

"BY SPEED POST"

प्रियतामि विदेशीक का कापिलेय
अस्मात् रण र्ण विदेशीक एवम विदेशीक र्ण र्ण, अस्मात् र्ण र्ण, र्ण र्ण

OFFICE OF THE PROJECT DIRECTOR,
ANDAMAN & NICOBAR AIDS CONTROL SOCIETY
GOVT. QUARTER NO. AP/10&11, TYPE - IV,
ATLANTA POINT, PORT BLAIR,

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

F.No. 3-5/ANACS/Accts/AUDIT/2009/10(PF) र्ण र्ण: Date the September, 2016

To

The Director (Finance)
National AIDS Control Organisation,
Govt. Of India
Ministry of Health and Family Welfare
6th Floor, Chandernagore Building,
36, Jangpoh, New Delhi-110 001.

Sub: Submission of Statutory Audit Report for the Financial Year - 2015-16 - Reg.

Sir,

I am directed to enclose herewith the Statutory Audit report for the Financial Year 2015-16 for DBS, GFATM RD. II & VI fund, and a separate audit report of GFATM Round - II fund for the period from 01.04.2015 to 30.09.2015 for your perusal and necessary action. In this connection it is requested to kindly release the balance fund for the Financial Year 2016-17 of the respective funds at an early date.

Enclosed:

FIN. YEAR 2015-16

1. Management Letter & Audit Report.
2. Utilisation Certificate of DBS Fund, GFATM. Rd. II & IV for the F.Y. 2015-16.
3. Audited Account of DBS Fund, GFATM. Rd. II & IV (Balance Sheet, Income and Expenditure Account, Receipt and Payment Account for the Financial Year 2015-16)
4. A separate audit report, Management Letter, U.C & Audited accounts of GFATM Round - II for the period from 01.04.2015 to 30.09.2015.

Thanking you,

Yours faithfully

Encl: As above

Assistant Director (Finance)
A & N AIDS Control Society

Copy to:

1. Shri S.N. Naskar, Under Secretary (Finance), National AIDS Control Organisation, Govt. of India, Ministry of Health and Family Welfare, 6th Floor, Chandernagore building, 36, Jangpoh, New Delhi-110 001, for information.

Assistant Director (Finance)

"BY SPEED POST"

प्राप्तकर्ता विभाग को कार्यालय
अज्ञान तथा विज्ञान प्रेम विभाग समिति, अदालात हाईट, पीठ रोड

OFFICE OF THE PROJECT DIRECTOR,
ANDAMAN & NICOBAR AIDS CONTROL SOCIETY

GOVT. QUARTER NO. AP/10&11, TYPE - IV,

ATLANTA POINT, PORT BLAIR,

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

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दिनांक: Date the

September, 2016

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The Director (Finance)
National AIDS Control Organisation,

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Ministry of Health and Family Welfare

6th Floor, Chandernok Building,

36, Jampath,

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Yours faithfully

Assistant Director (Finance)
A & N AIDS Control Society

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Assistant Director (Finance)

To,
The Project Director,
Andaman & Nicobar State AIDS Control Society,
Portblair-744101

**RE: MANAGEMENT LETTER FOR THE STATUTORY AUDIT
OF THE ANSACS - GEATM-II(CTC) FOR THE HALF YEAR
ENDING SEPTEMBER 30, 2015**

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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. The issues which come 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 transactions of the society and the depiction in the Statement of Expenditure are detailed below:

1. The overall preparation and maintenance of the accounts of the society was satisfactory.
2. The annual verification of the assets are carried out but not completed so nor any records of such verification have been produced before us. It is advised that the verification be conducted immediately.

3. Further the procurement system followed by the society is in agreement with the Financial and Management Manual of the NACO.

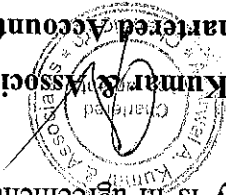
Place: Chandigarh

Date: 05/09/2016

Signature of Auditor (s)

Chartered Accountants

For Agarwal A. Kumar & Associates



**STATUTORY AUDIT REPORT OF ANDAMAN & NICOBAR STATE AIDS
CONTROL SOCIETY FOR THE HALF YEAR ENDING SEPTEMBER 30, 2015 -
GFATM-II(CTC)**

To,

The Project Director,

Andaman & Nicobar State Aids Control Society,

Portblair-744101.

Introduction

We have audited the accompanying financial statements of Andaman & Nicobar State AIDS Control Society under the National AIDS Control Project - Phase IV financed under GFATM Rolling Continuation Channel Round II for brevity's sake referred to as "GFATM RCC Round II") as of 30th September, 2015. These financial statements comprise of the Balance Sheet as on 30th September, 2015; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2015 to 30th September, 2015. The management of Andaman & Nicobar State AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Andaman & Nicobar State AIDS Control Society (referred to as "ANSACS" or "the Society" for brevity's sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

Scope

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

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, the financial statement read with observation, if any, give a true and fair view of Sources and Application of Funds and the financial opinion of Andaman & Nicobar State AIDS Control Society for the half year ended September 30, 2015 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations has been maintained to support the IFRs subject to our observations given in the annexure to this report, (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the annexure to this report (c) procurement of goods and services has been carried out as per procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date: 05/09/2016

For Agarwal A Kumar & Associates
Chartered Accountants
Signature of Auditor (s)



SCHEDULE - B NOTES FORMING PART OF ACCOUNTS

ANDAMAN & NICOBAR STATE AIDS CONTROL SOCIETY - GF ATM-II(GCTC)

Following observations were noted during the course of statutory audit of the Andaman & Nicobar State AIDS Control Society for the half year ending 30th September, 2015 - GF ATM-II (GCTC) for the financial year 2015-16.

1. Checking of Bank Records

While checking of bank transactions we noted that there are following closing balance of bank:

Particulars	Amount(Rs)	Amount(Rs)
Balance as per cash book		1187536.00
Add: Cheque issued but not present for payment	0.00	
Directly Credited by Bank	0.00	
Less: Cheque deposit but not clear	0.00	
Directly Debited by Bank	0.00	
Balance as per bank statement		1187536.00

2. Preparation of Final Account

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt and Payment Account have been prepared by ANSACS as per format prescribed by National Aids Control Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

3. Maintenance of Accounts & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard I recommended by ICAI. Society has maintained following books in accounting software provided by NACO, namely

3.1 Petty Cash Book

3.2 Cash Book

Annual Action Plan.

As explained to us, NACO has authorized Project Director to utilize budget as per approved

4. Utilization of budget as per Annual Action Plan approved by NACO

3.5 Budget vs. Actual expenditure

3.4 General Ledger

3.3 Journal Book



(Chartered Accountant)

Countersigned

(Project Director)
 श्रीजातम लालिया
 Project Director
 of near for geti Paribar shiksha
 a & N AIDS Control Society
 Sector 02/2/ Adanta Point, Port Blair

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

Kinds of checks exercised

for which it was sanctioned.

