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**AUDIT REPORT IN RESPECT OF GFATM ROUND - II**

To  
The Project Director,  
Assam State AIDS Control Society,  
Khanapara, Guwahati - 781022.  
Assam.

We have audited the accompanying financial statements of the **Assam State AIDS Control Society** in respect of **GFATM Round - II Fund** for the financial year ended March 31, 2014. The preparations of these financial statements are the responsibility Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

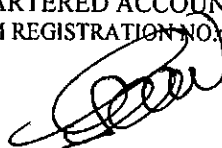
We conducted our audit in accordance with the standards prescribed by the ICAI. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting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

The policy management of **Assam State AIDS Control Society** is to prepare the accompanying statements on the cash receipts and disbursements basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred.

In our opinion, the financial statements, read with observation in attached annexure, if any, give a true and fair view of the Sources and Application of Funds and the financial position of **Assam State AIDS Control Society** in respect of **GFATM Round - II Fund** for the year ended March 31, 2014, in accordance with consistently applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentation has 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 subject to our management letter.

For **G. TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. 312036E



(CA. GOVINDALAL TOSNIWAL)  
PARTNER  
M.No.: 050480



Place : Guwahati.

Date : 18 JUL 2014

**MANAGEMENT LETTER IN RESPECT OF GFATM ROUND – II**

To  
The Project Director,  
Assam State AIDS Control Society,  
Khanapara, Guwahati - 781022.  
Assam.

Dear Sir,

**SUB: MANAGEMENT LETTER REFERRED TO IN OUR AUDIT REPORT OF EVEN DATE SHOWING OUR COMMENTS, OBSERVATION AND SUGGESTIONS IN COURSE OF OUR AUDIT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2014.**

**(1) ACCOUNTING RECORDS, SYSTEMS AND CONTROLS:**

- I. The cost of Medicines, Blood Testing Kits, etc. are fully charged to expenditure account as and when purchased and has not been reflected as stock in the financial statements of the society. As explained this system has been regularly followed by the society due to adoption of cash system of accounting as per guidelines issued by NACO.
- II. The society need to take adequate measures for adjustment of outstanding advances subject to our observations in the Annexure to this report.
- III. Fixed Assets are stated at cost and no depreciation was charged for wear & tears and time devaluation of these assets (as per guideline of NACO).

**(2) ADEQUACY OF SEGREGATION OF DUTIES IN THE SACS:**

According to the information and explanations given to us the adequacy of segregation of duties in the SACS found satisfactory in terms of volume of transactions.

**(3) DEGREE OF COMPLIANCE WITH THE FINANCIAL/ INTERNAL CONTROL PROCEDURES AS DOCUMENTED IN THE FINANCIAL MANUAL OF THE PROJECT & NGO/CBO GUIDELINES:**

According to the information and explanations given to us the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines, other than the observation / deficiencies as mentioned in Annexure to this report elsewhere, are proper.

**For G.TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E



(CA. GOVINDALAL TOSNIWAL)  
PARTNER

M.No.: 050480

Place : Guwahati.

Date : 18 JUL 2014



(43)

**ANNEXURE TO AUDIT REPORT ON NEW DBS FUND FOR F/Y. 2013-2014**

**1. Review of Advances:**

- **Advance to Others:**

During the year an amount of Rs. 26,615.00 is lying unadjusted as on dt. 31/03/2014.

- **Advance to District Authorities:**

During the year an amount of Rs. 42,136.00 is lying unadjusted with various District Authorities as on dt. 31/03/2014.

- **Advance to District Hospitals:**

During the year an amount of Rs. 949,195.00 is lying unadjusted with different District Hospitals as on dt.31/03/2014.





## Assam SACS – GLOBAL FUND RCC-II

Khanapara Guwahati-22, Guwahati - 781022

National AIDS Control Project - Phase III

### Utilisation Certificate

As on 31.03.2014

Certified that an amount of Rs.36,446,000.00 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.1,682,714.00 (and Current Liabilities of Rs.146,347.00) and outstanding Advances for Rs.1,206,743.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs.2,366.00 a sum of Rs.34,619,489.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.3,938,915.00 (and Current Liabilities of Rs.384,874.00 )and outstanding advances of Rs.1,017,946.00 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 No. & Date	Amount
1.	M.18017/06/2013-NACO(RCC-II) NE-SACS dt:03.07.2013	18,059,000.00
2.	M.18017/06/2013-NACO(RCC-II) NE-SACS dt:27.09.2013	18,387,000.00
	<b>Total Rs.</b>	<b>36,446,000.00</b>

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.

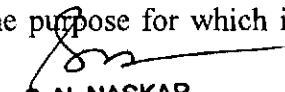
#### Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

**For G.TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E

Countersigned  
(Chartered Accountants)  
**CA. GOVINDALAL TOSNIWAL**  
PARTNER M.NO.: 050480

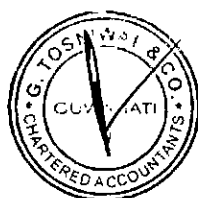


  
**S. N. NASKAR**  
Under Secretary  
Deptt. of AIDS Control  
Ministry of Health & Family Welfare

  
(Project Director)

Project Director  
Assam State AIDS Control Society  
Khanapara, Guwahati-22




<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank 1	1,682,714.00
Advance to Others	18,000.00
Advance to District Authorities	43,827.00
Advance to District Hospitals	1,144,916.00
	<u>2,889,457.00</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	146,347.00
	<u>146,347.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	36,446,000.00
	<u>36,446,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
Training	1,869,666.00
Salary	27,227,947.00
Vehicle Maintenance	157,686.00
Bank Charges	27,376.00
Expenses on ICTC centre set up and maintenance	4,966,756.00
Review Meeting and Supervision of Councillors	226,748.00
Office Equipment	143,310.00
	<u>34,619,489.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Interest from Bank	2,366.00
	<u>2,366.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	265,056.00
Other Recoveries	57,431.00
Taxes	62,387.00
	<u>384,874.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank 1	3,938,915.00
Advance to Others	26,615.00
Advance to District Authorities	42,136.00
Advance to District Hospitals	949,195.00
	<u>4,956,861.00</u>



**Bank Reconciliation Statement**

Bank Code Bank 1 (3102)

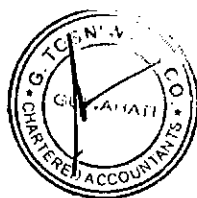
As on 31-Mar-2014

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		3,938,915.00
<b>ADD</b>		
Cheques issued but not presented for payment	8,180,837.00	
Directly Credited by Bank	0.00	
		8,180,837.00
<b>LESS</b>		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		12,119,752.00
 Deputy Director (Finance) Assam State AIDS Control Society Khanapara, Guwahati-22	 Project Director Assam State AIDS Control Society Khanapara, Guwahati-22	
		

## Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	13-Jan-2014	Training (2117)	Being amount paid towards hall rent	004913	07-Jan-2014	2,000.00
BPV/0	18-Mar-2014	Other Recoveries (3317)	Being amount deposited against deductions of APTax of Salary	005131	15-Mar-2014	14,391.00
BPV/0	18-Mar-2014		Being amount paid towards Vehicle hiring cost on ICTC Training programme	005133	15-Mar-2014	12,012.00
BPV/0	27-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim on 3-days ICTC training held on 20th-21st Mar'2014	ET	27-Mar-2014	90,320.00
BPV/0	27-Mar-2014		Being amount paid towards purchases of stationery items	005134	27-Mar-2014	10,013.00
BPV/0	29-Mar-2014	Training (2117)	Being amount paid towards Training hall charges on ICTC Training programme	005136	29-Mar-2014	12,600.00
BPV/0	29-Mar-2014		Being amount paid towards Refreshment charges on ICTC Training programme	005137	29-Mar-2014	19,790.00
BPV/0	29-Mar-2014	Training (2117)	Being amount paid towards training hall charges on ICTC Training programme	005138	29-Mar-2014	4,000.00
BPV/0	29-Mar-2014		Being amount paid towards supply of refreshment on ICTC Training programme	005135	29-Mar-2014	18,376.00
BPV/0	31-Mar-2014		Being amount paid towards salary for the month of March,14 to Mobile Van staff	et	31-Mar-2014	36,793.00
BPV/0	31-Mar-2014		Being amount paid towards salary for the month of March,14 to Mobile Van staff, Golaghat	et	31-Mar-2014	36,389.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid towards salary for the month of Feb,14 to TO of SRL	et	31-Mar-2014	10,508.00
BPV/0	31-Mar-2014		Being amount paid towards salary for the month of March,14 to TO of SRL	ET	31-Mar-2014	43,991.00
BPV/0	31-Mar-2014		Being amount paid towards arrear salary of ICTC Mobile Van Staff w.e.f.2nd Oct'2013 to 31st Mar'2014	ET	31-Mar-2014	136,945.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid towards arrear salary w.e.f.03.10.2013 to 31st Mar'2014 to 2-nos Tech.Officers under SRL	ET	31-Mar-2014	8,880.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards honorarium for RP on orientation workshop on advance counselling module	ET	31-Mar-2014	9,184.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim on 5-days ICTC training programme	ET	31-Mar-2014	111,480.00
BPV/0	31-Mar-2014	Vehicle Maintenance (2122)	Being amount paid towards reimbursment on TA bill on ICTC Mobile Van Camp	005152	31-Mar-2014	1,400.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount deposited deductions of TDS	005153	31-Mar-2014	4,541.00

BPV/0	31-Mar-2014	<b>TDS (Salary) (3308)</b>	Being amount deposited deductions of TDS	005154	31-Mar-2014	4,093.00	(39)
BPV/0	31-Mar-2014	<b>Training (2117)</b>	Being amount paid towards reimbursment on TA Claim on ICTC Training programme	005139	30-Mar-2014	2,150.00	
BPV/0	31-Mar-2014		Being amount paid vehicle hiring cost on ICTC Training programme	005140	30-Mar-2014	4,803.00	
BPV/0	31-Mar-2014	<b>Training (2117)</b>	Being amount paid towards reimbursment on TA Claim on ICTC Training programme	ET	30-Mar-2014	119,580.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of computers on DGS&D rate	005142	31-Mar-2014	498,160.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of consumbles	005143	31-Mar-2014	27,782.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of consumbles & disposables	005144	31-Mar-2014	172,440.00	
BPV/0	31-Mar-2014		Being the amount paid for ICTC Supervisor salary for the month of March,2014	ET	31-Mar-2014	21,492.00	
BPV/0	31-Mar-2014		Being amount paid towards CMA service charge for computer,Monitor,UPS,Printer of peripheral units ASACS	005145	31-Mar-2014	132,562.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of reagents under ICTC	005146	31-Mar-2014	216,512.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of consumbles & disposables under ICTC	005147	31-Mar-2014	41,505.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of consumbles & disposables under ICTC	005148	31-Mar-2014	139,868.00	
BPV/0	31-Mar-2014		Being amount paid towards arrear salary of ICTC/PPTCT Staff w.e.f. 2nd Oct'2014 to 31st Mar'2014	ET	31-Mar-2014	3,655,494.00	
BPV/0	31-Mar-2014	<b>Training (2117)</b>	Being amount paid towards reimbursment on TA Claim on refresher training under ICTC	ET	31-Mar-2014	20,810.00	
BPV/0	31-Mar-2014		Being amount paid veicle hiring cost on ICTC Training programme	005149	31-Mar-2014	955.00	
BPV/0	31-Mar-2014		Being amount paid towards salary for the month of March,14 to ICTC/PPTCT staff	ET	31-Mar-2014	2,539,018.00	
						<b>8,180,837.00</b>	





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30/6

DATE : 05 04 2014

BANK OF INDIA KHARAFARA

BRANCH

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M/O. ASSAM STATE AIDS COM SOCIETY  
KHARAFARA

CUSTID : 1000000249  
A/C No : 5000102100000001  
TYPE : SO INSTITUTIONAL  
CURRENCY : INR  
IFSC Code : BOI0000000000  
MICR Code : 701013005

CURRENT (ASSAM) 701022  
ASSAM, INDIA  
NOMINEE : Not Regd.

Statement of Account from 25 03 2014 to 31 03 2014

Date	Description	Instr. No.	Debits	Credits	Balance
25 MAR 2014	W/I				1,23,52,702.00
26 MAR 2014	REI/CHAM ROUND 7 COUNCIL	11111	1,04,000.00		1,22,48,702.00
29 MAR 2014	HOSTEL MANAGEMENT CU	5120	4,000.00		1,22,44,702.00
30 MAR 2014	COUNC HARRING AC TO	5132	347.00		1,22,44,355.00
31 MAR 2014	BY CASH			514.00	1,22,44,869.00
31 MAR 2014	REI/1/C ORE PRINCIPAL CU	11111	82,000.00		1,21,62,869.00
31 MAR 2014	REI/1/RILOLA SARANIA	11111	23,197.00		1,21,39,672.00
Grand Total			2,73,544.00	514.00	1,21,39,752.0000

DATE : 05 04 2014

Any discrepancy in this Statement of account should be notified to the Bank within a period of 30 days of receipt of this stat if no such complaint is made within the period stated above it will be treated that the entries/contents of this statement ar

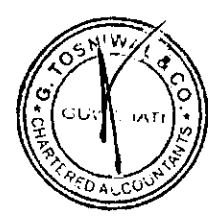
MAKE USE OF RICO/REI FOR REMITANCE

Bank of India Helpline No: 022 40519191, Email id of the Complaint Cell: Headoffice.boibankofindia.co.in

\*\*\* Update your MOBILE NUMBER & EMAIL ID for getting SMS & EMAIL from BOI, its free of cost \*\*\*

\*\*\* Thank you for taking your Bank's business to over Rs. 6.16 Lakh Crores as on 31 03 2013. \*\*\*

\*\*\*\*\* RELATIONSHIP BEYOND BANKING \*\*\*\*\*





Assam SACS - GLOBAL FUND RCC-II

Khanapara Guwahati-22, Guwahati - 781022

National AIDS Control Project - Phase III

Draft

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Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
2,743,110.00	GENERAL FUND	01	4,571,987.00	2,426,011.00	FIXED ASSETS	02	2,569,321.00
146,347.00	CURRENT LIABILITIES AND PROVISIONS	0501	322,487.00	1,682,714.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	3,938,915.00
0.00	CURRENT LIABILITIES	05a	62,387.00	1,206,743.00	CURRENT ASSETS	0401	1,017,946.00
2,426,011.00	FIXED ASSET FUND		2,569,321.00		LOANS AND ADVANCES		
5,315,468.00			7,526,182.00	5,315,468.00			7,526,182.00

For G.TOSNIWAL & CO.

CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E

CA. GOVINDALAL TOSNIWAL  
PARTNER M.NO.: 050480



FC/FM/FO

Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

Project Director

Project Director  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

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General Fund

Schedule 01

Figures in Rupees

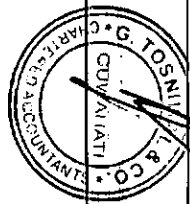
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	2,743,110.00	5,564,419.00
Add: Received during the year		
Grant from NACO to SACS	36,446,000.00	30,545,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(34,473,813.00)	33,366,309.00
Grants utilised to the extent of fixed asset expenditure	(143,310.00)	0.00
Closing grant in aid	4,571,987.00	2,743,110.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	0.00	143,310.00	0.00	143,310.00
Vehicles (2205)	2,426,011.00	0.00	0.00	2,426,011.00
Grand Total	2,426,011.00	143,310.00	0.00	2,569,321.00



Funds from Other Sources

Schedule 03

Figures in Rupees

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



## CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 1	3,938,915.00	1,682,714.00
<b>Total</b>	<b>3,938,915.00</b>	<b>1,682,714.00</b>

## LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	26,615.00	18,000.00
Advance to District Authorities	42,136.00	43,827.00
Advance to District Hospitals	949,195.00	1,144,916.00
<b>Total</b>	<b>1,017,946.00</b>	<b>1,206,743.00</b>



# CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Recoveries	57,431.00	0.00
Security / Earnest Deposit (Received)	265,056.00	146,347.00
<b>Total</b>	<b>322,487.00</b>	<b>146,347.00</b>

Schedule 05a

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Taxes	62,387.00	0.00
<b>Total</b>	<b>62,387.00</b>	<b>0.00</b>

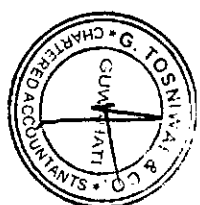


## Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
3,712,037.00	Training and Workshops	08	1,869,666.00	6,943.00	Other Income	28	2,366.00
23,702,787.00	Salary (Pay and Allowances)	13	27,227,947.00	33,366,309.00	Grants utilised to the extent of revenue expenditure		34,473,813.00
5,384,129.00	Maintenance Costs	14	5,124,442.00				
574,299.00	Operational Expenses	15	254,124.00				
<u>33,373,252.00</u>			<u>34,476,179.00</u>	<u>33,373,252.00</u>			<u>34,476,179.00</u>

**For G.TOSNIVAL & CO.**  
**CHARTERED ACCOUNTANTS**  
 FIRM REGISTRATION NO.312036E



CA. GOVINDALAL TOSNIVAL  
 PARTNER  
 M.NO.: 050480

Deputy Director (Finance)  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

Project Director  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	0.00	4,542.00
Interest from Bank	2,366.00	2,401.00
Total	2,366.00	6,943.00

Training and Workshops

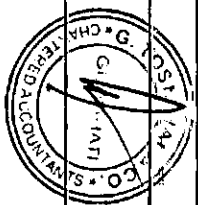
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,869,666.00	3,712,037.00
Total	1,869,666.00	3,712,037.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	27,227,947.00	23,702,787.00
Total	27,227,947.00	23,702,787.00





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Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicle Maintenance	157,686.00	270,615.00
Expenses on ICTC centre set up and maintenance	4,966,756.00	5,113,514.00
<b>Total</b>	<b>5,124,442.00</b>	<b>5,384,129.00</b>

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	27,376.00	29,171.00
Review Meeting and Supervision of Councillors	226,748.00	545,128.00
<b>Total</b>	<b>254,124.00</b>	<b>574,299.00</b>



## Receipt And Payment Account

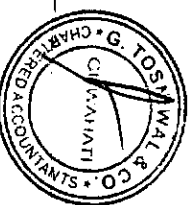
For The Period From : 01-Apr-2013 To :31-Mar-2014

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:		0.00	3,167,179.00	LOANS AND ADVANCES	17	1,514,540.00
3,355,370.00	Cash in hand			0.00	FIXED ASSETS	16	143,310.00
132,771.00	Balance with Bank	30	1,682,714.00	194,839.00	CURRENT LIABILITIES	32	0.00
30,545,000.00	LOANS AND ADVANCES	17	0.00	894,804.00	Training and Workshops	20	728,472.00
0.00	GENERAL FUND	29	36,446,000.00	23,566,779.00	Salary (Pay and Allowances)	25	27,227,947.00
0.00		05a	62,387.00	4,018,603.00	Maintenance Costs	26	4,571,149.00
0.00	CURRENT LIABILITIES	32	176,140.00	512,765.00	Operational Expenses	27	245,274.00
4,542.00	Other Income	56	2,366.00		Closing Balance:		
34,037,683.00			38,369,607.00	0.00	Cash in hand		0.00
				1,682,714.00	Balance with Bank	31	3,938,915.00
				34,037,683.00			38,369,607.00

**For G.TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E

*[Signature]*

**CA. GOVINDALAL TOSNIWAL**  
PARTNER M.NO.: 050480



Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

*[Signature]*

Project Director  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

*[Signature]*

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to District Authorities	0.00	59,931.00
Inter Unit Fund Transfer	0.00	72,840.00
Total	0.00	132,771.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	36,446,000.00	30,545,000.00
Total	36,446,000.00	30,545,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank 1	1,682,714.00	3,355,370.00
Total	1,682,714.00	3,355,370.00



Schedule 05a

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
Taxes	62,387.00	0.00
Total	62,387.00	0.00

CURRENT LIABILITIES

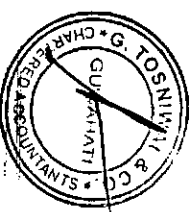
Schedule 32

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
Security / Earnest Deposit (Received)	118,709.00	0.00
Other Recoveries	57,431.00	0.00
Total	176,140.00	0.00

Other Income

Schedule 56

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
Other Receipts	0.00	4,542.00
Interest from Bank	2,366.00	0.00
Total	2,366.00	4,542.00



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# LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	589,968.00	1,226,474.00
Advance to Staff	0.00	18,000.00
Advance to District Hospitals	924,572.00	1,922,705.00
<b>Total</b>	<b>1,514,540.00</b>	<b>3,167,179.00</b>

# FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Office Equipment	143,310.00	0.00
<b>Total</b>	<b>143,310.00</b>	<b>0.00</b>

# CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	0.00	87,056.00
TDS (Others)	0.00	107,783.00
<b>Total</b>	<b>0.00</b>	<b>194,839.00</b>



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	728,472.00	894,804.00
Total	728,472.00	894,804.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	27,227,947.00	23,566,779.00
Total	27,227,947.00	23,566,779.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Vehicle Maintenance	119,216.00	193,875.00
Expenses on ICTC centre set up and maintenance	4,451,933.00	3,824,728.00
Total	4,571,149.00	4,018,603.00



Operational Expenses

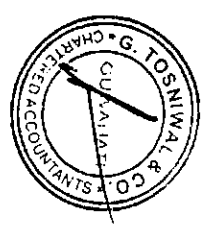
Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	27,376.00	29,171.00
Review Meeting and Supervision of Councillors	217,898.00	483,594.00
Total	245,274.00	512,765.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 1	3,938,915.00	1,682,714.00
Total	3,938,915.00	1,682,714.00



**AUDIT REPORT IN RESPECT OF GFATM ROUND - IV**

To  
The Project Director,  
Assam State AIDS Control Society,  
Khanapara, Guwahati - 781022.  
Assam.

We have audited the accompanying financial statements of the **Assam State AIDS Control Society** in respect of **GFATM Round - IV Fund** for the financial year ended March 31, 2014. The preparation of these financial statements are the responsibility Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

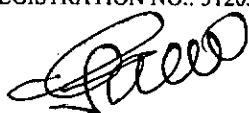
We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes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

The policy management of **Assam State AIDS Control Society** is to prepare the accompanying statements on the cash receipts and disbursements basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred.

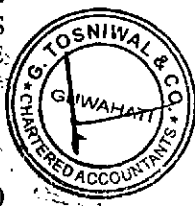
In our opinion, the financial statements, read with observation in attached annexure, if any, give a true and fair view of the Sources and Application of Funds and the financial position of **Assam State AIDS Control Society** in respect of **GFATM Round - IV Fund** for the year ended March 31, 2014, in accordance with consistently applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentation has 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 subject to our management letter.

For **G.TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E



(CA. GOVINDALAL TOSNIWAL)  
PARTNER  
M.No.: 050480



Place : Guwahati.

Date : 18 JUL 2014



**MANAGEMENT LETTER IN RESPECT OF GFATM ROUND – IV**

To  
The Project Director,  
Assam State AIDS Control Society,  
Khanapara, Guwahati - 781022.  
Assam.

Dear Sir,

**SUB: MANAGEMENT LETTER REFERRED TO IN OUR AUDIT REPORT OF EVEN DATE SHOWING OUR COMMENTS, OBSERVATION AND SUGGESTIONS IN COURSE OF OUR AUDIT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2014.**

**(1) ACCOUNTING RECORDS, SYSTEMS AND CONTROLS:**

- I. The cost of Medicines, IEC materials etc., are fully charged to expenditure account as and when purchased and has not been reflected as stock in the financial statements of the society. As explained this system has been regularly followed by the society due to adoption of cash system of accounting as per guidelines issued by NACO.
- II. The society need to take adequate measures for adjustment of outstanding advances subject to our observations in the Annexure to this report.
- III. Fixed Assets are stated at cost and no depreciation was charged for wear & tears and time devaluation of these assets (as per guideline of NACO).

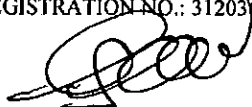
**(2) ADEQUACY OF SEGREGATION OF DUTIES IN THE SACS:**

According to the information and explanations given to us the adequacy of segregation of duties in the SACS found satisfactory in terms of volume of business

**(3) DEGREE OF COMPLIANCE WITH THE FINANCIAL/ INTERNAL CONTROL PROCEDURES AS DOCUMENTED IN THE FINANCIAL MANUAL OF THE PROJECT & NGO/CBO GUIDELINES:**

According to the information and explanations given to us the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines, other than the observation / deficiencies as mentioned in the report elsewhere, are proper.

**For G.TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E



(CA. GOVINDALAL TOSNIWAL)  
PARTNER  
M.No.: 050480  
Place : Guwahati.  
Date : 18 JUL 2014

● **ANNEXURE TO AUDIT REPORT ON TI POOL FUND FOR F/Y. 2013-2014**

1. **Review of Advances**

▪ **Advance to Others:**

- ✓ During the year an amount of Rs. 15,45,052.00 is lying unadjusted as on dt.31/03/2014.



NACO

**Assam SACS – GLOBAL FUND RCC-IV**

Khanapara Guwahati-22 , Guwahati - 781022

National AIDS Control Project - Phase III

(20)

**Utilisation Certificate****As on 31.03.2014**

Certified that an amount of Rs.7,646,000.00 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.2,981,594.51 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs.215,299.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs.145,213.82 a sum of Rs.6,185,580.50 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.3,295,378.01 (and Current Liabilities of Rs. 37,904.00 )and outstanding advances of Rs.1,545,052.00 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 No. & Date	Amount
1.	M-18017/8/2013-NACO(F) Dated:28.09.2013	7,646,000.00
	<b>Total Rs.</b>	<b>7,646,000.00</b>

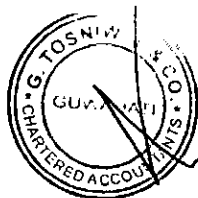
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

***Kinds of checks exercised***

1. Statement of Expenditures
2. Annual Financial Statements

**For G.TOSNIWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
 FIRM REGISTRATION NO.: 312036E

*Comptroller*  
 (Chartered Accountants)  
**CA. GOVINDALAL TOSNIWAL**  
**PARTNER M.NO.: 050480**



*Mr*  
**(Project Director)**

Project Director  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

*S. N. NASKAR*  
**S. N. NASKAR**  
 Under Secretary  
 Deptt. of AIDS Control  
 Ministry of Health & Family Welfare

Opening balance of Net Current Assets	Amount (Rs.)
Bank 5	2,981,594.51
Advance to Others	215,299.00
	<u>3,196,893.51</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	7,646,000.00
	<u>7,646,000.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	257,647.00
IEC	218,302.00
Training	359,467.00
Salary	4,401,145.00
Telephone/Communication Expenses	362,566.00
Bank Charges	401.50
Contingency	420,760.00
Consumable Items	121,386.00
Transportation Expenses	43,906.00
	<u>6,185,580.50</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	145,213.00
	<u>145,213.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	19,932.00
Other Recoveries	7,057.00
Taxes	10,915.00
	<u>37,904.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank 5	3,295,378.01
Advance to Others	1,545,052.00
	<u>4,840,430.01</u>




**Bank Reconciliation Statement**


Bank Code Bank 5 (3108)

As on 31-Mar-2014


Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		3,295,378.01
<b>ADD</b>		
Cheques issued but not presented for payment	1,276,028.00	
Directly Credited by Bank	21,000.00	
		<b>1,297,028.00</b>
<b>LESS</b>		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		<b>0.00</b>
Closing Balance as per Bank Statement		4,592,406.01



Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22



Project Director  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

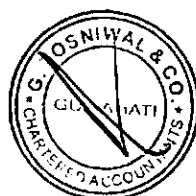


## Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	30-Mar-2014	Salary (2118)	Being amount paid towards arrear increment salary of Regional Co-ordinator Staff w.e.f.03.010.2013 to 28.02.2014	ET	30-Mar-2014	76,500.00
BPV/0	30-Mar-2014	Advance to Others (3202)	Being amount paid towards contingency/opertional expanses fund relased	ET	30-Mar-2014	50,000.00
BPV/0	31-Mar-2014		Being amount paid towards salaries for the month of March,14 to ARTC, GMCH & LAC Plus centre Staff	et	31-Mar-2014	128,089.00
BPV/0	31-Mar-2014		Being amount paid towards arrear salary to ART Centre Staff w.e.f.03.10.2013 to 31st Mar'2014	ET	31-Mar-2014	621,825.00
BPV/0	31-Mar-2014	Transportation Expenses (2188)	Being amount paid towards disbursing of ARV medicene to ART Centers	510639	31-Mar-2014	4,241.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount deposited of deductions of TDS	510640	31-Mar-2014	2,384.00
BPV/0	31-Mar-2014	TDS (Salary) (3308)	Being amount deposited of deductions of TDS	510641	31-Mar-2014	16,466.00
BPV/0	31-Mar-2014		Being amount paid towards disbursing ARV medicene to ART Centers	510642	31-Mar-2014	19,945.00
BPV/0	31-Mar-2014	Telephone/Communication Expenses (2125)	Being amount paid towards reimbursment on TA Bill of Regional Co-ordinator	510643	31-Mar-2014	70,291.00
BPV/0	31-Mar-2014		Being amount paid towards purchases of IEC materials for CST	510644	31-Mar-2014	196,472.00
BPV/0	31-Mar-2014		Being the amount paid for Regional Co-Ordinator salary for the month of March,2014	ET	31-Mar-2014	59,326.00
BPV/0	31-Mar-2014		Being amount paid towards salaries for the month of Feb,14 to ARTC, GMCH & LAC Plus centre Staff	et	31-Mar-2014	30,489.00
						<b>1,276,028.00</b>

## Directly Credited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	04-Mar-2014		ET 23979/- out of which 21000 relating to NEW DBS			21,000.00
						<b>21,000.00</b>



Name : ASSAM STATE AIDS CONTROL SOCIETY GSATM  
Address : 1  
1  
G S ROAD  
11  
1  
GUWAHATI (M CORP.) (PART)  
KAMRUP METROPOLITAN  
781022  
ASSAM

Nomination : Not Available

SB-PUB STATEMENT FROM 25/03/2014 TO 31/03/2014 A/c No: 140901000003421

Dt	Chq No	Narration	Cod	Debit	Credit	Balance
2014 March		Opening Balance			4596366.01	4596366.0
26	510638	ASSTT COMMISSIONE TFR -R OF TAX		1104.00		4595262.0
26	510637	SUPDT OF TAXES	TFR	4049.00		4591213.0
29	510625	J M DISTRIBUTORS	TFR	725.00		4590488.0
31		By Cash ASACS	CSH		1918.00	4592406.0
TOTAL Debit :				5878.00		
TOTAL Credit :					4598284.01	



