99/341, dated-24.03.2014 was passed in the account, so in the balance sheet closing balance of "Office Equipment" is increased by Rs. 1,79,008/-(Rs. 1,84,008 Rs. 5,000).

The matter contained in this management letter are intended solely for the information of Project Management, for such timely consideration and action as Project management may deem appropriate.

We wish to take this opportunity to thank Mr. R. Bali, IAS, Project Director and Project Management Officials for the courtesies and cooperation extended to our audit team.

Thanking you,

Yours truly, For Roy Ghosh & Associates

(Chartered Accountants)

(S. Roy Farmer)

Monday, 11 August, 2014



Chartered Accountants

### Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Andaman & Nicobar State AIDS Control Society, Portblair (New DBS Fund for NACP IV) under National AIDS Control Project - Phase III (financial under World Bank Credit No. 3242-IN) as at 31st March, 2014 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the year ended on that date.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

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

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

### Opinion:

In our opinion, as shown by books of Society, and to the best of our information and according to the explanation given to us, we have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.





### Chartered Accountants

- a) The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as at 31st March, 2014 conformity with accounting principles generally accepted in India;
- b) Income and Expenditure Account, consisting of fund relating to **New DBS Fund** for **NACP IV**, shows no Surplus/Deficit of the Society for the year ended 31st March, 2014 conformity with accounting principles generally accepted in India;

Report on Other Legal and Regulatory Requirements:

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of the audit and have found them to be satisfactory.
- b) The transactions of the Society, which have come to our notice, have been within the powers of the Society.
- c) 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 issued by NACO, GOI and NGO/CBO guidelines.

In our opinion, the Balance Sheet and Income and Expenditure Account comply with the applicable accounting standards.

Portblair, Monday, 11 August, 2014 For Roy Ghosh & Associates (Chartered Accountants)

01111

FRN: 320094E

(S. Roy, Partner) M. No. 053959

### Andaman & Nicobar SACS - NEW DBS FOR NACPIV



\_7

G.B. Pant Hospital Complex , Port Blair - 744104 National AIDS Control Project - Phase III

### **Utilisation Certificate**

Certified that an amount of Rs. 9,053,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 4,053,404.19 (and Current Liabilities of Rs.73,590.00) and outstanding Advances for Rs. 12,000.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 233,961.38. a sum of Rs. 10,264,167.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 3,083,308.57 (and Current Liabilities of Rs. 80,700.00 ) and outstanding advances of Rs.12,000.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	T. 11017 01A 2013-NACO (F) 2.7.2013	24,70,000=00
2.	Grant-received from Ministry Harveyla RTQS	65,83,000=0
	Total	9,053,000.00

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

### Kinds of checks exercised

- 1. Statement of Expenditures
- 2. Annual Financial Statements

Countersigned

(Chartered Accountant)

(Project Director) परियोजना निर्वेशक Project Director अं तथा नि एड्स नियंत्रण सीरगइटी A & N AIDS Control Society अस्तांत पोरंट /Atlanta Point, बोर्ट नियर / Port Blair

30,14608.5)

Printed: System Administrator on 07/08/2014 04:58:26 from 1228

Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	4,053,404.19
NACPIII Security Deposit (Paid)	12,000.00
	4,065,404.19
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	73,590.00
	73,590.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	9,053,000.00
	9,053,000.00
Utilisation of funds	Amount (Rs.)
IEC	2,678,056.00
Training	800,216.00
Salary	4,474,609.00
Equipment Maintenance	7,850.00
Vehicle Maintenance	312,847.00
Travelling Expenses	420,314.00
Telephone/Communication Expenses	44,506.00
Honorarium	30,000.00
Bank Charges	450.00
Miscellaneous Expenses	262,496.00
Printing & Stationery	227,585.00
Advertisement (Other than IEC)	29,244.00
Water and Electricity Charges	26,875.00
Audit Fees	69,000.00
Surveillance	138,928.00
Postage/Courier	24,000.00
Quality Assessment	9,863.00
Other Administration Cost	90,854.00
Contractual Services - Companies	105,995.00
Campaigns	98,779.00
Contigency	4,309.00
Consumable Items	164,627.00
Furniture, Fixtures & Supplies	66,770.00
Office Equipment	175,994.00
	10,264,167.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	1,422.84
Interest from Bank	232,538.54
• •	233,961.38
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	80,700.00



परियोजना निर्देशक Project Director अं तथा निर एड्स नियंत्रण सोसाइटी A & N AIDS Control Society सरतांत पोइंट/Atlanta Paint, पोर्ट क्षेयर / Port Blair

Printed: System Administrator on 07/08/2014 04:58:26 from 1228

•	80,700.00
Sosing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	3,083,308.57
NACPIII Security Deposit (Paid)	12,000.00
	3,095,308.57



परियोजना निर्देशक Project Director अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अटलांट पोइंट /Atlanta Point, पोर्ट ब्लेयर / Port Blair



9

G.B. Pant Hospital Complex , Port Blair - 744104

National AIDS Control Project - Phase III

## **Balance Sheet**

For The Period From: 01-Apr-2013 To: 31-Mar-2014

gures for the vious Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
3,991,814.19	GENERAL FUND	10	3,014,608.57	9,414,365.00	FIXED ASSETS	02	9,657,129.00
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
73,590.00	CURRENT LIABILITIES	1050	80,700.00	4,053,404.19	CURRENT ASSETS	0301	3,083,308.57
9,414,365.00	FIXED ASSET FUND		9,657,129.00	12,000.00	LOANS AND ADVANCES	0401	12,000.00
13,479,769.19			12,752,437.57	13,479,769.19			12,752,437.57

C P PLY

सहायक निदेशक (विस्त) Assistant Director (Finance) अ तथा नि एड्स नियंत्रण सोसाइचे A & N AIDS Control Society अर्ह्म नेहें/Atbuta Point, पेर्ट नेंग्र / Pet 1941

Project Director परियोजना निर्देशक Project Director अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अत्तार्थ भेड़ / Atlanta Point, परि लेग / Port Bair