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

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

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/6/2015 NACO (F) dated 22.09.2015	1108000.00
	Total	1,108,000.00

Certified that an amount of Rs.1,108,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 504,011.45 (and Current Liabilities of Rs.71,900.00) and outstanding Advances for Rs. -900,000.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 4,734.55, a sum of Rs. 929,210.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,187,536.00 (and Current Liabilities of Rs. 71,900.00) and outstanding advances of Rs.-1,400,000.00, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Utilisation Certificate

30-Sep-2015

National AIDS Control Project - Phase III

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

Andaman & Nicobar SACS - GLOBAL FUND RCC-II



M. K. S. Arora
 प्रजासना ललदलल
 प्रललल डलरलर
 अल ललन लल ललन ललन ललन ललन ललन
 A. K. N. AIDE Control Society
 ललनलन ललनल / Adartha Point, ललनलनल / Port Blair

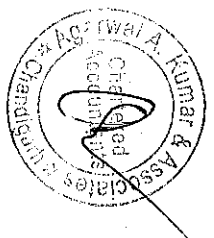
Opening balance of Net Current Assets	Amount (Rs.)	504,011.45	-900,000.00	-395,988.55
Bank2				
Inter Unit Fund Transfer				
Opening balance of Net Current Liabilities	Amount (Rs.)	71,900.00	71,900.00	
Security / Earnest Deposit (Received)				
Sources of funds	Amount (Rs.)	1,108,000.00	1,108,000.00	
Grant from NACO to SACS				
Utilisation of funds	Amount (Rs.)	928,983.00	227.00	929,210.00
Salary				
Bank Charges				
Bank Interest & Miscellaneous Receipts	Amount (Rs.)	4,734.55	4,734.55	
Interest from Bank				
Current Liabilities	Amount (Rs.)	71,900.00	71,900.00	
Security / Earnest Deposit (Received)				
Closing balance of Net Current Assets	Amount (Rs.)	1,187,536.00	-1,400,000.00	-212,464.00
Bank2				
Inter Unit Fund Transfer				

For The Period From : 01-Apr-2015 To :30-Sep-2015

Balance Sheet

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.)
(467,888.55)	GENERAL FUND	01	(284,364.00)		CURRENT ASSETS, LOANS AND ADVANCES		
	CURRENT LIABILITIES AND PROVISIONS			-900,000.00	LOANS AND ADVANCES	0401	-1,400,000.00
71,900.00	CURRENT LIABILITIES	0501	71,900.00	504,011.45		301	1,187,536.00
<u>(395,988.55)</u>			<u>(212,464.00)</u>	<u>(395,988.55)</u>			<u>(212,464.00)</u>

Auditor



MPM
F/C/FM/FO

शेखर निदेशक (वित्त)
Assistant Director (Finance)
31 तम दि एन एड्स नियंत्रण सोसायटी
A & N AIDS Control Society
अटलाहा पोस्ट / पोर्ट ब्लेयर

Quill
Project Director

परियोजना निदेशक
Project Director
31 तम दि एन एड्स नियंत्रण सोसायटी
A & N AIDS Control Society
अटलाहा पोस्ट / पोर्ट ब्लेयर

General Fund

Schedule 01

Figures in Rupees

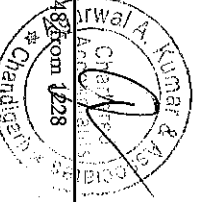
Particulars	As at 30-Sep-15 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	467,888.55	156,783.15
Add: Received during the year		
Grant from NACO to SACS	1,108,000.00	4,215,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(924,475.45)	4,839,671.70
Closing grant in aid	284,364.00	467,888.55

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				



Handwritten signature

Assistant Director (Finance)
 31 तम फा र्पूर फाजल सोसायटी
 A & N AIDS Control Society
 31 तम फाजल / Atlanta Point, फाजल / Port Blair

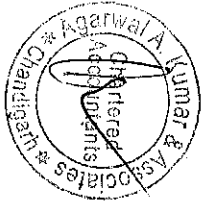
Project Director
 31 तम फा र्पूर फाजल सोसायटी
 A & N AIDS Control Society
 31 तम फाजल / Atlanta Point, फाजल / Port Blair

Funds from Other Sources

Schedule 03

Figures in Rupees

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



M.P.N.

प्रकार निर्देशक (वित्त)
 Assistant Director (Finance)
 अं. नं. १२२१ निदेशन सोसाइटी
 A & N AIDS Central Society
 अटलांटा प्वाँट / Atlanta Point, पोर्ट ब्लेयर

[Signature]

परियोजना निर्देशक
 Project Director
 अं. नं. १२२१ निदेशन सोसाइटी
 A & N AIDS Central Society
 अटलांटा प्वाँट / Atlanta Point, पोर्ट ब्लेयर

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Inter Unit Fund Transfer	-1,400,000.00	-900,000.00
Total	-1,400,000.00	-900,000.00

Schedule 301

Figures in Rupees

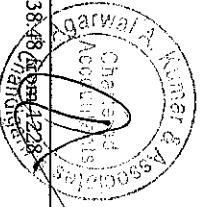
Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Bank2	1,187,536.00	504,011.45
Total	1,187,536.00	504,011.45

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Security / Earnest Deposit (Received)	71,900.00	71,900.00
Total	71,900.00	71,900.00

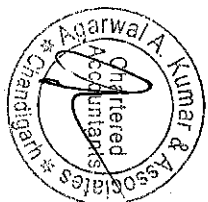


M.P.N.

[Signature]

Income And Expenditure Account
For The Period From : 01-Apr-2015 To :30-Sep-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.)
244,292.00	Training and Workshops	08	0.00	11,301.30	Other Income	28	4,734.55
4,501,213.00	Salary (Pay and Allowances)	13	928,983.00	4,839,671.70	Grants utilised to the extent of revenue expenditure		924,475.45
85,444.00	Maintenance Costs	14	0.00				
20,024.00	Operational Expenses	15	227.00				
<u>4,850,973.00</u>			<u>929,210.00</u>	<u>4,850,973.00</u>			<u>929,210.00</u>



MPM

रजिस्टर्ड फिनेंस (फिना)
 Assistant Director (Finance)
 31 तारा फिनेंस फिनांस सोसायटी
 A & N AIDS Control Society
 31 तारा फिनेंस / Andam Police, पोर्ट ब्लेयर / Port Blair

avastha

उपनिर्देशक
 Project Director
 31 तारा फिनेंस फिनांस सोसायटी
 A & N AIDS Control Society
 31 तारा फिनेंस / Andam Police, पोर्ट ब्लेयर / Port Blair

Other Income

Schedule 28

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Interest from Bank	4,734.55	11,301.30
Total	4,734.55	11,301.30

Training and Workshops

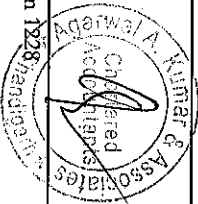
Schedule 08

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Training	0.00	244,292.00
Total	0.00	244,292.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Salary	928,983.00	4,501,213.00
Total	928,983.00	4,501,213.00



MPM

9

Maintenance Costs

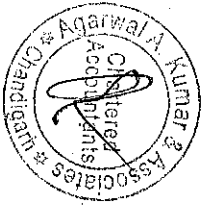
Schedule 14

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Expenses on ICTC centre set up and maintenance	0.00	85,444.00
Total	0.00	85,444.00

Operational Expenses

Schedule 15

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Bank Charges	227.00	0.00
Review Meeting and Supervision of Councillors	0.00	20,024.00
Total	227.00	20,024.00



MPM
 श्रीराम सिंघान (वित्त)
 Assistant Director (Finance)
 श्रीराम सिंघान सिंघान सोसायटी
 A & N AIDS Control Society
 अहमद नगर/Alhambra Point, गोंड बंदर / Port Blair

श्रीराम सिंघान
 Project Director
 श्रीराम सिंघान सिंघान सोसायटी
 A & N AIDS Control Society
 अहमद नगर/Alhambra Point, गोंड बंदर / Port Blair

Receipt And Payment Account

For The Period From : 01-Apr-2015 To :30-Sep-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.)
228,683.15	Opening Balance: Balance with Bank	30	504,011.45	140,000.00	LOANS AND ADVANCES	17	0.00
900,000.00	LOANS AND ADVANCES	17	500,000.00	119,292.00	Training and Workshops	20	0.00
422,674.00	GENERAL FUND	29	1,108,000.00	767,977.00	Salary (Pay and Allowances)	25	928,983.00
11,301.30	Other Income	56	4,734.55	11,674.00	Maintenance Costs	26	0.00
<u>1,562,658.45</u>			<u>2,116,746.00</u>	19,704.00	Operational Expenses	27	227.00
				504,011.45	Closing Balance: Balance with Bank	31	1,187,536.00
				<u>1,562,658.45</u>			<u>2,116,746.00</u>



HPDM
 श्रीरामचंद्र निदेशक (वित्त)
 Assistant Director (Finance)
 जी तंत्र विज्ञान विज्ञान संस्थान
 A & N AIDS Control Society
 अटलता प्वाँट / अटलता प्वाँट, पोर्ट ब्लेयर / पोर्ट ब्लेयर

Pravara
 श्रीरामचंद्र निदेशक
 Project Director
 जी तंत्र विज्ञान विज्ञान संस्थान
 A & N AIDS Control Society
 अटलता प्वाँट / अटलता प्वाँट, पोर्ट ब्लेयर / पोर्ट ब्लेयर

LOANS AND ADVANCES

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Inter Unit Fund Transfer	500,000.00	900,000.00
Total	500,000.00	900,000.00

Schedule 17

GENERAL FUND

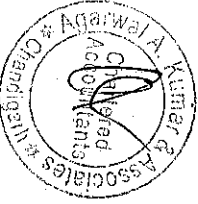
Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Grant From NACO to SACS	1,108,000.00	422,674.00
Total	1,108,000.00	422,674.00

Schedule 29

Balance with Bank

Particulars	As at 30-Sep-14 (RS.)	As at 30-Sep-13 (RS.)
Bank2	504,011.45	228,683.15
Total	504,011.45	228,683.15

Schedule 30



M.P.N.