# Assam SACS - GLOBAL FUND RCC-IV

Khanapara Guwahati-22, Guwahati - 781022

National AIDS Control Project - Phase III

[18/04/14]

15

## Balance Sheet

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
3,196,893.51	GENERAL FUND	01	4,802,526.01	11,773,682.00	FIXED ASSETS	02	11,773,682.00
0.00	CURRENT LIABILITIES AND PROVISIONS	0501	26,989.00	2,981,594.51	CURRENT ASSETS, LOANS AND ADVANCES	0301	3,295,378.01
0.00	CURRENT LIABILITIES	05a	10,915.00	215,299.00	CURRENT ASSETS	0401	1,545,052.00
11,773,682.00	FIXED ASSET FUND		11,773,682.00		LOANS AND ADVANCES		
<u>14,970,575.51</u>			<u>16,614,112.01</u>	<u>14,970,575.51</u>			<u>16,614,112.01</u>

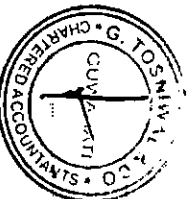
Auditor

FC/FM/FO

Project Director

**For G.TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. 312036E

**CA. GOVINDALAL TOSNIWAL**  
PARTNER  
M.NO.: 050480



Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

Project Director  
Assam State AIDS Control Society  
Khanapara, Guwahati-22



(14)

## General Fund

## Schedule 01

Figures in Rupees

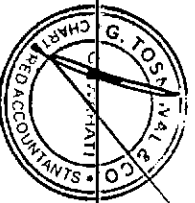
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	3,196,893.51	3,897,701.19
Add: Received during the year		
Grant from NACO to SACS	7,646,000.00	5,054,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(6,040,367.50)	4,963,999.68
Grants utilised to the extent of fixed asset expenditure	0.00	790,808.00
Closing grant in aid	4,802,526.01	3,196,893.51

## Fixed Asset

## Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	5,530,813.00	0.00	0.00	5,530,813.00
Office Equipment (2206)	6,242,869.00	0.00	0.00	6,242,869.00
Grand Total	11,773,682.00	0.00	0.00	11,773,682.00

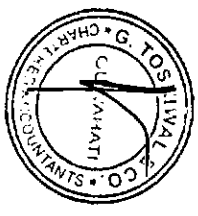


Funds from Other Sources

Schedule 03

Figures in Rupees

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



# CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 5	3,295,378.01	2,981,594.51
Total	3,295,378.01	2,981,594.51

# LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	1,545,052.00	215,299.00
Total	1,545,052.00	215,299.00





## Income And Expenditure Account

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

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
135,638.00	IEC	06	218,302.00	203,861.82	Other Income	28	145,213.00
0.00	Kits and Other Lab Supplies	06	121,386.00	4,963,999.68	Grants utilised to the extent of revenue expenditure		6,040,367.50
216,493.00	Medicines	07	257,647.00				
319,357.00	Training and Workshops	08	359,467.00				
3,529,153.00	Salary (Pay and Allowances)	13	4,401,145.00				
967,220.50	Operational Expenses	15	827,633.50				
<u>5,167,861.50</u>			<u>6,185,580.50</u>	<u>5,167,861.50</u>			<u>6,185,580.50</u>

**For G.TOSNIWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
 FIRM REGISTRATION NO.: 37036E

CA. GOVINDALAL TOSNIWAL  
 PARTNER M.NO.: 050480



Deputy Director (Finance)  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

Project Director  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

## Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Receipts	0.00	31,000.00
Interest from Bank	145,213.00	172,861.82
<b>Total</b>	<b>145,213.00</b>	<b>203,861.82</b>

## Kits and Other Lab Supplies

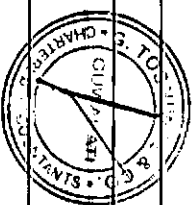
Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	121,386.00	0.00
<b>Total</b>	<b>121,386.00</b>	<b>0.00</b>

## Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	257,647.00	216,493.00
<b>Total</b>	<b>257,647.00</b>	<b>216,493.00</b>



Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	359,467.00	319,357.00
Total	359,467.00	319,357.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	4,401,145.00	3,529,153.00
Total	4,401,145.00	3,529,153.00



Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Telephone/Communication Expenses	362,566.00	226,282.00
Bank Charges-	401.50	558.50
Contingency	420,760.00	667,412.00
Transportation Expenses	43,906.00	72,968.00
Total	827,633.50	967,220.50





# Assam SACS - GLOBAL FUND RCC-IV

Khanapara Guwahati-22, Guwahati - 781022

National AIDS Control Project - Phase III

## Receipt And Payment Account

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

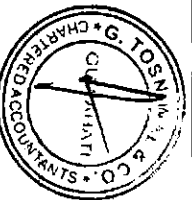
Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:		0.00	1,160,691.00	LOANS AND ADVANCES	17	2,852,684.00
3,349,812.19	Cash in hand			33,474.00	CURRENT LIABILITIES	32	0.00
94,212.00	Balance with Bank	30	2,981,594.51	0.00	Kits and Other Lab Supplies	18	121,386.00
5,054,000.00	LOANS AND ADVANCES	17	0.00	216,493.00	Medicines	19	257,647.00
0.00	GENERAL FUND	29	7,646,000.00	298,637.00	Training and Workshops	20	200,446.00
0.00	CURRENT LIABILITIES	05a	10,915.00	3,529,153.00	Salary (Pay and Allowances)	25	3,457,995.00
172,861.82	Other Income	32	26,989.00	315,205.50	Operational Expenses	27	406,873.50
8,670,886.01		56	145,213.00	135,638.00	IEC		218,302.00
			10,810,711.51		Closing Balance:		
				0.00	Cash in hand		0.00
				2,981,594.51	Balance with Bank	31	3,295,378.01
				8,670,886.01			10,810,711.51

For G.TOSNIWAL & CO

CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 12036E

*[Signature]*

CA. GOVINDALAL TOSNIWAL  
PARTNER M.NO.: 050480



*[Signature]*

Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

*[Signature]*

Project Director  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	0.00	94,212.00
Total	0.00	94,212.00

GENERAL FUND

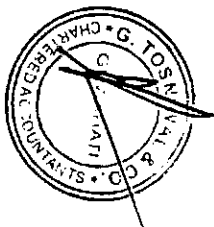
Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	7,646,000.00	5,054,000.00
Total	7,646,000.00	5,054,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank 5	2,981,594.51	3,349,812.19
Total	2,981,594.51	3,349,812.19



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Schedule 05a

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Taxes	10,915.00	0.00
Total	10,915.00	0.00

CURRENT LIABILITIES

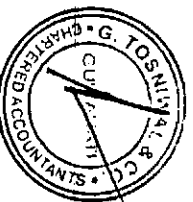
Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	19,932.00	0.00
Other Recoveries	7,057.00	0.00
Total	26,989.00	0.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	145,213.00	172,861.82
Total	145,213.00	172,861.82



# LOANS AND ADVANCES

Schedule 17

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
Advance to Others	2,852,684.00	1,156,091.00
Advance to Staff	0.00	4,600.00
Total	2,852,684.00	1,160,691.00

# CURRENT LIABILITIES

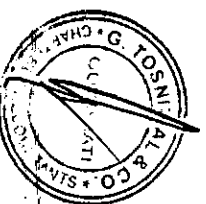
Schedule 32

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
TDS (Salary)	0.00	14,299.00
TDS (Others)	0.00	19,175.00
Total	0.00	33,474.00

# Kits and Other Lab Supplies

Schedule 18

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
Consumable Items	121,386.00	0.00
Total	121,386.00	0.00



Medicines

Schedule 19

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
OI Drugs	257,647.00	216,493.00
Total	257,647.00	216,493.00

Training and Workshops

Schedule 20

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
Training	200,446.00	298,637.00
Total	200,446.00	298,637.00

Salary (Pay and Allowances)

Schedule 25

	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Particulars		
Salary	3,457,995.00	3,529,153.00
Total	3,457,995.00	3,529,153.00



Operational Expenses

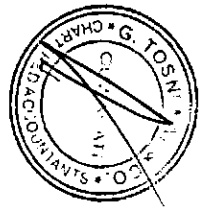
Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Telephone/Communication Expenses	362,566.00	226,282.00
Bank Charges	401.50	558.50
Contingency	0.00	15,397.00
Transportation Expenses	43,906.00	72,968.00
Total	406,873.50	315,205.50

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank 5	3,295,378.01	2,981,594.51
Total	3,295,378.01	2,981,594.51



**AUDIT REPORT IN RESPECT OF TI POOL FUND**

To  
The Project Director,  
ASSAM STATE AIDS CONTROL SOCIETY,  
Khanapara, Guwahati-781022  
ASSAM

We have audited the accompanying financial statements of the **ASSAM STATE AIDS CONTROL SOCIETY** Control Society in respect of **TI Pool Fund** for the financial year ended March 31, 2014. The preparation of these financial statements is the responsibility Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

The policy management of **ASSAM STATE AIDS CONTROL SOCIETY** is to prepare the accompanying statements on the cash receipts and disbursements basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred.

In our opinion, the financial statements, read with observation in attached annexure, if any, give a true and fair view of the Sources and Application of Funds and the financial position of **ASSAM STATE AIDS CONTROL SOCIETY** in respect of **TI Pool Fund** for the year ended March 31, 2014, in accordance with consistently applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentation has 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 subject to our management letter.

For **G. TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E



(CA. GOVINDALAL TOSNIWAL)  
PARTNER  
M.No.: 050480



Place : Guwahati.

Date : 18 JUL 2014

**MANAGEMENT LETTER IN RESPECT OF TI POOL FUND**

To  
The Project Director,  
ASSAM STATE AIDS CONTROL SOCIETY,  
Khanapara, Guwahati-781022  
ASSAM

Dear Sir,

**SUB: MANAGEMENT LETTER REFERRED TO IN OUR AUDIT REPORT OF EVEN DATE SHOWING OUR COMMENTS, OBSERVATION AND SUGGESTIONS IN COURSE OF OUR AUDIT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2014.**

**(1) ACCOUNTING RECORDS, SYSTEMS AND CONTROLS:**

- I. The cost of Commodities and Other Lab Supplies etc., are fully charged to expenditure account as and when purchased and has not been reflected as stock in the financial statements of the society. As explained this system has been regularly followed by the society due to adoption of cash system of accounting as per guidelines issued by NACO.
- II. The society need to take adequate measures for adjustment of outstanding advances subject to our observations in the Annexure to this report.

**(2) ADEQUACY OF SEGREGATION OF DUTIES IN THE SACS:**

According to the information and explanations given to us the adequacy of segregation of duties in the SACS found satisfactory in terms of volume of business

**(3) DEGREE OF COMPLIANCE WITH THE FINANCIAL/ INTERNAL CONTROL PROCEDURES AS DOCUMENTED IN THE FINANCIAL MANUAL OF THE PROJECT & NGO/CBO GUIDELINES**

According to the information and explanations given to us the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines, other than the observation / deficiencies as mentioned in the report elsewhere, are proper.

For **G.TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E

(CA. GOVINDALAL TOSNIWAL)  
PARTNER  
M.No.: 050480



Place : Guwahati.

Date : 18 JUL 2014



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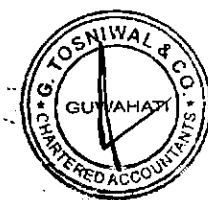
**ANNEXURE TO AUDIT REPORT ON TI POOL FUND FOR F/Y. 2013-2014**

**1. Review of Advances:**

**I. Advance to NGOs:**

- ✓ During the year an amount of Rs. 51,40,804.00 is still lying unadjusted and not refunded by 47 different NGO,s to the Society as on dt. 31/03/2014. Among the 47 NGO,s following 17 NGO,s owes Rs. 50,000.00 OR more to the Society.

Advance to NGOs	Advance Amount	Adjustment Amount	Refund Amount	Balance Amount
Swaswata Socio-Economic and Rural Development Organization –Nalbari	4,25,040.00	3,48,610.00	0.00	76,430.00
Pancharatna-Nalbari	4,08,400.00	3,26,478.00	0.00	81,922.00
Bhoruka Public Welfare Trust ( FSW project )	5,25,660.00	0.00	0.00	5,25,660.00
Integrated Rural Artisans Development Organisation	4,08,400.00	3,21,352.00	0.00	87,048.00
Fulkumari Bapuji Club( ML)	5,95,100.00	0.00	0.00	5,95,100.00
Randia Youth Centre ( FSW),Golaghat	4,08,400.00	2,64,478.00	0.00	1,43,922.00
Kripa Foundation,Golghat	5,81,713.00	3,87,044.00	0.00	1,94,669.00
NERIM	4,83,475.00	0.00	0.00	4,83,475.00
C-Steeward ( NGO)	6,09,387.00	4,15,354.00	0.00	1,94,033.00
Kripa Foundation,Cachar	5,81,713.00	0.00	0.00	5,81,713.00
WODISHA	4,83,475.00	3,90,045.00	0.00	93,430.00
GOLD	9,63,175.00	8,48,254.00	0.00	1,14,921.00
Socio-Educational Welfare Association	6,01,950.00	3,73,474.00	0.00	2,28,476.00
SHAPE	7,29,225.00	4,32,257.00	0.00	2,96,968.00
IMPACT N.E.	4,83,475.00	0.00	0.00	4,83,475.00
Natun ASHA	4,08,400.00	3,26,804.00	0.00	81,596.00
North East Peoples Right	5,81,712.00	0.00	0.00	5,81,712.00
<b>TOTAL Rs.</b>				<b>4844550.00</b>



(65)

**Assam SACS – TI POOL FUND**  
**Khanapara Guwahati-22 , Guwahati - 781022**  
**National AIDS Control Project - Phase III**

**Utilisation Certificate**  
**As on 31.03.2014**

Certified that an amount of Rs.39,500,000.00 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.0.00 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs.0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs.195,807.00, a sum of Rs.27,534,457.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.7,028,997.00 (and Current Liabilities of Rs.8,451.00 )and outstanding advances of Rs.5,140,804.00 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 No. & Date	Amount
1.	Recovery /Deduction of Grant (Transfer from New DBS Fund) Dt:25.11.2013	39,500,000.00
	<b>Total Rs.</b>	<b>39,500,000.00</b>

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

**For G.TOSNIWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGISTRATION NO: 312036E**

*(Chartered Accountants)*  
**CA. GOVINDALAL TOSNIWAL**  
**PARTNER M.NO.: 050480**



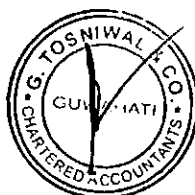
*(Project Director)*

**Project Director**  
**Assam State AIDS Control Society**  
**Khanapara, Guwahati-22**

**S. N. NASKAR**  
**Under Secretary**  
**Deptt. of AIDS Control**  
**Ministry of Health & Family Welfare**

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Sources of funds	Amount (Rs.)
Recovery/Deduction of Grants	39,500,000.00
	<u>39,500,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	813,484.00
Training	545,933.00
Salary	11,202,531.00
Travelling Expenses	1,141,020.00
Rent, Rates & Taxes	1,620,000.00
Honorarium	5,748,717.00
NGO Services for Priority Interventions	1,703,627.00
Other Administration Cost	1,144,196.00
Need Based Assistance	72,731.00
Campaigns	2,593,462.00
Meeting Expenses	948,756.00
	<u>27,534,457.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	195,807.00
	<u>195,807.00</u>
Current Liabilities	Amount (Rs.)
Other Recoveries	2,975.00
Taxes	5,476.00
	<u>8,451.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
TIPF-Bank	7,028,997.00
Advance to NGOs	5,140,804.00
	<u>12,169,801.00</u>