Auditor

For ROY GHOSH & ASSOCIATES (CHARTERED ACCOUNTANTS)

nted: System Administrator on 07/08/2014 03:49:18 from 1228

ç
ě
Ž
.⊑
res
Пã
Œ

		- 0
	As at 31-Mar-14	As at 31-Mar-13
Particulars	(Rs.)	(Rs.)
Opening grant in aid	3,991,814.19	0.00
Add: Received during the year		
Grant from NACO to SACS	9,053,000.00	7,463,000.00
Recovery/Deduction of Grants	0.00	4,287,488.16
NACPIII Closure	0.00	9,408,378.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(9,787,441.62)	7,752,686.97
Grants utilised to the extent of fixed asset expenditure	(242,764.00)	9,414,365.00
Closing grant in aid	3,014,608.57	3,991,814.19



परियोजना निर्देशक Project Director अं तथा नि एड्स नियंत्रण सोसाइदी A & N AIDS Control Society स्तार पोड़ /Atlanta Poist, पोर्ट लेख / Port Blair



सहायक निर्देशक (बितन) Assistant Director (Finance) अ तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society Fixed Asset

Schedule 02

				Figures in Rupees
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Furniture, Fixtures & Supplies (2202)	00:0	00.0770.00	0.00	66,770.00
NACPIII Blood Bank Equipments (2403)	1,709,766,00	00.0	0.00	1,709,766.00
NACPIII Civil Works (2401)	183,805,00	00.0	0.00	183,805.00
NACPIII Equipment (Other) (2404)	41,135.00	0.00	0.00	41,135.00
NACPIII Furniture, Fixtures & Supplies	966,040.00	00.00	0.00	966,040.00
(2402)				
NACPIII Office Equipment (2406)	5,223,058.00	00.00	0.00	5,223,058.00
NACPIII Vehicles (2405)	1,272,461.00	00.00	0.00	1,272,461.00
Office Equipment (2206)	18,100.00	175,994.00	0.00	194.094.00
Grand Total	9,414,365.00	242,764.00	0.00	9,657,129.00

Funds from Other Sources

Schedule 03

Figures in Rupecs

	 <del></del> ,
Closing Balance	
Grant Utilised/ Refunded	
Grant Recieved	
Opening Balance	
Particulars	Grand Total



सहायक निर्वेशक (बित्त) HPAL

Assistant Director (Finance)

परियोजना निर्देशक Project Director

डां तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अत्साव पोंट / Atlanta Point, पोर्ट लेख / Port Bair

उन तथा जि एइस जियंत्रण सीसाइटी A & N AIDS Contrel Society अस्टो सेट्टे /Atinuta Point, बोर्ड ब्लेस / Port Blair

Printed: System Administrator on 07/08/2014 04:55:54 from 1228 (For the Location)

## **CURRENT ASSETS**

Z

Schedule 0301

Figures in Rupees 4,053,404,19 4,053,404.19 31-Mar-13 As at (Rs.) 3,083,308.57 3,083,308.57 31-Mar-14 (Rs.) As at Total **Particulars NEW DBS Bank Code** 

**LOANS AND ADVANCES** 

Schedule 0401

Figures in Rupees

12,000.00	12,000.00	Total
12,000.00	12,000.00	NACPIII Security Deposit (Paid)
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (RS)	Particulars

**CURRENT LIABILITIES** 

Schedule 0504

Figures in Rupecs

Particulars	As at 31-Mar-14 (RS.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	80,700.00	73,590.00
Total	80,700.00	73,590.00



Assistant Director (Finance)

सहासक निदेशक (बित्त)

MPRIL

परियोजना निर्देशक Froject Director

उं तथा नि एड्स नियंत्रण सोसाइटी

A 86 N AIDS Control Society । अंटमत एड्ट Atlanta Point, पेर्ट ब्लेश्न / Port Blair

St तथा कि एड्स फियजण सोसाइटी A & N AIDS Control Society अंद्रेड बेंट्/Atlanta Polnt, पोर्ट लेका / Pert Blair

(For the Location)

Printed: System Administrator on 07/08/2014 04:55:54 from 1228

, CO

G.B. Pant Hospital Complex, Port Blair - 744104

National AIDS Control Project - Phase III

# Income And Expenditure Account

For The Period From: 01-Apr-2013 To: 31-Mar-2014

i							
gures for the vious Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
1,640,772.00	JEIC		2,678,056.00	151,570.03	Other Income	28	233,961.38
541,065.00	541,065.00 Surveillance		138,928.00	7,752,686.97	Grants utilised to the extent of revenue		9,787,441.62
113.00	113.00 (IS) NACPIII expensable		00:00		cybriding		
358,833.00	358,833.00 Kits and Other Lab Supplies	90	164,627.00				
511,377.00	511,377.00 Training and Workshops	80	898,995.00				
3,412,269.00	3,412,269.00 Salary (Pay and Allowances)	13	4,504,609.00				
301,659.00	Maintenance Costs	14	320,697.00				
1,138,169.00	Operational Expenses	15	1,315,491.00				
7,904,257.00			10,021,403.00	7,904,257.00			10,021,403.00

परियोजना निर्वेशक Project Director अ तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अलात पोर्ट / Atlanta Point, परिकोश / Por Blair Page 1 of 4



सहायक निर्वेशक (बिस्त) Assistant Director (Finance) अंतर्था कि एड्स नियंत्रण सोसाइद A & N AIDS Control Society अतर्थे वृद्धे / Atlanta Polat, मेर्ड सेवा / Por Blate Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	1,422.84	12,587.89
Interest from Bank	232,538.54	138,982,14
Total	233,961.38	151,570.03

Kits and Other Lab Supplies

Schedule 06

358,833.00	164,627.00	Total
358,833.00	164,627.00	Consumable Items
As at 31-Mar-13 (Rs.)	As at: 31: Mar-14	Particulars Comments of the Co

Training and Workshops

Schedule 08

Particulars	As at 31-Mär-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	800.216.00	437.938.00
Campaigns	98.779.00	73.439.00
Total	898,995.00	511,377.00
		,

Printed: System Administrator on 07/08/2014 04:56:45 from 1228

सहायक निर्देशक (बित्त) Assistant Director (Finance) अं तथा कि एड्स नियंत्रण सोसाइटी A के N AIDS Control Society

अं तथा नि एड्स नियंत्रण सोसाइटी परियोजना निर्देशक Froject Director

A & N AIDS Control Society अत्यात पोहर / Atlanta Point, पोर्ट जोरा / Port Risis

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	4,474,609.00	3,372,269.00
Honorarium	30,000.00	40,000.00
Total	4,504,609.00	3,412,269.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	7,850.00	19,980.00
Vehicle Maintenance	3.12,847.00	281,679.00
	Total   320,697.00	301,659.00

