

AUDITORS REPORT

To

The Project Director

GLOBAL FUND - II

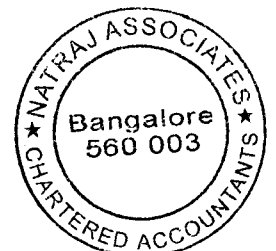
The Pondicherry AIDS Control Society
Victor Simonel Street, North Block
Old Maternity Hospital Building
PONDICHERRY – 605 001.

We have audited the accompanying financial statements of **Pondicherry AIDS Control Society** for the year ended **31st March, 2015**. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted the Statutory Audit for the FY 2014-15 for **Pondicherry AIDS Control Society**.

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

It is the policy of the society to prepare its financial statements on the cash receipts and disbursements basis. On this basis, revenue and related assets are recognized when received rather than when earned and expenses are recognized when paid rather than when the obligation is incurred.



NATRAJ ASSOCIATES
CHARTERED ACCOUNTANTS

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WEST PARK ROAD,
MALLESWARAM,
BANGALORE - 560 003.
Phone : 080 - 23567514
Fax : 080 - 23562807
E-mail : natrajblr71@gmail.com

In our opinion, subject to:

- (a) Non – recording of grants in the nature of non- monetary assets received free of cost by the society in the books of account/financial statements.
- (b) It is the policy of the society of not charging depreciation on its fixed assets:
The financial statement read with the significant accounting policies & notes annexed hereto give – a true and fair view of the sources and application of funds of Pondicherry AIDS Control Society for year ended 31st March, 2015 and the Financial Position arising from cash transactions of the society as at 31st March 2015.

Adequate supporting, documentation for statement of expense of the year ended 31.03.2015 has been maintained to support claims of various expenditures incurred and such expenditures are eligible under the financing agreements.

For NATRAJ ASSOCIATES
Chartered Accountants

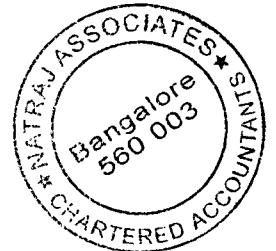

(R KANAKAVALLI)
Partner

Firm's Registration No: 002440S

Place: BENGALURU

(M.No. : 225389)

Date: 29.06.2015



MANAGEMENT LETTER

To
The Project Director
GLOBAL FUND - II

The Pondicherry AIDS Control Society
Victor Simonel Street, North Block
Old Maternity Hospital Building
PONDICHERRY - 605 001.

We have audited the financial statement of **Pondicherry AIDS Control Society** as on
31st March, 2015.

1. Accounting records, system and control:

Our audit reveals that maintenance of records, accounting systems and controls are found to be in place and are commensurate with the level of activity of the society. All expenditure, including **procurement of goods and services has been carried on par with the procurement manual of the NACP programme.**

2. Specific deficiencies and areas of weakness in systems and controls:

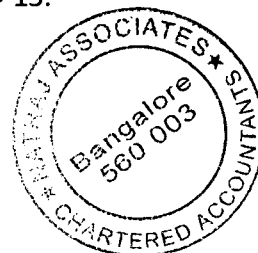
We have not come across any specific deficiency or weakness in the system.

3. Compliance with the covenants of the financing agreement:

The society is found to have generally complied with the various covenants of the financing agreements.

4. Achievement of the results as compared to the approved plan:

The society has attempted to achieve targets of the approved plan. We have been informed that the targets have reached in excess than the approved Plan for 2014-15 since utilization of Other Receipts (Bank Interest and IUFT for issuing salary increment arrears for 2014-15) additionally. The Society has achieved **105%** of the targeted approved plans for the financial year 2014-15.



5. Economy, Efficiency and Effectiveness in the use of resources:

The society is generally found to utilize the funds in an economical, efficient and effective manner. However, during the year, a huge portion of the funds were found to be placed in Saving Bank Account instead of the better yielding term deposits, short-term/ long term, depending on the requirement of the funds.

6. Matters having significant impact on the implementation of the project:

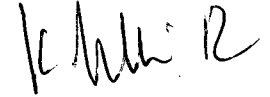
We have not come across any matter having a significant impact on the implementation of the project.