M. ...

सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 जी.एस.टी. रोड परियोजना संस्थान
 A & N AIDS Control Society
 बस स्टैंड / Atlanta Point, चंडीगढ़ / Port Blair

परियोजना निदेशक
 Project Director
 जी.एस.टी. रोड परियोजना संस्थान
 A & N AIDS Control Society
 बस स्टैंड / Atlanta Point, चंडीगढ़ / Port Blair

Other Income

Schedule 56

Particulars	As at 30-Sep-15 (Rs.)	As at 31-Mar-15 (Rs.)
Interest from Bank	4,734.55	11,301.30
Total	4,734.55	11,301.30

LOANS AND ADVANCES

Schedule 17

Particulars	As at 30-Sep-15 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Staff	0.00	140,000.00
Total	0.00	140,000.00

Training and Workshops

Schedule 20

Particulars	As at 30-Sep-15 (Rs.)	As at 31-Mar-15 (Rs.)
Training	0.00	119,292.00
Total	0.00	119,292.00



MPPM

M. Lalitha

राष्ट्रीय निदेशक (वित्त)
 Assistant Director (Finance)
 अंतराष्ट्रीय एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पोल्ट, जॉर्जिया / फ्लोरिडा

राष्ट्रीय निदेशक
 Project Director
 अंतराष्ट्रीय एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पोल्ट, जॉर्जिया / फ्लोरिडा

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Salary	928,983.00	767,977.00
Total	928,983.00	767,977.00

Maintenance Costs

Schedule 26

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Expenses on ICTC centre set up and maintenance	0.00	11,674.00
Total	0.00	11,674.00

Operational Expenses

Schedule 27

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Bank Charges	227.00	0.00
Review Meeting and Supervision of Councillors	0.00	19,704.00
Total	227.00	19,704.00



MPD

श्रीरामकृष्ण मिश्र (सह)
 Assistant Director (Finance)
 श्री तरुण मिश्र प्रशासनिक प्रशासक
 A & N AIDS Control Society
 307/407/Atlanta Point, वीरेंद्र / पुरी ब्लॉक

श्रीरामकृष्ण मिश्र
 Project Director
 श्री तरुण मिश्र प्रशासनिक प्रशासक
 A & N AIDS Control Society
 307/407/Atlanta Point, वीरेंद्र / पुरी ब्लॉक

Balance with Bank

Schedule 31

Particulars	As at 30-Sep-15 (RS.)	As at 31-Mar-15 (RS.)
Bank2	1,187,536.00	504,011.45
Total	1,187,536.00	504,011.45



Handwritten signature

श्रीवत्सल सिंह (फारम)
 Assistant Director (Finance)
 of Fort Blair
 A & N AIDS Control Society
 Sector 37/Atalata Point, Chandigarh / Fort Blair

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प्रमोद सिंह
 Project Director
 of Fort Blair
 A & N AIDS Control Society
 Sector 37/Atalata Point, Chandigarh / Fort Blair

To,
The Project Director,
Andaman & Nicobar State Aids Control Society,
Portblair-744101.

**RE: MANAGEMENT LETTER FOR THE STATUTORY AUDIT
OF THE ANSACS - GFATM-IICTC) FOR THE YEAR
ENDING MARCH 31, 2016**

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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. The issues which come 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 transactions of the society and the depiction in the Statement of Expenditure are detailed below:

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

2. The annual verification of the assets are carried out but not completed so nor any records of such verification have been produced before us. It is advised that the verification be conducted immediately.

3. Further the procurement system followed by the society is in agreement with the Financial and Management Manual of the NACO.

Place: Chandigarh
Date: 05/09/2016
For Agarwal A. Kumar & Associates
Chartered Accountants

Signature of Auditor (s)



STATUTORY AUDIT REPORT OF ANDAMAN & NICOBAR STATE AIDS

CONTROL SOCIETY FOR THE YEAR ENDING MARCH 31, 2016 - GF ATM - II

(ICT)

To,

The Project Director,

Andaman & Nicobar State Aids Control Society,

Portblair-744101.

Introduction

We have audited the accompanying financial statements of State AIDS Control Society under the National AIDS Control Project - Phase IV financed under GFATM Rolling Continuation Channel Round II for brevity's sake referred to as "GFATM RCC Round II") as of 31st March, 2016. These financial statements comprise of the Balance Sheet as on 31st March, 2016; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2015 to 31st March, 2016. The management of Andaman & Nicobar State AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Andaman & Nicobar State AIDS Control Society (referred to as "ANSACS" or "the Society" for brevity's sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

Scope

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

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, the financial statement read with observation, if any, give a true and fair view of Sources and Application of Funds and the financial opinion of Andaman & Nicobar State AIDS Control Society for the year ended March 31, 2016 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentations has been maintained to support the IFRs subject to our observations given in the annexure to this report, (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the annexure to this report (c) procurement of goods and services has been carried out as per procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date: 05/09/2016

For Agarwal A. Kumar & Associates
Chartered Accountants



Signature of Auditor (s)

SCHEDULE - B NOTES FORMING PART OF ACCOUNTS

ANDAMAN & NICOBAR STATE AIDS CONTROL SOCIETY - GLOBAL FUND RCC-

II

Following observations were noted during the course of statutory audit of the Andaman & Nicobar State Aids Control Society for the year ending 31st March, 2016 - Global Fund RCC- II for the financial year 2015-16.

1. Checking of Bank Records

While checking of bank transactions we noted that there are following closing balance of bank:

Particulars	Amount(Rs)	Amount(Rs)
Balance as per cash book		896293.40
Add: Cheque issued but not present for payment	15788.00	
Directly Credited by Bank	0.00	912081.40
Less: Cheque deposit but not clear	0.00	
Directly Debited by Bank	0.00	0.00
Balance as per bank statement		912081.40

2. Preparation of Final Account

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt and Payment Account have been prepared by ANSACS as per format prescribed by National Aids Control Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

3. Maintenance of Accounts & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard I recommended by ICAI. Society has maintained following books in accounting software provided by NACO, namely

3.1 Petty Cash Book

3.2 Cash Book

3.3 Journal Book

3.4 General Ledger

3.5 Budget vs. Actual expenditure

4. Utilization of budget as per Annual Action Plan approved by NACO

As explained to us, NACO has authorized Project Director to utilized budget as per approved Annual Action Plan.