**Bank Reconciliation Statement**


Bank Code TIPP-Bank (3133)

As on 31-Mar-2014

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		7,028,997.00
<b>ADD</b>		
Cheques issued but not presented for payment	2,719,012.00	
Directly Credited by Bank	13,404.00	
		<b>2,732,416.00</b>
<b>LESS</b>		
Cheques deposited but not cleared	2,719.00	
Directly Debited by Bank	0.00	
		<b>2,719.00</b>
Closing Balance as per Bank Statement		9,758,694.00

  
Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

  
Project Director  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

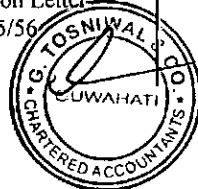


## Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	31-Mar-2014	Interest from Bank (1206)	Being amount received from Monachera as Bank Interest against TI Projects	339085	25-Mar-2014	2,719.00
						<u>2,719.00</u>

## Cheques issued but not presented for payment

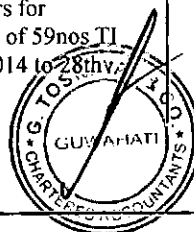
Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	18-Mar-2014	Training (2117)	Being amount paid towards Training Hall charges on 5-days insuction training on TI-NGOs	962286	12-Mar-2014	2,500.00
BPV/0	18-Mar-2014	Training (2117)	Being amount paid towards Training Hall charge on one Day orientation training on TI-NGOs evulation	962289	14-Mar-2014	500.00
BPV/0	29-Mar-2014		Being amount paid towards purchases of stationery items for TI Training programme	962292	29-Mar-2014	8,281.00
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	57,740.00
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	71,425.00
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	80,700.00
BPV/0	31-Mar-2014		Being amount paid towards refreshment cost on training programme of TI NGOs	962293	31-Mar-2014	33,360.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards training hall charge on training programme of TI NGOs	962294	30-Mar-2014	8,000.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim on training programme	ET	31-Mar-2014	140,722.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA Claim on TI NGOs Training programme	ET	31-Mar-2014	103,440.00
BPV/0	31-Mar-2014		Being amount paid towards reimbursment on IDU project under TI Tinsukia vide sanction Letter no.ASACS/2008/TI/255/56 Dt.31.03.2014	959024	31-Mar-2014	390,999.00



BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	63,385.00	62
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	69,908.00	
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	71,000.00	
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	81,800.00	
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	72,550.00	
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	81,800.00	
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	44,000.00	
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	19,200.00	
BPV/0	31-Mar-2014		Being amount paid towards reimbursment on TA/DA and honoerarium for setting up of OST Center in TI NGOs at Karbi-Anglong & Dima Hasao	962295	31-Mar-2014	8,800.00	
BPV/0	31-Mar-2014		Being amount paid towards reimbursment on TA/DA and honoerarium for setting up of OST Center in TI NGOs at Karbi-Anglong & Dima Hasao	962296	31-Mar-2014	8,600.00	
BPV/0	31-Mar-2014	NGO Services for Priority Interventions (2143)	Being amount paid towards reimbursment on TA/DA and honoerarium for setting up of OST Center in TI NGOs at Karbi-Anglong & Dima Hasao	962297	31-Mar-2014	1,600.00	
BPV/0	31-Mar-2014	NGO Services for Priority Interventions (2143)	Being amount paid towards reimbursment on TA/DA and honoerarium for setting up of OST Center in TI NGOs at Karbi-Anglong & Dima Hasao	962298	31-Mar-2014	1,800.00	
BPV/0	31-Mar-2014		Being amount paid towards reimbursment on TA/DA Finance consultant and Vehicle Owners on evalution of TI NGOs	962299	31-Mar-2014	91,021.00	



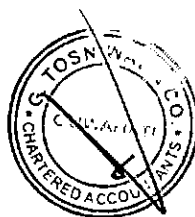
BPV/0	31-Mar-2014		Being amount paid towards reimbursment on TA/DA Finance consultant and Vehicle Owners on evulation of TI NGOs	962300	31-Mar-2014	107,362.00
BPV/0	31-Mar-2014		Being amount paid towards reimbursment on TA/DA Finance consultant and Vehicle Owners on evulation of TI NGOs	959011	31-Mar-2014	24,170.00
BPV/0	31-Mar-2014		Being amount paid towards reimbursment on TA/DA Finance consultant and Vehicle Owners on evulation of TI NGOs	959012	31-Mar-2014	33,520.00
BPV/0	31-Mar-2014		Being amount paid towards reimbursment on TA/DA Finance consultant and Vehicle Owners on evulation of TI NGOs	959013	31-Mar-2014	49,426.00
BPV/0	31-Mar-2014		Being amount paid towards reimbursment on TA/DA Finance consultant and Vehicle Owners on evulation of TI NGOs	959014	31-Mar-2014	54,420.00
BPV/0	31-Mar-2014		Being amount paid towards refreshment cost on TI NGOs training programme	959015	31-Mar-2014	8,481.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards Banner printing cost on TI NGOs training programme	959016	31-Mar-2014	500.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards training hall charges on TI NGOs training programme	959017	31-Mar-2014	2,000.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards Banner printing Cost on TI NGOs training programme	959018	31-Mar-2014	500.00
BPV/0	31-Mar-2014		Being amount paid towards Refreshment Cost on TI NGOs training programme	959019	31-Mar-2014	20,073.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards training hall charges on TI NGOs training programme	959020	31-Mar-2014	2,560.00
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	72,550.00
BPV/0	31-Mar-2014	NGO Services for Priority Interventions (2143)	Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	2,400.00
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	53,785.00
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	63,297.00
BPV/0	31-Mar-2014	NGO Services for Priority Interventions (2143)	Being amount paid to External Consultants/Evaluators for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	3,350.00



BPV/0	31-Mar-2014	NGO Services for Priority Interventions (2143)	Being amount paid to External Consultants/Evaluations for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	1,400.00
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluations for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	45,200.00
BPV/0	31-Mar-2014		Being amount paid to External Consultants/Evaluations for conducting Evaluation of 59nos TI NGOs w.e.f.4th Feb'2014 to 28th Feb'2014	ET	31-Mar-2014	72,945.00
BPV/0	31-Mar-2014		Being amount paid towards hiring of vehicle for TI evaluation	959021	31-Mar-2014	192,756.00
BPV/0	31-Mar-2014		Being amount paid towards arrear salaries to OST CENTRE STAFF	et	31-Mar-2014	193,418.00
BPV/0	31-Mar-2014		Being amount paid towards salaries to OST CENTRE STAFF for the month of March,14	ET	31-Mar-2014	109,960.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount deposited of deductions of TDS	959022	31-Mar-2014	86,600.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount deposited of deductions of TDS	959023	31-Mar-2014	5,208.00
						<u>2,719,012.00</u>

#### Directly Credited by Bank

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
	21-Mar-2014		TA/DA return (4544+2300+3400+3160)			13,404.00
						<u>13,404.00</u>





Name : ASSAM STATE AIDS CONTROL SOCIETY  
Address : KHANAPARA SIX MILE  
GUWAHATI (M CORP. + DG) (PART)  
KAMRUP METROPOLITAN-781022  
ASSAM INDIA  
Nomination : Not Available

SB-PUB STATEMENT FROM 25/03/2014 TO 31/03/2014 A/c No: 140901000006666

Dt	Chq No	Narration	Cod	Debit	Credit	Balance
2014 March		Opening Balance			9754251.00	9754251.00
26	962287	ASSTT COMMISSIONE TFR -R OF TAX		1352.00		9752899.00
27	962283	HOSTEL MANAGEMENT TFR - COMMITT		2500.00		9750399.00
28	962291	OWZID ALI	TFR	1218.00		9749181.00
28	962290	OWZID ALI	TFR	9837.00		9739344.00
31		By Cash ASACS	CSH		19350.00	9758694.00
TOTAL Debit :				14907.00		
TOTAL Credit :					9773601.00	



## Balance Sheet

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

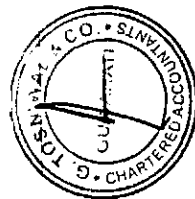
Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	01	12,161,350.00		CURRENT ASSETS, LOANS AND ADVANCES		
	CURRENT LIABILITIES AND PROVISIONS			0.00	CURRENT ASSETS	0301	7,028,997.00
0.00	CURRENT LIABILITIES	0501	2,975.00	0.00	LOANS AND ADVANCES	0401	5,140,804.00
0.00		05a	5,476.00				
0.00			12,169,801.00	0.00			12,169,801.00

Auditor

FC/FM/FO

Project Director

**For G. TOSNIWAL & CO.**  
 CHARTERED ACCOUNTANTS  
 FIRM REGISTRATION NO.: 312036B



**CA. GOVINDALAL TOSNIWAL**  
 PARTNER M.NO.: 050480

Deputy Director (Finance)  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

Project Director  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

General Fund

Schedule 01

Figures in Rupees

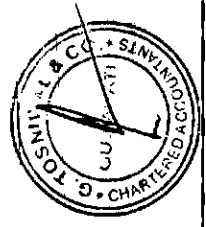
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	0.00	0.00
Add: Received during the year	39,500,000.00	0.00
Recovery/Deduction of Grants	39,500,000.00	0.00
Less: Utilised during the year	27,338,650.00	0.00
Grants utilised to the extent of revenue expenditure	(27,338,650.00)	0.00
Closing grant in aid	12,161,350.00	0.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				



**Schedule 03**  
**Figures in Rupees**

**Funds from Other Sources**

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



## CURRENT ASSETS

## Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	7,028,997.00	0.00
<b>Total</b>	<b>7,028,997.00</b>	<b>0.00</b>

## LOANS AND ADVANCES

## Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	5,140,804.00	0.00
<b>Total</b>	<b>5,140,804.00</b>	<b>0.00</b>



SS

CURRENT LIABILITIES - Schedule 0501

Figures in Rupees		
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Recoveries	2,975.00	0.00
Total	2,975.00	0.00

Schedule 05a

Figures in Rupees		
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Taxes	5,476.00	0.00
Total	5,476.00	0.00



**Income And Expenditure Account****For The Period From : 01-Apr-2013 To :31-Mar-2014**

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
0.00	Kits and Other Lab Supplies	06	813,484.00	Other Income	28	195,807.00
0.00	Training and Workshops	08	3,139,395.00	Grants utilised to the extent of revenue expenditure		27,338,650.00
0.00	NGO Services	11	1,703,627.00			
0.00	Salary (Pay and Allowances)	13	16,951,248.00			
0.00	Maintenance Costs	14	72,731.00			
0.00	Operational Expenses	15	4,853,972.00			
0.00		NULL	948,756.00			
0.00			<b>27,534,457.00</b>			<b>27,534,457.00</b>

**For G.TOSNIWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
 FIRM REGISTRATION NO.: 312036E



**CA. GOVINDALAL TOSNIWAL**  
**:PARTNER** M.NO.: 050480

Deputy Director (Finance)  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

Project Director  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	195,807.00	0.00
Total	195,807.00	0.00

Kits and Other Lab Supplies

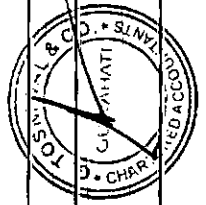
Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	813,484.00	0.00
Total	813,484.00	0.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	545,933.00	0.00
Campaigns	2,593,462.00	0.00
Total	3,139,395.00	0.00





NGO Services Schedule 11

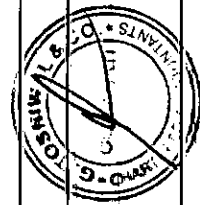
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	1,703,627.00	0.00
Total	1,703,627.00	0.00

Salary (Pay and Allowances) Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	11,202,531.00	0.00
Honorarium	5,748,717.00	0.00
Total	16,951,248.00	0.00

Maintenance Costs Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Need Based Assistance	72,731.00	0.00
Total	72,731.00	0.00



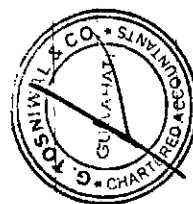
Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	1,141,020.00	0.00
Rent, Rates & Taxes	1,620,000.00	0.00
Other Administration Cost	1,144,196.00	0.00

Schedule NULL

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	948,756.00	0.00
Total	948,756.00	0.00



# Assam SACS - TI POOL FUND

Khanapara Guwahati-22, Guwahati - 781022

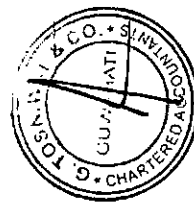
National AIDS Control Project - Phase III

## Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	GENERAL FUND	29	39,500,000.00	0.00	LOANS AND ADVANCES	17	29,447,816.00
0.00		05a	5,476.00	0.00	Training and Workshops	20	542,333.00
0.00	CURRENT LIABILITIES	32	2,975.00	0.00	NGO Services	23	1,703,627.00
0.00	Other Income	56	195,807.00	0.00	Salary (Pay and Allowances)	25	933,485.00
0.00			39,704,258.00	0.00	Operational Expenses	27	48,000.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				0.00	Balance with Bank	31	7,028,997.00
				0.00			39,704,258.00

For G.TOSNIWAL & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E



CA. GOVINDALAL TOSNIWAL  
PARTNER M.NO.: 050480

Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

Project Director  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

GENERAL FUND - Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	39,500,000.00	0.00
<b>Total</b>	<b>39,500,000.00</b>	<b>0.00</b>

Schedule 05a

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Taxes	5,476.00	0.00
<b>Total</b>	<b>5,476.00</b>	<b>0.00</b>

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Recoveries	2,975.00	0.00
<b>Total</b>	<b>2,975.00</b>	<b>0.00</b>



Other Income		Schedule 56
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	195,807.00	0.00
Total	195,807.00	0.00

LOANS AND ADVANCES		Schedule 17
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	29,447,816.00	0.00
Total	29,447,816.00	0.00

Training and Workshops		Schedule 20
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	542,333.00	0.00
Total	542,333.00	0.00



## NGO Services

## Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	1,703,627.00	0.00
<b>Total</b>	<b>1,703,627.00</b>	<b>0.00</b>

## Salary (Pay and Allowances)

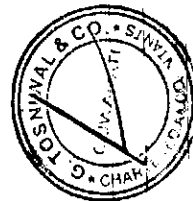
## Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	847,986.00	0.00
Honorarium	85,499.00	0.00
<b>Total</b>	<b>933,485.00</b>	<b>0.00</b>

## Operational Expenses

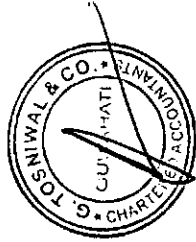
## Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Rent, Rates & Taxes	48,000.00	0.00
<b>Total</b>	<b>48,000.00</b>	<b>0.00</b>



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Balance with Bank		Schedule 31
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TIPF-Bank	7,028,997.00	0.00
Total	7,028,997.00	0.00



OFFICE OF THE PROJECT DIRECTOR  
ASSAM STATE AIDS CONTROL SOCIETY  
KHANAPARA, GUWAHATI - 22

TeleFax: +91-361-2360524, E-mail: [asacs@naco.gov.in](mailto:asacs@naco.gov.in), Website: [www.assamsacs.org](http://www.assamsacs.org)

No.ASACS/Acctts/Audit/2010-11/568/112

dated the 8<sup>th</sup> August, 2014.