7. Other pertinent matters:

Our audit has not revealed any matter pertinent enough to be reported to the management.

For NATRAJ ASSOCIATES

Chartered Accountants



(R KANAKAVALLI)

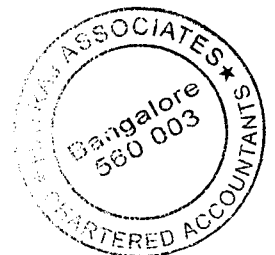
Partner

Firm's Registration No: 002440S

Place: BENGALURU

(M.No. : 225389)

Date: 29.06.2015



NOTES FORMING PART OF ACCOUNTS:

1. The society has treated grants as income to the extent of utilization of such grants towards revenue expenditure.
2. In respect of the nature of non-monetary assets received free of costs as transfer by the society the respective assets have been recorded in the books of account and financial statement at the value stated in the respective transfer advices.

SIGNIFICANT ACCOUNTING POLICIES:

1. BASIS OF ACCOUNTING:

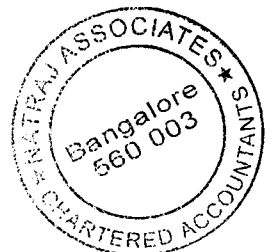
The accounts are prepared on the basis of cash system of accounting.

2. FIXED ASSETS & DEPRECIATION:

Fixed assets have been stated at historic cost. Depreciation has not been provided on fixed assets.

3. GRANT IN AID:

An allocation (GIA) of **Rs.67.62 lakhs** has been approved for ICTC/PPTCT/HIV-TB for the financial year 2014-15 in which **Rs. 12.65 lakhs** under DBS and **Rs.54.97 lakhs** under Global Fund. Grants received have been treated as income of the year to the extent of utilization of grants towards revenue expenditure.



Pondicherry SACS - GLOBAL FUND II

No. 93 Perumal Kail Street, Pondicherry - 605001

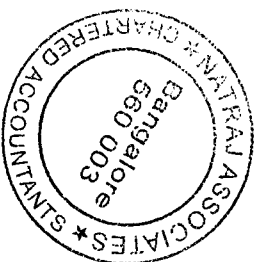
National AIDS Control Project - Phase III

Balance Sheet

For The Period From : 01-Apr-2014 To : 31-Mar-2015

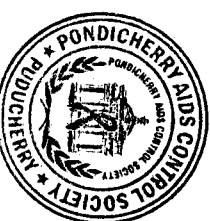
Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
6,118.00	GENERAL FUND	01	(282,548.00)	77,892.00	FIXED ASSETS	02	77,892.00
77,892.00	FIXED ASSET FUND		77,892.00	0.00	CURRENT ASSETS, LOANS AND ADVANCES	0401	-290,000.00
				6,118.00	LOANS AND ADVANCES	301	7,452.00
<u>84,010.00</u>			<u>(204,656.00)</u>	<u>84,010.00</u>			<u>(204,656.00)</u>

For Nary Associates
Auditor



FC/MA/PO
ASSISTANT DIRECTOR (FINANCE)
PONDICHERY AIDS CONTROL SOCIETY
PUDUCHERRY

Project Director
PROJECT DIRECTOR
PONDICHERY AIDS CONTROL SOCIETY
PUDUCHERRY



General Fund

Schedule 01

Figures in Rupees

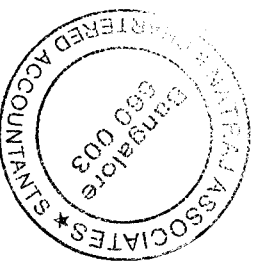
Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Opening grant in aid	6,118.00	447,304.00
Add: Received during the year		
Grant from NACO to SACS	6,788,000.00	5,728,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	7,076,666.00	6,169,186.00
Closing grant in aid	282,548.00	6,118.00

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	68,992.00	0.00	0.00	68,992.00
Office Equipment (2206)	8,900.00	0.00	0.00	8,900.00
Grand Total	77,892.00	0.00	0.00	77,892.00