NACO

Andaman & Nicobar SACS - GLOBAL FUND RCC-II

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

Utilisation Certificate

Certified that an amount of Rs. 3,252,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 504,011.45 (and Current Liabilities of Rs. 71,900.00) and outstanding Advances for Rs. -900,000.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 36,819.95, a sum of Rs. 1,996,538.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 896,293.40 (and Current Liabilities of Rs. 71,900.00) and outstanding advances of Rs. 0.00, remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/6/2015 NACO (F) dated 22.07.2015	1108000 = 00
2.	T-11017/10/2015-16 NACO (F) dated 16.09.2015	952000 = 00
3.	T-11017/11/2015-16 NACO (F) dated 04.11.2015	1192000 = 00
	Total	3,252,000.00

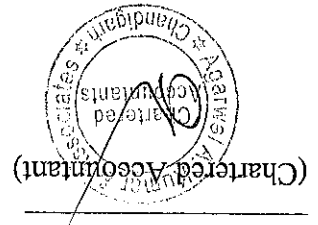
2. Certified that I have satisfied myself that the conditions on which the grants-in-aid was sanctioned have been duly fulfilled/are being fulfilled and that I have exercised the following checks to see that the money was actually utilized for the purpose for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures

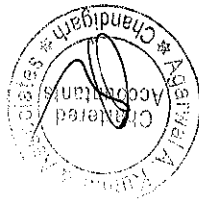
2. Annual Financial Statements

Countersigned



(Project Director)
 Project Director
 अफ़ाज़ल फ़ाज़ल
 at San for pest forwar forwar
 A & N AIDS Control Society
 3rd Floor / Atlanta Point, Port Blair

[Signature]



Manoj Kumar
 वित्तियोग प्रबन्धक
 Project Director
 एन एन एड्स नियंत्रण समाज
 एन एन एड्स नियंत्रण समाज / Port Blair
 अक्षांश १३२ / Atlanta Point, पोर्ट ब्लेयर

Opening balance of Net Current Assets	Amount (Rs.)	504,011.45	Bank2
Inter Unit Fund Transfer		-900,000.00	
Opening balance of Net Current Liabilities	Amount (Rs.)	-395,988.55	
Security / Earnest Deposit (Received)	Amount (Rs.)	71,900.00	
Sources of funds	Amount (Rs.)	71,900.00	
Grant from NACO to SACS		3,252,000.00	
Utilisation of funds	Amount (Rs.)	3,252,000.00	
Training		34,900.00	
Salary		1,694,820.00	
Bank Charges		285.00	
Expenses on ICTC centre set up and maintenance		185,947.00	
Review Meeting and Supervision of Councillors		80,586.00	
Bank Interest & Miscellaneous Receipts	Amount (Rs.)	1,996,538.00	
Interest from Bank		36,819.95	
Current Liabilities	Amount (Rs.)	36,819.95	
Security / Earnest Deposit (Received)	Amount (Rs.)	71,900.00	
Closing balance of Net Current Assets	Amount (Rs.)	71,900.00	
Bank2		896,293.40	
		896,293.40	

Balance Sheet

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
(467,888.55)	GENERAL FUND	01	824,393.40	-900,000.00	CURRENT ASSETS, LOANS AND ADVANCES	0401	0.00
	CURRENT LIABILITIES AND PROVISIONS			504,011.45	LOANS AND ADVANCES	301	896,293.40
71,900.00		0501	71,900.00				
<u>(395,988.55)</u>			<u>896,293.40</u>	<u>(395,988.55)</u>			<u>896,293.40</u>

Auditor



K.P.P.
PC/RM/FO

राष्ट्रवाक निदेशक (वित्त)
Assistant Director (Finance)
अथवा वित्त निदेशक (वित्त)
A & N AIDS Central Society
अथवा वित्त/Andhra Point, पोर्ट ब्लेयर / Port Blair

Muller
Project Director
परियोजना निदेशक
Project Director
अथवा वित्त निदेशक (वित्त)
अथवा वित्त/Andhra Point, पोर्ट ब्लेयर / Port Blair

General Fund

Schedule 01

Figures in Rupees

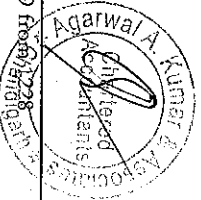
Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Opening grant in aid	467,888.55	156,783.15
Add: Received during the year		
Grant from NACO to SACS	3,252,000.00	4,215,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(1,959,718.05)	4,839,671.70
Closing grant in aid	824,393.40	467,888.55

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Grand Total				



रजिस्टर्ड चार्टर्ड अकाउंटन्ट्स
 Agarwal A. Kumar & Associates
 Chartered Accountants

MPM

सहायक निदेशक (वित्त)

Assistant Director (Finance)

31 तम नि र्देश निवेशन सोसाइटी

A & N AIDS Central Society

अहमदाबाद / Ahmda Road, गेट नंबर / Port Blair

MPM

परियोजना निदेशक

Project Director

31 तम नि र्देश निवेशन सोसाइटी

A & N AIDS Central Society

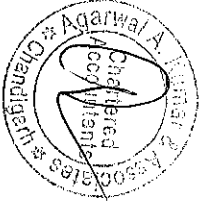
अहमदाबाद / Ahmda Road, गेट नंबर / Port Blair

Funds from Other Sources

Schedule 03

Figures in Rupees

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



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ਮਹਾਰਾਜ ਸਿੰਘ (ਵਿੱਤ)
 Assistant Director (Finance)
 ਤੇਜ ਪ੍ਰੋਜੈਕਟ ਸੋਸਾਇਟੀ
 A & N AIDS Control Society
 ਸੇਕਟਰ 17/ Atlanta Point, ਮੋਹਾਲਾ / ਪੇਟ ਬਲਾਕ

[Handwritten Signature]

ਮਹਿੰਦਰਾ ਸਿੰਘ
 Project Director
 ਤੇਜ ਪ੍ਰੋਜੈਕਟ ਸੋਸਾਇਟੀ
 A & N AIDS Control Society
 ਸੇਕਟਰ 17/ Atlanta Point, ਮੋਹਾਲਾ / ਪੇਟ ਬਲਾਕ

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Inter Unit Fund Transfer	0.00	-900,000.00
Total	0.00	-900,000.00

Schedule 301

Figures in Rupees

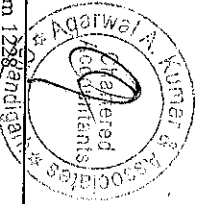
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank2	896,293.40	504,011.45
Total	896,293.40	504,011.45

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	71,900.00	71,900.00
Total	71,900.00	71,900.00



MP Sharma

सहायक निदेशक (वित्त)
Assistant Director (Finance)

श्री अरवि प्रदीप कुमार शर्मा
A & N AIDS Control Society
अरवि नगर / Atlanta Point, गैर नगर / Part Blair

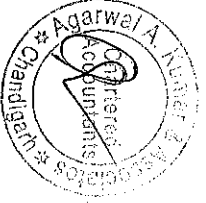
MP Sharma

प्रियंका निदेशक
Project Director
श्री अरवि प्रदीप कुमार शर्मा
A & N AIDS Control Society
अरवि नगर / Atlanta Point, गैर नगर / Part Blair

Income And Expenditure Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
244,292.00	Training and Workshops	08	34,900.00	11,301.30	Other Income	28	36,819.95
4,501,213.00	Salary (Pay and Allowances)	13	1,694,820.00	4,839,671.70	Grants utilised to the extent of revenue expenditure		1,959,718.05
85,444.00	Maintenance Costs	14	185,947.00				
20,024.00	Operational Expenses	15	80,871.00				
<u>4,850,973.00</u>			<u>1,996,538.00</u>	<u>4,850,973.00</u>			<u>1,996,538.00</u>



M.P.N.

