

GUJARAT STATE AIDS CONTROL SOCIETY

ESTD. BY HEALTH & FAMILY WELFARE DEPARTMENT

GOVERNMENT OF GUJARAT

O-1 Block, New Mental Hospital Complex, Meghaninagar, Ahmedabad - 380 016.

Phone: 079 22680211-12-13 Fax: 079-22680214 E-mail: sacsgujarat@gmail.com Web site:- www.gsacsonline.org

No. GSACS/Acct./Statutory Audit Report/ 2013-14 ²⁵²⁶ /2014.

Date: 07/06/2014

To,

✓ The Director [Finance],

National AIDS Control Organization

Ministry of Health & Family Welfare,

6th & 9th Floor Chandralok Building, 36-Janpath,

New Delhi:-110001

Sub:-Submission of Statutory Audit Report of Gujarat State AIDS Control Society for the Financial Year

2013-2014 of GFATM-RD-IV

Sir,

With Reference to the above subject, We are enclosing Original Statutory Audit Report of GFATM RD-IV of Gujarat SACS for the Financial Year-2013-14.

With warm regards,

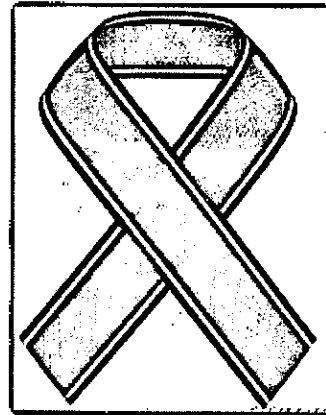
Encl: - Original Audit Report as above

Yours Faithfully

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad

Recd 23/7/14
L

Original



GUJARAT STATE
AIDS
CONTROL SOCIETY
ANNUAL FINANCIAL REPORT
GEATM-RD-IV
YEAR - 2013-2014



M/s V.K.Jindal & Co.
Chartered Accountants
AHMEDABAD



V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

INDEPENDENT AUDIT REPORT

(GFATM-RD-IV)

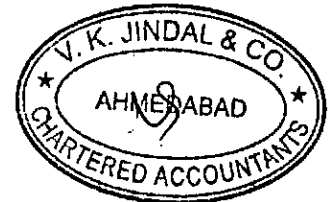
TO,
The Project Director,
Gujarat State AIDS Control Society,
Ahmedabad.

Introductory Paragraph.

We have audited the accompanying financial statement of the **National AIDS Control Project Phase-III** (finance under world bank credit no. 4299-in) as of March 31,2014. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph.

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 best basis, evidence supporting the amounts ,review of internal controls and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well a evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.



Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



V.K.JINDAL & CO.

Chartered Accountants

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Opinion Paragraph

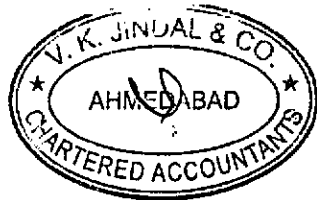
In our opinion, the financial statement, read with observation given in annexure to this audit report, if any, give true and fair view of the source and application of fund and financial position of Gujarat state aids control society for the year ended march 31,2014 in accordance with consistency applied accounting standards.

In addition,

(1) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observation given in the annexure to this report. if any

(2) which expenditure are eligible for financing under the credit/grant. Agreement, subject to our observation given in the annexure to this report.

(3) procurement of goods and service has been carried out as per the procurement manual issued by NACO,GOI guidelines subject to our observation given in the annexure to this report. If any



For, V.K. JINDAL & CO.
Chartered Accountants
FRN: 01468C

CA KAILASHKUMAR K. GADHVI
(Partner)

Membership No : 104772

Date : 14.05.2014

Places : Ahmedabad

Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

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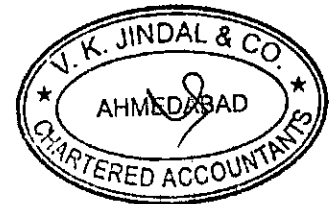
TO,

The Project Director,
Gujarat State AIDS Control Society,
Ahmedabad.

RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE GSACS
GFATM-RD-IV

Sir/Madam,

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 disclosure 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 issue which comes forth during the audit which raises our suspicion and form our basis for the comments in the audit report though not affecting the true and fair view of the transaction of the society and the depiction in the statement of expenditure are detailed below:



Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



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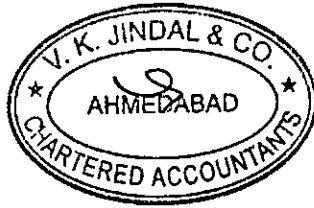
B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

1. The overall preparation and maintenance of the accounts of the society was satisfactory.

2. Accounts are maintained on computerized accounting system on software got developed by NACO.



For, V.K. JINDAL & CO.
Chartered Accountants
FRN: 01468C

CA KAILASHKUMAR K. GADHVI
(Partner)
Membership No.104772

Date : 14.05.2014

Places : Ahmedabad

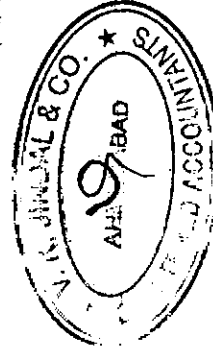
Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.

0-1 Block New Mental Hospital Complex Meghani Nagar, Ahmedabad - 380016

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.)
9,743,893.23	GENERAL FUND	01	5,917,906.81	41,112,020.36	FIXED ASSETS	02	42,244,946.36
	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
79,200.00	CURRENT LIABILITIES	0501	134,020.00	8,281,422.93	CURRENT ASSETS	0301	3,854,782.51
41,112,020.36	FIXED ASSET FUND		42,244,946.36	1,541,670.30	LOANS AND ADVANCES	0401	2,197,144.30
<u>50,935,113.59</u>			<u>48,296,873.17</u>	<u>50,935,113.59</u>			<u>48,296,873.17</u>



Auditor

FC/EM/FO
Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

Project Director
Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

General Fund

Schedule 01

Figures in Rupees

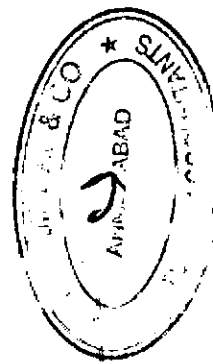
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	9,743,893.23	7,182,804.72
Add: Received during the year		
Grant from NACO to SACS	51,023,000.00	45,813,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(53,716,060.42)	42,727,021.49
Grants utilised to the extent of fixed asset expenditure	(1,132,926.00)	524,890.00
Closing grant in aid	5,917,906.81	9,743,893.23

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	20,818,868.86	218,500.00	0.00	21,037,368.86
Office Equipment (2206)	20,293,151.50	914,426.00	0.00	21,207,577.50
Grand Total	41,112,020.36	1,132,926.00	0.00	42,244,946.36

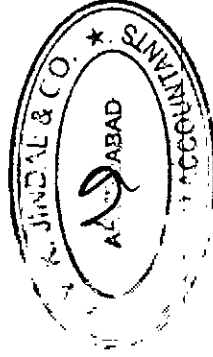


Schedule 03

Funds from Other Sources

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
AMC - ACS (16)	0.00	0.00	0.00	0.00
Grant for GFATM RD VII (18)	0.00	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Add. Bank Code GF Rd VI	0.00	8,281,422.93
RCC Rd. IV Bank3 Code	3,854,782.51	0.00
Total	3,854,782.51	8,281,422.93

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

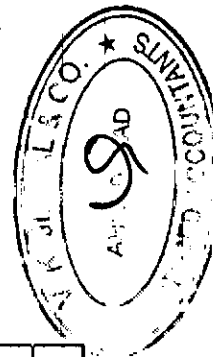
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to District Authorities	2,187,544.30	1,541,670.30
Advance to DAPCU	9,600.00	0.00
Total	2,197,144.30	1,541,670.30

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	134,020.00	79,200.00
Total	134,020.00	79,200.00

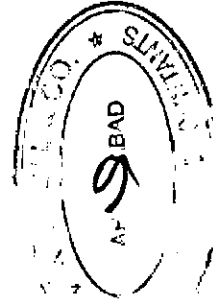


0-1 Block New Mental Hospital Complex Meghani Nagar, Ahmedabad - 380016

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.)
1,080,752.00	IEC		815,798.00	713,249.51	Other Income	28	1,372,291.80
570,673.00	Kits and Other Lab Supplies	06	677,754.00	42,727,021.49	Grants utilised to the extent of revenue expenditure		53,716,060.42
3,269,700.00	Medicines	07	7,316,822.00				
2,473,595.00	Training and Workshops	08	2,316,871.00				
166,172.00	Operational and Other Research	12	249,920.00				
32,026,253.00	Salary (Pay and Allowances)	13	39,627,747.00				
3,853,126.00	Operational Expenses	15	4,083,440.22				
43,440,271.00			55,088,352.22	43,440,271.00			55,088,352.22



Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

Other Income

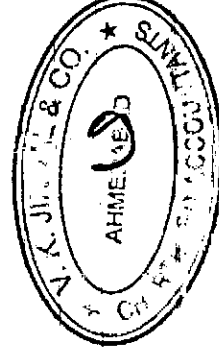
Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	6,500.00	8,500.00
Other Receipts	151,863.00	0.00
Interest from Bank	1,213,928.80	704,749.51
Total	1,372,291.80	713,249.51

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Consumable Items	677,754.00	570,673.00
Total	677,754.00	570,673.00



Medicines

Schedule 07

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OT Drugs	6,325,974.00	3,263,900.00
PEP Drugs	990,848.00	5,800.00
Total	7,316,822.00	3,269,700.00

Training and Workshops

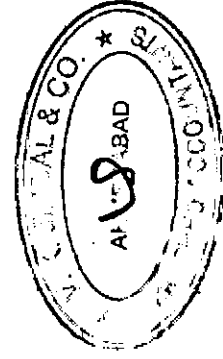
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	2,316,871.00	2,473,595.00
Total	2,316,871.00	2,473,595.00

Operational and Other Research

Schedule 12

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Research & Development	249,920.00	166,172.00
Total	249,920.00	166,172.00



Salary (Pay and Allowances)

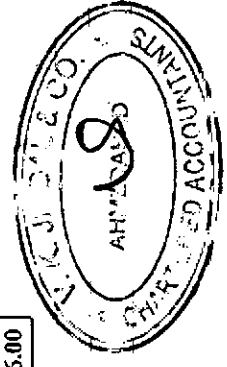
Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	39,627,747.00	32,026,253.00
Total	39,627,747.00	32,026,253.00

Operational Expenses

Schedule 15

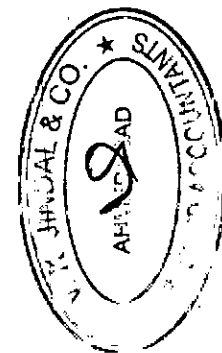
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	204,011.00	0.00
Telephone/Communication Expenses	815,231.00	409,318.00
Miscellaneous Expenses	153,760.00	0.00
Printing & Stationery	462,325.00	302,424.00
Postage/Courier	202,198.00	78,187.00
Other Administration Cost	36,036.00	100,000.00
Contingency	933,711.22	2,087,440.00
Local Conveyance	797,649.00	285,640.00
Transportation Expenses	478,519.00	590,117.00
Total	4,083,440.22	3,853,126.00



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.)
0.00	Opening Balance:			40,257,511.00	LOANS AND ADVANCES	17	54,815,522.00
6,028,889.42	Cash in hand		0.00	2,707,813.00	Medicines	19	734,833.00
204,980.00	Balance with Bank	30	8,281,422.93	49,932.00	Training and Workshops	20	28,837.00
45,813,000.00	LOANS AND ADVANCES	17	0.00	561,317.00	Operational Expenses	27	481,762.22
	GENERAL FUND	29	51,023,000.00	1,078,573.00	IEC		815,798.00
68,000.00	CURRENT LIABILITIES	32	54,820.00		Closing Balance:		
108,850.00	Salary (Pay and Allowances)	41	0.00		Cash in hand		0.00
712,849.51	Other Income	56	1,372,291.80	8,281,422.93	Balance with Bank	31	3,854,782.51
52,936,568.93			60,731,534.73	52,936,568.93			60,731,534.73



[Signature]
Finance Controller
 Gujarat State AIDS Control Society
 Ahmedabad-16

[Signature]
Additional Project Director
 Gujarat State AIDS Control Society
 Ahmedabad - 16.