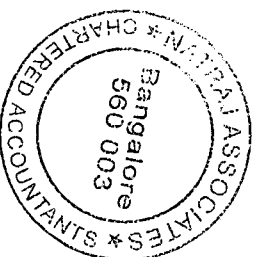


Funds from Other Sources

Schedule 03

Figures in Rupees

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



LOANS AND ADVANCES

Schedule 0401

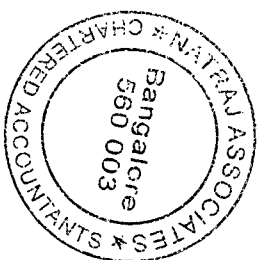
Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to District Authorities	10,000.00	0.00
Inter Unit Fund Transfer	-300,000.00	0.00
Total	-290,000.00	0.00

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank2	7,452.00	6,118.00
Total	7,452.00	6,118.00



Pondicherry SACS - GLOBAL FUND II

No. 93 Perumal Kail Street, Pondicherry - 605001

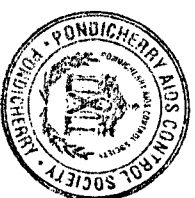
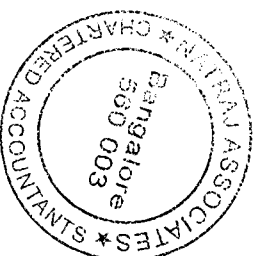
National AIDS Control Project - Phase III

Income And Expenditure Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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.)
207,727.00	Training and Workshops	08	265,493.00	43,202.00	Other Income	28	26,507.00
5,107,872.00	Salary (Pay and Allowances)	13	6,365,827.00	6,169,186.00	Grants utilised to the extent of revenue expenditure		7,076,666.00
715,413.00	Maintenance Costs	14	301,329.00				
181,376.00	Operational Expenses	15	170,524.00				
<u>6,212,388.00</u>			<u>7,103,173.00</u>	<u>6,212,388.00</u>			<u>7,103,173.00</u>

For Nairaj Associates
P. M. R.
 Partner



Other Income

Schedule 28

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	26,507.00	43,202.00
Total	26,507.00	43,202.00

Training and Workshops

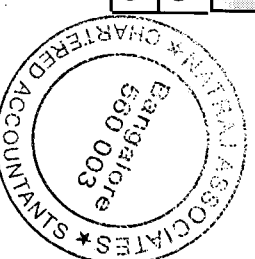
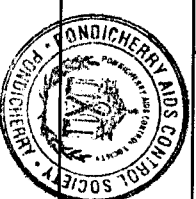
Schedule 08

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	265,493.00	207,727.00
Total	265,493.00	207,727.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	6,365,827.00	5,107,872.00
Total	6,365,827.00	5,107,872.00



Maintenance Costs

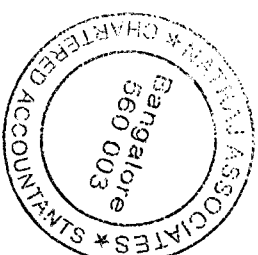
Schedule 14

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	1,800.00	0.00
Expenses on ICTC centre set up and maintenance	299,529.00	715,413.00
Total	301,329.00	715,413.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	2,420.00	6,967.00
Telephone/Communication Expenses	116,645.00	142,247.00
Bank Charges	90.00	225.00
Review Meeting and Supervision of Councillors	51,369.00	31,937.00
Total	170,524.00	181,376.00



Pondicherry SACS - GLOBAL FUND II

No. 93 Perumal Kail Street, Pondicherry - 605001

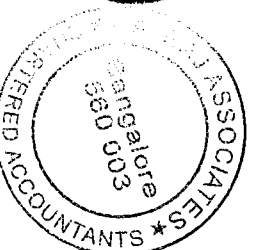
National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2014 To :31-Mar-2015