A & N AIDS Control Society अत्ताद पोइंट /Atlanta Poist, पोर्ट ब्लेश / Port Blair परियोजना निर्देशक Preject Director अं तथा नि एइस नियंत्रण सोरगाइटी Assistant Director (Finance) अं तथा कि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अस्टो पेट्रे (Atlanta Point, मर्देलेग / Port आधा

सहायक निर्देशक (बित्त)

HPPL



Printed: System Administrator on 07/08/2014 04:56:45 from 1228

## Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	420,314.00	187,172.00
Telephone/Communication Expenses	44,506.00	23,253.00
Bank Charges	450.00	729.00
Miscellaneous Expenses	262,496.00	94,683.00
Printing & Stationery	227,585.00	227,415.00
Advertisement (Other than IEC)	29,244.00	47.887.00
Water and Electricity Charges	26.875.00	4,961.00
Audit Fees	00.000.69	103,500.00
Postage/Courier	24,000.00	24,955.00
Quality Assessment	9,863,00	0.00
Other Administration Cost	90,854.00	43,492.00
Contractual Services - Companies	105,995.00	377,387.00
Contigency	4,309.00	2,735.00
Total	1,315,491.00	1,138,169.00

A 8, N AIDS Control Society स्टास्ट पेड्र / Atlanta Point, पोर्ट लोगर / Port Bair परियोजना निर्देशक Project Director अं तथा नि एइस नियंत्रण सोसाइटी

Assistant Director (Finance) अ तथा कि एड्स कियंत्रण सोसाइटी A & N AIDS Control Society अरत्ते बांद्र/Atlanta Point, गोरे लेका / Por Hair

सहायक निदेशक (बित्त)

HPAL



A

G.B. Pant Hospital Complex , Port Blair - 744104

National AIDS Control Project - Phase III

## Receipt And Payment Account

# For The Period From: 01-Apr-2013 To: 31-Mar-2014

gures for the vious Feriod (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			449,258.00	LOANS AND ADVANCES	1.1	958,836.00
0.00	Imprest Account		0.00	18,100.00	FIXED ASSETS	16	242,764.00
00.00	Balance with Bank	30	4,053,404.19	358,833.00	Kits and Other Lab Supplies	18	164,627.00
11,750,488.16	GENERAL FUND	29	9,053,000.00	387,446.00	Training and Workshops	20	553,834.00
73,590.00	CURRENT LIABILITIES	32	7,110.00	3,412,269.00	Salary (Pay and Allowances)	25	4,504,609.00
151,570.03	Other Income	56	233,961.38	298,659.00	Maintenance Costs	26	320,697.00
11,975,648.19			13,347,475.57	1,071,370.00	Operational Expenses	27	975,056.00
				1,466,244.00	IEC		2,434,816.00
				460,065.00	Surveillance		108,928.00
					Closing Balance:		
				00.00	Imprest Account		0.00
				4,053,404.19	Balance with Bank	31	3,083,308.57
				11,975,648.19			13,347,475.57



Assistant Director (Finance) अ तथा कि एड्स नियंत्रण सोसाइच A & N AIDS Control Society बरहोद प्रदेशियात Potat, वोदेखेत / Por Phi सहायक निर्देशक (विस्त) MPPI

Project Director परियोजना निर्वेशक

Page 1 of 6 A & N AIDS Control Society अं तथा नि एड्स नियंत्रण सोसाइटी

ited: System Administrator on 07/08/2014 03:51:45 from 1228

GENERAL FUND

Schedule 29

1

	7,463,000.00	4,287,488.16	1,750,488.16
As at 31-Mar-13 (Rs.)	7,463,	4,287,	11,750,
As at 31-Mar-14 (Rs.)	9,053,000.00	00'0	00'000'550'6
Particulars	Grant from NACO to SACS	Recovery/Deduction of Grants	Total

Balance with Bank

Schedule 30

0.00	4,053,404.19	Total
0.00	4,053,404.19	NEW DBS Bank Code
As at: 31-Mar-12 (Rs.)	As at 31-Mar-13 (Rs.)	Particulars

**CURRENT LIABILITIES** 

Schedule 32

73,590.00 73,590.00 31-Mar-13 (Rs.) As at 7.110.00 7,110.00 -31-Mar-14 As at (Rs.). Total -- Particulars Security / Earnest Deposit (Received)



अ तथा नि एड्स निवजण सोसाइटी A & N AIDS Centrol Society अरो ेसे/Atlanta Point, पोरं जेका / Port Blair Assistant Director (Finance) सहायक निर्देशक (बित्त) HPAR

परियोजना निर्वेशक Project Director

A & N AIDS Control Society अरसंत पेड़ेट / Atlanta Peint, पीर्ट क्रीस / Pert Blair अ तथा नि एड्स नियंत्रण सोसाइटी

Printed : System .Ndministrator on 07/08/2014 04:57:37 from 1228

e
Ξ
ō
ũ
⊏
_
Ξ
er
=
=
=

Schedule 56

151,570.03	233,961.38	Total
138,982.14	232,538.54	Interest from Bank
12,587.89	1,422.84	Other Receipts
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

**LOANS AND ADVANCES** 

Schedule 17

449,258.00	958,836.00	Total
394,258.00	751,336.00	Advance to Staff
55,000.00	207.500.00	Advance to Others
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Furniture, Fixtures & Supplies	66,770.00	0.00
Office Equipment	175,994.00	18.100.00
Total	242,764.00	18,100.00



Assistant Director (Finance) अ तथा कि एड्स नियंत्रण सोसाइच ्र १५ N AIDS Centrel Seciety अस्ते। वृंद्र /Atlanta Point, पोर्ट क्षेत्र / Por Blair सहायक निर्देशक (बित्त) MPCA