To

The Director (Finance)  
Department of AIDS Control  
Ministry of Health & Family Welfare  
6<sup>th</sup> Floor, Chandralok Building, 36 Janapath,  
New delhi- 110001.

Sub:- Statutory Audit Report of Assam SACS for the year 2013-14.

Sir,

With reference to the subject I have the honour to enclosed herewith two copies of Statutory Audit Report against the funds ( New DBS, TI Pool Fund, GFATM RCC-Rd-II and GFATM Rd-IV) audited by M/s G.Tosniwal & Co, Chartered Accountants, Guwahati.

Enclose : As Stated.

Yours faithfully,

*hug*  
8/8/14

Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22.  
Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22



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**AUDIT REPORT IN RESPECT OF NEW DBS**

To  
The Project Director,  
Assam State AIDS Control Society,  
Khanapara, Guwahati - 781022.  
Assam.

We have audited the accompanying financial statements of the **Assam State AIDS Control Society** in respect of **New DBS FOR NACP-IV** Fund for the financial year ended March 31, 2014. The preparations of these financial statements are the responsibility Society's Management. Our responsibility is to express an opinion on these financial statements based on our audit.

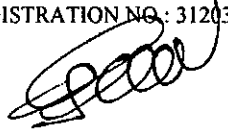
We conducted our audit in accordance with Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes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

The policy management of Assam State AIDS Control Society' is to prepare the accompanying statements on the cash receipts and disbursements basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred.

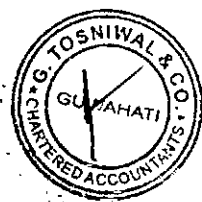
In our opinion, the financial statements, read with observation in attached annexure, if any, give a true and fair view of the Sources and Application of Funds and the financial position of **Assam State AIDS Control Society** in respect of **New DBS FOR NACP -IV** Fund for the year ended March 31, 2014, in accordance with consistently applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentation has 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 subject to our management letter.

For **G.TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E



(CA. GOVINDALAL TOSNIWAL)  
PARTNER  
M.No.: 050480



Place : Guwahati.

Date : 18 JUL 2014

**MANAGEMENT LETTER IN RESPECT OF NEW DBS**

To  
The Project Director,  
Assam State AIDS Control Society,  
Khanapara, Guwahati - 781022.  
Assam.

Dear Sir,

SUB: **MANAGEMENT LETTER REFERRED TO IN OUR AUDIT REPORT OF EVEN DATE SHOWING OUR COMMENTS, OBSERVATION AND SUGGESTIONS IN COURSE OF OUR AUDIT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2014.**

(1) **ACCOUNTING RECORDS, SYSTEMS AND CONTROLS:**

- I. Book keeping system of the Society is found satisfactory subject to our observations in the Annexure to this report.
- II. The cost of Medicines, IEC materials, Blood Testing Kits, etc. are fully charged to expenditure account as and when purchased and has not been reflected as stock in the financial statements of the society. As explained this system has been regularly followed by the society due to adoption of cash system of accounting as per guidelines issued by NACO subject to our observations in the Annexure to this report.
- III. The society need to take adequate measures for adjustment of outstanding advances subject to our observations in the Annexure to this report.
- IV. Fixed Assets are stated at cost and no depreciation was charged for wear & tears and time devaluation of these assets (as per guideline of NACO).

(2) **ADEQUACY OF SEGREGATION OF DUTIES IN THE SACS:**

According to the information and explanations given to us the adequacy of segregation of duties in the SACS found satisfactory in terms of volume of transactions.



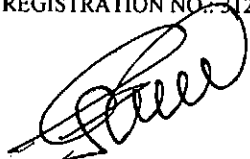
**G. TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS

PROBIR MARKET, 2ND FLOOR  
PALTAN BAZAR, GUWAHATI -781008  
Ph. (0361) 2739706, 2544258  
Fax: (0361) 2739707  
Cell: 94350 43368, 94351 96888  
Email: gtosniwal.ca@gmail.com

(3) **DEGREE OF COMPLIANCE WITH THE FINANCIAL/ INTERNAL CONTROL PROCEDURES AS DOCUMENTED IN THE FINANCIAL MANUAL OF THE PROJECT & NGO/CBO GUIDELINES:**

According to the information and explanations given to us the degree of compliance with the financial/ internal control procedures as documented in the financial manual of the project & NGO/CBO guidelines, other than the observation / deficiencies as mentioned in the report elsewhere, are proper.

**For G.TOSNIWAL & CO.**  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 312036E



(CA. GOVINDALAL TOSNIWAL)  
PARTNER  
M.No.: 050480



Place : Guwahati.

Date : 18 JUL 2014

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**ANNEXURE TO AUDIT REPORT ON NEW DBS FUND FOR F/Y. 2013-2014**

**1. Audit of NGOs:**

- Internal Audit Report of all the NGOs for October'13 to March'14 period has not been received till the date of our Audit Report.
- In respect of the following 3 NGOs there is a difference in the closing Cash and Bank balance, as on 31/03/2013, as reported in the Audited Financial Statements as on 31/03/2013 and as reported by the NGOs in their Receipts & Payments Account as on 01/04/2013. On further scrutiny it was observed that there were differences in closing cash and bank balances figures, as on 31/03/2013, as reported in the Audited Balance Sheet and as reported in the Audited Receipts & Payments Account. The details are as under:

Sl. No.	NGO	As per Audited Balance Sheet as on 31/03/2013		As per Audited Receipts & Payments A/c. as on 31/03/2013		As per Audited Receipts & Payments A/c. as on 01/04/2013	
		Cash	Bank	Cash	Bank	Cash	Bank
01.	Barnabari Yubak Sangah	2975.00	670.00	3145.00	670.00	1666.00	1979.00
02.	Kapili Development Welfare Society	16329.00	18490.00	10735.00	18490.00	10765.00	18490.00
03.	ASHA Woman & Child Development Society	1960.00	6603.00	NIL	6603.00	NIL	6603.00

**2. Review of Stock & Procurement Procedures:**

- The Society need to strengthen the distribution chain as because from our observation it is found that there are many stock items like STD Flow Chart, Client Flow Chart, Flex Banner, MSM Modules, Dangers, Books etc., which were still lying idle in the Store of the Society and are not yet distributed to the peripheral centers.
- It is also observed that there are some items which were procured long back, but still lying in the store without use (3 nos of unpacked Hot Air Oven, 10 nos of Vaccine Carrier Boxes, 17 Boxes of Vaccutainer Freezes & 6 nos of empty Fire Extinguisher) and Occupying a huge space.
- Thus, it is recommended that the Society need to take adequate steps to strengthen both the Stock & Procurement procedures. Also, Stock items need to be segregated Fund wise and the expired & unused materials need to be disposed off at the earliest.



Continued in next page:

### 3. Review of Advances:

#### ▪ Advance to Others:

- During the year an amount of **Rs. 6,98,047.00** is still lying unadjusted and not refunded by **113** different Institutes to the Society as on dt. **31/03/2014**. Among the **113** institutes following **4** institutes are the major one:

Advance to Others	Advance Amount	Adjustment Amount	Refund Amount	Balance Amount
OST Centre GMCH	176741.00	0.00	126341.00	50400.00
OST Centre Diphu Civil Hospital	62600.00	35400.00	6800.00	20400.00
OST Centre AMCH, Dibrugarh	50966.00	0.00	0.00	50966.00
ABITA Zone – 3	41000.00	0.00	0.00	41000.00
<b>TOTAL</b>				<b>162766.00</b>

#### • Advance to NGOs:

- An amount of **Rs. 10,67,123.00** is lying unadjusted against **57** NGOs as on dt. 31/03/2014 . Out of the 57 NGOs following **13** NGOs owes Rs. 30,000.00 OR more to the Society.

Advance to NGOs	Advance Amount	Adjustment Amount	Refund Amount	Balance Amount
DAIPARC – (IDU/FSW – Composit Project), Karbi-Anglong.	993680.00	913377.00	15303.00	65000.00
Social Unity Keeper Association For All (SUKAFA)	693651.00	592600.00	61051.00	40000.00
Social Research and Development Society, Bongaigaon.	517363.00	387522.00	89963.00	39878.00
NERIM	512829.00	461873.00	10354.00	40602.00
GUIDE (ML-Project) Tinsukia.	641100.00	601100.00	0.00	40000.00
Deshabandhu Club, Cachar.	793042.00	741142.00	21825.00	30075.00
C-Steeward (NGO)	645032.00	601226.00	10644.00	33162.00
Socio-Educational Welfare Association	637028.00	597711.00	9282.00	30035.00
PRAKSHALAN	647100.00	595600.00	11500.00	40000.00
Eight Brothers Social Welfare Society	641100.00	481500.00	119600.00	40000.00
SHAPE	748225.00	699525.00	0.00	48700.00
Centre for Rural Atrisans	38000.00	0.00	0.00	38000.00
Karpungpuli (K) Society	504525.00	462150.00	12250.00	30125.00
<b>TOTAL</b>				<b>515577.00</b>



**Advance to District Authorities:**

- An amount of Rs. 61,000.00 is lying unadjusted as on dt.31/03/2014. Their details is as under:

Advance to Autonomous Bodies	Advance Amount	Adjustment Amount	Refund Amount	Balance Amount
Jt. DHS Kamrup	10000.00	0.00	0.00	10000.00
Jt. DHS Tinsukia	10000.00	0.00	0.00	10000.00
Jt. DHS Golaghat	20000.00	10000.00	0.00	10000.00
Jt. DHS Mangaldoi	20000.00	10000.00	0.00	10000.00
Jt. DHS Nagaon	10000.00	9000.00	0.00	1000.00
Jt. DHS Bongaigaon	10000.00	0.00	0.00	10000.00
Jt. DHS Karimganj	20000.00	10000.00	0.00	10000.00
<b>TOTAL</b>				<b>61000.00</b>

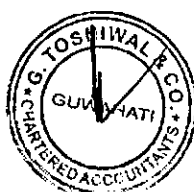
**Advance to District Hospitals:**

- An amount of Rs. 802,962.00 is lying unadjusted of 37nos District Hospitals as on dt.31/03/2014. Out of the 37nos District Hospitals following 11nos District Hospitals owes Rs. 25,000.00 OR more to the Society.

Advance to Autonomous Bodies	Advance Amount	Adjustment Amount	Refund Amount	Balance Amount
Incharge Blood Bank Goalpara CHC	35000.00	10000.00	0.00	25000.00
Incharge Blood Bank Morigaon CHC	37500.00	10000.00	0.00	27500.00
Incharge SRL, GMCH Guwahati	76000.00	40000.00	0.00	36000.00
Incharge SRL, SMCH Silchar	340099.00	53958.00	5925.00	280216.00
State of the Art Model Blood Bank, GMCH Guwahati	96000.00	62393.00	5000.00	28607.00
Incharge Blood Bank Dhemaji Civil Hospital	35000.00	0.00	10000.00	25000.00
Incharge Blood Bank JMCH Jorhat	72500.00	10000.00	0.00	62500.00
Incharge Blood Bank BP Civil Hospital Nagaon	80000.00	50000.00	0.00	30000.00
Incharge Blood Bank SMK Civil Hospital Nalbari	37500.00	0.00	0.00	37500.00
Incharge Blood Bank Kanaklata Civil Hospital Sonitpur	85000.00	50000.00	0.00	35000.00
Barak Valley Voluntary Blood Donors Forum, Cachar	55000.00	30000.00	0.00	25000.00
<b>TOTAL</b>				<b>612323.00</b>

**NACPIII Advance to NGOs:**

- An amount of Rs. 143260.00 is lying unadjusted and not refunded to the Society as on dt. 31/03/2014.



**Utilisation Certificate****As on 31.03.2014**

Certified that an amount of Rs.95,936,000.00 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.26,366,840.55 (and Current Liabilities of Rs.340,958.00) and outstanding Advances for Rs.3,017,807.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs.1,958,146.00, a sum of Rs.94,489,102.77 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs.30,587,372.78 (and Current Liabilities of Rs.911,326.00) and outstanding advances of Rs.2,772,686.00 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 No. & Date	Amount
1.	T-11017/01/2013-NACO(F) dated:22.07.2013	55,873,000.00
2.	T-11017/01/2013-NACO(F) dated:27.09.2013	79,563,000.00
3.	Recovery /Deduction of Grant (Transfer to TI POOL Fund Account)	(-)39,500,000.00
	<b>Total Rs.</b>	<b>95,936,000.00</b>

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

**For G. TOSNIWAL & CO**  
**201 Annual Financial Statements**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGISTRATION NO.: 312036E**

**CA. G. TOSNIWAL**  
**Partner**  
**(Chartered Accountant)**



**S. N. NASKAR**  
**Under Secretary**  
**Deptt. of AIDS Control**  
**Ministry of Health & Family Welfare**

**(Project Director)**

**Project Director**  
**Assam State AIDS Control Society**  
**Khanapara, Guwahati-22**

(169)

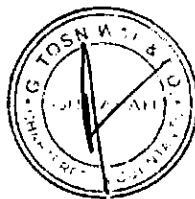
Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	26,366,840.55
Advance to Others	897,466.00
Advance to NGOs	1,592,479.00
Advance to District Authorities	40,000.00
Advance to District Hospitals	344,602.00
NACPIII Advance to NGOs	143,260.00
	<u>29,384,647.55</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
General Provident Fund	3,000.00
Group Insurance Scheme	400.00
Security / Earnest Deposit (Received)	337,558.00
	<u>340,958.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	135,436,000.00
Recovery/Deduction of Grants	-39,500,000.00
	<u>95,936,000.00</u>
Utilisation of funds	Amount (Rs.)
Other Lab. Supplies	196,959.00
IEC	14,829,399.00
NGO Services	136,990.00
Operational Expenses	460,154.00
Training	2,310,380.00
Salary	25,722,676.00
Equipment Maintenance	419,833.00
Building Maintenance	27,660.00
Vehicle Maintenance	574,749.00
Travelling Expenses	1,912,101.00
Rent, Rates & Taxes	400,306.00
Telephone/Communication Expenses	155,067.00
Honorarium	784,560.00
Bank Charges	5,357.77
Miscellaneous Expenses	7,500,156.00
Printing & Stationery	426,246.00
Leave Salary & Pension Contributions	116,425.00
Advertisement (Other than IEC)	149,310.00
Water and Electricity Charges	4,560.00
Audit Fees	765,371.00
NGO Services for Priority Interventions	30,014,147.00
Postage/Courier	154,839.00
Quality Assessment	616,520.00
Contractual Services - Companies	1,823,890.00
Campaigns	783,196.00





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Contingency	406,958.00
Consumable Items	2,744,174.00
Meeting Expenses	106,294.00
Furniture , Fixtures & Supplies	177,425.00
Office Equipment	763,400.00
	<u>94,489,102.77</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Sale of Bid/Tender Documents	9,646.00
Other Receipts	48,774.00
Interest from Bank	1,899,726.00
	<u>1,958,146.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
General Provident Fund	3,000.00
Group Insurance Scheme	400.00
Security / Earnest Deposit (Received)	559,697.00
TDS (Others)	103.00
Other Recoveries	38,562.00
Taxes	309,564.00
	<u>911,326.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
NEW DBS Bank Code	30,587,372.78
Advance to Others	698,047.00
Advance to NGOs	1,067,123.00
Advance to District Authorities	61,000.00
Advance to District Hospitals	802,962.00
Advance to DAPCU	294.00
NACPIII Advance to NGOs	143,260.00
	<u>33,360,058.78</u>