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: Cash in hand		0.00	356,643.00	LOANS AND ADVANCES	17	290,841.00
447,304.00	Balance with Bank	30	6,118.00	5,639.00	CURRENT LIABILITIES	32	461,750.00
0.00	LOANS AND ADVANCES	17	300,000.00	35,297.00	Training and Workshops	20	104,913.00
5,728,000.00	GENERAL FUND	29	6,788,000.00	5,034,233.00	Salary (Pay and Allowances)	25	5,835,077.00
42,054.00	Other Income	56	26,344.00	714,088.00	Maintenance Costs	26	301,329.00
<u>6,217,358.00</u>			<u>7,120,462.00</u>	65,340.00	Operational Expenses	27	119,100.00
				0.00	Closing Balance: Cash in hand		0.00
				6,118.00	Balance with Bank	31	7,452.00
				<u>6,217,358.00</u>			<u>7,120,462.00</u>

For **Naray Associates**
Partner



LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Inter Unit Fund Transfer	300,000.00	0.00
Total	300,000.00	0.00

GENERAL FUND

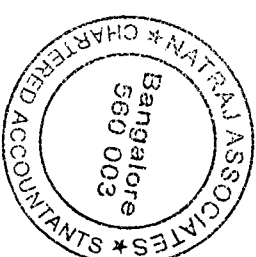
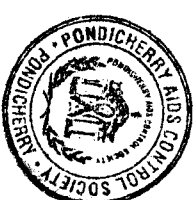
Schedule 29

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Grant from NACO to SACS	6,788,000.00	5,728,000.00
Total	6,788,000.00	5,728,000.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-14 (Rs.)	As at 31-Mar-13 (Rs.)
Bank2	6,118.00	447,304.00
Total	6,118.00	447,304.00



Other Income

Schedule 56

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Interest from Bank	26,344.00	42,054.00
Total	26,344.00	42,054.00

LOANS AND ADVANCES

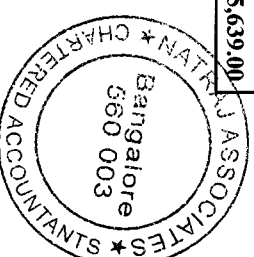
Schedule 17

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Advance to Staff	69,000.00	68,000.00
Advance to District Authorities	221,841.00	288,643.00
Total	290,841.00	356,643.00

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
TDS (Salary)	0.00	5,639.00
Salary Payable	461,750.00	0.00
Total	461,750.00	5,639.00



Training and Workshops

Schedule 20

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Training	104,913.00	35,297.00
Total	104,913.00	35,297.00

Salary (Pay and Allowances)

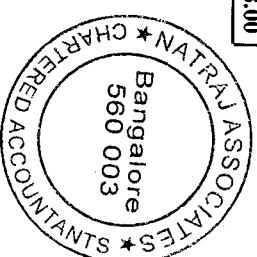
Schedule 25

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Salary	5,835,077.00	5,034,233.00
Total	5,835,077.00	5,034,233.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Equipment Maintenance	1,800.00	0.00
Expenses on ICTC centre set up and maintenance	299,529.00	714,088.00
Total	301,329.00	714,088.00



Operational Expenses

Schedule 27

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Travelling Expenses	2,420.00	6,967.00
Telephone/Communication Expenses	101,140.00	35,506.00
Bank Charges	90.00	175.00
Review Meeting and Supervision of Councillors	15,450.00	22,692.00
Total	119,100.00	65,340.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank2	7,452.00	6,118.00
Total	7,452.00	6,118.00



Pondicherry SACS - GLOBAL FUND II

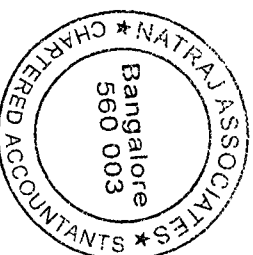
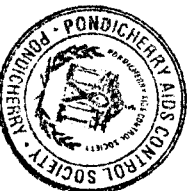
National AIDS Control Project - Phase III