परियोजना निर्देशक Project Director अं तथा नि एइम नियंत्रण सोसाइसी

A के N AIDS Control Society अटला पेहेंट / Atlanta Paint, पोर्ट लेकर / Port Mair

Printed: System Administrator on 07/08/2014 04:57:37 from 1228

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	164,627.00	358,833.00
Total	164,627.00	358,833.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at. 31-Mar-13 (Rs.)
Fraining	456,845.00	314,007.00
Jampaigns	96,989.00	73.439.00
Total	553,834.00	387,446.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	4,474,609.00	3,372,269.00
Honorarium	30.000.00	40.000.00
Total	4,504,609.00	3,412,269.00



si तथा कि एड्स किनामणे सोसाइटी \_\_A के N AIDS Centrel Society-अटलेंड चेंह्र /Atlanta Polnt, बोरें क्येय / Port Blair सहायक निर्देशक (बिल्त) Assistant Director (Finance) HPPLY

aceria पेड्ट / Atlanta Point, पेटिंक्सिय / Pert Blair परियोजना निर्वेशक Project Director अं तथा नि एड्स नियंत्रण सोसाइटी

Printed: System Administrator on 07/08/2014 04:57:37 from 1228

2
OS
Ũ
Ge
Ξ
Ë
ij
₽
ŝ
-

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	7.850.00	19.980.00
Vehicle Maintenance	312.847.00	278.679.00
Total	320,697.00	298,659.00

S
nses
Ë
9
=
Expe
ᇛ
Ë
iona
٣
ਹ
0
0

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	203,496.00	127,923.00
Telephone/Communication Expenses	44,506.00	23,253.00
Bank Charges	450.00	729.00
Miscellancous Expenses	198.879.00	89,683.00
Printing & Stationery	227,585.00	227,415.00
Advertisement (Other than IEC)	29,244.00	47,887.00
Water and Electricity Charges	26.875.00	4,961.00
Audit Fees	69.000.00	103,500.00
Postage/Courier	24,000.00	24.955.00
Quality Assessment	5,863.00	0.00
Other Administration Cost	37,854.00	40,942.00
Contractual Services - Companies	102,995.00	377,387.00
Contigency	4.309.00	2,735.00
Total	975,056.00	1,071,370.00

A & N AIDS Control Society अन्यत्म पेस्ट Atlanta Point, एर्ट त्येस्ट । १००० १००० परियोजना निर्देशक Project Director अं तथा नि एड्स नियंत्रण सीसाइटी

सहामक जिस्हार (स्वाता) (Sessing Director (Finance) अ तथा जि एहरा जिसमा स्मिताहर्जे A ए. N AIDS Control Society

Printed: System Administrator on 07/08/2014 04:57:37 from 1228

Balance with Bank

Schedule 31

Particulars	As at = 31-Mar-14 (Rs.)	. As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	3,083,308.57	4,053,404.19
Total	3,083,308.57	4,053,404.19

HPANAMEREND (ARM)

Assistant Director (Finance) अ तथा कि एड्स निवंत्रण सीसाइटी A & N AIDS Control Society स्टब्स जूट (Atlanta Polat, पोरं लेख / Part Blair

परियोजना निवेशक Project Director अ तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society सत्ताव पेड़ / Atbata Poist, पेटिनेय / Port Bair





### Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Andaman & Nicobar State AIDS Control Society, Portblair (GFATM - II Fund) under National AIDS Control Project - Phase III (financial under World Bank Credit No. 3242-IN) as at 31st March, 2014 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the year ended on that date.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

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

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

### Opinion:

In our opinion, as shown by books of Society, and to the best of our information and according to the explanation given to us, we have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.







### Chartered Accountants

- The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, c) containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as at 31st March, 2014 conformity with accounting principles generally accepted in India;
- d) Income and Expenditure Account, consisting of fund relating to GFATM II Fund, shows no Surplus/Deficit of the Society for the year ended 31st March, 2014 conformity with accounting principles generally accepted in India;

Report on Other Legal and Regulatory Requirements:

- We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of the audit and have found them to be satisfactory.
- The transactions of the Society, which have come to our notice, have been within e) the powers of the Society.
- In addition, (a) with respect to IFRs, adequate supporting documentation have f) 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 issued by NACO, GOI and NGO/CBO guidelines.

In our opinion, the Balance Sheet and Income and Expenditure Account comply with the applicable accounting standards.

Portblair. Monday, 11 August, 2014 For Roy Ghosh & Associates (Chartered Accountants)

FRN: 320094E

(S. Roy, Partner) M. Nb. 053959

### Andaman & Nicobar SACS - GLOBAL FUND RCC-II



G.B. Pant Hospital Complex , Port Blair - 744104 National AIDS Control Project - Phase III

### 26

### **Utilisation Certificate**

Certified that an amount of Rs. 4,338,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin.Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 643,447.91 (and Current Liabilities of Rs.134,610.00) and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 54,322.24. a sum of Rs. 4,744,377.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 228,683.15 (and Current Liabilities of Rs. 71,900.00 ) and outstanding advances of Rs.0.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
4.	Growt received from Ministry Howard RTGS	23,38,000=10
2.	- D o -	20,00,00026
	Total	4,338,000.00

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

### Kinds of checks exercised

- 1. Statement of Expenditures
- 2. Annual Financial Statements

Countersigned

(Chartered Accountant)

(Project Director)

परियोजना निर्देशक Project Director

अं तथा नि एड्स नियंत्रण सीसाइटी A & N AIDS Control Society अत्तार पोइंट /Atlanta Point, पोर्ट ब्लेयर / Port Blair

156783-15

Printed: System Administrator on 07/08/2014 05:03:34 from 1228

Opening balance of Net Current Assets	Amount (Rs.)
●Bank2	643,447.91
•	643,447.91
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	134,610.00
	134,610.00
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	4,338,000.00
	4,338,000.00
Utilisation of funds	Amount (Rs.)
Training	104,174.00
Salary	3,974,735.00
Bank Charges	169.00
Expenses on ICTC centre set up and maintenance	588,583.00
Review Meeting and Supervision of Councellors	76,716.00
	4,744,377.00
Bank Interest & Miscellancous Receipts	Amount (Rs.)
Other Receipts	835.72
Interest from Bank	53,486.52
	54,322.24
Current Liabilitics	Amount (Rs.)
Security / Earnest Deposit (Received)	71,900.00
	71,900.00
Closing balance of Net Current Assets	Amount (Rs.)
Bank2	228,683.15
	228,683.15



परियोजना निर्देशक Project Director अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अलातपोइट /Atlanta Point, पोर्ट ब्लेक्ट / Port Blair