सहायक निदेशक (वित्त)
Assistant Director (Finance)
 31 तम एन एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पॉइंट / आण्डमन पोइन्ट, पोर्ट ब्लेयर

M. S. S. S.
परियोजना निदेशक
Project Director
 31 तम एन एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पॉइंट / आण्डमन पोइन्ट, पोर्ट ब्लेयर

Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Interest from Bank	36,819.95	11,301.30
Total	36,819.95	11,301.30

Training and Workshops

Schedule 08

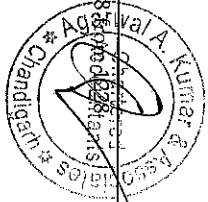
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	34,900.00	244,292.00
Total	34,900.00	244,292.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	1,694,820.00	4,501,213.00
Total	1,694,820.00	4,501,213.00

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राष्ट्रीय निदेशक (वित्त)
 Assistant Director (Finance)
 31 तारीख पर वित्त विभाग
 A & N AIDS Control Society
 अटलांटा प्वाइंट, गेट वॉकर / पोर्ट ब्लायर

प्रियोजना निदेशक
 Project Director
 31 तारीख पर वित्त विभाग
 A & N AIDS Control Society
 अटलांटा प्वाइंट, गेट वॉकर / पोर्ट ब्लायर

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Expenses on ICTC centre set up and maintenance	185,947.00	85,444.00
Total	185,947.00	85,444.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank Charges	285.00	0.00
Review Meeting and Supervision of Councillors	80,586.00	20,024.00
Total	80,871.00	20,024.00



Agarwal A. Kumar
 सहकारी निदेशक (वित्त)
 Assistant Director (Finance)
 31 तम नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटला फॉन्ट / Atlatia Font, गेट नंबर / Part Bhat

Agarwal A. Kumar
 परियोजना निदेशक
 Project Director
 31 तम नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटला फॉन्ट / Atlatia Font, गेट नंबर / Part Bhat

Andaman & Nicobar SACS - GLOBAL FUND RCC-II

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

National AIDS Control Project - Phase III

Receipt And Payment Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
228,683.15	Opening Balance: Balance with Bank	30	504,011.45	140,000.00	LOANS AND ADVANCES	17	945,600.00
900,000.00	LOANS AND ADVANCES	17	0.00	119,292.00	Training and Workshops	20	16,900.00
422,674.00	GENERAL FUND	29	3,252,000.00	767,977.00	Salary (Pay and Allowances)	25	1,694,820.00
11,301.30	Other Income	56	36,819.95	11,674.00	Maintenance Costs	26	185,947.00
<u>1,562,658.45</u>			<u>3,792,831.40</u>	19,704.00	Operational Expenses	27	53,271.00
				504,011.45	Closing Balance:		896,293.40
				<u>1,562,658.45</u>	Balance with Bank	31	<u>3,792,831.40</u>



M.P.M.

राजविक निदेशक (वित्त)
Assistant Director (Finance)
अंतराष्ट्रीय एड्स नियंत्रण समाज
A & N AIDS Control Society
भारत पोर्ट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

Quasar

प्रशासक निदेशक
Project Director
अंतराष्ट्रीय एड्स नियंत्रण समाज
A & N AIDS Control Society
भारत पोर्ट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Inter Unit Fund Transfer	0.00	900,000.00
Total	0.00	900,000.00

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	3,252,000.00	422,674.00
Total	3,252,000.00	422,674.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank2	504,011.45	228,683.15
Total	504,011.45	228,683.15



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असिस्टेंट डायरेक्टर (वित्त)
 31 मार्च 2016 पर प्रमुख निदेशक संस्थापक
 A & N AIDS Control Society
 अटलांटा शहर / आल्बानिया शहर, फोर्ट स्टाट

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प्रोजेक्ट डायरेक्टर
 31 मार्च 2016 पर प्रमुख निदेशक संस्थापक
 A & N AIDS Control Society
 अटलांटा शहर / आल्बानिया शहर, फोर्ट स्टाट

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Interest from Bank	36,819.95	11,301.30
Total	36,819.95	11,301.30

LOANS AND ADVANCES

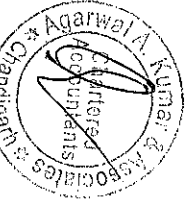
Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Staff	45,600.00	140,000.00
Inter Unit Fund Transfer	900,000.00	0.00
Total	945,600.00	140,000.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	16,900.00	119,292.00
Total	16,900.00	119,292.00



Handwritten Signature

राजवर्क फाइनेंस (प्रा.)
Assistant Director (Finance)
31 मार्ग फा. एन. ए. आई. एस. कंट्रोल सोसायटी
A. N. AIDS Control Society
सर्कारी भवन / Alkanda Road, गेट नंबर / Post Blair

Handwritten Signature

राजवर्क फाइनेंस
Project Director
31 मार्ग फा. एन. ए. आई. एस. कंट्रोल सोसायटी
A. N. AIDS Control Society
सर्कारी भवन / Alkanda Road, गेट नंबर / Post Blair

Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	1,694,820.00	767,977.00
Total	1,694,820.00	767,977.00

Maintenance Costs

Schedule 26

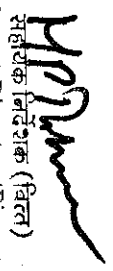
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Expenses on ICTC centre set up and maintenance	185,947.00	11,674.00
Total	185,947.00	11,674.00

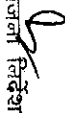
Operational Expenses

Schedule 27

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank Charges	285.00	0.00
Review Meeting and Supervision of Councillors	52,986.00	19,704.00
Total	53,271.00	19,704.00




 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 अंतराष्ट्रीय एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 पोर्ट ब्लेयर / Andaman Point, पोर्ट ब्लेयर / Port Blair


 परियोजना निदेशक
 Project Director
 अंतराष्ट्रीय एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 पोर्ट ब्लेयर / Andaman Point, पोर्ट ब्लेयर / Port Blair

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank2	896,293.40	504,011.45
Total	896,293.40	504,011.45



HPD
 श्रीराम सिंह (बिना)
 Assistant Director (Finance)
 31 मार्च 16 रक्षा विज्ञान सोसाइटी
 A & N AIDS Control Society
 अटारिया रोड / Ahatara Road, चंडीगढ़ / Port Blair

[Signature]
 श्रीराम सिंह
 Project Director
 31 मार्च 15 रक्षा विज्ञान सोसाइटी
 A & N AIDS Control Society
 अटारिया रोड / Ahatara Road, चंडीगढ़ / Port Blair

To,
The Project Director,
Andaman & Nicobar State Aids Control Society,
Portblair-744101

**RE: MANAGEMENT LETTER FOR THE STATUTORY AUDIT
OF THE ANSACS FOR THE YEAR ENDING MARCH 31, 2016
GLOBAL FUND - 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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. The issues which come 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 transactions of the society and the depiction in the Statement of Expenditure are detailed below:

1. The overall preparation and maintenance of the accounts of the society was satisfactory.
2. The annual verification of the assets are carried out but not completed so that nor any records of such verification have been produced before us. It is advised that the verification be conducted immediately.
3. Further the procurement system followed by the society is in agreement with the Financial and Management Manual of the NACO.

Signature of Auditor (s)

For Agarwal A. Kumar & Associates
Chartered Accountants



Place: Chandigarh
Date: 05/09/2016

**STATUTORY AUDIT REPORT OF ANDAMAN & NICOBAR STATE AIDS
CONTROL SOCIETY FOR THE YEAR ENDING MARCH 31, 2016 - GLOBAL
FUND RCC- IV**

To,

The Project Director,

Andaman & Nicobar State Aids Control Society,

Portblair-744101.

Introduction

We have audited the accompanying financial statements of Andaman & Nicobar State AIDS Control Society under the National AIDS Control Project - Phase IV financed under GFATM Rolling Continuation Channel Round IV for brevity's sake referred to as "GFATM RCC Round IV" as of 31st March, 2016. These financial statements comprise of the Balance Sheet as on 31st March, 2016; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2015 to 31st March, 2016. The management of Andaman & Nicobar State AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Andaman & Nicobar State AIDS Control Society (referred to as "ANSACS" or "the Society" for brevity's sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

Scope

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

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, the financial statement read with observation, if any, give a true and fair view of Sources and Application of Funds and the financial opinion of Andaman & Nicobar State AIDS Control Society for the year ended March 31, 2016 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documentation has been maintained to support the IFRs subject to our observations given in the annexure to this report, (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the annexure to this report (c) procurement of goods and services has been carried out as per procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date: 5/09/2016

For Agarwal A. Kumar & Associates

Chartered Accountants

Signature of Auditor (s)



SCHEDULE - B NOTES FORMING PART OF ACCOUNTS

ANDAMAN & NICOBAR STATE AIDS CONTROL SOCIETY - GLOBAL FUND RCC -

IV

Following observations were noted during the course of statutory audit of the Andaman & Nicobar State AIDS Control Society for the year ending 31st March, 2016 - Global Fund RCC-IV for the financial year 2015-16.