Sources and Uses of Funds

As on: 31-Mar-2015

Year----->

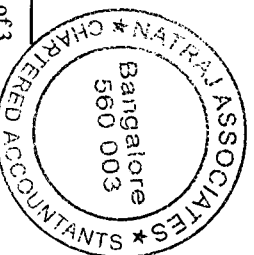
Particulars		2010-11	2011-12	2012-13	2013-14	2014-15
Opening balance of Net Current Assets	Balance in Bank (01)	0.00	2,405.00	713,860.00	447,304.00	6,118.00
	Advances (02)	0.00	-545,248.00	31,945.00	0.00	0.00
Sources of funds	Grant from NACO to SACS	3,745,000.00	5,972,000.00	5,386,000.00	5,728,000.00	6,788,000.00
	Miscellaneous Receipts (04)	49,841.00	49,881.00	37,033.00	43,202.00	26,507.00
Utilisation of funds	Expenses (05)	4,259,792.00	4,733,233.00	5,721,534.00	6,212,388.00	7,103,173.00
	Fixed Assets (06)	77,892.00	0.00	0.00	0.00	0.00
Closing balance of Net Current Assets	Balance in Bank (07)	2,405.00	713,860.00	447,304.00	6,118.00	7,452.00
	Advances (08)	-545,248.00	31,945.00	0.00	0.00	-290,000.00



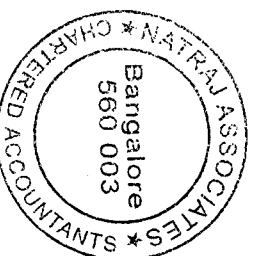
Pondicherry SACS

Year----->

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Balance in Bank (01)					
Bank2	0.00	2,405.00	713,860.00	447,304.00	6,118.00
Total	0.00	2,405.00	713,860.00	447,304.00	6,118.00
Advances (02)					
Advance to District Authorities	0.00	24,155.00	31,945.00	0.00	0.00
Advance to Staff	0.00	24,000.00	0.00	0.00	0.00
Inter Unit Fund Transfer	0.00	-593,403.00	0.00	0.00	0.00
Total	0.00	-545,248.00	31,945.00	0.00	0.00
Miscellaneous Receipts (04)					
Interest from Bank	49,841.00	49,881.00	37,033.00	43,202.00	26,507.00
Total	49,841.00	49,881.00	37,033.00	43,202.00	26,507.00
Expenses (05)					
Bank Charges	188.00	213.00	250.00	225.00	90.00
Equipment Maintenance	33,350.00	0.00	0.00	0.00	1,800.00
Expenses on ICTC centre set up and maintenance	188,161.00	477,895.00	665,019.00	715,413.00	299,529.00
HIV Kits	21,840.00	0.00	0.00	0.00	0.00
Printing & Stationery	29,775.00	53,030.00	0.00	0.00	0.00
Review Meeting and Supervision of	0.00	527.00	52,948.00	31,937.00	51,369.00



Expenses (05)		2010-11	2011-12	2012-13	2013-14	2014-15
Salary		3,747,521.00	3,975,786.00	4,506,836.00	5,107,872.00	6,365,827.00
Telephone/Communication Expenses		105,045.00	130,556.00	194,985.00	142,247.00	116,645.00
Training		113,458.00	87,538.00	271,884.00	207,727.00	265,493.00
Travelling Expenses		20,454.00	7,688.00	29,612.00	6,967.00	2,420.00
Total		4,259,792.00	4,733,233.00	5,721,534.00	6,212,388.00	7,103,173.00
Fixed Assets (06)						
Equipment (Other)		68,992.00	0.00	0.00	0.00	0.00
Office Equipment		8,900.00	0.00	0.00	0.00	0.00
Total		77,892.00	0.00	0.00	0.00	0.00
Balance in Bank (07)						
Bank2		2,405.00	713,860.00	447,304.00	6,118.00	7,452.00
Total		2,405.00	713,860.00	447,304.00	6,118.00	7,452.00
Advances (08)						
Advance to District Authorities		24,155.00	31,945.00	0.00	0.00	10,000.00
Advance to Staff		24,000.00	0.00	0.00	0.00	0.00
Inter Unit Fund Transfer		-593,403.00	0.00	0.00	0.00	-300,000.00
Total		-545,248.00	31,945.00	0.00	0.00	-290,000.00