# Andaman & Nicobar SACS - GLOBAL FUND RCC-II

G.B. Pant Hospital Complex , Port Blair - 744104

National AIDS Control Project - Phase III

## **Balance Sheet**

For The Period From: 01-Apr-2013 To: 31-Mar-2014

gures for the vious Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
508,837.91	GENERAL FUND	10	156,783.15		CURRENT ASSETS, LOANS AND		
	CURRENT LIABILITIES AND PROVISIONS			643,447.91	WARE STATES	301	228,683.15
134,610.00	CURRENT LIABILITIES	0501	71,900.00				
643,447.91			228,683.15	643,447.91			228,683.15

**\** 

Project Director परियोजना निर्वेशक Froject Director अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अज्ञेत पेहें/Atlanta Point, परिकास / Port Blair

Auditor

सहायक निर्देशक (वित्स) Assistant Director (Finance) अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Contrel Society अहत्ते पेंड्/Attata Polt, पेर्ट लेख / Port Blair

FOR ROY GHOSH & ASSOCIATES (CHARTERED ACCOUNTANTS)

ţ,

Partner

ited : System Adminisfrator on 07/08/2014 04:10:34 from 1228

Printed: System Administrator on 07/08/2014 05:01:00 from 1228

508,837.91	156,783.15	Closing grant in aid
4,392,542.92	(4,690,054.76)	Grants utilised to the extent of revenue expenditure
		Less: Utilised during the year
4,726,000.00	4,338,000.00	Grant from NACO to SACS
		Add: Received during the year
175,380.83	508,837.91	Opening grant in aid
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Fixed Asset

Figures in Rupees Schedule 02

Deletion



Project Director अं तथा नि एड्स नियंत्रण सीसाइटी परियोजना निर्देशक

्रे के N' AIBG Control Society अदलात पोइट /Atlanta Point, पोर्ट क्लेयर / Port Blair

Page 2 of 3

	 	1
Grand Total	Particulars	
	Opening Balance	
	Grant Recieved	
	Grant Utilised/ Refunded	
	Closing Balance	

### Schedule 301

Figures in Rupees

643,447.91	228,683.15	Total
643,447.91	228,683.15	
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Bank:2

## **CURRENT LIABILITIES**

Schedule 0501

134,610.00	71,900.00	Total
134,610.00	71,900.00	Security / Earnest Deposit (Received)
Figures in Rupees As at 31-Mar-13 (Rs.)	As at A 31-Mar-14 31-N	Particulars

Printed: System Administrator on 07/08/2014 05:01:00 from 1228

128

सहीयक निर्देशक (वित्त)
सहीयक निर्देशक (वित्त)
Assistant Director (Finance)
31 तथा निरुद्ध नियंत्रण सीसाइटी
A & N AIDS Control Society

परियोजना सिर्वेशक Project Director ओ तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society

Page 3 of 3



National AIDS Control Project - Phase III

# Income And Expenditure Account

For The Period From: 01-Apr-2013 To: 31-Mar-2014

4,744,377.00			4,419,430.00	4,744,377.00			4,419,430.00
				76,885.00	15	Operational Expenses	67,055.00
				588,583.00	14	Maintenance Costs	572,661.00
4,690,054.76		Grants utilised to the extent of revenue expenditure	4,392,542.92	3,974,735.00	13	3,532,069.00 Salary (Pay and Allowances)	3,532,069.00
54,322.24	28	Other Income	26,887.08	104,174.00	08	247,645.00 Training and Workshops	247,645.00
Figures for the current Period (Rs.)	Schedule Reference	INCOME	Figures for the previous Period (Rs.)	Figures for the current Period (Rs.)	Schedule Reference	EXPENDITURE	gures for the vious Period (Rs.)

सहायक निर्देशक (वित्त)
Assistant Director (Finance)
अ तथा नि एइस नियंत्रण सीसाइटी
A & N AIDS Control Society
अवनंत जेहं/Atlanta Point, वर्ष स्वेस / Part Blair

परियोजना निर्देशक Project Director 3रं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अदनाव पेंट्र /Atlanta Point, पेर्ट क्रेयर / Port Blair

or the Location)

.

-

4.

### Other Income

Schedule 28

26,887.08	54,322.24	Total
25,706.81	53,486.52	Interest from Bank
1,180.27	835.72	Other Receipts
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

## Training and Workshops

Schedule 08

247,645.00	104,174.00	Total
247,645.00	104,174.00	Training
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

## Salary (Pay and Allowances)

Schedule 13

3632,069.00	3,974,735.00	Total
3,532,069.00	3,974,735.00	Salary
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Printed: System Administrator on 07/08/2014 05:02:09 from 1228

Assistant Director (Finance) अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अर्जा पाँच (Alluna John सो लेक्स ) कर्म थर सहायक निर्देशक (बिस्त)

परियोजना निर्वेशक Project Director अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Seciety अञ्चल पहेंट /Manta Point, पोर्ट प्लेखा / Port Blair

Page 2 of 3

### Maintenance Costs

### Schedule 14

572,661.00	588,583.00	Total
572,661.00	588,583.00	Expenses on ICTC centre set up and maintenance
• As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

## Operational Expenses

Schedule 15

67,055.00	76,885.00	Total
66,998.00	76,716.00	Review Meeting and Supervision of Councellors
57.00	169.00	Bank Charges
As at 3i-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars



सहाबक निर्देशक (बिस्त) Assistant Birector (Finance) इत तथा नि एड्स नियंत्रण सोसाइटी के कि II AIDS Control Society अतंत्र पेरे /Atlanta Polnt, पोर्ट लेकर / Fort Blair

परियोजना निर्वेशक Project Director डां तथा नि एड्स नियंत्रण सीसाइटी A & N AIDS Control Society अदलाट पोइंट /Atlanta Point, पोर्ट स्वेस / Port Blair

# Andaman & Nicobar SACS - GLOBAL FUND RCC-II



G.B. Pant Hospital Complex , Port Blair - 744104

National AIDS Control Project - Phase III

# Receipt And Payment Account

For The Period From: 01-Apr-2013 To: 31-Mar-2014

5,035,770.15			5,062,877.91		_		
228,683.15	31	Balance with Bank	643,447.91		<u>-</u> ,		
		Closing Balance:					
76,885.00	27	Operational Expenses	67,055.00	5,035,770.15			5,062,877.91
588,583.00	26	Maintenance Costs	572,661.00	54,322.24	56	Other Income	26,887.08
3,974,735.00	25	Salary (Pay and Allowances)	3,532,069.00	0.00	32	CURRENT LIABILITIES	40,000.00
96,174.00	20	Training and Workshops	141,645.00	4,338,000.00	29	GENERAL FUND	4,726,000.00
62,710.00	32	CURRENT LIABILITIES	0.00	643,447.91	30	Balance with Bank	269,990.83
8,000.00	17	LOANS AND ADVANCES	106,000.00			Opening Balance:	
Figures for the current Period (Rs.)	Schedule Reference	PAYMENTS	Figures for the previous Period (Rs.)	Figures for the current Period (Rs.)	Schedule Reference	RECEIPTS	gures for the evious Period (Rs.)