[Signature]
Project Director
 Gujarat State AIDS Control Society
 Ahmedabad-16

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Inter Unit Fund Transfer	0.00	204,980.00
Total	0.00	204,980.00

GENERAL FUND

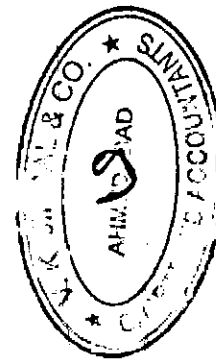
Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	51,023,000.00	45,813,000.00
Total	51,023,000.00	45,813,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank6	0.00	0.00
Add. Bank Code GF Rd VI	8,281,422.93	6,028,889.42
Total	8,281,422.93	6,028,889.42



CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	54,820.00	68,000.00
Total	54,820.00	68,000.00

Salary (Pay and Allowances)

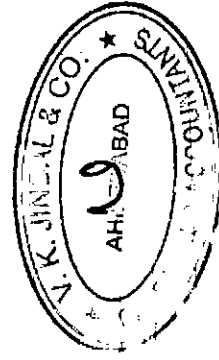
Schedule 41

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	0.00	108,850.00
Total	0.00	108,850.00

Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	6,500.00	8,100.00
Other Receipts	151,863.00	0.00
Interest from Bank	1,213,928.80	704,749.51
Total	1,372,291.80	712,849.51



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Staff	97,597.00	78,595.00
Advance to District Authorities	54,708,325.00	40,178,916.00
Advance to DAPCU	9,600.00	0.00
Total	54,815,522.00	40,257,511.00

Medicines

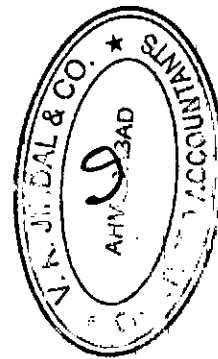
Schedule 19

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
OI Drugs	734,833.00	2,702,013.00
PEP Drugs	0.00	5,800.00
Total	734,833.00	2,707,813.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	28,837.00	49,932.00
Total	28,837.00	49,932.00



Operational Expenses

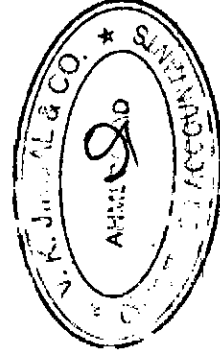
Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank Charges	65.22	0.00
Printing & Stationery	19,225.00	0.00
Postage/Courier	60,764.00	0.00
Transportation Expenses	401,708.00	561,317.00
Total	481,762.22	561,317.00

Balance with Bank

Schedule 31

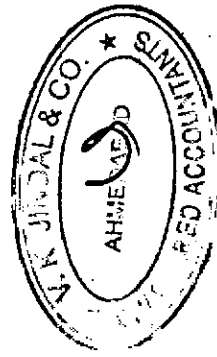
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank6	0.00	0.00
Add. Bank Code GF Rd VI	0.00	8,281,422.93
RCC Rd. IV Bank3 Code	3,854,782.51	0.00
Total	3,854,782.51	8,281,422.93



NACP-III
Financial Monitoring Format (NACO & SACS)
for Financial Year 2013-14
As on 31-Mar-2014

FMR-I

Financial Monitoring Format (NACO & SACS)											As on 31-Mar-2014		Rs lacs	
S.No.	Activities	Budget (FY)				Funds Release by GOI	Actual Expenditure			Variance	Remarks if any			
		(a)			(c)			(a) - (b)						
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep		Oct to Mar		Total for FY					
						(b)				(a) - (b)				
B1	Activities at NACO - Eligible for funding by Pooling Partners													
a)	Expenditure on Pharmaceuticals & Medicals Supplies under Component I and II													
c)	Expenditure on Other Goods, Works, Services, NGOs, Training & Operating Costs:													
	-Communication, Advocacy and Social Mobilization (IEC/BCC)													
	-Managing Program Implementation and Contracts													
	-Monitoring & Evaluation and Research													
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
B2	Funds for Activities implemented at the state level pooled funding													
	Funds Transfer to SACS for approved state AWP & Expenditure Incurred on:													
a)	-drugs, pharmaceuticals & medical supplies by SACS	36.50	36.50	73.00	73.00	0.00	9.73	53.53	63.26	73.00				
b)	-other goods works, NGO & other services and operating costs (including expenditure on drugs, pharmaceuticals & medical supplies procured by NGOs	267.59	267.59	535.18	535.18	0.00	143.53	355.43	498.96	535.18				
	Total	304.09	304.09	608.18	608.18	0.00	153.26	408.96	562.22	608.18				
	Total (B1 + B2)	304.09	304.09	608.18	608.18	0.00	153.26	408.96	562.22	608.18				



[Signature]
Financial Controller
Gujarat State AIDS Control Society
Ahmedabad-16

[Signature]

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

[Signature]
Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

National AIDS Control Project - Phase III

Financial Monitoring Report

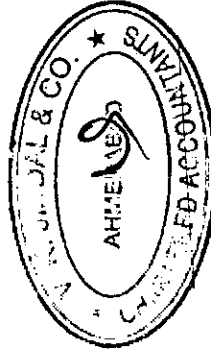
NACP-III
Financial Monitoring Report(States)
Gross expenditure Report against Annual Work Plans

For The Year 2013-14
As on 31-Mar-2014

FMR-II

Rs. Lacs

States	Approved AWP			Opening Funds Position	Funds Released during the Year	Actual Expenditure			Closing Fund Position Cash/Bank & Advances	Variance	Other Receipts	Net Increase/Decrease other heads	Net Closing Balance	Remarks if any	Approved AWP for next year
	Apr to Sep	Oct to Mar	Total for FY			Apr to Sep	Oct to Mar	Total for FY							
Gujarat SACS (1206)	304.09	304.09	608.18	98.23	510.23	153.26	408.95	562.21	46.25	45.97	13.72	0.55	60.52		
Total	304.09	304.09	608.18	98.23	510.23	153.26	408.95	562.21	46.25	45.97	13.72	0.55	60.52		



Financial Controller
Gujarat State AIDS Control Society
Ahmedabad-16

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

NACP-III
Financial Monitoring Report(States)
Component & Activity Wise Expenditure report

National AIDS Control Project - Phase III

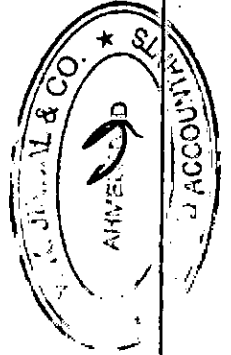
FMR-III

For The Year 2013-14

As on 31-Mar-2014

Rs. lacs

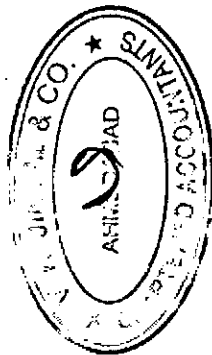
Catego.	Activities funded by Pooling Partners	Consolidated					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
1.00	Expenditures on Pharmaceuticals & Medical Supplies under Components 1 & 2 by the SACS	36.50	36.50	73.00	9.73	53.53	63.26
2.00	Expenditures on Others Goods, Works, Services, NGOs, Training & Operating Costs by SACS						
	ART CENTERS						
	Non Recurring	6.00	6.00	12.00	0.00	10.51	10.51
	Recurring Expenses	240.33	240.33	480.66	137.99	321.48	459.47
	Center of Excellence						
	Non Recurring	0.00	0.00	0.00	0.00	0.00	0.00
	Recurring Expenses	11.71	11.71	23.42	4.28	15.42	19.70
	CCCs						
	Non Recurring	0.00	0.00	0.00	0.00	0.00	0.00
	Recurring Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	ICTCs						
	Non Recurring	0.00	0.00	0.00	0.00	0.00	0.00
	Recurring Expenses	0.00	0.00	0.00	0.00	0.00	0.00
	ART Link Centers						
	Non Recurring	0.75	0.75	1.50	0.15	0.67	0.82
	Recurring Expenses	8.80	8.80	17.60	1.10	7.34	8.44



* to be supported by Statewise breakup of budget verses actuals

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Category	Activities funded by Pooling Partners	Consolidated					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
		0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	267.59	267.59	535.18	143.52	355.42	498.94
	Grand Total:	304.09	304.09	608.18	153.25	408.95	562.20



[Signature]
Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

[Signature]
Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

[Signature]
Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

Gujarat SACS - GLOBAL FUND RCC-IV

National AIDS Control Project - Phase III

NACP-III
Financial Monitoring Report(States)
Natural Head Wise Expenditure report

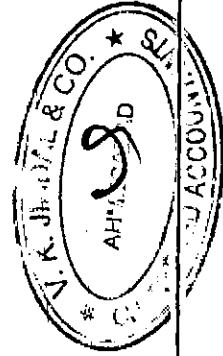
FMR-IV

Rs. Lacs

For The Year 2013-14

As on 31-Mar-2014

Catego.	Activities funded by Pooling Partners - Natural heads	Consolidated			
		AWP/Budget		Actual	
		Apr to Sep	Oct to Mar	Apr to Sep	Oct to Mar
		Total for FY	Total for FY	Total for FY	Total for FY
1.00	Expenditure on Pharmaceuticals & Medical supplies under all components by the SACS				
	HIV Kits (2101)	0.00	0.00	0.00	0.00
	STI Drugs (2103)	0.00	0.00	0.00	0.00
	OI Drugs (2104)	36.50	36.50	9.73	53.53
	Blood Lab. Supplies (2133)	0.00	0.00	0.00	0.00
	Blood Bank Equipments (2203)	0.00	0.00	0.00	0.00
	Sub Total	36.50	36.50	9.73	53.53
2.00	Expenditure on Other Goods, Works, Services, NGOs, Training & Operating cost by SACS				
	Other Lab. Supplies (2102)	0.00	0.00	0.00	0.00
	Workshops (2105)	1.25	1.25	0.00	0.00
	Fellowship (Local) (2106)	0.00	0.00	0.00	0.00
	IEC (2107)	4.09	4.09	1.96	6.20
	NGO Services (2108)	0.00	0.00	0.00	0.00
	Consultants and Consultancy Services (2109)	0.00	0.00	0.00	0.00
	Operational Expenses (2110)	1.12	1.12	0.02	2.02
	Operational Research (2112)	0.00	0.00	0.00	0.00
	Research & Development (2113)	1.25	1.25	0.00	2.50
	Policy & Other Studies (2114)	0.00	0.00	0.00	0.00
	Cause of Death Studies (2115)	0.00	0.00	0.00	0.00

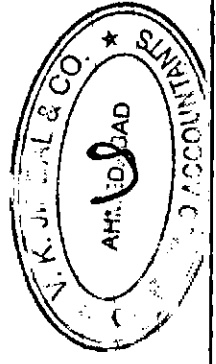


Notes:

* to be supported by a breakup by States

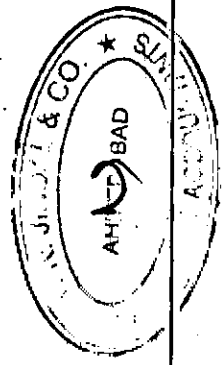
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Category	Consolidated				Actual			
	AWP/Budget		Total for FY		Actual		Total for FY	
	Apr to Sep	Oct to Mar	Apr to Sep	Oct to Mar	Apr to Sep	Oct to Mar	Apr to Sep	Oct to Mar
Training (2117)	14.00	14.00	28.00		1.02	22.14	23.16	
Salary (2118)	205.77	205.77	411.54		134.28	261.99	396.27	
Equipment Maintenance (2120)	0.00	0.00	0.00		0.00	0.00	0.00	
Building Maintenance (2121)	0.00	0.00	0.00		0.00	0.00	0.00	
Vehicle Maintenance (2122)	0.00	0.00	0.00		0.00	0.00	0.00	
Travelling Expenses (2123)	0.00	0.00	0.00		0.00	0.00	0.00	
Rent, Rates & Taxes (2124)	0.00	0.00	0.00		0.00	0.00	0.00	
Telephone/Communication Expenses (2125)	5.88	5.88	11.76		1.25	6.90	8.15	
Honorarium (2126)	0.00	0.00	0.00		0.00	0.00	0.00	
Bank Charges (2127)	0.00	0.00	0.00		0.00	0.00	0.00	
Miscellaneous Expenses (2129)	1.00	1.00	2.00		0.39	1.15	1.54	
Printing & Stationery (2130)	4.02	4.02	8.04		0.88	3.75	4.63	
Fellowship (Foreign) (2134)	0.00	0.00	0.00		0.00	0.00	0.00	
Monitoring & Evaluation (SIMS) (2135)	0.00	0.00	0.00		0.00	0.00	0.00	
Leave Salary & Pension Contributions (2136)	0.00	0.00	0.00		0.00	0.00	0.00	
Advertisement (Other than IEC) (2137)	0.00	0.00	0.00		0.00	0.00	0.00	
Medical Expenses (2138)	0.00	0.00	0.00		0.00	0.00	0.00	
Water and Electricity Charges (2139)	0.00	0.00	0.00		0.00	0.00	0.00	
Audit Fees (2140)	0.00	0.00	0.00		0.00	0.00	0.00	
Legal Expenses (2141)	0.00	0.00	0.00		0.00	0.00	0.00	
NGO Services for Priority Interventions (2143)	0.00	0.00	0.00		0.00	0.00	0.00	
Technical Resource Groups (TRGs) (2144)	0.00	0.00	0.00		0.00	0.00	0.00	
Employer's Contribution to CPF (2147)	0.00	0.00	0.00		0.00	0.00	0.00	
Surveillance (2148)	0.00	0.00	0.00		0.00	0.00	0.00	
Postage/Courier (2149)	1.26	1.26	2.52		0.84	1.18	2.02	
ARV Drugs (2150)	0.00	0.00	0.00		0.00	0.00	0.00	



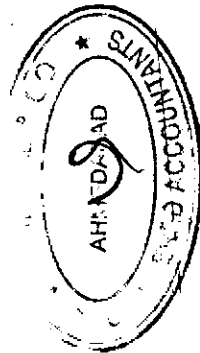
Notes: * to be supported by a breakup by States

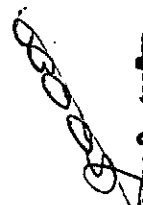
Catego	Consolidated									
	Actual					AWP/Budget				
	Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY	Total for FY
Paeditric ARV drugs (2152)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PEP Drugs (2153)	5.00	5.00	10.00	0.00	9.91	9.91	0.00	0.00	0.00	9.91
Red Ribbon Clubs/Youth Friendly Clubs (2155)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CD4/CD8 kits (2158)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses on ICTC centre set up and maintenance (2160)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLHA Expenses (2161)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Quality Assessment (2162)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Review Meeting and Supervision of Councillors (2163)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Administration Cost (2165)	0.75	0.75	1.50	0.00	0.36	0.36	0.00	0.00	0.00	0.36
Contractual Services - Companies (2169)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Exposure Visits (2171)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Need Based Assistance (2174)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Campaigns (2175)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII IEC (2176)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII Training (2177)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII Salary (2178)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contingency (2179)	4.96	4.96	9.92	0.00	8.23	8.23	0.00	0.00	0.00	0.00
Local Conveyance (2180)	4.46	4.46	8.92	0.00	7.15	7.15	0.00	0.00	0.00	0.00
Consumable Items (2181)	3.56	3.56	7.12	0.00	6.57	6.57	0.00	0.00	0.00	0.00
Linen (2182)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Expenses (2183)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Meeting Expenses (2184)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII Travelling Expenses (2186)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII Telephone/Communication Expenses (2187)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Expenses (2188)	2.50	2.50	5.00	0.00	4.19	4.19	0.00	0.00	0.00	4.79
NACPIII Printing & Stationery (2195)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00




Notes: * to be supported by a breakup by States

Catego	Activities funded by Pooling Partners - Natural Heads	Consolidated					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
(2199)		0.00	0.00	0.00	0.00	0.00	0.00
Civil Works (2201)		1.50	1.50	3.00	0.00	2.19	2.19
Furniture , Fixtures & Supplies (2202)		0.00	0.00	0.00	0.00	0.00	0.00
Equipment (Other) (2204)		0.00	0.00	0.00	0.00	0.00	0.00
Vehicles (2205)		0.00	0.00	0.00	0.00	0.00	0.00
Office Equipment (2206)		0.00	0.00	0.00	0.00	0.00	0.00
Procurement of Goods (2207)		5.25	5.25	10.50	0.15	8.99	9.14
Advance to Contractors/Suppliers (Non Reimbursiable) (3204)		0.00	0.00	0.00	0.00	0.00	0.00
Advance to Contractors/Suppliers (Reimbursiable) (3207)		0.00	0.00	0.00	0.00	0.00	0.00
Sub Total		267.62	267.62	535.24	143.53	355.42	498.95
Grand Total:		304.12	304.12	608.24	153.26	408.95	562.21




Finance Controller
 Gujarat State AIDS Control Society
 Ahmedabad-16


Additional Project Director
 Gujarat State AIDS Control Society
 Ahmedabad - 16.


Project Director
 Gujarat State AIDS Control Society
 Ahmedabad-16



V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

GUJARAT STATE AIDS CONTROL SOCIETY

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS (GFATM-RD-IV)

1. Revenue Recognition

- A) Grants are recognized on Receipt Basis ;
- B) Bank Interest is recognized as and When Credited By Bank.

2. Expenditure

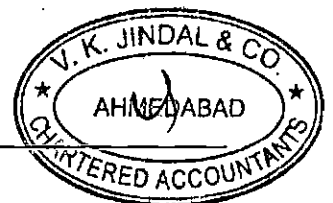
- A) All Expenditure Including Procurement Of Goods And Services Are Carried Out As Per The Procurement Manual Of The Programme.
- B) Expenditure Is Recorded In The Books Of Accounts On Receipt Of Statement Of Expenditure (SOE) And Utilization Certificate (UC) On Quarterly Basis From Peripheral Units (PU)

3. Fixed Assets

Fixed Assets Are Recorded In The Books At Cost.

4. Depreciation

Depreciation Is Not Provided On Fixed Assets As Per The Guidelines of NACO.



Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

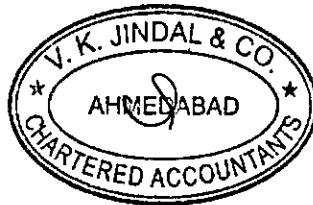
Navrangpura, Ahmedabad-09.

5. Advances

The Fund Given To NGOs. Are Recorded In The Books Of Accounts As Advance On Release Of Fund.

6. Four Separate Set Of Accounts Have Been Made For GFATM-RD,II ,VII, New DBS Fund and TI Pool Fund.

7, Details of purchase of Fixed Assets above Rs.2.00 lacs as per attached Annexure -B



For, V.K. JINDAL & CO.
Chartered Accountants
FRN: 01468C

CA KAILASHKUMAR K. GADHVI
(Partner)
Membership No.104772

Date : 14.05.2014

Places :Ahmedabad

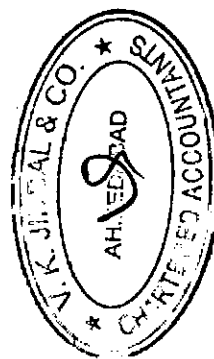
Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.

ANNEXURE - " B "

F.Y. - 2013-2014

Details of Purchase of Fixed Assets more than above RS.2.00 Lacs

Sr.No.	Date	Voucher No.	Description of Assets	Qty	Located at	Amount Rs.
1	22-01-2014	JV-201306001006	Scanner / Cabinet / Padesten Fan / Freeze and Furniture Items	as per Bill	ART Gen.Hospital-Sola,Ahmedabad	342751.00
2	11-03-2014	JV-201306001193	Computer / Printer / Revolving Chair / Scanner / Furniture	as per Bill	ART Gen.Hospital-Vyara-Dist.Tapi	450000.00
3	27-03-2014	JV-201306001281	Minor Civil Work & Renovation	as per Bill	ART Gen.Hospital-Bharuch	200000.00
					TOTAL Rs.	992751.00



Utilisation Certificate

Certified that an amount of Rs. 51,023,000.00 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. 8,281,422.93 (and Current Liabilities of Rs.79,200.00)and outstanding Advances for Rs. 1,541,670.30 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,372,291.80. a sum of Rs. 56,221,278.22 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 3,854,782.51 (and Current Liabilities of Rs. 134,020.00)and outstanding advances of Rs.2,197,144.30. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year .

Sl. No.	Sanction letter Number and Date	Amount
1.	M-18017/4/2013-NACO (F) Dt. 14-6-13	22,127,000/00
2.	M-18017/4/2013-NACO (F) Dt. 28/9/13	28,896,000/00
	Total	51,023,000.00

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

Kinds of checks exercised

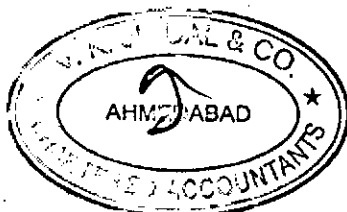
1. Statement of Expenditures
2. Annual Financial Statements

[Signature]
Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

[Signature]
Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Countersigned

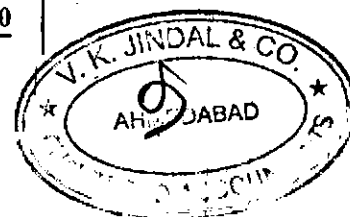
 (Chartered Accountant)



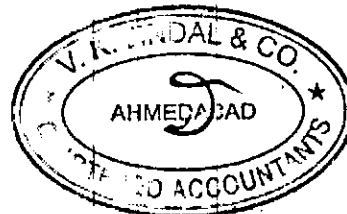
(Project Director)

[Signature]
Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

Opening balance of Net Current Assets	Amount (Rs.)
Add. Bank Code GF Rd VI	8,281,422.93
Advance to District Authorities	1,541,670.30
	<u>9,823,093.23</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	79,200.00
	<u>79,200.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	51,023,000.00
	<u>51,023,000.00</u>
Utilisation of funds	Amount (Rs.)
OI Drugs	6,325,974.00
IEC	815,798.00
Operational Expenses	204,011.00
Research & Development	249,920.00
Training	2,316,871.00
Salary	39,627,747.00
Telephone/Communication Expenses	815,231.00
Miscellaneous Expenses	153,760.00
Printing & Stationery	462,325.00
Postage/Courier	202,198.00
PEP Drugs	990,848.00
Other Administration Cost	36,036.00
Contingency	933,711.22
Local Conveyance	797,649.00
Consumable Items	677,754.00
Transportation Expenses	478,519.00
Civil Works	218,500.00
Office Equipment	914,426.00
	<u>56,221,278.22</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Sale of Bid/Tender Documents	6,500.00
Other Receipts	151,863.00
Interest from Bank	1,213,928.80
	<u>1,372,291.80</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	134,020.00
	<u>134,020.00</u>



Closing balance of Net Current Assets	Amount (Rs.)
RCC Rd. IV Bank3 Code	3,854,782.51
Advance to District Authorities	2,187,544.30
Advance to DAPCU	9,600.00
	<u>6,051,926.81</u>





GUJARAT STATE AIDS CONTROL SOCIETY

ESTD. BY HEALTH & FAMILY WELFARE DEPARTMENT

GOVERNMENT OF GUJARAT

O-1 Block, New Mental Hospital Complex, Meghanagar, Ahmedabad - 380 016.

Phone: 079 22680211-12-13 Fax: 079-22680214 E-mail: sacsgujarat@gmail.com Web site:- www.gsacsonline.org

No. GSACS/Acct./Statutory Audit Report/ 2013-14/3528 /2014.

Date: 07/06/2014

To,

✓ The Director [Finance],

National AIDS Control Organization

Ministry of Health & Family Welfare,

6th & 9th Floor Chandralok Building, 36-Janpath,

New Delhi:-110001

Sub:-Submission of Statutory Audit Report of Gujarat State AIDS Control Society for the Financial Year

2013-2014 of GFATM-RD-VI

Sir,

With Reference to the above subject, We are enclosing Original Statutory Audit Report of GFTAM RD-VII of Gujarat SACS for the Financial Year-2013-14.