Bank Code	Bank2 (3102)
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0001	0001
0002	0002
0003	0003
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Bank2 (3102)

Particulars	Amount (Rs.)	Amount (Rs.)
Closing Balance as per Bank Book	7,452.00	
ADD		
Cheques issued but not presented for payment	1,004,055.00	
Directly Credited by Bank	0.00	
LESS		
Cheques deposited but not cleared	1,000,000.00	
Directly Debited by Bank	0.00	
Closing Balance as per Bank Statement	11,507.00	

Cheques deposited but not cleared

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BRV/201403000026	31-Mar-2015	Grant from NACO to SACS (4603)	Being amount received towards Grant -In -Aid from NACO for the financial year 2014-15	675204	31-Mar-2015	1,000,000.00
						1,000,000.00

Cheques issued but not presented for payment

Voucher Number	Voucher Date	GL Head	Particulars	Instrument Number	Instrument Date	Amount (Rs.)
BPV/201403000094	31-Mar-2015	Inter Unit Fund Transfer (4402)	Being amount refunded towards Inter Unit Funds Transfer from GFATM RD-II to DBS.	802731	31-Mar-2015	1,000,000.00
BPV/201403000095	31-Mar-2015	Training (2117)	Being amount paid towards TA/DA to participant (ANM) to attend two days training programme on Whole Blood Screening at JIPMER, Puducherry.	802732	31-Mar-2015	1,355.00
BPV/201403000096	31-Mar-2015	Expenses on ICTC centre set up and maintenance (2160)	Being amount paid towards replacement of batteries in the UPS installed in the ICTCs .	393861	31-Mar-2015	2,700.00
						1,004,055.00



Utilisation Certificate

Certified that an amount of Rs. 6,788,000.00 received as grants-in-aid received

from Department of AIDS Control (NACO) during the Fin. Year 2014-15 vide letter No. given below and opening Cash/Bank Balance Rs. 6,118.00 (and Current Liabilities of Rs. 0.00) and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 26,507.00. a sum of Rs. 7,103,173.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 7,452.00 (and Current Liabilities of Rs. 0.00) and outstanding advances of Rs. 290,000.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/36/2014-15-NACO(FIN)/19-5-14	6,27,000.00
2.	M-11017/03/2014-15-NACO(FIN)-RCR-RPD/16-5-14	27,48,000.00
3.	T-11017/36/2014/NAACO(F)/10-10-2014	20,28,000.00
4.	T-11017/36/2014-15/NAACO(F)/10-10-2014	3,85,000.00
5.	T-11017/36/2014-15/NAACO(F)(PT)/03-03-15	10,09,000.00
	Total	6,788,000.00

2. Certified that I have satisfied myself that the conditions on which the

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

Kinds of checks exercised

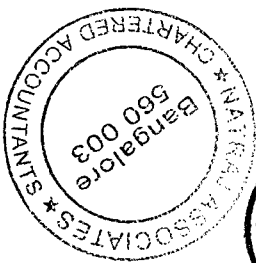
1. Statement of Expenditures

2. Annual Financial Statements

Countersigned

For *Natraj Associates*
Partner

(Chartered Accountant)



(Project Director)



Opening balance of Net Current Assets	Amount (Rs.)	6,118.00	6,118.00
Bank2			
Sources of funds	Amount (Rs.)	6,788,000.00	6,788,000.00
Grant from NACO to SACS			
Utilisation of funds	Amount (Rs.)		
Training	265,493.00		
Salary	6,365,827.00		
Equipment Maintenance	1,800.00		
Travelling Expenses	2,420.00		
Telephone/Communication Expenses	116,645.00		
Bank Charges	90.00		
Expenses on ICTC centre set up and maintenance	299,529.00		
Review Meeting and Supervision of Councillors	51,369.00		
	7,103,173.00		
Bank Interest & Miscellaneous Receipts	Amount (Rs.)	26,507.00	26,507.00
Interest from Bank			
Closing balance of Net Current Assets	Amount (Rs.)		
Bank2	7,452.00		
Advance to District Authorities	10,000.00		
Inter Unit Fund Transfer	-300,000.00		
	-282,548.00		