1. Checking of Bank Records

While checking of bank transactions we noted that there are following closing balance of bank:

Particulars	Amount(Rs)	Amount(Rs)
Bank Balance as per cash book		585227.88
Add : Cheque issued but not present for payment	60957.00	
Directly Credited by Bank	0.00	646184.88
Less: Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	0.00
Balance as per bank statement		646184.88

2. Preparation of Final Account

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt and Payment Account have been prepared by ANSACS as per format prescribed by National Aids Control Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

3. Maintenance of Accounts & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAI. Society has maintained following books in accounting software provided by NACO, namely

3.1 Petty Cash Book

3.2 Cash Book

3.3 Journal Book

3.4 General Ledger

3.5 Budget vs Actual expenditure

Annual Action Plan.

As explained to us, NACO has authorized Project Director to utilize budget as per approved

4. Utilization of budget as per Annual Action Plan approved by NACO



(Chartered Accountant)

Countersigned

(Project Director)
 प्रोजेक्ट दिरेक्टर
 Project Director
 of NAC AIDS Control Society
 A & N AIDS Control Society
 ग्रेनाडा, पोर्ट ब्लेयर / Port Blair

[Signature]

1. Statement of Expenditures
 2. Annual Financial Statements
- Kinds of checks exercised**

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

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

Sl. No.	Sanction letter Number and Date	Amount
1.	T-11017/6/2015 NACO (F) dated 22.07.2016	176000 = rs
2.	T-11017/10/2015-16 NACO (F) dated 16.09.2015	90000 = rs
3.	T-11017/11/2015-16 NACO (F) dated 04.11.2015	112000 = rs
	Total	378,000.00

Certified that an amount of Rs.378,000.00 received as grants-in-aid received from Department of AIDS Control (NACO) during the Fin. Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 347,710.64 (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. 13,125.24. a sum of Rs. 153,608.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 585,227.88 (and Current Liabilities of Rs. 0.00) and outstanding advances of Rs.0.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year.

Utilisation Certificate

National AIDS Control Project - Phase III

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

Andaman & Nicobar SACS - GLOBAL FUND RCC-IV





Murukh
 प्रजातन्त्रा विदेशक
 प्रोजेक्ट डायरेक्टर
 31 नयाँ फ़ै रूड फ़ै कालन्य रीसाइटी
 A & N AIDS Control Society
 अटलता पोल, गेट नंबर / पॉस्ट बॉक्स

Opening balance of Net Current Assets	Amount (Rs.)	347,710.64
Bank of Baroda	Amount (Rs.)	347,710.64
Sources of funds	Amount (Rs.)	378,000.00
Grant from NACO to SACS	Amount (Rs.)	378,000.00
Utilisation of funds	Amount (Rs.)	87,009.00
Salary		87,009.00
Contingency		5,642.00
Office Equipment		60,957.00
Bank Interest & Miscellaneous Receipts	Amount (Rs.)	153,608.00
Interest from Bank	Amount (Rs.)	13,125.24
Closing balance of Net Current Assets	Amount (Rs.)	585,227.88
Bank of Baroda	Amount (Rs.)	585,227.88

Balance Sheet

For The Period From : 01-Apr-2015 To : 31-Mar-2016

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.)
347,710.64	GENERAL FUND	01	585,227.88	11,740.00	FIXED ASSETS	02	72,697.00
11,740.00	FIXED ASSET FUND		72,697.00	347,710.64	CURRENT ASSETS, LOANS AND ADVANCES	301	585,227.88
<u>359,450.64</u>			<u>657,924.88</u>	<u>359,450.64</u>			<u>657,924.88</u>

Auditor



MPM
 Chartered Accountant
 Chartered Accountants

सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 31 तथा नि. एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

Muller

Project Director
 परियोजना निदेशक
 Project Director
 31 तथा नि. एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-16 (RS.)	As at 31-Mar-15 (RS.)
Opening grant in aid	347,710.64	61,275.42
Add: Received during the year		
Grant from NACO to SACS	378,000.00	384,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(79,525.76)	97,564.78
Grants utilised to the extent of fixed asset expenditure	(60,957.00)	0.00
Closing grant in aid	585,227.88	347,710.64

Fixed Asset

Schedule 02

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	11,740.00	60,957.00	0.00	72,697.00
Grand Total	11,740.00	60,957.00	0.00	72,697.00

MPD



सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 31 तम निदेशक नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट रोड क्षेत्र / पोर ब्लॉक
 Atlanta Point, Road Sector / Port Block

परिचालना निदेशक
 Project Director
 31 तम निदेशक नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलान्टा प्वाइंट रोड क्षेत्र / पोर ब्लॉक
 Atlanta Point, Road Sector / Port Block

Funds from Other Sources

Schedule 03

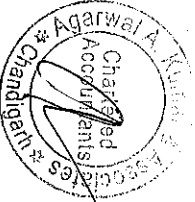
Figures in Rupees

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

Schedule 301

Figures in Rupees

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Bank of Baroda	585,227.88	347,710.64
Total	585,227.88	347,710.64



Mona

Chartered Accountants
 Assistant Director (Finance)
 A & N AIDS Control Society
 Atlanta Point, Port Blair

[Signature]

Project Director
 A & N AIDS Control Society
 Atlanta Point, Port Blair

Income And Expenditure Account
For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
95,898.00	Salary (Pay and Allowances)	13	87,009.00	933.22	Other Income	28	13,125.24
2,600.00	Operational Expenses	15	5,642.00	97,564.78	Grants utilised to the extent of revenue expenditure		79,525.76
98,498.00			92,651.00	98,498.00			92,651.00



M.P. Sharma

श्रीमान् श्री अशोक (विनय)
 Assistant Director (Finance)
 अथवा श्री एन एच सीएस सौसाइटी
 A & N AIDS Control Society
 अटारवा पोइंट / आटावा पोइंट, पोर्ट ब्लेयर / Port Blair

Quasidhar

श्रीमान् श्री अशोक
 Project Director
 अथवा श्री एन एच सीएस सौसाइटी
 A & N AIDS Control Society
 अटारवा पोइंट / आटावा पोइंट, पोर्ट ब्लेयर / Port Blair

Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Interest from Bank	13,125.24	933.22
Total	13,125.24	933.22

Salary (Pay and Allowances)

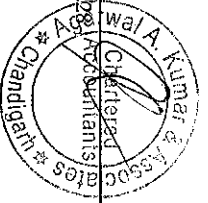
Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	87,009.00	95,898.00
Total	87,009.00	95,898.00

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Contingency	5,642.00	2,600.00
Total	5,642.00	2,600.00



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Receipt And Payment Account

For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
61,275.42	Opening Balance: Balance with Bank	30	347,710.64	0.00	FIXED ASSETS	16	60,957.00
343,308.00	GENERAL FUND	29	378,000.00	57,806.00	Salary (Pay and Allowances)	25	87,009.00
933.22	Other Income	56	13,125.24	0.00	Operational Expenses	27	5,642.00
<u>405,516.64</u>			<u>738,835.88</u>	347,710.64	Closing Balance: Balance with Bank	31	585,227.88
				<u>405,516.64</u>			<u>738,835.88</u>



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शुभचक निर्देशक (वित्त)
Assistant Director (Finance)
अंतराष्ट्रीय एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा पॉइंट / आटलांटा पॉइंट, पोर्ट ब्लेयर / Port Blair

Handwritten Signature

परियोजना निर्देशक
Project Director
अंतराष्ट्रीय एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा पॉइंट / आटलांटा पॉइंट, पोर्ट ब्लेयर / Port Blair

GENERAL FUND

Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	378,000.00	343,308.00
Total	378,000.00	343,308.00

Balance with Bank

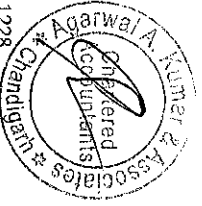
Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
Bank of Baroda	347,710.64	61,275.42
Total	347,710.64	61,275.42

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Interest from Bank	13,125.24	933.22
Total	13,125.24	933.22