सहायक निर्वेशक (बिल्न)
Assistant Director (Finance)
अं तथा नि एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अंतर्ति पहेंदें /Attanta Point, बेर्ड सेवा / Pert Mair

परियोजना निर्वेशक Project Director डां तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अटनव पेहें / Allanta Point, पेर्ट निया / Port Bair

or the Location)

 $\mathfrak{h}^{-1} \stackrel{\cdot}{|}$ 

### GENERAL FUND

Schedule 29

4,726,000.00	4,338,000.00	Total
4,726,000.00	4.338,000.00	Grant from NACO to SACS
As at 31-Mar-13 (Rs.)		As at 31-Mar-14 (Rs.)

Balance with Bank

Schedule 30

269,990.83	643,447.91	Total
269,990.83	643,447.91	Bank2
As at 31-Mar-12 (Rs.)	As at 31-Mar-13 (Rs.)	As at 31-Mar-13 (Rs.)

CURRENT LIABILITIES

Schedule 32

40,000.00	0.00	Total
40,000.00	0.00	Security / Earnest Deposit (Received)
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars



सहायक निर्देशक (चित्त)
Assistant Director (Finance)
3i तथा नि एइस नियंत्रण सीसाइटी
A & N AIDS Control Society
अहमंत्र पेंट्र /Atlanta Point, पोरं स्नेस / Port Illah

परियोजना निर्देशक

Project Director अंतथा जि एइस जियत्रण सोसाइटी A & N AIDS Control Society अत्तारा पेइंट /Atlanta Point, पोर्ट ज्येवर / Port Biair

 $\{\cdot\}$ 

### Other Income

Schedule 56

2

26,887.08	54,322.24	Total
25,706.81	53,486.52	Interest from Bank
1,180.27	835.72	Other Receipts
As at 31-Mar-13 (Rs)	As at 31-Mar-14 (Rs.)	Particulars

# LOANS AND ADVANCES

Schedule 17

106,000.00	8,000.00	Total
106,000.00	8,000.00	Advance to Staff
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

# CURRENT LIABILITIES

Schedule 32

0.00	62,710.00	Total
0.00	62,710.00	Security / Earnest Deposit (Received)
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars



सहायक निर्देशक (बिस्त) Assistant Director (Finance) अं तथा नि एइस निर्वात्रण सीसाइटी A & N AIDS Control Society अंदर्ज पोर्ट (Atlanta Point, पोर्ट प्लेख / Port Bisir

परियोजना निर्वेशक Project Director अं तथा नि एइस नियंत्रण सोसाइटी A & N AIDS Control Society अत्यद पहिंद /Atlanta Peint, पोर्ट नेवर / Port Bisis

### Training and Workshops

### Schedule 20

141,645.00	96,174.00	Total
141,645.00	96,174.00	Training
As at	As at 31-Mar-14 (Rs.)	Particulars

# Salary (Pay and Allowances)

Schedule 25

3,532,069.00	3,974,735.00	Total
3,532,069.00	3,974,735.00	Salary
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

### Maintenance Costs

Schedule 26

572,661.00	588,583.00	Total
572,661.00	588,583.00	Expenses on ICTC centre set up and maintenance
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars



सहायक निर्वेशक (धित्त) Assistant Director (Finance) अं तथा नि एइस नियंत्रण सोसाइटी १ % N AIDS Control Society अली नहें/Atlanta Point, परिचेश / Fort Blair

परियोजना निर्देशक Project Director उं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society उत्तारा पेइंट /Atlanta Point, पेर्ट स्वेत / Port Blair

### Operational Expenses

### Schedule 27

20

67,055.00	76,885.00	Total
66,998.00	76,716.00	Review Meeting and Supervision of Councellors
57.00	169.00	Bank Charges
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	As at 3i-Mar-14  Particulars  (Rs.)

ı

Balance with Bank

Schedule 31

643,447.91	228,683.15	Total
643,447.91	228,683.15	Bank2
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars



सहायक निर्देशक (चित्त) Assistant Director (Finance) अं तथा कि एइस नियंत्रण सोसाइटी A के, M AIDS Control Society अहरों भहेंट /Atlanta Point, पेर स्वेश / Port Blair

परियोजना निर्वेशक Project Director अं तथा नि एड्स नियंत्रण सोसाइटी A. &. N AIDS Control Society अत्नार पोइंट / Atlanta Point, पोर्ट क्षेयर / Port Blair



### Roy Ghosh & Associates

Chartered Accountants

### Auditors' Report on Financial Statements

We have audited the accompanying Financial Statements of Andaman & Nicobar State AIDS Control Society, Portblair (GFATM - IV Fund) under National AIDS Control Project - Phase III (financial under World Bank Credit No. 3242-IN) as at 31st March, 2014 which comprises the Balance Sheet, Income and Expenditure Accounts and Receipts and Payments Accounts for the year ended on that date.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and presentation of these financial statements that give a true and fair view. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

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

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

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

### Opinion:

In our opinion, as shown by books of Society, and to the best of our information and according to the explanation given to us, we have obtained all the information and explanations which to the best of our knowledge and were necessary for the purpose of our audit.





### Roy Ghosh & Associates

### Chartered Accountants

- The Balance Sheet, read with the notes thereon is a full and fair Balance Sheet, e) containing all the necessary particulars, is properly drawn up so as to exhibit a true and fair view of the state of affairs of the Society as at 31st March, 2014 conformity with accounting principles generally accepted in India;
- f) Income and Expenditure Account, consisting of fund relating to GFATM - IV Fund, shows no Surplus/Deficit of the Society for the year ended 31st March, 2014 conformity with accounting principles generally accepted in India;

Report on Other Legal and Regulatory Requirements:

- We have obtained all the information and explanations, which to the best of our knowledge and belief, were necessary for the purposes of the audit and have found them to be satisfactory.
- The transactions of the Society, which have come to our notice, have been within h) the powers of the Society.
- i) 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 issued by NACO, GOI and NGO/CBO guidelines.