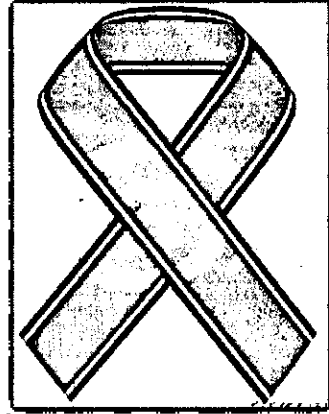
With warm regards,

Encl: - Original Audit Report as above

Yours Faithfully

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad

Original



GUJARAT STATE
AIDS
CONTROL SOCIETY
ANNUAL FINANCIAL REPORT
GEATM-RD-VII
YEAR - 2013-2014



M/s V.K.Jindal & Co.
Chartered Accountants
AHMEDABAD



V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

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INDEPENDENT AUDIT REPORT

(GFATM-RD-VII)

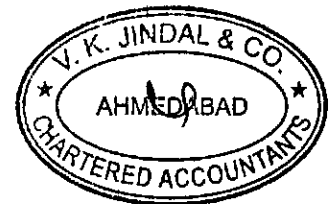
TO,
The Project Director,
Gujarat State AIDS Control Society,
Ahmedabad.

Introductory Paragraph.

We have audited the accompanying financial statement of the **National AIDS Control Project Phase-III** (finance under world bank credit no. 4299-in) as of March 31,2014. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph.

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 best basis, evidence supporting the amounts ,review of internal controls and disclosure 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.



Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

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Opinion Paragraph

In our opinion, the financial statement, read with observation given in annexure to this audit report, if any, give true and fair view of the source and application of fund and financial position of Gujarat state aids control society for the year ended march 31,2014 in accordance with consistency applied accounting standards.

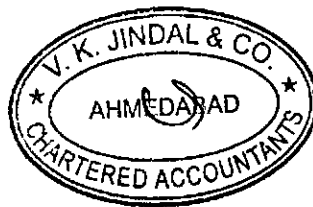
In addition,

(1) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observation given in the annexure to this report. if any

(2) which expenditure are eligible for financing under the credit/grant. Agreement, subject to our observation given in the annexure to this report.

(3) procurement of goods and service has been carried out as per the procurement manual issued by NACO,GOI and NGO guidelines subject to our observation given in the annexure to this report. If any

For, V.K. JINDAL & CO.
Chartered Accountants
FRN: 01468C



CA KAILASHKUMAR K. GADHVI
(Partner)

Membership No : 104772

Date : 14.05.2014

Places : Ahmedabad

Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



V.K.JINDAL & CO.

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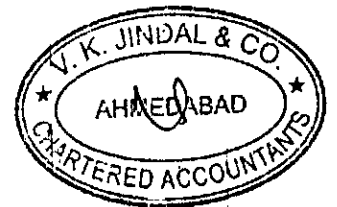
TO,

The Project Director,
Gujarat State AIDS Control Society,
Ahmedabad.

RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE GSACS
GFATM-RD-VII

Sir/Madam,

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 disclosure 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 issue which comes forth during the audit which raises our suspicion and form our basis for the comments in the audit report though not affecting the true and fair view of the transaction of the society and the depiction in the statement of expenditure are detailed below:



Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



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Chartered Accountants

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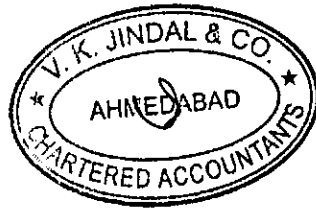
Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

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1. The overall preparation and maintenance of the accounts of the society was satisfactory.

2. Accounts are maintained on computerized accounting system on software got developed by NACO.



For, V.K. JINDAL & CO.

Chartered Accountants

FRN: 01468C

CA KAILASHKUMAR K. GADHVI

(Partner)

Membership No.104772

Date : 14.05.2014

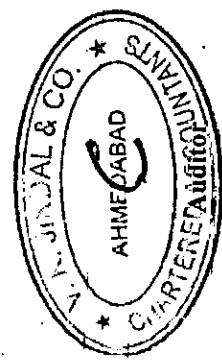
Places : Ahmedabad

Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.

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.)
10,174,181.69	GENERAL FUND	01	6,624,598.02	1,465,956.00	FIXED ASSETS	02	1,465,956.00
0.00	CURRENT LIABILITIES AND PROVISIONS				CURRENT ASSETS, LOANS AND ADVANCES		
1,465,956.00	CURRENT LIABILITIES	0501	8,950.00	4,382,691.69	CURRENT ASSETS	0301	5,674,766.69
	FIXED ASSET FUND		1,465,956.00	5,791,490.00	LOANS AND ADVANCES	0401	958,781.33
11,640,137.69			8,099,504.02	11,640,137.69			78,099,504.02



Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

PS

General Fund

Schedule 01

Figures in Rupees

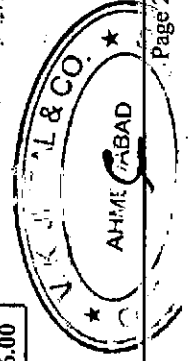
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	10,174,181.69	3,976,939.19
Add: Received during the year		
Grant from NACO to SACS	24,839,000.00	27,171,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(28,388,583.67)	20,520,217.50
Grants utilised to the extent of fixed asset expenditure	0.00	453,540.00
Closing grant in aid	✓ 6,624,598.02	✓ 10,174,181.69

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	1,014,043.00	0.00	0.00	1,014,043.00
Furniture, Fixtures & Supplies (2202)	451,913.00	0.00	0.00	451,913.00
Grand Total	✓ 1,465,956.00	0.00	0.00	✓ 1,465,956.00

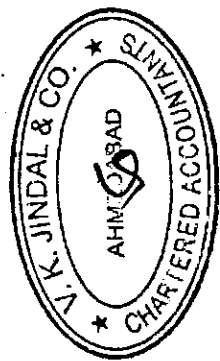


Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	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.)
Add. Bank Code GF Rd VII	0.00	4,382,691.69
GF-VII Bank3 Code	5,674,766.69	0.00
Total	5,674,766.69	4,382,691.69

LOANS AND ADVANCES

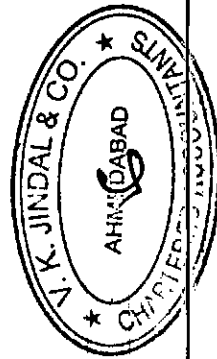
Schedule 0401

Figures in Rupees		
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	958,781.33	5,791,490.00
Total	958,781.33	5,791,490.00

CURRENT LIABILITIES

Schedule 0501

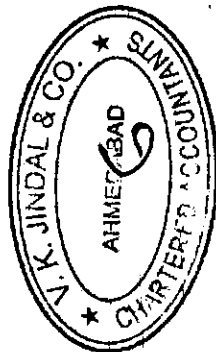
Figures in Rupees		
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	8,950.00	0.00
Total	8,950.00	0.00



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.)	Figures for the previous Period (Rs.)	INCOME	Schedule Reference	Figures for the current Period (Rs.)
2,416,300.00	IEC		3,246,971.00	420,121.50	Other Income	28	567,623.00
0.00	Consultants and Consultancy Services		117,002.00	20,520,217.50	Grants utilised to the extent of revenue expenditure		28,388,583.67
406,682.00	Monitoring & Evaluation (SIMS)		128,243.00				
615,624.00	Training and Workshops	08	1,957,574.00				
13,512,891.00	Salary (Pay and Allowances)	13	17,890,332.00				
72,217.00	Maintenance Costs	14	73,665.00				
3,916,625.00	Operational Expenses	15	5,542,419.67				
20,940,339.00			28,956,206.67	20,940,339.00			28,956,206.67



Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

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Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	567,623.00	420,121.50
Total	567,623.00	420,121.50

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	1,957,574.00	598,852.00
Red Ribbon Clubs/Youth Friendly Clubs	0.00	16,772.00
Total	1,957,574.00	615,624.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	17,890,332.00	13,512,891.00
Total	17,890,332.00	13,512,891.00

Maintenance Costs

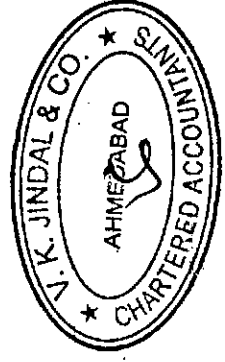
Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Equipment Maintenance	48,137.00	47,580.00
Building Maintenance	25,528.00	24,637.00
Total	73,665.00	72,217.00

Operational Expenses

Schedule 15

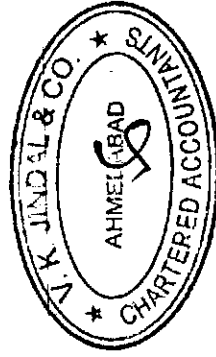
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Operational Expenses	431,123.00	121,649.00
Travelling Expenses	4,306,968.67	3,061,227.00
Rent, Rates & Taxes	413,850.00	336,733.00
Telephone/Communication Expenses	199,989.00	165,153.00
Miscellaneous Expenses	4,783.00	49,784.00
Printing & Stationery	139,879.00	113,969.00
Water and Electricity Charges	36,054.00	31,284.00
Legal Expenses	0.00	4,165.00
Postage/Courier	9,773.00	10,721.00
PLHA Expenses	0.00	21,940.00
Total	5,542,419.67	3,916,625.00



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.)
3,426,683.19	Opening Balance:			26,483,454.00	LOANS AND ADVANCES	17	23,583,645.00
	Balance with Bank	30	4,382,691.69	0.00	CURRENT LIABILITIES	32	229.00
27,171,000.00	GENERAL FUND	29	24,839,000.00	0.00	IEC		273,014.00
0.00	CURRENT LIABILITIES	32	8,950.00	0.00	Consultants and Consultancy Services		117,002.00
268,462.50	Other Income	56	418,015.00		Closing Balance:		
<u>29,648,145.69</u>			<u>29,648,656.69</u>	<u>4,382,691.69</u>	Balance with Bank	31	<u>5,674,766.69</u>
				<u>30,866,145.69</u>			<u>29,648,656.69</u>



Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Project Director
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Ahmedabad-16

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	24,839,000.00	27,171,000.00
Total	24,839,000.00	27,171,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank Rd7	0.00	0.00
Add. Bank Code GF Rd VII	4,382,691.69	3,426,683.19
Total	4,382,691.69	3,426,683.19

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	8,950.00	0.00
Total	8,950.00	0.00



Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Interest from Bank	418,015.00	268,462.50
Total	418,015.00	268,462.50

LOANS AND ADVANCES

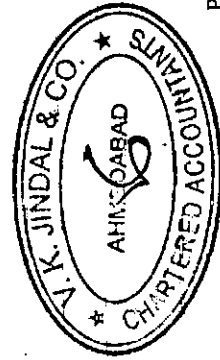
Schedule 17

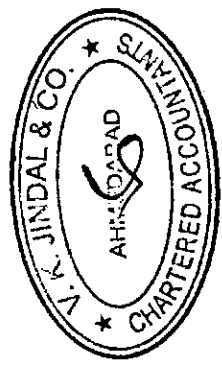
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to NGOs	23,572,446.00	26,483,454.00
Inter Unit Fund Transfer	11,199.00	0.00
Total	23,583,645.00	26,483,454.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
TDS (Others)	229.00	0.00
Total	229.00	0.00





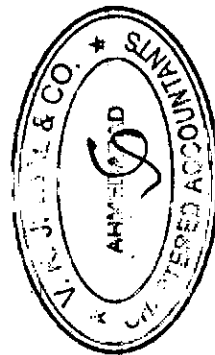
Balance with Bank Schedule 31

Particulars	As at 31-Mar-14 (Rs)	As at 31-Mar-13 (Rs)
Bank Rd7	0.00	0.00
Add. Bank Code GF Rd VII	0.00	4,382,691.69
GF-VII Bank3 Code	5,674,766.69	0.00
Total	5,674,766.69	4,382,691.69

NACP-III
Financial Monitoring Format (NACO & SACS)
for Financial Year 2013-14
As on 31-Mar-2014

Rs lacs

S.No.	Activities	Budget (FY)			Funds Release by GOI	Actual Expenditure			Variance	Remarks if any
		Apr to Sep	Oct to Mar	Total for FY		Apr to Sep	Oct to Mar	Total for FY		
		(a)			(b)	(c)			(a) - (b)	
B1	Activities at NACO - Eligible for funding by Pooling Partners									
a)	<i>Expenditure on Pharmaceuticals & Medicals Supplies under Component I and II</i>									
c)	<i>Expenditure on Other Goods, Works, Services, NGOs, Training & Operating Costs:</i>									
	<i>-Communication, Advocacy and Social Mobilization (IEC/BCC)</i>									
	<i>-Managing Program Implementation and Contracts</i>									
	<i>-Monitoring & Evaluation and Research</i>									
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
B2	Funds for Activities implemented at the state level pooled funding									
	Funds Transfer to SACS for approved state AWP & Expenditure Incurred on:									
a)	-drugs, pharmaceuticals & medical supplies by SACS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
b)	-other goods works, NGO & other services and operating costs (including expenditure on drugs, pharmaceuticals & medical supplies procured by NGOs)	175.07	175.07	350.14	0.00	125.71	163.86	289.57	350.14	
	Total	175.07	175.07	350.14	0.00	125.71	163.86	289.57	350.14	
	Total (B1 + B2)	175.07	175.07	350.14	0.00	125.71	163.86	289.57	350.14	



[Signature]
Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

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Additional Project Director
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Ahmedabad - 16.