# Assam SACS - NEW DBS FOR NACPIV



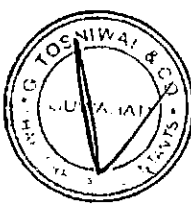
National AIDS Control Project - Phase III

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## Bank Reconciliation Statement

Bank Code NEW DBS Bank Code (3121)

As on 31-Mar-2014

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book		30,587,372.78
<b>ADD</b>		
Cheques issued but not presented for payment	14,729,931.00	
Directly Credited by Bank	0.00	
		14,729,931.00
<b>LESS</b>		
Cheques deposited but not cleared	108,544.00	
Directly Debited by Bank	0.00	
		108,544.00
Closing Balance as per Bank Statement		45,208,759.78
  Deputy Director (Finance) Assam State AIDS Control Society Khanapara, Guwahati-22	  Project Director Assam State AIDS Control Society Khanapara, Guwahati-22	
		

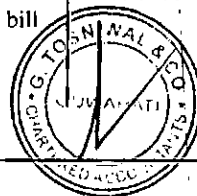
## Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/0	30-Mar-2014		Being amount received from Ranfiya Youth Centre as Social Marketing condom & Interest	944644	22-Mar-2014	12,787.00
BRV/0	30-Mar-2014		Being amount received from Ranfiya Youth Centre as Social Marketing condom & Interest	944665	22-Mar-2014	12,607.00
BRV/0	30-Mar-2014	Advance to Others (3202)	Being amount received from ABITA refunded unspent balances against IEC programme	186798	26-Mar-2014	11,300.00
BRV/0	30-Mar-2014	Advance to Others (3202)	Being amount received from Pancharatna against IEC programme	246058	13-Mar-2014	600.00
BRV/0	31-Mar-2014	Advance to Staff (3205)	Being amount received from Mehbub Rahman Sarkar against unspent balance of TA advance	634651	29-Mar-2014	12,100.00
BRV/0	31-Mar-2014	Advance to Staff (3205)	Being amount received from Dr.N.K.Beria against advance	065616	31-Mar-2014	5,450.00
BRV/0	31-Mar-2014	Advance to Others (3202)	Being the amount of unadjusted amount refunded	ET	04-Mar-2014	21,000.00
BRV/0	31-Mar-2014	Interest from Bank (1206)	Being amount received from Incharge SRL AMCH,Dibrugarh	278406	31-Mar-2014	5,500.00
BRV/0	31-Mar-2014	Advance to District Hospitals (3209)	Being amount received from Incharge Blood Bank Tinsukia Civil Hospital against VBD'2013 programme	020635	26-Mar-2014	25,000.00
BRV/0	31-Mar-2014	Advance to Staff (3205)	Being amount received from Munindra Deka against TA advance	886357	31-Mar-2014	600.00
BRV/0	31-Mar-2014	Advance to Staff (3205)	Being amount received from Mrinal Borah against TA advance balance adjusted from honorarium in connection with the WAD'2013 programme	ET	31-Mar-2014	1,600.00
						<b>108,544.00</b>

## Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/0	03-Jan-2014	IEC (2107)	Being amount paid towards telecast on spots through FM Channel in connection with WAD'2013	962315	02-Jan-2014	9,944.00
BPV/0	18-Feb-2014	IEC (2107)	Being amount paid towards reimbursment against conducting WAD'2013	ET	18-Feb-2014	10,000.00
BPV/0	18-Feb-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	962411	12-Feb-2014	4,570.00
BPV/0	21-Feb-2014	Advertisement (Other than IEC) (2137)	Being amount paid towards cost of news paper advertisement	962422	19-Feb-2014	26,860.00
BPV/0	21-Feb-2014		Being amount paid towards telecast of spots in connection with National Youth Day'2014	962426	19-Feb-2014	10,011.00

BPV/0	25-Feb-2014	IEC (2107)	Being amount paid towards hiring of folk Troupes	962441	24-Feb-2014	10,000.00
BPV/0	27-Feb-2014	IEC (2107)	Being amount paid towards performing Folk Camp	962457	25-Feb-2014	7,500.00
BPV/0	05-Mar-2014	Quality Assessment (2162)	Being amount paid towards reimbursment on TA bill against supervisory visit under STI	962460	01-Mar-2014	14,595.00
BPV/0	05-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	962462	01-Mar-2014	1,080.00
BPV/0	10-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim on one day training of STI/RTI services	962478	06-Mar-2014	775.00
BPV/0	10-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim on one day training of STI/RTI services	962479	06-Mar-2014	775.00
BPV/0	10-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim on one day training of STI/RTI services	962481	06-Mar-2014	700.00
BPV/0	15-Mar-2014	Water and Electricity Charges (2139)	Being amount paid towards water supply for ASACS	962499	13-Mar-2014	570.00
BPV/0	18-Mar-2014		Being amount paid towards supply of Play card,T-Shirt on IEC events programme	068050	15-Mar-2014	185,719.00
BPV/0	18-Mar-2014		Being amount paid towards supply of Flex Banner on IEC events programme	068051	15-Mar-2014	6,667.00
BPV/0	18-Mar-2014	Telephone/Communication Expenses (2125)	Being amount paid towards Tata photon bills	068055	15-Mar-2014	759.00
BPV/0	18-Mar-2014	Telephone/Communication Expenses (2125)	Being amount paid towards Tata photon bills	068056	15-Mar-2014	810.00
BPV/0	20-Mar-2014		Being amount paid towards Vehicle hiring cost on M&E programme under IEC	068059	18-Mar-2014	7,955.00
BPV/0	24-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill for attending review meeting held at DAC.New Delhi	956794	24-Mar-2014	8,029.00
BPV/0	24-Mar-2014		Being amount paid towards refreshment cost on advocacy workshop under IEC for Home affairs	956796	24-Mar-2014	11,309.00
BPV/0	24-Mar-2014		Being amount paid towards supplying of tent materials for mass rally and voluntary blood donation camp	956797	24-Mar-2014	16,672.00
BPV/0	24-Mar-2014	Miscellaneous Expenses (2129)	Being amount paid towards cost of news paper supply	956798	24-Mar-2014	2,212.00
BPV/0	24-Mar-2014	Telephone/Communication Expenses (2125)	Being amount paid towards reimbursment on TATA photon bill	956799	24-Mar-2014	594.00
BPV/0	24-Mar-2014	Telephone/Communication Expenses (2125)	Being amount paid towards reimbursment on TATA photon bill	596800	24-Mar-2014	533.00

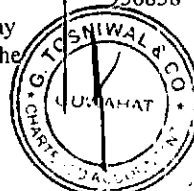


BPV/0	24-Mar-2014	Telephone/Communication Expenses (2125)	Being amount paid towards reimbursment on TATA photon bill	956801	24-Mar-2014	810.00
BPV/0	24-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	956804	24-Mar-2014	2,500.00
BPV/0	27-Mar-2014		Being amount paid towards telecast spot on HIV/AIDS in connection with the National Youth DAY'2014 programme	956815	27-Mar-2014	9,910.00
BPV/0	27-Mar-2014		Being amount paid towards telecast spot on HIV/AIDS in connection with the National Youth DAY'2014 programme	956816	27-Mar-2014	9,910.00
BPV/0	27-Mar-2014	Training (2117)	Being amount paid towards supply of packet lunch in connection with the Blood Safety programme on strengthening workshop held on 24th Dec'2013	956819	27-Mar-2014	4,334.00
BPV/0	27-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim on 3-days refreshar training on SIMU	ET	27-Mar-2014	32,311.00
BPV/0	27-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	956805	26-Mar-2014	2,158.00
BPV/0	27-Mar-2014		Being amount paid towards purchases of stationery items on SIMS training	956807	27-Mar-2014	13,185.00
BPV/0	27-Mar-2014		Being amount paid towards purchases of stationery items	956808	27-Mar-2014	40,829.00
BPV/0	27-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	956809	27-Mar-2014	5,725.00
BPV/0	27-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	956810	27-Mar-2014	5,725.00
BPV/0	27-Mar-2014		Being amount paid towards purchases of stationery items for STI training programme	956812	27-Mar-2014	17,029.00
BPV/0	27-Mar-2014		Being amount paid towards purchases of stationery items for IEC programme	956813	27-Mar-2014	64,747.00
BPV/0	27-Mar-2014	IEC (2107)	Being amount paid telcast spot ob National Youth DAY'2014 programme	956814	27-Mar-2014	3,371.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursment to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	117,800.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursment to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	129,350.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursment to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	90,466.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursment to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	135,625.00

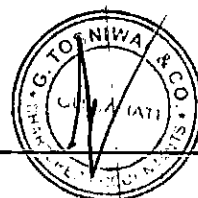


BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	118,125.00
BPV/0	28-Mar-2014	IEC (2107)	Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	36,000.00
BPV/0	28-Mar-2014	IEC (2107)	Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	36,000.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	58,925.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	135,258.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	129,400.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	111,480.00
BPV/0	28-Mar-2014	IEC (2107)	Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	126,000.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	129,299.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	129,200.00
BPV/0	28-Mar-2014	IEC (2107)	Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	9,000.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	94,709.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	45,039.00
BPV/0	28-Mar-2014	IEC (2107)	Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	45,000.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	45,518.00
BPV/0	28-Mar-2014	IEC (2107)	Being amount paid towards reimbursement to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	90,000.00

BPV/0	28-Mar-2014	IEC (2107)	Being amount paid towards reimbursment to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	72,000.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursment to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	108,617.00
BPV/0	28-Mar-2014		Being amount paid towards reimbursment to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	60,125.00
BPV/0	28-Mar-2014	IEC (2107)	Being amount paid towards reimbursment to the parties for performing Folk Campigan under IEC	ET	28-Mar-2014	126,000.00
BPV/0	29-Mar-2014		Being amount paid towards Vehicle hiring cost	956852	29-Mar-2014	5,257.00
BPV/0	29-Mar-2014		Being amount paid towards purchases of DG Set 62.5 KVA	956823	28-Mar-2014	688,669.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards vedio recording, still photogarphy editing with master DVD	956824	28-Mar-2014	7,500.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement bill under IEC	956825	28-Mar-2014	19,125.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement bill under IEC	956826	28-Mar-2014	22,376.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement bill under IEC	956827	28-Mar-2014	16,639.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement bill under IEC	956828	28-Mar-2014	19,125.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement bill under IEC	956829	28-Mar-2014	20,464.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement bill under IEC	956830	28-Mar-2014	15,778.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement bill under IEC	956832	28-Mar-2014	9,722.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards prize money on Essay Competition in connection with the National Youth Day'2014	956833	28-Mar-2014	10,000.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards prize money on Essay Competition in connection with the National Youth Day'2014	956834	28-Mar-2014	7,000.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards prize money on Essay Competition in connection with the National Youth Day'2014	956835	28-Mar-2014	5,000.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards honorarium to the Judges on Essay Competition in connection with the National Youth Day'2014	956836	28-Mar-2014	1,000.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards honorarium to the Judges on Essay Competition in connection with the National Youth Day'2014	956837	28-Mar-2014	1,000.00
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards honorarium to the Judges on Essay Competition in connection with the National Youth Day'2014	956838	28-Mar-2014	1,000.00



BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards honorarium to the Lecturers on Essay Competition in connection with the National Youth Day 2014	956839	28-Mar-2014	1,000.00	(95)
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards honorarium to the Lecturers on Essay Competition in connection with the National Youth Day 2014	956840	28-Mar-2014	1,000.00	
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards honorarium to the Lecturers on Essay Competition in connection with the National Youth Day 2014	956841	28-Mar-2014	1,000.00	
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards honorarium to the Lecturers on Essay Competition in connection with the National Youth Day 2014	956842	28-Mar-2014	1,000.00	
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards honorarium to the Lecturers on Essay Competition in connection with the National Youth Day 2014	956843	28-Mar-2014	1,000.00	
BPV/0	29-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim for SIMU training programme	ET	29-Mar-2014	2,216.00	
BPV/0	29-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim for Blood Safety refreshar training programme	ET	29-Mar-2014	47,640.00	
BPV/0	29-Mar-2014	IEC (2107)	Being amount paid towards reimbursment for telecasting phone in Live programme on HIV/AIDS under IEC	ET	29-Mar-2014	136,516.00	
BPV/0	29-Mar-2014		Being amount paid towards refreshment bill on Blood Safety Training programme	956844	29-Mar-2014	12,722.00	
BPV/0	29-Mar-2014		Being amount paid towards Vehicle hiring cost on Blood Safety Training programme	956845	29-Mar-2014	2,810.00	
BPV/0	29-Mar-2014		Being amount paid towards Vehicle hiring cost on STI Training programme	956846	29-Mar-2014	16,806.00	
BPV/0	29-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	956847	29-Mar-2014	6,887.00	
BPV/0	29-Mar-2014		Being amount paid towards Vehicle hiring cost on M&E programme under IEC	956848	29-Mar-2014	2,013.00	
BPV/0	29-Mar-2014		Being amount paid towards Vehicle hiring cost on M&E programme under IEC	956849	29-Mar-2014	7,736.00	
BPV/0	29-Mar-2014		Being amount paid towards Vehicle hiring cost on M&E programme under IEC	956850	29-Mar-2014	31,216.00	
BPV/0	29-Mar-2014		Being amount paid towards rent of store for the month of Mar 2014	956853	29-Mar-2014	25,740.00	
BPV/0	29-Mar-2014		Being amount paid towards Vehicle hiring cost	956822	28-Mar-2014	7,912.00	
BPV/0	30-Mar-2014		Being amount paid towards arrear increment salary of HQ Officers & DAPCU Staff w.c.f.03.010.2013 to 28.02.2014	ET	30-Mar-2014	355,455.00	