In our opinion, the Balance Sheet and Income and Expenditure Account comply with the applicable accounting standards.

Portblair, Monday, 11 August, 2014 For Roy Ghosh & Associates (Chartered Accountants)

FRN: 320094E

(S. Roy, Partner) M. No. 053959



G.B. Pant Hospital Complex , Port Blair - 744104 National AIDS Control Project - Phase III

### **Utilisation Certificate**

Certified that an amount of Rs. 100,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 80,037.65 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 2,018.77. a sum of Rs. 120,781.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 61,275.42 (and Current Liabilities of Rs. 0.00 )and outstanding advances of Rs.0.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

SI. No.	Sanction letter Number and Date	Amount
1,	M. 18017 [4] 2013 - NACO(F) 14.6.2013	10,000 =00
2٠	Grant-received from Ministry Hororsh RTGS	90,000=10
	Total	100,000.00

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

Luce 61.27

### Kinds of checks exercised

- 1. Statement of Expenditures
- 2. Annual Financial Statements

Countersigned

(Chartered Accountant)

(Project Director)

परियोजना निर्वेशक Project Director

अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society

अदलारा पोइंट /Atlanta Point, पोर्ट ब्लेक्स / Port Blair

Opening balance of Net Current Assets	Amount (Rs.)
Bank of Baroda	80,037.65
	80,037.65
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	100,000.00
	100,000.00
Utilisation of funds	Amount (Rs.)
Training	27,994.00
Salary	72,112.00
Contigency	8,935.00
Office Equipment	11,740.00
	120,781.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	2,018.77
	2,018.77
Closing balance of Net Current Assets	Amount (Rs.)
Bank of Baroda	61,275.42
	61,275.42





परियोजना निर्देशक Project Director अं तथा नि एह्स नियंत्रण सीसाइटी A & N AIDS Control Society क्टतांत पेइंट / Atlanta Point, पोर्ट क्लेयर / Port Blair (C-IV

G.B. Pant Hospital Complex , Port Blair - 744104

National AIDS Control Project - Phase III

### **Balance Sheet**

For The Period From: 01-Apr-2013 To: 31-Mar-2014

gures for the vious Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
80,037.65	GENERAL FUND	10	61,275.42	00:00	FIXED ASSETS	03	11,740.00
0.00	FIXED ASSET FUND		11,740.00		CURRENT ASSETS, LOANS AND ADVANCES		
				80,037.65		301	61,275.42
80,037.65			73,015.42	80,037.65			73,015.42

Project Director परियोजना निर्वेशक Project Director अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अलात पोड़े / Atlanta Point, परिक्तिय / Port Blair

Auditor

For ROY GHOSH & ASSOCIATES (CHARTERED ACCOUNTANTS)

अ तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अहलंड पट्टे/Atlanta Point, पीर लेख / Fon Blair

सहायक निर्देशक (बित्त) Assistant Director (Finance)

FC/FM/FO

Partition

- 25 to

**General Fund** 

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	80,037.65	102,923.56
Add: Received during the year	00.000.001	0.00
Grant from NACO to SACS	100,000.00	0.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(107,022.23)	22,885.91
Grants utilised to the extent of fixed asset expenditure	(11,740.00)	0.00
Closing grant in aid	61,275.42	80,037.65

Fixed Asset

Schedule 02

Figures in Rupees

11,740.00 11,740.00 Closing Balance 0.000.00 Deletion 11,740.00 11,740.00 Addition 0.00 0.00 Opening Balance Grand Total **Particulars** Office Equipment (2206)

Assistant Director (Finance) महायक निर्देशक (वित्स)

Project Director

परियोजना निर्देशक

अ तथा कि एड्स कियंत्रण सोसाइटी A & N AIDS Control Society अल्हा नेट्रे /Atlanta Polat, पेर्ट ब्रेक्स / Port Bigit

A & N AIDS Control Society अज्ञाद पोंद्र / Albata Poist, पोर्ट ब्लेश / Port Bair अं तथा नि एड्स नियंत्रण सौसाइटी

Printed: System Administrator on 07/08/2014 05:04:45 from 1228

3

**Funds from Other Sources** 

Schedule 03

Figures in Rupees

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

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank of Baroda	61.275.42	80,037.65
Total	61,275.42	80,037.65



Reirao निवैशक (बिल्त) Assistant Director (Finance) अ तथा नि एड्स निवंत्रण सीसाइटी १० ६ N AIDS Control Society अरति भेड़ेर/Atlanta Point, परि लेखा / Port Blair

परियोजना निर्वेशक Project Director अ तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अस्तव पोंड /Atanta Peint, परिब्लेग / Port Blair



Draft

G.B. Pant Hospital Complex , Port Blair - 744104

National AIDS Control Project - Phase III

# Income And Expenditure Account

For The Period From: 01-Apr-2013 To: 31-Mar-2014

gures for the vious Period	EXPENDITURE	Schedule Reference	Figures for the current Period	Figures for the previous Period	INCOME	Schedule Reference	Figures for the current Period (Rs.)
(KS.)	111111111111111111111111111111111111111	8	27 004 00	3 986 09	3 986 09 Other Income	28	2.018.77
0.00	0.00   Iraining and workshops	80	00:466,12	2,000.5		}	
18,576.00	18,576.00 Salary (Pay and Allowances)	13	72,112.00	22,885.91	22,885.91 Grants utilised to the extent of revenue expenditure		107,022.23
8,296.00	8,296.00 Operational Expenses	15	8,935.00				
26,872.00			109,041.00	26,872.00			109,041.00

परियोजना निर्देशक Project Director अ तथा नि एड्स नियमण सोसाइटी A & N AIDS Control Society सत्ताय पेंड़ / Atlath Point, पेर सेन्य / Port Blair



Helder निर्देशक (बित्स)
Assistant Director (Finance)
अं तथा निरुक्त नियंत्रण सोसाइटी
A & N AIDS Control Society
सत्ते पहरेर (Atlanta Point, पोर्ट क्रेस / Port Blair