[Signature]
Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

National AIDS Control Project - Phase III

Financial Monitoring Report

NACP-III
Financial Monitoring Report(States)
Gross expenditure Report against Annual Work Plans

For The Year 2013-14
As on 31-Mar-2014

FMR-II

Rs. Lacs

States	Approved AWP			Opening Funds Position	Funds Released during the Year	Actual Expenditure			Closing Fund Position Cash/Bank & Advances	Variance	Other Receipts	Net Increase/Decrease/other heads	Net Closing Balance	Remarks if any	Approved AWP for next year
	Apr to Sep	Oct to Mar	Total for FY			Apr to Sep	Oct to Mar	Total for FY							
Gujarat SACS (1206)	175.07	175.07	350.14	101.74	248.39	125.71	163.86	289.57	60.56	60.57	5.68	0.09	66.33		
Total	175.07	175.07	350.14	101.74	248.39	125.71	163.86	289.57	60.56	60.57	5.68	0.09	66.33		



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Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

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Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

[Signature]
Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

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National AIDS Control Project - Phase III

NACP-III
Financial Monitoring Report(States)
Component & Activity Wise Expenditure report

FMR-III

Rs. lacs

For The Year 2013-14

As on 31-Mar-2014

Catego	Activities funded by Pooling Partners	Consolidated					
		AWP/Budget		Actual		Actual	
		Apr to Sep	Oct to Mar	Apr to Sep	Oct to Mar	Apr to Sep	Oct to Mar
1.00	Expenditures on Pharmaceuticals & Medical Supplies under Components 1 & 2 by the SACS	0.00	0.00	0.00	0.00	0.00	0.00
2.00	Expenditures on Others Goods, Works, Services, NGOs, Training & Operating Costs by SACS						
	District						
	District Human Resource	96.12	96.12	192.24	70.73	100.64	171.37
	District Training	14.66	14.66	29.32	13.79	4.63	18.42
	District Infrastructure and Equipments	0.36	0.36	0.72	0.16	0.27	0.43
	District Communication Material	18.00	18.00	36.00	12.79	16.84	29.63
	District Monitoring & Evaluation	0.00	0.00	0.00	0.00	0.00	0.00
	District Planning & Administration	31.19	31.19	62.38	22.06	30.49	52.55
	Regional						
	Regional Human Resource	5.82	5.82	11.64	3.61	3.93	7.54
	Regional Training	1.86	1.86	3.72	1.15	0.00	1.15
	Regional Infrastructure and Equipments	0.03	0.03	0.06	0.02	0.02	0.04
	Regional Communication Material	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Monitoring & Evaluation	1.50	1.50	3.00	0.35	0.94	1.29
	Regional Planning & Administration	2.49	2.49	4.98	0.92	2.20	3.12
	SACS						
	SACS related Activities	3.03	3.03	6.06	0.11	3.90	4.01
	Sub Total	175.06	175.06	350.12	125.69	163.86	289.55
	Grand Total:	175.06	175.06	350.12	125.69	163.86	289.55

K. K. JINDAL & CO

* to be supported by Statewise breakup of budget verses actuals

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Financial Controller

Gujarat State AIDS Control Society
Ahmedabad-16

Additional Project Director

Gujarat State AIDS Control Society
Ahmedabad - 16.

Project Director

Gujarat State AIDS Control Society
Ahmedabad-16

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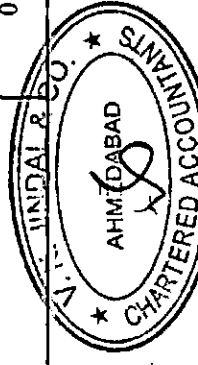
Cate	Activities funded by Pooling Partners - Natural heads	Consolidated					
		AWP/Budget		Actual		Total for FY	Total for FY
		Apr to Sep	Oct to Mar	Apr to Sep	Oct to Mar		
1.00	Expenditure on Pharmaceuticals & Medical supplies under all components by the SACS						
	HIV Kits (2101)	0.00	0.00	0.00	0.00	0.00	0.00
	STI Drugs (2103)	0.00	0.00	0.00	0.00	0.00	0.00
	OI Drugs (2104)	0.00	0.00	0.00	0.00	0.00	0.00
	Blood Lab. Supplies (2133)	0.00	0.00	0.00	0.00	0.00	0.00
	Blood Bank Equipments (2203)	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	0.00	0.00	0.00	0.00	0.00	0.00
2.00	Expenditure on Other Goods, Works, Services, NGOs, Training & Operating cost by SACS						
	Other Lab. Supplies (2102)	0.00	0.00	0.00	0.00	0.00	0.00
	Workshops (2105)	0.00	0.00	0.00	0.00	0.00	0.00
	Fellowship (Local) (2106)	0.00	0.00	0.00	0.00	0.00	0.00
	IEC (2107)	19.92	19.92	39.84	12.90	19.57	32.47
	NGO Services (2108)	0.00	0.00	0.00	0.00	0.00	0.00
	Consultants and Consultancy Services (2109)	1.11	1.11	2.22	0.00	1.17	1.17
	Operational Expenses (2110)	3.86	3.86	7.72	1.78	2.53	4.31
	Operational Research (2112)	0.00	0.00	0.00	0.00	0.00	0.00
	Research & Development (2113)	0.00	0.00	0.00	0.00	0.00	0.00
	Policy & Other Studies (2114)	0.00	0.00	0.00	0.00	0.00	0.00
	Cause of Death Studies (2115)	0.00	0.00	0.00	0.00	0.00	0.00

*** to be supported by a breakup by States**

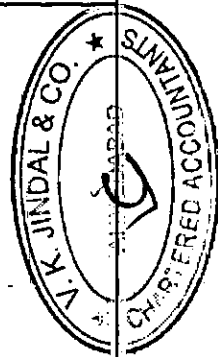
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[Categ.]	Activities funded by Pooling Partners - Natural heads	Consolidated					
		AWP/Budget		Actual			
		Apr to Sep	Oct to Mar	Apr to Sep	Oct to Mar	Total for FY	Total for FY
	Training (2117)	16.52	16.52	14.94	4.63	33.04	19.57
	Salary (2118)	101.94	101.94	-74.34	104.56	203.88	178.90
	Equipment Maintenance (2120)	0.39	0.39	0.19	0.29	0.78	0.48
	Building Maintenance (2121)	0.20	0.20	0.10	0.15	0.40	0.25
	Vehicle Maintenance (2122)	0.00	0.00	0.00	0.00	0.00	0.00
	Travelling Expenses (2123)	24.96	24.96	17.69	25.37	49.92	43.06
	Rent, Rates & Taxes (2124)	2.10	2.10	1.70	2.44	4.20	4.14
	Telephone/Communication Expenses (2125)	1.22	1.22	0.85	1.15	2.44	2.00
	Honorarium (2126)	0.00	0.00	0.00	0.00	0.00	0.00
	Bank Charges (2127)	0.00	0.00	0.01	-0.01	0.00	0.00
	Miscellaneous Expenses (2129)	0.03	0.03	0.02	0.02	0.06	0.04
	Printing & Stationery (2130)	0.96	0.96	0.64	0.76	1.92	1.40
	Fellowship (Foreign) (2134)	0.00	0.00	0.00	0.00	0.00	0.00
	Monitoring & Evaluation (SIMS) (2135)	1.50	1.50	0.35	0.94	3.00	1.29
	Leave Salary & Pension Contributions (2136)	0.00	0.00	0.00	0.00	0.00	0.00
	Advertisement (Other than IEC) (2137)	0.00	0.00	0.00	0.00	0.00	0.00
	Medical Expenses (2138)	0.00	0.00	0.00	0.00	0.00	0.00
	Water and Electricity Charges (2139)	0.23	0.23	0.15	0.21	0.46	0.36
	Audit Fees (2140)	0.00	0.00	0.00	0.00	0.00	0.00
	Legal Expenses (2141)	0.00	0.00	0.00	0.00	0.00	0.00
	NGO Services for Priority Interventions (2143)	0.00	0.00	0.00	0.00	0.00	0.00
	Technical Resource Groups (TRGs) (2144)	0.00	0.00	0.00	0.00	0.00	0.00
	Employer's Contribution to CPF (2147)	0.00	0.00	0.00	0.00	0.00	0.00
	Surveillance (2148)	0.00	0.00	0.00	0.00	0.00	0.00
	Postage/Courier (2149)	0.12	0.12	0.05	0.05	0.24	0.10
	ARV Drugs (2150)	0.00	0.00	0.00	0.00	0.00	0.00



Catego	Activities funded by Pooling Partners - Natural Heads	Consolidated					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
	Paediatric ARV drugs (2152)	0.00	0.00	0.00	0.00	0.00	0.00
	PEP Drugs (2153)	0.00	0.00	0.00	0.00	0.00	0.00
	Red Ribbon Clubs/Youth Friendly Clubs (2155)	0.00	0.00	0.00	0.00	0.00	0.00
	CD4/CD8 kits (2158)	0.00	0.00	0.00	0.00	0.00	0.00
	Expenses on ICTC centre set up and maintenance (2160)	0.00	0.00	0.00	0.00	0.00	0.00
	PLHA Expenses (2161)	0.00	0.00	0.00	0.00	0.00	0.00
	Quality Assessment (2162)	0.00	0.00	0.00	0.00	0.00	0.00
	Review Meeting and Supervision of Councillors (2163)	0.00	0.00	0.00	0.00	0.00	0.00
	Other Administration Cost (2165)	0.00	0.00	0.00	0.00	0.00	0.00
	Contractual Services - Companies (2169)	0.00	0.00	0.00	0.00	0.00	0.00
	Exposure Visits (2171)	0.00	0.00	0.00	0.00	0.00	0.00
	Need Based Assistance (2174)	0.00	0.00	0.00	0.00	0.00	0.00
	Campaigns (2175)	0.00	0.00	0.00	0.00	0.00	0.00
	NACPIII IEC (2176)	0.00	0.00	0.00	0.00	0.00	0.00
	NACPIII Training (2177)	0.00	0.00	0.00	0.00	0.00	0.00
	NACPIII Salary (2178)	0.00	0.00	0.00	0.00	0.00	0.00
	Contingency (2179)	0.00	0.00	0.00	0.00	0.00	0.00
	Local Conveyance (2180)	0.00	0.00	0.00	0.00	0.00	0.00
	Consumable Items (2181)	0.00	0.00	0.00	0.00	0.00	0.00
	Linen (2182)	0.00	0.00	0.00	0.00	0.00	0.00
	Food Expenses (2183)	0.00	0.00	0.00	0.00	0.00	0.00
	Meeting Expenses (2184)	0.00	0.00	0.00	0.00	0.00	0.00
	NACPIII Travelling Expenses (2186)	0.00	0.00	0.00	0.00	0.00	0.00
	NACPIII Telephone/Communication Expenses (2187)	0.00	0.00	0.00	0.00	0.00	0.00
	Transportation Expenses (2188)	0.00	0.00	0.00	0.00	0.00	0.00
	NACPIII Printing & Stationery (2195)	0.00	0.00	0.00	0.00	0.00	0.00



Notes:

* to be supported by a breakup by States

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Category	Activities funded by Pooling Partners - Natural heads	Consolidated*					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
(2199)		0.00	0.00	0.00	0.00	0.00	0.00
	Civil Works (2201)	0.00	0.00	0.00	0.00	0.00	0.00
	Furniture, Fixtures & Supplies (2202)	0.00	0.00	0.00	0.00	0.00	0.00
	Equipment (Other) (2204)	0.00	0.00	0.00	0.00	0.00	0.00
	Vehicles (2205)	0.00	0.00	0.00	0.00	0.00	0.00
	Office Equipment (2206)	0.00	0.00	0.00	0.00	0.00	0.00
	Procurement of Goods (2207)	0.00	0.00	0.00	0.00	0.00	0.00
	Advance to Contractors/Suppliers (Non Reimbursable) (3204)	0.00	0.00	0.00	0.00	0.00	0.00
	Advance to Contractors/Suppliers (Reimbursable) (3207)	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total	175.06	175.06	350.12	125.71	163.83	289.54
	Grand Total:	175.06	175.06	350.12	125.71	163.83	289.54



[Signature]
Finance Controller
 Gujarat State AIDS Control Society
 Ahmedabad-16

[Signature]
Additional Project Director
 Gujarat State AIDS Control Society
 Ahmedabad - 16.