MPD

राजविकास (वित्त)
Assistant Director (Finance)
31 तम मार्च 2016 को प्रमाणित
A & N AIDS Control Society
भारत नगर / Atlanta Point, चंडीगढ़ / Port Blair

परियोजना निदेशक
Project Director
31 तम मार्च 2016 को प्रमाणित
A & N AIDS Control Society
भारत नगर / Atlanta Point, चंडीगढ़ / Port Blair

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Office Equipment	60,957.00	0.00
Total	60,957.00	0.00

Salary (Pay and Allowances)

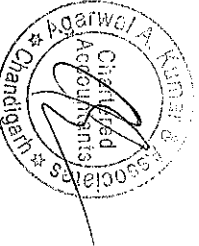
Schedule 25

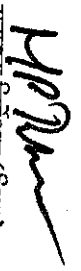
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	87,009.00	57,806.00
Total	87,009.00	57,806.00

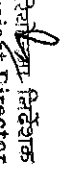
Operational Expenses

Schedule 27

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Contingency	5,642.00	0.00
Total	5,642.00	0.00



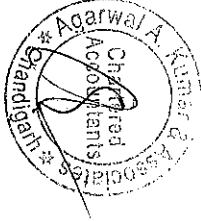

 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 31 मार्च 2016 दिनांक को समाप्त
 A & N AIDS Control Society
 अज्ञात क्षेत्र / Akshata Point, अज्ञात क्षेत्र / Port Blair


 प्रोजेक्ट निदेशक
 Project Director
 31 मार्च 2016 दिनांक को समाप्त
 A & N AIDS Control Society
 अज्ञात क्षेत्र / Akshata Point, अज्ञात क्षेत्र / Port Blair

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank of Baroda	585,227.88	347,710.64
Total	585,227.88	347,710.64



MPM

सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 31 तम नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पॉइंट / Atlanta Point, गॉर्ट ब्लॉक / Port Blair

परियोजना निदेशक
 Project Director
 31 तम नि एड्स नियंत्रण सोसाइटी
 A & N AIDS Control Society
 अटलांटा पॉइंट / Atlanta Point, गॉर्ट ब्लॉक / Port Blair

To,
The Project Director,
Andaman & Nicobar State AIDS Control Society,
Portblair-700101

**RE: MANAGEMENT LETTER FOR THE STATUTORY AUDIT OF
THE ANSACS FOR YEAR ENDING MARCH 31, 2016 - NDBS
FUND**

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 disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion. The issues which come 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 transactions of the society and the depiction in the Statement of Expenditure are detailed below:

1. The overall preparation and maintenance of the accounts of the society was satisfactory except that the record related to the advances have not been maintained properly and hence it requires a serious effort on part of the management of the society to update and employ proper accounting systems for the advances.
2. The annual verification of the assets are carried out but not completed so nor any records of such verification have been produced before us. It is advised that the verification be conducted immediately.
3. Further the procurement system followed by the society is in agreement with the Financial and Management Manual of the NACO.

Place: Chandigarh

Date: 05/09/2016

Signature of Auditor (s)

Chartered Accountants

For Agarwal A Kumar & Associates



**STATUTORY AUDIT REPORT OF ANDAMAN & NICOBAR STATE AIDS
CONTROL SOCIETY FOR THE YEAR ENDING MARCH 31, 2016 - NDBS FUND**

To,

The Project Director,

Andaman & Nicobar State AIDS Control Society,

Portblair-700101

Introduction

We have audited the accompanying financial statements of Andaman & Nicobar State AIDS Control Society under the National AIDS Control Project - Phase IV (financed under World Bank Credit and DFID grant collectively referred to as "New DBS Funds") as of 31st March, 2016. These financial statements comprise of the Balance Sheet as on 31st March, 2016; Statement of Income & Expenditure and Receipt & Payment Account for the period from 1st April, 2015 to 31st March, 2016. The management of Andaman & Nicobar state AIDS Control Society is responsible for the preparation of the accompanying financial statements in accordance with applicable law and accounting standards. Our responsibility is to express an opinion on these financial statements audited in accordance with relevant Indian legal and regulatory requirements and auditing standards.

Andaman & Nicobar state AIDS Control Society (referred to as "ANSACS" for brevity's sake) management's policy is to prepare the accompanying statements on cash basis in conformity with the standards prescribed by the ICAI for Cash Accounting. On this basis, cash receipts are recognized when received and cash expenditures are recognized when paid rather than when incurred. The same system is adopted in respect of amount of grants / funds spent by the NGO / periphery and other units as well as for accounting of office expenses. Hence, the amount spent by units of society as well as its employees against advance / imprest given to them is accounted for as and when the respective utilization / statement of expenditure are received.

Scope

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

As part of audit risk assessment we designed audit procedures so as to have a reasonable expectation of detecting misstatement arising from fraud or error which are material to the financial statements as a whole. However, audit procedures that are effective for detecting a misstatement that is unintentional may not be effective for a misstatement that is intentional and is concealed particularly through forgery, collusion or management override of control systems. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, the financial statement read with observation, if any, give a true and fair view of Sources and Application of Funds and the financial opinion of Andaman & Nicobar State AIDS Control Society for the year ended March 31, 2016 in accordance with consistency applied accounting standards.

In addition, (a) with respect to IFRs, adequate supporting documents has been maintained to support the IFRs subject to our observations given in the annexure to this report, (b) which expenditures are eligible for financing under the Credit/Grant Agreement, subject to our observations given in the annexure to this report (c) procurement of goods and services has been carried out as per procurement manual issued by NACO, GOI, and NGO/CBO guidelines subject to our observations given in the annexure to this report.

Place: Chandigarh

Date: 05/09/2016

For Agarwal Chartered Accountants & Associates
Chartered Accountants



Signature of Auditor (s)

SCHEDULE - B NOTES FORMING PART OF ACCOUNTS

ANDAMAN & NICOBAR STATE AIDS CONTROL SOCIETY - NDBS FUND

Following observations were noted during the course of statutory audit of the Andaman & Nicobar State Aids Control Society for the year ending 31st March, 2016 - NDBS Fund for the financial year 2015 -16.

1. Checking of Bank Records

While checking of bank transactions we noted that there are following closing balance of bank:

Particulars	Amount(Rs)	
Balance as per cash book	2854710.21	
Add: Cheque issued but not present for payment	342293.00	
Directly Credited by Bank	00	
Less: Cheques deposited but not cleared	2000.00	
Directly Debited by Bank	0.00	
Balance as per bank statement	3195003.21	

Further we noted that one cheque of Rs. 4720/- issue dated 09.10.2015 has been become stale.

2 Status of Outstanding

During scrutiny of outstanding ledger we found that some of cases advances are not settled within the required time limit as specified in the guidelines and conditions prescribed in the financial agreement of the World Bank. Total outstanding in NDBS Fund of Rs.138000/- in staff and others.

Further we noted that advances have been issued but no adjustment was done regarding the same during the year. The Detail of some cases is given below:

Particulars	Amount(Rs)
Advance to Staff	25000.00
Advance to others	101000.00
Security Deposit	12000.00
Total	138000.00

Further we noted that expenditures submitted through "Statement of Expenditure" by districts are settled against advances given to them. Unspent balances under advances are shown in the Balance sheet under the sub head "Loan & Advances" of assets side.

3 Preparation of Final Account

Final accounts such as Balance Sheet, Income & Expenditure Account & Receipt and Payment Account have been prepared by ANSACS as per format prescribed by National Aids Control Organization (NACO). The consolidated financial statements are prepared incorporating the funds/grants received from various organizations.

4 Maintenance of Accounts & Records

Society maintains its books of accounts on cash basis. This is contrary to the prescribed Accounting Standard 1 recommended by ICAI. Society has maintained following books in accounting software provided by NACO, namely

4.1 Petty Cash Book

4.2 Cash Book

4.3 Journal Book

4.4 General Ledger

4.5 Budget vs Actual expenditure

5 Utilization of budget as per Annual Action Plan approved by NACO

As explained to us, NACO has authorized Project Director to utilize budget as per approved Annual Action Plan.