Schedule 28

Particulars	AS at	As at 31-Mar-13 (Rs.)
Other Receipts	0.00	00.66
Interest from Bank	2,018.77	3,887.09
Total	2,018.77	3,986.09

Training and Workshops

Schedule 08

*	0.00	0.00
As at 31-Mar-13 (Rs.)		)
As at, 31-Mar-14 (Rs.)	27,994.00	27,994.00
Particulars	ling	Total

Salary (Pay and Allowances)

Schedule 13

		40.04	
Particulars		AS at 31-Mar-14	AS 21.
		(Rs.)	(Rs.)
Salary		72,112.00	0 18,576.00
#	Total	72,112.00	0 18,576.00
			i ! !
The state of the s	401	No Promo	,ٰ
)	सहायक निर्दे	शक (वित्त)	परियोजना निर्देशक
on 07/08/2014 05:05:28 from 1228	Assistant Director (Finance) अ तथा जि छन्स निवस्था मोमान्स	ctor (Finance)	र स्थारित प्राहर जियंत्रण सोसाइटी
	A M. N. AIDS Control Society		A & N AIDS Control Society
	अस्तीक महिन्ति / Atlanta Point, पोर्ट ब्लेबर / Port Bials		अटलाय पंडट /Atlanta Point, पोर्ट ब्लेपर / Part Bigi

Printed: System Administrator on 07/08/2014 05:05:28 from 1228

Page 2 of 3

Ī

Schedule 15

### Operational Expenses

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Printing & Stationery	0.00	7.371.00
Contigency	8,935.00	925.00
Total	8,935.00	8,296.00



परियोजना निर्वेशक Project Director अ तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अत्वाद पेहर /Atlanta Point, पेर्ट कोया / Port Blair



सहायक निर्देशक (बिस्त) Assistant Director (Finance) अ तथा कि एड्स नियंत्रण सोसाइटी A के N AIDS Central Society अलो पंटे/Atlanta Point, गरे लेका / Port Blair

G.B. Pant Hospital Complex, Port Blair - 744104

National AIDS Control Project - Phase III

# Receipt And Payment Account

For The Period From: 01-Apr-2013 To: 31-Mar-2014

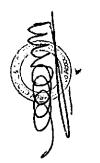
gures for the vious Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			00.00	0.00 LOANS AND ADVANCES	11	9,166.00
102,923.56	Balance with Bank	30	80,037.65	00.00	FIXED ASSETS	16	11,740.00
0.00	GENERAL FUND	29	100,000.00	00:00	Training and Workshops	20	21,514.00
3,986.09	Other Income	95	2,018.77	18,576.00	Salary (Pay and Allowances)	25	72,112.00
106,909.65			182,056.42	8,296.00	Operational Expenses	27	6,249.00
					Closing Balance:		
				80,037.65	Balance with Bank	31	61,275.42
				106,909.65			182,056.42
		_					

सहायक निर्देशक (बित्त) Heilmen

अ तथा कि एहम नियंत्रण सोसाइटी A & N AUS Control Society अतः ेंदे/Atlanta Polat, पेर्ट लेका / Port Bush Assistant Director (Finance)

अं तथा कि एड्स कियंत्रण सोस्पाइटी A & N AIDS Control Society स्ट्रताव पोड़ / Atbuta Point, पोर्ट लेख / Pert Bair परियोजना निर्वेशक Project Director

Page 1 of 4



П

00.0	100,000,001	
0.00	100.000.00	Grant from NACO to SACS
31-Mar-13 (Rs.)	•	As at 31-Mar-14 (Rs.)

Balance with Bank

Schedule 30

31-Mar-12 31-Mar-12 (Rs.) (Rs.) (Of Baroda
--

Other Income

Schedule 56

3,986.09	2,018.77	Total	
3,887.09	2,018.77		Interest from Bank
00.66	0.00		Other Receipts
(Rs.)	(Rs.)		Particulars
As at 31-Mar-13	As at 31-Mar-14	*	



अं तथा कि एहस कियंत्रण सोसाइदी A G. N AIDS Control Society अस्ते पेंह / Adata Polat, पेर्ट क्षेत्र / Por Blair सहायक निर्देशक (बित्त) Assistant Director (Finance) H.P.A.

परियोजना निर्देशक Project Director

उन तथा जिएड्स नियंत्रण सोसाइटी A & N AIDS Control Society सत्तांत पोट्टं/Atlanta Point, पोर्टलेयर / Port Blair

Printed: System. Administrator on 07/08/2014 05:06:06 from 1228

## LOANS AND ADVANCES

Schedule 17

D

0.00	0,166.00	Total
0.00	9,166.00	Advance to Staff
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

FIXED ASSETS

Schedule 16

00:0	11,740.00	Total
00.00	11,740.00	Office Equipment
As at 31-Mar-13 (Rs.)	As at 31-Mar-14 (Rs.)	Particulars

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
	21.514.00	0.00
Total	21,514.00	0.00



Assistant Director (Finance) अं तथा जि एड्स नियंत्रण सीसाइटी A & N AIDS Control Seciety अल्ले नेट्रे /Aliana Point, गेरे ब्लेस / Port Blair महायक निरंशक (बिल)

A & N AIDS Control Society एक्ट्राएंड्र / Atlanta Point, पोर्ट नीय / Port Blif परियोजना निर्वेशक Project Director अंतशा नि एड्स नियंत्रण सोसाइटी

Printed: System Administrator on 07/08/2014 05:06:06 from 1228

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar- 13 (Rs.)
Salary	72,112.00	18,576.00
Total	72,112.00	18,576.00

Operational Expenses

Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Printing & Stationery	00:00	7.371.00
Contigency	6,249,00	925.00
Total	6,249.00	8,296.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank of Baroda	61,275.42	80.037.65
Total	61,275.42	80,037.65



सहायक निर्वेशक (बित्त)
Assistant Director (Finance)
अ तथा नि एइस नियंत्रण सोसाइसै
A & N AIDS Control Society
प्रतार पोंहा/Attaut Point, पोंह सेंग / Pert Blair

अं तथा नि एड्स नियंत्रण सोसाइटी A & N AIDS Control Society अत्ताव पेड़्ट /Atlanta Point, बोर्ट नेया / Port Blair परियोजना निर्वेशक Project Director

Printed: System. Administrator on 07/08/2014 05:06:06 from 1228