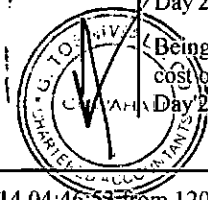




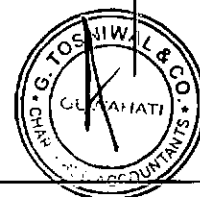
BPV/0	31-Mar-2014		Being amount paid towards 50% AMC retested against of Jwette Blood Bank Refrigirators installed at Medical Colleges & Districts Blood Banks	956873	31-Mar-2014	257,459.00
BPV/0	31-Mar-2014		Being amount paid towards purchases of various HP&Canon Toner Cartridge	956874	31-Mar-2014	57,014.00
BPV/0	31-Mar-2014		Being amount paid towards purchases of consumables& Disposables under Blood Safety	956875	31-Mar-2014	111,128.00
BPV/0	31-Mar-2014		Being amount paid towards purchases of Computers on DGS&D Rate under STI	956876	31-Mar-2014	38,320.00
BPV/0	31-Mar-2014		Being amount paid towards purchases of Computers on DGS&D Rate under SRL	956877	31-Mar-2014	114,960.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	956878	31-Mar-2014	600.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	956879	31-Mar-2014	6,149.00
BPV/0	31-Mar-2014		Being amount paid towards printing News letter	et	31-Mar-2014	32,130.00
BPV/0	31-Mar-2014		Being amount paid towards printing of SIMS/CIMS Report	ET	31-Mar-2014	67,094.00
BPV/0	31-Mar-2014		Being amount paid towards printing & supply of IEC materials of STI Division	et	31-Mar-2014	109,162.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards hall hiring charges	ET	31-Mar-2014	4,000.00
BPV/0	31-Mar-2014		Being amount paid for supply of food in the training program	et	31-Mar-2014	12,015.00
BPV/0	31-Mar-2014		Being amount paid for hiring of vehicle for training of donor motivators at Tinsukia	et	31-Mar-2014	11,118.00
BPV/0	31-Mar-2014		Being amount paid towards AMC of Elisa Reader & Washer towards 50% of final payment	et	31-Mar-2014	203,111.00
BPV/0	31-Mar-2014		Being amount paid towards AMC of Elisa Reader & Washer towards 50% of final payment	et	31-Mar-2014	95,626.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursement of TA/DA	956943	31-Mar-2014	700.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount deposited deductions of TDS	956911	31-Mar-2014	8,580.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount deposited deductions of TDS	956912	31-Mar-2014	8,074.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards Bus hiring cost in connection with the International Womens Day'2014	956854	30-Mar-2014	12,000.00
BPV/0	31-Mar-2014		Being amount paid towards refreshment cost on advocacy workshop on HIV/AIDS	956855	30-Mar-2014	16,920.00
BPV/0	31-Mar-2014		Being amount paid towards salaries for the month of feb,14 to STD Staff	et	31-Mar-2014	97,461.00
BPV/0	31-Mar-2014		Being amount paid towards salaries for the month of March,14 to STD Staff		31-Mar-2014	230,777.00



BPV/0	31-Mar-2014		Being amount paid towards salaries for the month of March, 14 to Blood Bank Staff	et	31-Mar-2014	554,005.00
BPV/0	31-Mar-2014		Being amount paid towards salaries to Blood Bank STAFF for the month of Feb, 14	et	31-Mar-2014	190,371.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	ET	31-Mar-2014	250.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	ET	31-Mar-2014	3,590.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	ET	31-Mar-2014	3,300.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	et	31-Mar-2014	800.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	ET	31-Mar-2014	5,360.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount deposited deductions of TDS	956913	31-Mar-2014	64,714.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards honorarium to the particepnts for monitoring of Folk Campigan under IEC	ET	31-Mar-2014	39,400.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards honorarium in connection with World AIDS Day'2013 programme	ET	31-Mar-2014	64,000.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount deposited deductions of TDS	956935	31-Mar-2014	5,220.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	ET	31-Mar-2014	2,200.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	ET	31-Mar-2014	7,400.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment against TA advance	ET	31-Mar-2014	1,150.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment against TA advance	ET	31-Mar-2014	1,150.00
BPV/0	31-Mar-2014	Salary (2118)	Being amount paid towards arrear salary w.e.f.03.10.2013 to 31st Mar'2014 to 3-nos Lab.Tech under SRL	ET	31-Mar-2014	76,894.00
BPV/0	31-Mar-2014		Being amount paid towards arrear salary to STI Staff w.e.f.03.10.2013 to 31st Mar'2014	ET	31-Mar-2014	407,358.00
BPV/0	31-Mar-2014		Being amount paid towards arrear salary to Blood Bank Staff w.e.f.03.10.2013 to 31st Mar'2014	ET	31-Mar-2014	1,126,850.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being amount deposited deductions of TDS	956936	31-Mar-2014	666.00
BPV/0	31-Mar-2014		Being amount paid towards tent house cost on International Womens Day'2014 programme	956856	30-Mar-2014	9,949.00
BPV/0	31-Mar-2014		Being amount paid towards banner cost on International Womens Day'2014 programme	956857	30-Mar-2014	1,088.00

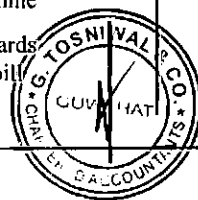


BPV/0	31-Mar-2014	Miscellaneous Expenses (2129)	Being amount paid towards reimbursment as honorarium to injueied students on Blood Donation Day Camp	956858	30-Mar-2014	6,000.00
BPV/0	31-Mar-2014		Being amount paid towards vehicle hiring cost on IEC evulation programme	956859	30-Mar-2014	2,143.00
BPV/0	31-Mar-2014		Being amount paid towards vehicle hiring cost on IEC evulation programme	956860	30-Mar-2014	1,168.00
BPV/0	31-Mar-2014		Being amount paid vehicle hiring cost on NGOs district visit	956861	30-Mar-2014	35,275.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards training hall charges on NYD'2014 meeting	956862	30-Mar-2014	2,000.00
BPV/0	31-Mar-2014	Advertisement (Other than IEC) (2137)	Being amount paid towards news paper advertisement cost other then IEC	956863	30-Mar-2014	36,756.00
BPV/0	31-Mar-2014	Advertisement (Other than IEC) (2137)	Being amount paid towards news paper advertisement cost other then IEC	956864	30-Mar-2014	3,547.00
BPV/0	31-Mar-2014		Being amount paid towards purchases of tober cartidge	956865	30-Mar-2014	12,006.00
BPV/0	31-Mar-2014		Being amount paid towards purchases of stok register	956866	30-Mar-2014	6,448.00
BPV/0	31-Mar-2014	Contractual Services - Companies (2169)	Being amount paid towards calibration of equipments at SRL AMCH	956867	30-Mar-2014	24,894.00
BPV/0	31-Mar-2014		Being amount paid towards 50% AMC relased on Blood Bank equipments	956868	30-Mar-2014	96,958.00
BPV/0	31-Mar-2014		Being amount paid towards 50% AMC relased on Blood Bank equipments	956869	30-Mar-2014	103,559.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement under IEC	956870	30-Mar-2014	18,169.00
BPV/0	31-Mar-2014	Equipment Maintenance (2120)	Being amount paid towards AMC relased of Aquagurd NF Reviva installed at ASACS	956871	31-Mar-2014	5,500.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA bill on SRL	956872	31-Mar-2014	2,250.00
BPV/0	31-Mar-2014		Being the amount paid for HQ staffs salary for the month of March,2014	ET	31-Mar-2014	868,150.00
BPV/0	31-Mar-2014	Salary (2118)	Being the amount paid for HQ staffs salary for the month of March,2014	ET	31-Mar-2014	23,000.00
BPV/0	31-Mar-2014		Being the amount paid for HQ deputation staffs salary for the month of March,2014	ET	31-Mar-2014	33,756.00
BPV/0	31-Mar-2014		Being the amount paid for DAPCU staffs salary for the month of March,2014	ET	31-Mar-2014	30,284.00
BPV/0	31-Mar-2014		Being amount paid towards CMA service charge for six months of computer,monitor,UPS,Printer of peripheral units ASACS	956880	31-Mar-2014	22,004.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards reimbursment on TA bill on advocacy workshop on HIV/AIDS under IEC	956881	31-Mar-2014	3,336.00



BPV/0	31-Mar-2014		Being amount paid towards CMA service charge for six months of computer,monitor,UPS,Printer of Head Quarter ASACS	956882	31-Mar-2014	49,632.00	93
BPV/0	31-Mar-2014		Being amount paid towards CMA service charge for six months of computer,monitor,UPS,Printer of peripheral units ASACS	956883	31-Mar-2014	35,350.00	
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards training hall charges on blood safety training programme	956884	31-Mar-2014	1,000.00	
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim under blood safety training programme	ET	31-Mar-2014	16,045.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of consumbles and disposables under Blood Safety	956885	31-Mar-2014	403,337.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of consumbles and disposables under Blood Safety	956886	31-Mar-2014	88,136.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of consumbles and disposables under Blood Safety	956887	31-Mar-2014	347,704.00	
BPV/0	31-Mar-2014		Being amount paid towards Vehicle hiring cost on supervisory visits under Blood Safety	956888	31-Mar-2014	4,207.00	
BPV/0	31-Mar-2014		Being amount paid towards purchases of small equipments on SRL AMCH Dibrugarh	956889	31-Mar-2014	67,580.00	
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards reimbursment against conducting Training of MO&LT under Blood Safety	956890	31-Mar-2014	28,380.00	
BPV/0	31-Mar-2014		Being amount paid towards supply of Flex banner for minstreaming training programme on IEC	956891	31-Mar-2014	1,065.00	
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards advertisement under IEC	956892	31-Mar-2014	37,217.00	
BPV/0	31-Mar-2014	Postage/Courier (2149)	Being amount paid for courier charges	956893	31-Mar-2014	724.00	
BPV/0	31-Mar-2014		Being amount paid towards providing air tickets to ASACS officials	956894	31-Mar-2014	150,355.00	
BPV/0	31-Mar-2014	Quality Assessment (2162)	Being amount paid towards supervisory visit	956895	31-Mar-2014	2,750.00	
BPV/0	31-Mar-2014	Quality Assessment (2162)	Being amount paid towards supervisory visit	956896	31-Mar-2014	1,290.00	
BPV/0	31-Mar-2014	Miscellaneous Expenses (2129)	Being amount paid towards hall hiring charges for conducting interview	956897	31-Mar-2014	1,000.00	
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement under IEC	956898	31-Mar-2014	20,081.00	
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards news paper advertisement under IEC	956899	31-Mar-2014	18,551.00	
BPV/0	31-Mar-2014		Being amount paid towards CMC relased on Blood Bank Equipments installed at Medical colleges & Districts Blood Banks	956900	31-Mar-2014	150,843.00	
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA Claim on training programme under SIMU		31-Mar-2014	86,315.00	

BPV/0	31-Mar-2014		Being amount paid towards salaries for the month of Feb,14 to Lab Tech under SRL	ct	31-Mar-2014	10,134.00
BPV/0	31-Mar-2014		Being amount paid towards salaries for the month of March,14 to Lab Tech under SRL	ET	31-Mar-2014	32,666.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards hiring of Folk Troupes under IEC	ET	31-Mar-2014	93,000.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards hiring of Folk Troupes under IEC	ET	31-Mar-2014	18,000.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards hiring of Folk Troupes under IEC	ET	31-Mar-2014	126,575.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards hiring of Folk Troupes under IEC	ET	31-Mar-2014	123,000.00
BPV/0	31-Mar-2014	Quality Assessment (2162)	Being amount paid towards reimbursment on TA bill of supervisory visits under STI	956901	31-Mar-2014	2,820.00
BPV/0	31-Mar-2014	Miscellaneous Expenses (2129)	Being amount paid towards Fresh Air bill against treatment & disposable	956902	31-Mar-2014	4,500.00
BPV/0	31-Mar-2014		Being amount paid towards refreshment on training programme on SIMU	956903	31-Mar-2014	23,607.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards hall hiring charges on training programme on SIMU	956904	31-Mar-2014	14,000.00
BPV/0	31-Mar-2014	Advertisement (Other than IEC) (2137)	Being amount paid towards news paper advertisement other than IEC	956905	31-Mar-2014	41,470.00
BPV/0	31-Mar-2014	Miscellaneous Expenses (2129)	Being amount paid towards making charge of a laminated photographs installed at ASACS	956906	31-Mar-2014	4,400.00
BPV/0	31-Mar-2014		Being amount paid towards vehicle hiring cost on IEC evulation	956907	31-Mar-2014	5,536.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards honorarium on Phone in Live programme	ET	31-Mar-2014	16,500.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards reimbursment on hiring of folk troupes	ET	31-Mar-2014	117,000.00
BPV/0	31-Mar-2014	IEC (2107)	Being amount paid towards reimbursment on hiring of folk troupes	ET	31-Mar-2014	108,000.00
BPV/0	31-Mar-2014	TDS (Salary) (3308)	Being deposited deductions of TDS	956908	31-Mar-2014	116,445.00
BPV/0	31-Mar-2014	TDS (Salary) (3308)	Being deposited deductions of TDS	956909	31-Mar-2014	20,008.00
BPV/0	31-Mar-2014	TDS (Others) (3310)	Being deposited deductions of TDS	956910	31-Mar-2014	17,188.00
BPV/0	31-Mar-2014		Being amount paid towards refreshment cost on blood safety training programme	956914	31-Mar-2014	11,309.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards hall hiring cost on blood safety training programme	956915	31-Mar-2014	2,500.00
BPV/0	31-Mar-2014	Training (2117)	Being amount paid towards reimbursment on TA claim on Blood Safety Training programme	ET	31-Mar-2014	40,730.00
BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	956916	31-Mar-2014	1,135.00



BPV/0	31-Mar-2014	Travelling Expenses (2123)	Being amount paid towards reimbursment on TA bill	956917	31-Mar-2014	2,079.00
BPV/0	31-Mar-2014		Being amount paid towards hiring of vehicle	ET	31-Mar-2014	4,404.00
BPV/0	31-Mar-2014		Being amount paid towards hiring of vehicle	et	31-Mar-2014	5,796.00
BPV/0	31-Mar-2014		Being amount paid towards installation of Parmenent Hoarding against bill no.DP/AIDS/B-226/13-14 DTD.27.03.14	et	31-Mar-2014	271,656.00
BPV/0	31-Mar-2014		Being amount paid towards installation of Parmenent Hoarding against bill no.DP/AIDS/B-223/13-14 DTD.26.03.14	ET	31-Mar-2014	716,184.00
BPV/0	31-Mar-2014		Being amount paid towards printing of IEC materials	ET	31-Mar-2014	169,916.00
BPV/0	31-Mar-2014		Being amount paid towards printing of IEC materials	et	31-Mar-2014	137,415.00
BPV/0	31-Mar-2014		Being amount paid towards printing of IEC materials	ET	31-Mar-2014	469,733.00
BPV/0	31-Mar-2014		Being amount paid towards printing & supply of IEC materials	ET	31-Mar-2014	852,904.00
						<b>14,729,931.00</b>

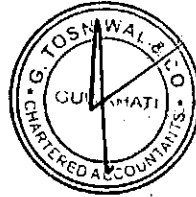


Name : ASSAM STATE AIDS CONTROL SOCIETY  
Address : KHANAPARA SIX MILE  
Nomination : Not Available

Continued ...