[Signature]
Project Director
 Gujarat State AIDS Control Society
 Ahmedabad-16

112

Notes:

* to be supported by a breakup by States

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V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

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GUJARAT STATE AIDS CONTROL SOCIETY

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS
(GFATM-RD-VII)**

1. Revenue Recognition

- A) Grants are recognized on Receipt Basis
- B) Bank Interest is recognized as and When Credited By Bank.

2. Expenditure

- A) All Expenditure Including Procurement Of Goods And Services Are Carried Out As Per The Procurement Manual Of The Programme.
- B) Expenditure Is Recorded In The Books Of Accounts On Receipt Of Statement Of Expenditure (SOE) And Utilization Certificate (UC) On Quarterly Basis From NGOs.

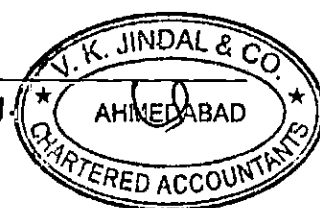
3. Fixed Assets

Fixed Assets Are Recorded In The Books At Cost.

4. Depreciation

Depreciation Is Not Provided On Fixed Assets As Per The Guidelines of NACO.

Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.





V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

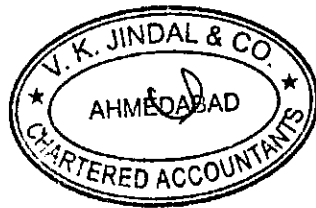
Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

5. Advances

The Fund Given To NGOs. Are Recorded In The Books Of Accounts As Advance On Release Of Fund.

6. Four Separate Set Of Accounts Have Been Made For GFATM-RD,II,IV ,TI Pool Fund and New DBS Fund.



For, V.K. JINDAL & CO.
Chartered Accountants
FRN: 01468C

CA KAILASHKUMAR K. GADHVI
(Partner)
Membership No.104772

Date : 14.05.2014

Places :Ahmedabad

Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.

Utilisation Certificate

Certified that an amount of Rs. 24,839,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2013-14 vide letter No. given below and opening Cash/Bank Balance Rs. 4,382,691.69 (and Current Liabilities of Rs.0.00) and outstanding Advances for Rs. 5,791,490.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 567,623.00. a sum of Rs. 28,956,206.67 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 5,674,766.69 (and Current Liabilities of Rs. 8,950.00) and outstanding advances of Rs.958,781.33. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1	M-18017/05/2013- NACO- GFATH- RD-VII dt: 03-07-13	11,714,000.00
2	M-18017/05/2013- NACO- GFATH- RD-VII dt: 27-09-13	13,125,000.00
	Total	24,839,000.00

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

Kinds of checks exercised

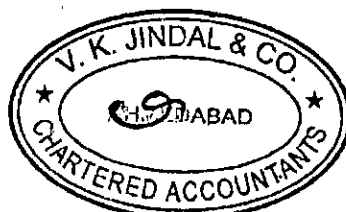
1. Statement of Expenditures
2. Annual Financial Statements

[Signature]
Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

[Signature]
Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Countersigned

(Chartered Accountant)



(Project Director)

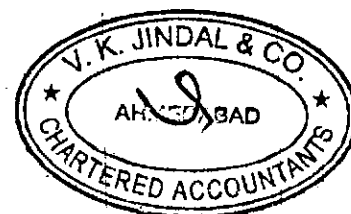
[Signature]
Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

Approved: _____
Special Agent in Charge

Witnessed by: _____
Special Agent in Charge

Approved: _____
Special Agent in Charge

Opening balance of Net Current Assets	Amount (Rs.)
Add. Bank Code GF Rd VII	4,382,691.69
Advance to NGOs	5,791,490.00
	<u>10,174,181.69</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	24,839,000.00
	<u>24,839,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	3,246,971.00
Consultants and Consultancy Services	117,002.00
Operational Expenses	431,123.00
Training	1,957,574.00
Salary	17,890,332.00
Equipment Maintenance	48,137.00
Building Maintenance	25,528.00
Travelling Expenses	4,306,968.67
Rent, Rates & Taxes	413,850.00
Telephone/Communication Expenses	199,989.00
Miscellaneous Expenses	4,783.00
Printing & Stationery	139,879.00
Monitoring & Evaluation (SIMS)	128,243.00
Water and Electricity Charges	36,054.00
Postage/Courier	9,773.00
	<u>28,956,206.67</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Interest from Bank	567,623.00
	<u>567,623.00</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	8,950.00
	<u>8,950.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
GF-VII Bank3 Code	5,674,766.69
Advance to NGOs	958,781.33
	<u>6,633,548.02</u>





GUJARAT STATE AIDS CONTROL SOCIETY
ESTD. BY HEALTH & FAMILY WELFARE DEPARTMENT

GOVERNMENT OF GUJARAT

O-1 Block, New Mental Hospital Complex, Meghaninagar, Ahmedabad – 380 016.

Phone: 079 22680211-12-13 Fax: 079-22680214 E-mail: sacsgujarat@gmail.com Web site:- www.gsacsonline.org

No. GSACS/Acct./Statutory Audit Report/ 2013-14/3529/2014.

Date: 07/06/2014

To,
✓ The Director [Finance],
National AIDS Control Organization
Ministry of Health & Family Welfare,
6th & 9th Floor Chandralok Building, 36-Janpath,
New Delhi:-110001

Sub:-Submission of Statutory Audit Report of Gujarat State AIDS Control Society for the Financial Year
2013-2014 of GFATM-RD-II

Sir,

With Reference to the above subject, We are enclosing Original Statutory Audit Report of GFTAM RD-II of Gujarat SACS for the Financial Year-2013-14.

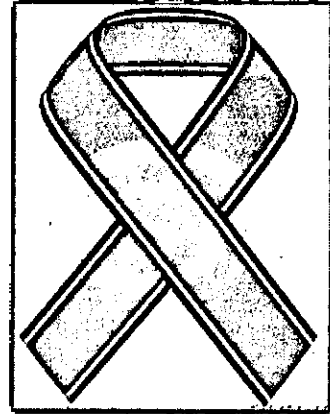
With warm regards,

Enc:- Original Audit Report as above

Yours Faithfully


Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad

Original



GUJARAT STATE
AIDS
CONTROL SOCIETY
ANNUAL FINANCIAL REPORT
GEATM-RD-II
YEAR - 2013-2014



M/s V.K.Jindal & Co.
Chartered Accountants
AHMEDABAD



V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

INDEPENDENT AUDIT REPORT

(GFATM-RD-II)

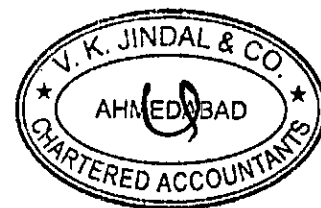
TO,
The Project Director,
Gujarat State AIDS Control Society,
Ahmedabad.

Introductory Paragraph.

We have audited the accompanying financial statement of the **National AIDS Control Project Phase-III** (finance under world bank credit no. 4299-in) as of March 31,2014. Our responsibility is to express an opinion on these financial statements based on our audit.

Scope Paragraph.

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 best basis, evidence supporting the amounts ,review of internal controls and disclosure 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.



Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

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B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

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Opinion Paragraph

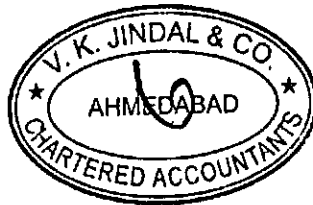
In our opinion, the financial statement, read with observation given in annexure to this audit report, if any, give true and fair view of the source and application of fund and financial position of Gujarat state aids control society for the year ended march 31,2014 in accordance with consistency applied accounting standards.

In addition,

(1) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observation given in the annexure to this report. if any

(2) which expenditure are eligible for financing under the credit/grant. Agreement, subject to our observation given in the annexure to this report.

(3) procurement of goods and service has been carried out as per the procurement manual issued by NACO,GOI guidelines subject to our observation given in the annexure to this report. If any



For, V.K. JINDAL & CO.
Chartered Accountants
FRN: 01468C

CA KAILASHKUMAR K. GADHVI
(Partner)

Membership No : 104772

Date : 14.05.2014

Places : Ahmedabad

Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

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B-704, Narnarayan Complex,

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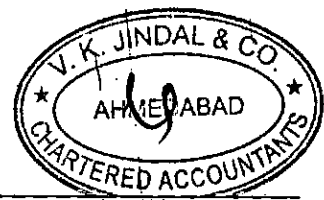
TO,

The Project Director,
Gujarat State AIDS Control Society,
Ahmedabad.

RE: MANAGEMENT LETTER AFTER THE STATUTORY AUDIT OF THE GSACS
GFATM-RD-II

Sir/Madam,

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 disclosure 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 issue which comes forth during the audit which raises our suspicion and form our basis for the comments in the audit report though not affecting the true and fair view of the transaction of the society and the depiction in the statement of expenditure are detailed below:



Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.



V.K.JINDAL & CO.

Chartered Accountants

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Fax No. : 079-26407744

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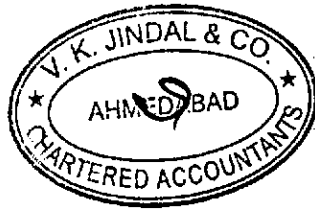
B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

1. The overall preparation and maintenance of the accounts of the society was satisfactory.

2. Accounts are maintained on computerized accounting system on software got developed by NACO.



For, V.K. JINDAL & CO.

Chartered Accountants

FRN: 01468C

CA KAILASHKUMAR K. GADHVI
(Partner)

Membership No.104772

Date : 14.05.2014

Places : Ahmedabad

Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.