SB-PUB STATEMENT FROM 25/03/2014 TO 31/03/2014 A/c No: 140901000005555

Dt	Chq No	Narration	Cod	Debit	Credit	Balance
2014 March		Brought Forward				45158841.78
31		TO NEFT fvg GAURA TFR		2050.00		45156791.78
		-B BORGOHAIN				
31		TO NEFT fvg CHAND TFR		570.00		45156221.78
		-I KEOT				
31		TO NEFT fvg BAKUL TFR		1000.00		45155221.78
		- CHANDRA NATH				
31		TO NEFT fvg ARUP TFR		600.00		45154621.78
		-KR DAS				
31		TO NEFT fvg DR KR TFR		670.00		45153951.78
		-ISHNA BORA				
31		By Cash ASACS CSH			52758.00	45206709.78
31		By NEFT-Retrn-IOBA TFR			2050.00	45208759.78
		-N14090047530-GAURAB BOR-ACCOUNT U				
TOTAL Debit :				557871.00		
TOTAL Credit :					45766630.78	



Khanapara Guwahati-22, Guwahati - 781022

National AIDS Control Project - Phase III

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

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
29,043,689.55	GENERAL FUND	01	32,448,732.78	40,457,280.00	FIXED ASSETS	02	41,398,105.00
340,958.00	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
0.00	CURRENT LIABILITIES	0501	601,762.00	26,366,840.55	CURRENT ASSETS	0301	30,587,372.78
40,457,280.00	FIXED ASSET FUND	05a	309,564.00	3,017,807.00	LOANS AND ADVANCES	0401	2,772,686.00
<b>69,841,927.55</b>			<b>74,758,163.78</b>	<b>69,841,927.55</b>			<b>74,758,163.78</b>

Auditor

**For G.TOSNIWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGISTRATION NO.: 312036E**



**CA. GOVINDALAL TOSNIWAL**  
**PARTNER M.NO.: 050480**

FC/FM/FO

Deputy Director (Finance)  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

Project Director

Project Director  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

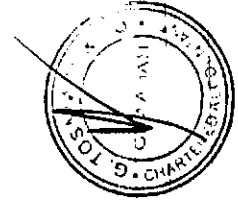


## General Fund

## Schedule 01

Figures in Rupees

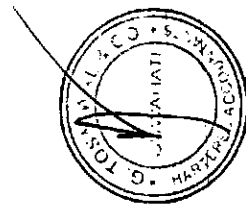
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	29,043,689.55	0.00
<b>Add: Received during the year</b>		
Grant from NACO to SACS	135,436,000.00	114,617,000.00
Recovery/Deduction of Grants	(39,500,000.00)	32,854,350.05
NACPIII Closure	0.00	40,297,885.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	(91,590,131.77)	118,268,265.50
Grants utilised to the extent of fixed asset expenditure	(940,825.00)	40,457,280.00
<b>Closing grant in aid</b>	<b>32,448,732.78</b>	<b>29,043,689.55</b>



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**Schedule 02**  
**Fixed Asset**  
**Figures in Rupees**

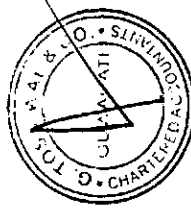
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	67,332.00	0.00	0.00	67,332.00
Furniture, Fixtures & Supplies (2202)	95,627.00	177,425.00	0.00	273,052.00
NACPIII Blood Bank Equipments (2403)	14,979,174.00	0.00	0.00	14,979,174.00
NACPIII Civil Works (2401)	13,738,909.00	0.00	0.00	13,738,909.00
NACPIII Equipment (Other) (2404)	2,084,238.00	0.00	0.00	2,084,238.00
NACPIII Furniture, Fixtures & Supplies (2402)	2,902,722.00	0.00	0.00	2,902,722.00
NACPIII Office Equipment (2406)	5,994,550.00	0.00	0.00	5,994,550.00
NACPIII Vehicles (2405)	455,032.00	0.00	0.00	455,032.00
Office Equipment (2206)	139,696.00	763,400.00	0.00	903,096.00
<b>Grand Total</b>	<b>40,457,280.00</b>	<b>940,825.00</b>	<b>0.00</b>	<b>41,398,105.00</b>



**Schedule 03**  
**Figures in Rupees**

**Funds from Other Sources**

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



CURRENT ASSETS - Schedule 0301

Figures in Rupees

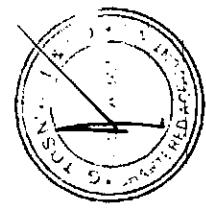
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	30,587,372.78	26,366,840.55
<b>Total</b>	<b>30,587,372.78</b>	<b>26,366,840.55</b>

Schedule 0401

LOANS AND ADVANCES

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	698,047.00	897,466.00
Advance to NGOs	1,067,123.00	1,592,479.00
Advance to District Authorities	61,000.00	40,000.00
Advance to District Hospitals	802,962.00	344,602.00
Advance to DAPCU	294.00	0.00
NACPIII Advance to NGOs	143,260.00	143,260.00
<b>Total</b>	<b>2,772,686.00</b>	<b>3,017,807.00</b>



Schedule 0501

CURRENT LIABILITIES

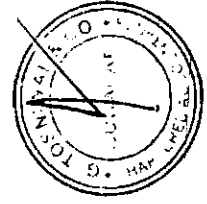
Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
General Provident Fund	3,000.00	3,000.00
Group Insurance Scheme	400.00	400.00
Other Recoveries	38,562.00	0.00
Security / Earnest Deposit (Received)	559,697.00	337,558.00
TDS (Others)	103.00	0.00
<b>Total</b>	<b>601,762.00</b>	<b>340,958.00</b>

Schedule 05a

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Taxes	309,564.00	0.00
<b>Total</b>	<b>309,564.00</b>	<b>0.00</b>



Khanapara Guwahati-22, Guwahati - 781022

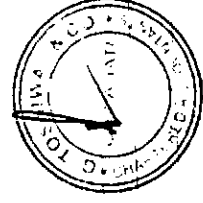
National AIDS Control Project - Phase III

**Income And Expenditure Account****For The Period From : 01-Apr-2013 To :31-Mar-2014**

Figures for the previous Period (Rs.)	EXPENDITURE	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
16,403,451.00	IEC		14,829,399.00	1,582,758.00	Other Income	28	1,958,146.00
272,066.00	Consultants and Consultancy Services		0.00	118,268,265.50	Grants utilised to the extent of revenue expenditure		91,590,131.77
3,058,015.00	Kits and Other Lab Supplies	06	2,941,133.00				
7,904,580.00	Training and Workshops	08	3,093,576.00				
54,821,032.00	NGO Services	11	30,151,137.00				
24,930,957.00	Salary (Pay and Allowances)	13	26,623,661.00				
1,507,164.00	Maintenance Costs	14	1,022,242.00				
10,953,758.50	Operational Expenses	15	14,887,129.77				
7,840.00		NULL	106,294.00				
119,851,023.50			93,548,277.77	119,851,023.50			93,548,277.77

**For G.TOSNIWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
 FIRM REGISTRATION NO.: 312036E

**CA. GOVINDALAL TOSNIWAL**  
**PARTNER M.NO.: 050480**



Deputy Director (Finance)  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

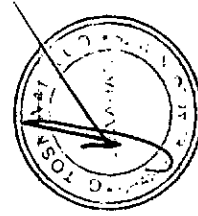
Project Director  
 Assam State AIDS Control Society  
 Khanapara, Guwahati-22

Other Income Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	9,646.00	12,700.00
Other Receipts	48,774.00	19,471.00
Interest from Bank	1,899,726.00	1,550,587.00
<b>Total</b>	<b>1,958,146.00</b>	<b>1,582,758.00</b>

Kits and Other Lab Supplies Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	196,959.00	413,305.00
Consumable Items	2,744,174.00	2,644,710.00
<b>Total</b>	<b>2,941,133.00</b>	<b>3,058,015.00</b>

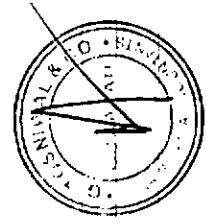


Training and Workshops Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,310,380.00	7,029,580.00
Campaigns	783,196.00	875,000.00
<b>Total</b>	<b>3,093,576.00</b>	<b>7,904,580.00</b>

NGO Services Schedule 11

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services	136,990.00	511,063.00
NGO Services for Priority Interventions	30,014,147.00	54,309,969.00
<b>Total</b>	<b>30,151,137.00</b>	<b>54,821,032.00</b>





## Salary (Pay and Allowances)

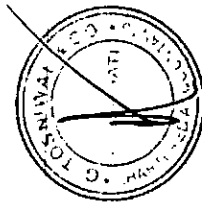
## Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	25,722,676.00	24,608,513.00
Honorarium	784,560.00	10,500.00
Leave Salary & Pension Contributions	116,425.00	311,944.00
<b>Total</b>	<b>26,623,661.00</b>	<b>24,930,957.00</b>

## Maintenance Costs

## Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	419,833.00	353,655.00
Building Maintenance	27,660.00	438,181.00
Vehicle Maintenance	574,749.00	715,328.00
<b>Total</b>	<b>1,022,242.00</b>	<b>1,507,164.00</b>



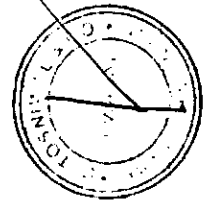
## Operational Expenses — — — Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	460,154.00	0.00
Travelling Expenses	1,912,101.00	2,164,757.00
Rent, Rates & Taxes	400,306.00	364,645.00
Telephone/Communication Expenses	155,067.00	198,654.00
Bank Charges	5,357.77	10,651.50
Miscellaneous Expenses	7,500,156.00	2,709,380.00
Printing & Stationery	426,246.00	524,553.00
Advertisement (Other than IEC)	149,310.00	116,276.00
Water and Electricity Charges	4,560.00	0.00
Audit Fees	765,371.00	1,115,943.00
Postage/Courier	154,839.00	688,275.00
Quality Assessment	616,520.00	524,709.00
Other Administration Cost	0.00	9,707.00
Contractual Services - Companies	1,823,890.00	2,307,890.00
Contingency	406,958.00	210,478.00



## Schedule NULL

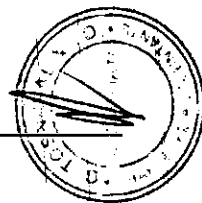
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	106,294.00	7,840.00
Total	106,294.00	7,840.00



## Receipt And Payment Account

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

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
	Opening Balance:			66,020,618.00	LOANS AND ADVANCES	17	35,027,595.00
0.00	Cash in hand		0.00	0.00	GENERAL FUND	13	39,500,000.00
0.00	Imprest Account		0.00	199,196.00	FIXED ASSETS	16	763,400.00
0.00	Balance with Bank	30	26,366,840.55	2,842,482.00	Kits and Other Lab Supplies	18	2,850,925.00
305,894.00	LOANS AND ADVANCES	17	0.00	4,977,125.00	Training and Workshops	20	2,125,719.00
147,471,350.05	GENERAL FUND	29	135,436,000.00	65,340.00	NGO Services	23	370,000.00
0.00		05a	309,564.00	24,906,957.00	Salary (Pay and Allowances)	25	26,550,661.00
35,064.00	CURRENT LIABILITIES	32	260,804.00	1,167,963.00	Maintenance Costs	26	861,793.00
1,582,758.00	Other Income	56	1,958,146.00	10,211,024.50	Operational Expenses	27	13,578,398.77
<u>149,395,066.05</u>			<u>164,331,354.55</u>	7,840.00		NULL	106,294.00
				12,365,454.00	IEC		12,115,490.00
				272,066.00	Consultants and Consultancy Services		0.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				0.00	Imprest Account		0.00
				26,366,840.55	Balance with Bank	31	30,587,372.78




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**For G.TOSNIWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGISTRATION NO.: 312036E**

CA. GOVINDALAL TOSNIWAL  
PARTNER  
M.NO.: 050480



*per*  
Deputy Director (Finance)  
Assam State AIDS Control Society  
Khanapara, Guwahati-22

  
Project Director  
Assam State AIDS Control  
Khanapara, Guwahati

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Inter Unit Fund Transfer	0.00	305,894.00
Total	0.00	305,894.00

GENERAL FUND

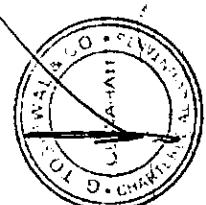
Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	135,436,000.00	114,617,000.00
Recovery/Deduction of Grants	0.00	32,854,350.05
Total	135,436,000.00	147,471,350.05

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
NEW DBS Bank Code	26,366,840.55	0.00
Total	26,366,840.55	0.00



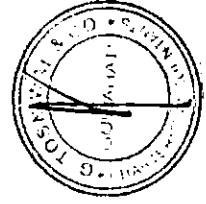
Schedule 05a

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Taxes	309,564.00	0.00
Total	309,564.00	0.00

Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
General Provident Fund	0.00	3,000.00
Group Insurance Scheme	0.00	400.00
Security / Earnest Deposit (Received)	222,139.00	31,664.00
TDS (Others)	103.00	0.00
Other Recoveries	38,562.00	0.00
Total	260,804.00	35,064.00



Other Income

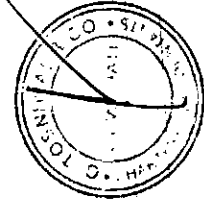
Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	9,646.00	12,700.00
Other Receipts	48,774.00	19,471.00
Interest from Bank	1,899,726.00	1,550,587.00
<b>Total</b>	<b>1,958,146.00</b>	<b>1,582,758.00</b>

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Others	2,897,862.00	7,453,486.00
Advance to NGOs	29,124,791.00	55,935,828.00
Advance to Staff	357,585.00	262,421.00
Advance to District Authorities	400,000.00	654,484.00
Advance to District Hospitals	2,022,357.00	1,514,399.00
Advance to DAPCU	225,000.00	200,000.00
<b>Total</b>	<b>35,027,595.00</b>	<b>66,020,618.00</b>





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GENERAL FUND Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Recovery/Deduction of Grants	39,500,000.00	0.00
Total	39,500,000.00	0.00

FIXED ASSETS Schedule 16

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment (Other)	0.00	59,500.00
Office Equipment	763,400.00	139,696.00
Total	763,400.00	199,196.00

Kits and Other Lab Supplies Schedule-18

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Other Lab. Supplies	196,959.00	371,305.00
Consumable Items	2,653,966.00	2,471,177.00
Total	2,850,925.00	2,842,482.00



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,850,023.00	4,102,125.00
Campaigns	275,696.00	875,000.00
Total	2,125,719.00	4,977,125.00

NGO Services

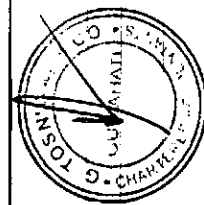
Schedule 23

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NGO Services for Priority Interventions	370,000.00	65,340.00
Total	370,000.00	65,340.00

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	25,722,676.00	24,584,513.00
Honorarium	711,560.00	10,500.00
Leave Salary & Pension Contributions	116,425.00	311,944.00
Total	26,550,661.00	24,906,957.00



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Maintenance Costs Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	419,833.00	353,655.00
Building Maintenance	27,660.00	338,231.00
Vehicle Maintenance	414,300.00	476,077.00
Total	861,793.00	1,167,963.00



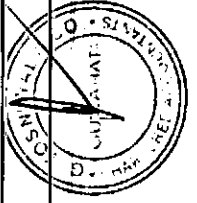
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**Schedule 27**  
**Operational Expenses**

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	460,154.00	0.00
Travelling Expenses	1,523,186.00	1,944,966.00
Rent, Rates & Taxes	400,306.00	364,645.00
Telephone/Communication Expenses	151,297.00	193,969.00
Bank Charges	5,357.77	10,651.50
Miscellaneous Expenses	7,072,972.00	2,550,286.00
Printing & Stationery	426,246.00	523,053.00
Advertisement (Other than IEC)	149,310.00	116,276.00
Water and Electricity Charges	4,560.00	0.00
Audit Fees	765,371.00	1,115,943.00
Postage/Courier	154,839.00	688,275.00
Quality Assessment	534,616.00	362,580.00
Other Administration Cost	0.00	9,707.00
Contractual Services - Companies	1,823,890.00	2,307,890.00
Contingency	-0.00	14,943.00

**Schedule NUEL**

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Meeting Expenses	106,294.00	7,840.00
<b>Total</b>	<b>106,294.00</b>	<b>7,840.00</b>



## Balance with Bank Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
NEW DBS Bank Code	30,587,372.78	26,366,840.55
Total	30,587,372.78	26,366,840.55