General Fund

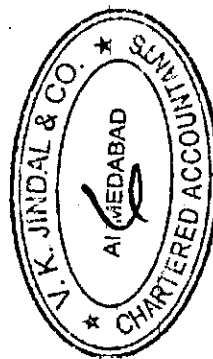
Schedule 01

Figures in Rupees		
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Opening grant in aid	7,820,784.66	39,452,276.82
Add: Received during the year		
Grant from NACO to SACS	115,332,000.00	57,114,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	99,490,580.01	88,688,064.16
Grants utilised to the extent of fixed asset expenditure	59,964.00	57,428.00
Closing grant in aid	23,602,240.65	7,820,784.66

Fixed Asset

Schedule 02

Figures in Rupees			
Particulars	Opening Balance	Addition	Deletion
Office Equipment (2206)	844,298.00	59,964.00	0.00
Grand Total	844,298.00	59,964.00	0.00
			Closing Balance
			904,262.00
			904,262.00



Funds from Other Sources

Schedule 03

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Refunded	Closing Balance
UNICEF (05)	0.00	0.00	0.00	0.00
Grand Total	0.00	0.00	0.00	0.00



CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	0.00	3,135,991.66
GF-II Bank3 Code	19,060,781.65	0.00
Total	19,060,781.65	3,135,991.66

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

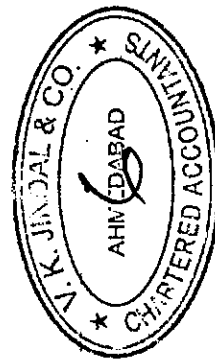
Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to District Authorities	4,216,167.00	4,667,443.00
Advance to DAPCU	350,042.00	28,000.00
Total	4,566,209.00	4,695,443.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	24,750.00	10,650.00
Total	24,750.00	10,650.00

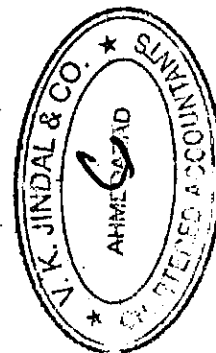


0-1 Block New Mental Hospital Complex Meghani Nagar, Ahmedabad - 380016

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.)
3,369,324.00	Training and Workshops	08	3,690,852.00	2,065,008.34	Other Income	28	1,621,870.45
70,925,354.00	Salary (Pay and Allowances)	13	82,472,662.00	88,688,064.16	Grants utilised to the extent of revenue expenditure		99,490,580.01
11,769,322.00	Maintenance Costs	14	9,293,542.92				
4,689,072.50	Operational Expenses	15	5,655,393.54				
<u>90,753,072.50</u>			<u>101,112,450.46</u>	<u>90,753,072.50</u>			<u>101,112,450.46</u>



[Signature]
Finance Controller
 Gujarat State AIDS Control Society
 Ahmedabad-16

[Signature]
Additional Project Director
 Gujarat State AIDS Control Society
 Ahmedabad - 16.

[Signature]
Project Director
 Gujarat State AIDS Control Society
 Ahmedabad-16

48

Other Income

Schedule 28

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	0.00	8,600.00
Other Receipts	2.00	0.00
Interest from Bank	1,621,868.45	2,056,408.34
Total	1,621,870.45	2,065,008.34

Training and Workshops

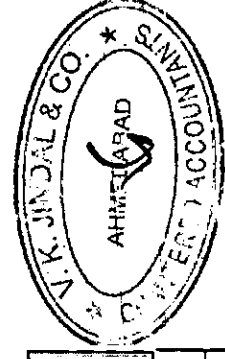
Schedule 08

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	3,690,852.00	3,369,324.00
Total	3,690,852.00	3,369,324.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	82,472,662.00	70,925,354.00
Total	82,472,662.00	70,925,354.00



Maintenance Costs

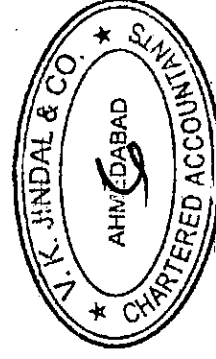
Schedule 14

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Building Maintenance	117,417.00	139,028.00
Vehicle Maintenance	198,561.00	74,443.00
Expenses on ICTC centre set up and maintenance	8,977,564.92	11,555,851.00
Total	9,293,542.92	11,769,322.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	4,201,158.00	3,201,723.50
Bank Charges	361.54	0.00
Review Meeting and Supervision of Councillors	1,453,874.00	1,487,349.00
Total	5,655,393.54	4,689,072.50



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:			80,592,709.50	LOANS AND ADVANCES	17	94,601,142.75
	Cash in hand		0.00	30,500.00	CURRENT LIABILITIES	32	0.00
30,841,364.82	Balance with Bank	30	3,135,991.66	149,166.00	Training and Workshops	20	501,782.00
57,114,000.00	GENERAL FUND	29	115,332,000.00	60,303.00	Salary (Pay and Allowances)	25	11,445.00
0.00	CURRENT LIABILITIES	32	14,100.00	4,927,646.00	Maintenance Costs	26	4,193,814.00
2,047,127.34	Other Income	56	1,612,525.45	1,106,176.00	Operational Expenses	27	1,725,651.71
90,002,492.16			120,094,617.11		Closing Balance:		
				0.00	Cash in hand		0.00
				3,135,991.66	Balance with Bank	31	19,060,781.65
				90,002,492.16			120,094,617.11



[Signature]
Finance Controller
 Gujarat State AIDS Control Society
 Ahmedabad-16

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Additional Project Director
 Gujarat State AIDS Control Society
 Ahmedabad - 16.

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Project Director
 Gujarat State AIDS Control Society
 Ahmedabad-16

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Grant from NACO to SACS	115,332,000.00	57,114,000.00
Total	115,332,000.00	57,114,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-13 (Rs.)	As at 31-Mar-12 (Rs.)
Bank2	3,135,991.66	30,841,364.82
Total	3,135,991.66	30,841,364.82

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	14,100.00	0.00
Total	14,100.00	0.00



Other Income

Schedule 56

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Sale of Bid/Tender Documents	0.00	9,000.00
Other Receipts	2.00	0.00
Interest from Bank	1,612,523.45	2,038,127.34
Total	1,612,525.45	2,047,127.34

LOANS AND ADVANCES

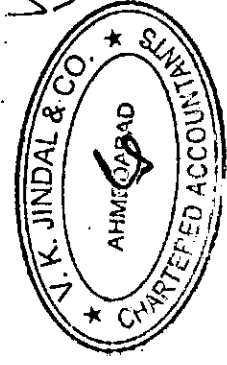
Schedule 17

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Advance to Staff	310,800.00	6,710.00
Advance to District Authorities	93,294,587.75	80,381,019.50
Advance to DAPCU	995,755.00	0.00
Inter Unit Fund Transfer	0.00	204,980.00
Total	94,601,142.75	80,592,709.50

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Security / Earnest Deposit (Received)	0.00	30,500.00
Total	0.00	30,500.00



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Training	501,782.00	149,166.00
Total	501,782.00	149,166.00

Salary (Pay and Allowances)

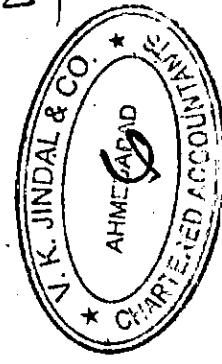
Schedule 25

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Salary	11,445.00	60,303.00
Total	11,445.00	60,303.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Building Maintenance	0.00	9,932.00
Vehicle Maintenance	3,581.00	0.00
Expenses on ICTC centre set up and maintenance	4,190,233.00	4,917,714.00
Total	4,193,814.00	4,927,646.00



Operational Expenses

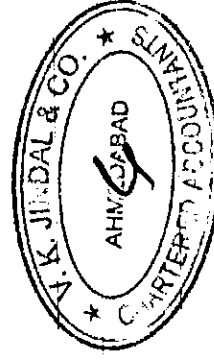
Schedule 27

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Travelling Expenses	725,737.00	166,303.00
Bank Charges	926.71	0.00
Review Meeting and Supervision of Councillors	998,988.00	939,873.00
Total	1,725,651.71	1,106,176.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	0.00	3,135,991.66
GF-II Bank3 Code	19,060,781.65	0.00
Total	19,060,781.65	3,135,991.66



S.No.	Activities	Budget (FY)			Funds Release by GOI	Actual Expenditure			Variance	Remarks if any
		Apr to Sep	Oct to Mar	Total for FY		Apr to Sep	Oct to Mar	Total for FY		
		(a)			(b)	(c)			(a) - (b)	
B1	Activities at NACO - Eligible for funding by Pooling Partners									
a)	Expenditure on Pharmaceuticals & Medicals Supplies under Component I and II									
c)	Expenditure on Other Goods, Works, Services, NGOs, Training & Operating Costs:									
	-Communication, Advocacy and Social Mobilization (IEC/BCC)									
	-Managing Program Implementation and Contracts									
	-Monitoring & Evaluation and Research									
	Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
B2	Funds for Activities implemented at the state level pooled funding									
	Funds Transfer to SACS for approved state AWP & Expenditure Incurred on:									
a)	-drugs, pharmaceuticals & medical supplies by SACS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
b)	-other goods works, NGO & other services and operating costs (including expenditure on drugs, pharmaceuticals & medical supplies procured by NGOs)	615.86	615.86	1,231.72	0.00	318.63	693.10	1,011.73	1,231.72	
	Total	615.86	615.86	1,231.72	0.00	318.63	693.10	1,011.73	1,231.72	
	Total (B1 + B2)	615.86	615.86	1,231.72	0.00	318.63	693.10	1,011.73	1,231.72	



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Finance Controller
Gujarat State AIDS Control Society
Ahmedabad - 16

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Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

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Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16

National AIDS Control Project - Phase III

Financial Monitoring Report

For The Year 2013-14

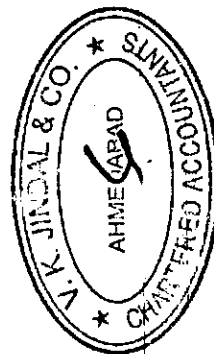
As on 31-Mar-2014

NACP-III

Financial Monitoring Report(States)

Gross expenditure Report against Annual Work Plans

States	Approved AWP			Opening Funds Position	Funds Released during the Year	Actual Expenditure			Closing Fund Position Cash/Bank & Advances	Variance	Other Receipts	Net Increase/Decrease/other heads	Net Closing Balance	Remarks, if any	Approved AWP for next year
	Apr to Sep	Oct to Mar	Total for FY			Apr to Sep	Oct to Mar	Total for FY							
Gujarat SACS (1206)	615.86	615.86	1,231.72	78.31	1,153.32	318.63	693.10	1,011.73	219.90	219.99	16.22	0.14	236.26		
Total	615.86	615.86	1,231.72	78.31	1,153.32	318.63	693.10	1,011.73	219.90	219.99	16.22	0.14	236.26		



Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

NACP-III

Financial Monitoring Report(States)

Component & Activity Wise Expenditure report

National AIDS Control Project - Phase III

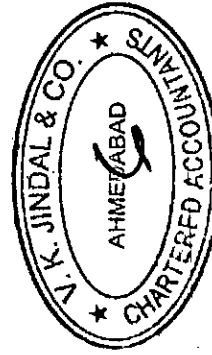
FMR-III

Rs. lacs

For The Year 2013-14

As on 31-Mar-2014

Categ.	Activities funded by Pooling Partners	Consolidated *					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
1.00	Expenditures on Pharmaceuticals & Medical Supplies under Components 1 & 2 by the SACS	0.00	0.00	0.00	0.00	0.00	0.00
2.00	Expenditures on Others Goods, Works, Services, NGOs, Training & Operating Costs by SACS						
	Objective-I						
	Human Resources	421.56	421.56	843.12	290.94	529.92	820.86
	Infrastructure	106.83	106.83	213.66	11.92	80.67	92.59
	Institutional Governance and Planning	25.86	25.86	51.72	1.70	35.20	36.90
	Commodities	7.98	7.98	15.96	0.90	5.03	5.93
	Monitoring and Evaluation	53.64	53.64	107.28	13.16	42.27	55.43
	Administrative Costs	0.00	0.00	0.00	0.01	0.00	0.01
	Sub Total	615.87	615.87	1,231.74	318.63	693.09	1,011.72
	Grand Total:	615.87	615.87	1,231.74	318.63	693.09	1,011.72



Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16

Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

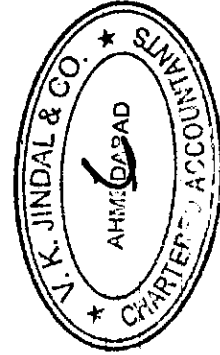
NACP-III
Financial Monitoring Report(States)
Natural Head Wise Expenditure report

FMR-IV

Rs. Lacs

For The Year 2013-14
As on 31-Mar-2014

Categ.	Activities funded by Pooling Partners - Natural heads	Consolidated *				
		AWP/Budget		Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar
1.00	Expenditure on Pharmaceuticals & Medical supplies under all components by the SACS					Total for FY
	HIV Kits (2101)	0.00	0.00	0.00	0.00	0.00
	STI Drugs (2103)	0.00	0.00	0.00	0.00	0.00
	OI Drugs (2104)	0.00	0.00	0.00	0.00	0.00
	Blood Lab. Supplies (2133)	0.00	0.00	0.00	0.00	0.00
	Blood Bank Equipments (2203)	0.00	0.00	0.00	0.00	0.00
	Sub Total	0.00	0.00	0.00	0.00	0.00
2.00	Expenditure on Other Goods, Works, Services, NGOs, Training & Operating cost by SACS					
	Other Lab. Supplies (2102)	0.00	0.00	0.00	0.00	0.00
	Workshops (2105)	1.08	1.08	2.16	0.00	0.00
	Fellowship (Local) (2106)	0.00	0.00	0.00	0.00	0.00
	IEC (2107)	0.00	0.00	0.00	0.00	0.00
	NGO Services (2108)	0.00	0.00	0.00	0.00	0.00
	Consultants and Consultancy Services (2109)	0.00	0.00	0.00	0.00	0.00
	Operational Expenses (2110)	0.00	0.00	0.00	0.00	0.00
	Operational Research (2112)	0.00	0.00	0.00	0.00	0.00
	Research & Development (2113)	0.00	0.00	0.00	0.00	0.00
	Policy & Other Studies (2114)	0.00	0.00	0.00	0.00	0.00
	Cause of Death Studies (2115)	0.00	0.00	0.00	0.00	0.00

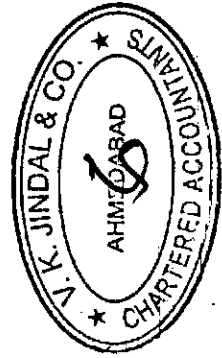


Notes:

* to be supported by a breakup by States

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	Consolidated			
	AWP/Budget		Actual	
	Apr to Sep	Oct to Mar	Apr to Sep	Oct to Mar
Training (2117)	25.86	25.86	1.70	35.20
Salary (2118)	424.09	424.09	292.92	531.80
Equipment Maintenance (2120)	0.00	0.00	0.00	0.00
Building Maintenance (2121)	0.90	0.90	0.00	1.17
Vehicle Maintenance (2122)	1.92	1.92	1.43	0.55
Travelling Expenses (2123)	43.91	43.91	8.74	33.27
Rent, Rates & Taxes (2124)	0.00	0.00	0.00	0.00
Telephone/Communication Expenses (2125)	0.00	0.00	0.00	0.00
Honorarium (2126)	0.00	0.00	0.00	0.00
Bank Charges (2127)	0.00	0.00	0.01	0.00
Miscellaneous Expenses (2129)	0.00	0.00	0.00	0.00
Printing & Stationery (2130)	0.00	0.00	0.00	0.00
Fellowship (Foreign) (2134)	0.00	0.00	0.00	0.00
Monitoring & Evaluation (SIMS) (2135)	0.00	0.00	0.00	0.00
Leave Salary & Pension Contributions (2136)	0.00	0.00	0.00	0.00
Advertisement (Other than IEC) (2137)	0.00	0.00	0.00	0.00
Medical Expenses (2138)	0.00	0.00	0.00	0.00
Water and Electricity Charges (2139)	0.00	0.00	0.00	0.00
Audit Fees (2140)	0.00	0.00	0.00	0.00
Legal Expenses (2141)	0.00	0.00	0.00	0.00
NGO Services for Priority Interventions (2143)	0.00	0.00	0.00	0.00
Technical Resource Groups(TRGs) (2144)	0.00	0.00	0.00	0.00
Employer's Contribution to CPF (2147)	0.00	0.00	0.00	0.00
Surveillance (2148)	0.00	0.00	0.00	0.00
Postage/Courier (2149)	0.00	0.00	0.00	0.00
ARV Drugs (2150)	0.00	0.00	0.00	0.00

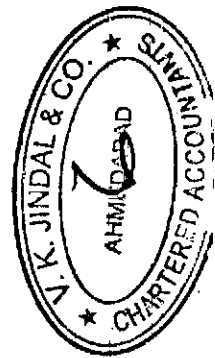


Notes:

* to be supported by a breakup by States

Category: Activities funded by Pooling Partners - Natural heads

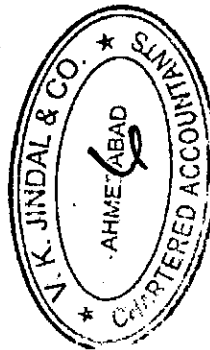
	Consolidated					
	AWP/Budget			Actual		
	Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
Paeditric ARV drugs (2152)	0.00	0.00	0.00	0.00	0.00	0.00
PEP Drugs (2153)	0.00	0.00	0.00	0.00	0.00	0.00
Red Ribbon Clubs/Youth Friendly Clubs (2155)	0.00	0.00	0.00	0.00	0.00	0.00
CD4/CD8 kits (2158)	0.00	0.00	0.00	0.00	0.00	0.00
Expenses on ICTC centre set up and maintenance (2160)	106.38	106.38	212.76	9.33	80.45	89.78
PLHA Expenses (2161)	0.00	0.00	0.00	0.00	0.00	0.00
Quality Assessment (2162)	0.00	0.00	0.00	0.00	0.00	0.00
Review Meeting and Supervision of Councillors (2163)	10.83	10.83	21.66	4.48	10.06	14.54
Other Administration Cost (2165)	0.00	0.00	0.00	0.00	0.00	0.00
Contractual Services - Companies (2169)	0.00	0.00	0.00	0.00	0.00	0.00
Exposure Visits (2171)	0.00	0.00	0.00	0.00	0.00	0.00
Need Based Assistance (2174)	0.00	0.00	0.00	0.00	0.00	0.00
Campaigns (2175)	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII IEC (2176)	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII Training (2177)	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII Salary (2178)	0.00	0.00	0.00	0.00	0.00	0.00
Contingency (2179)	0.00	0.00	0.00	0.00	0.00	0.00
Local Conveyance (2180)	0.00	0.00	0.00	0.00	0.00	0.00
Consumable Items (2181)	0.00	0.00	0.00	0.00	0.00	0.00
Linen (2182)	0.00	0.00	0.00	0.00	0.00	0.00
Food Expenses (2183)	0.00	0.00	0.00	0.00	0.00	0.00
Meeting Expenses (2184)	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII Travelling Expenses (2186)	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII Telephone/Communication Expenses (2187)	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Expenses (2188)	0.00	0.00	0.00	0.00	0.00	0.00
NACPIII Printing & Stationery (2195)	0.00	0.00	0.00	0.00	0.00	0.00



Notes:

* to be supported by a breakup by States

Category	Activities (funded by Pooling Partners - Natural heads)	Consolidated					
		AWP/Budget			Actual		
		Apr to Sep	Oct to Mar	Total for FY	Apr to Sep	Oct to Mar	Total for FY
(2199)		0.00	0.00	0.00	0.00	0.00	0.00
Civil Works (2201)		0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures & Supplies (2202)		0.00	0.00	0.00	0.00	0.00	0.00
Equipment (Other) (2204)		0.00	0.00	0.00	0.00	0.00	0.00
Vehicles (2205)		0.00	0.00	0.00	0.00	0.00	0.00
Office Equipment (2206)		0.00	0.00	0.00	0.00	0.00	0.00
Procurement of Goods (2207)		0.90	0.90	1.80	0.00	0.60	0.60
Advance to Contractors/Suppliers (Non Reimbursable) (3204)		0.00	0.00	0.00	0.00	0.00	0.00
Advance to Contractors/Suppliers (Reimbursable) (3207)		0.00	0.00	0.00	0.00	0.00	0.00
Sub Total		615.87	615.87	1,231.74	318.61	693.10	1,011.71
Grand Total:		615.87	615.87	1,231.74	318.61	693.10	1,011.71



[Signature]
Finance Controller
 Gujarat State AIDS Control Society
 Ahmedabad-16

[Signature]
Additional Project Director
 Gujarat State AIDS Control Society
 Ahmedabad - 16.

[Signature]
Project Director
 Gujarat State AIDS Control Society
 Ahmedabad-16

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Notes:

* to be supported by a breakup by States

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V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

63

GUJARAT STATE AIDS CONTROL SOCIETY

**SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO THE ACCOUNTS
(GFATM-RD-II)**

1. Revenue Recognition

- A) Grants are recognized on Receipt Basis
- B) Bank Interest is recognized as and When Credited By Bank.

2. Expenditure

- A) All Expenditure Including Procurement Of Goods And Services Are Carried Out As Per The Procurement Manual Of The Programme.
- B) Expenditure Is Recorded In The Books Of Accounts On Receipt Of Statement Of Expenditure (SOE) And Utilization Certificate (UC) On Quarterly Basis From Peripheral Units (PU)

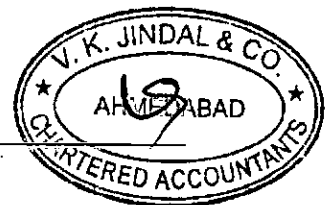
3. Fixed Assets

Fixed Assets Are Recorded In The Books At Cost.

4. Depreciation

Depreciation Is Not Provided On Fixed Assets As Per The Guidelines of NACO.

Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.





V.K.JINDAL & CO.

Chartered Accountants

Ph. No. : 079- 26407744

Fax No. : 079-26407744

E-mail: vkj_kk@yahoo.co.in

B-704, Narnarayan Complex,

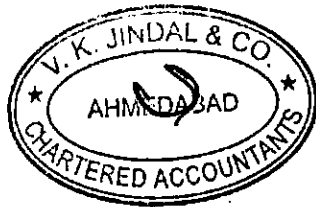
Nr.Swastik Cross Road,

Navrangpura, Ahmedabad-09.

5. Advances

The Fund Given To NGOs. Are Recorded In The Books Of Accounts As Advance On Release Of Fund.

6. Four Separate Set Of Accounts Have Been Made For GFATM-RD,IV ,VII, New DBS Fund and TI Pool Fund.



For, V.K. JINDAL & CO.
Chartered Accountants
FRN: 01468C

CA KAILASHKUMAR K. GADHVI
(Partner)
Membership No.104772

Date : 14.05.2014

Places :Ahmedabad

Offices: New Delhi, Ranchi, Varanasi, Bhagalpur, Hazaribaug.

Utilisation Certificate


Certified that an amount of Rs. 115,332,000.00 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. 3,135,991.66 (and Current Liabilities of Rs.10,650.00) and outstanding Advances for Rs. 4,695,443.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 1,621,870.45. a sum of Rs. 101,172,414.46 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 19,060,781.65 (and Current Liabilities of Rs. 24,750.00) and outstanding advances of Rs. 4,566,209.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	M-18017/3/2013-NACO(RCC-II) Dt. 3/7/13	58,461,000/00
2.	M-18017/3/2013-NACO(RCC-II) Dt. 30/9/13	56,871,000/00
	Total	115,332,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

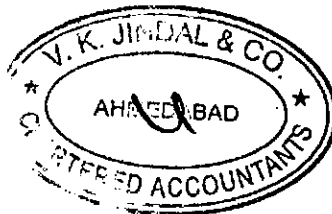

Finance Controller
Gujarat State AIDS Control Society
Ahmedabad-16



Additional Project Director
Gujarat State AIDS Control Society
Ahmedabad - 16.

Countersigned

(Project Director)

(Chartered Accountant)




Project Director
Gujarat State AIDS Control Society
Ahmedabad-16

C- 23602240.65

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Opening balance of Net Current Assets	Amount (Rs.)
Bank2	3,135,991.66
Advance to District Authorities	4,667,443.00
Advance to DAPCU	28,000.00
	<u>7,831,434.66</u>
Opening balance of Net Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	10,650.00
	<u>10,650.00</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	115,332,000.00
	<u>115,332,000.00</u>
Utilisation of funds	Amount (Rs.)
Training	3,690,852.00
Salary	82,472,662.00
Building Maintenance	117,417.00
Vehicle Maintenance	198,561.00
Travelling Expenses	4,201,158.00
Bank Charges	361.54
Expenses on ICTC centre set up and maintenance	8,977,564.92
Review Meeting and Supervision of Councillors	1,453,874.00
Office Equipment	59,964.00
	<u>101,172,414.46</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	2.00
Interest from Bank	1,621,868.45
	<u>1,621,870.45</u>
Current Liabilities	Amount (Rs.)
Security / Earnest Deposit (Received)	24,750.00
	<u>24,750.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
GF-II Bank3 Code	19,060,781.65
Advance to District Authorities	4,216,167.00
Advance to DAPCU	350,042.00
	<u>23,626,990.65</u>