Andaman & Nicobar SACS - NEW DBS FOR NACPIV

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

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs.7,291,000.00 received as grants-in-aid received

from Department of AIDS Control (NACO) during the Fin. Year 2015-16 vide letter No. given below and opening Cash/Bank Balance Rs. 2,174,364.75 (and Current Liabilities of Rs.62,600.00) and outstanding Advances for Rs. 912,000.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 63,425.33, a sum of Rs. 7,440,879.87 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 2,854,710.21 (and Current Liabilities of Rs. 55,400.00) and outstanding advances of Rs.138,000.00, 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-11017/6/2015 NACO (F) dated 22.07.2015	2175000.00
2.	T-11017/10/2015-16 NACO (F) dated 16.09.2015	2274000.00
3.	T-11017/11/2015-16 NACO (F) dated 04.11.2015	2842000.00
	Total	7,291,000.00

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

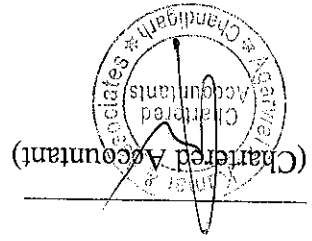
for which it was sanctioned.

Kinds of checks exercised

1. Statement of Expenditures

2. Annual Financial Statements

Countersigned



(Project Director)

प्रियंका पांडे

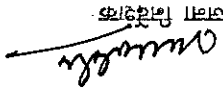
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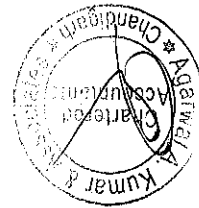
Project Director
 अथवा प्रियंका पांडे
 at New AIDS Control Society
 31, New AIDS Control Society
 Port Blair



of तारा हा एम फाउंडेशन सोसायटी
 Project Director
 (Signature)
 A & N AIDS Control Society
 सचिवालय / Atlanta Point, विठ्ठल / Port Blair

Opening balance of Net Current Assets		Amount (Rs.)
NEW DBS Bank Code	2,174,364.75	
NACPIII Security Deposit (Paid)	12,000.00	
Inter Unit Fund Transfer	900,000.00	
Opening balance of Net Current Liabilities		3,086,364.75
Sources of funds		Amount (Rs.)
Security / Earnest Deposit (Received)	62,600.00	
Grant from NACO to SACS		7,291,000.00
Utilisation of funds		Amount (Rs.)
IEC	497,239.00	
Training	261,210.00	
Salary	4,342,398.00	
Equipment Maintenance	21,756.00	
Vehicle Maintenance	232,794.00	
Travelling Expenses	539,438.00	
Telephone/Communication Expenses	61,437.00	
Honorarium	36,000.00	
Bank Charges	1,385.87	
Miscellaneous Expenses	291,419.00	
Printing & Stationery	227,468.00	
Advertisement (Other than IEC)	27,130.00	
Water and Electricity Charges	36,624.00	
Audit Fees	200,000.00	
Surveillance	9,820.00	
Postage/Courier	25,000.00	
Other Administration Cost	10,251.00	
Contractual Services - Companies	35,500.00	
Campaigns	117,170.00	
Contingency	19,685.00	
Consumable Items	252,900.00	
Office Equipment	194,255.00	
Bank Interest & Miscellaneous Receipts		Amount (Rs.)
Other Receipts	4,196.03	
Interest from Bank	59,229.30	
Current Liabilities		Amount (Rs.)
Security / Earnest Deposit (Received)	63,425.33	
Total		55,400.00


 श्री. राजेश कुमार / श्री. राजेश कुमार
 Project Director
 A & N AIDS Control Society
 अक्षांश नगर / Adana Point, नंदी नगर / Port Blair



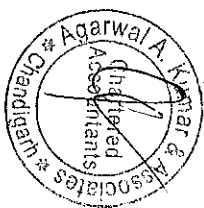
Closing balance of Net Current Assets	
NEW DBS Bank Code	2,854,710.21
Advance to Others	101,000.00
Advance to Staff	25,000.00
NACPIII Security Deposit (Paid)	12,000.00
	2,992,710.21
	55,400.00
	Amount (Rs.)

Balance Sheet

For The Period From : 01-Apr-2015 To :31-Mar-2016

Figures for the previous Period (Rs.)	LIABILITIES	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
3,023,764.75	GENERAL FUND	01	2,937,310.21	9,480,586.00	FIXED ASSETS	02	9,674,841.00
62,600.00	CURRENT LIABILITIES AND PROVISIONS		55,400.00	2,174,364.75	CURRENT ASSETS, LOANS AND ADVANCES	0301	2,854,710.21
9,480,586.00	CURRENT LIABILITIES	0501	9,674,841.00	912,000.00	CURRENT ASSETS		138,000.00
	FIXED ASSET FUND		<u>12,667,551.21</u>	<u>12,566,950.75</u>	LOANS AND ADVANCES	0401	
<u>12,566,950.75</u>							<u>12,667,551.21</u>

Auditor



MP Sharma

FC/RM/FO
 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 सिटी फॉर रीजियल एडिजुस सोसायटी
 A & N AIDS Control Society
 सेक्टर 4/एनडीसी, पोर्ट ब्लेयर / Port Blair

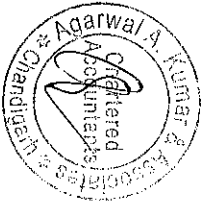
W. L. S.
 Project Director
 उपनिवेश निदेशक
 Project Director
 सिटी फॉर रीजियल एडिजुस सोसायटी
 A & N AIDS Control Society
 सेक्टर 4/एनडीसी, पोर्ट ब्लेयर / Port Blair

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	3,023,764.75	3,014,608.57
Add: Received during the year		
Grant from NACO to SACS	7,291,000.00	8,707,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	(7,183,199.54)	8,874,386.82
Grants utilised to the extent of fixed asset expenditure	(194,255.00)	176,543.00
Closing grant in aid	2,937,310.21	3,023,764.75



MPD

सहायक निदेशक (वित्त)
Assistant Director (Finance)
31 मार्च पर्यंत निदेशन सोसाइटी
A & N AIDS Control Society
अटलांटा प्वाइंट, पोर्ट ब्लेयर / Port Blair

परियोजना निदेशक
Project Director
31 मार्च तक एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलांटा प्वाइंट, पोर्ट ब्लेयर / Port Blair

Fixed Asset

Schedule 02

Figures in Rupees

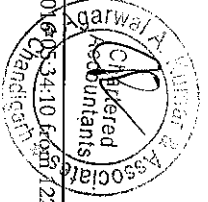
Particulars	Opening Balance	Addition	Deletion	Closing Balance
Furniture, Fixtures & Supplies (2202)	66,770.00	0.00	0.00	66,770.00
NACP/III Blood Bank Equipments (2403)	1,709,766.00	0.00	0.00	1,709,766.00
NACP/III Civil Works (2401)	183,805.00	0.00	0.00	183,805.00
NACP/III Equipment (Other) (2404)	41,135.00	0.00	0.00	41,135.00
NACP/III Furniture, Fixtures & Supplies (2402)	966,040.00	0.00	0.00	966,040.00
NACP/III Office Equipment (2406)	5,223,058.00	0.00	0.00	5,223,058.00
NACP/III Vehicles (2405)	1,272,461.00	0.00	0.00	1,272,461.00
Office Equipment (2206)	17,551.00	194,255.00	0.00	211,806.00
Grand Total	9,480,586.00	194,255.00	0.00	9,674,841.00

Funds from Other Sources

Schedule 03

Figures in Rupees

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



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प्रबन्धक निदेशक (वित्त)

Assistant Director (Finance)

अ. न. ए. ए. आर. निदेशक समाजसेवा

A & N AIDS Control Society
अटलांटा रोड / Atlanta Road, वीर सागर / Vir Sahar

प्रबन्धक निदेशक

Project Director

अ. न. ए. ए. आर. निदेशक समाजसेवा

A & N AIDS Control Society
अटलांटा रोड / Atlanta Road, वीर सागर / Vir Sahar

CURRENT ASSETS

Schedule 0301

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NEW DBS Bank Code	2,854,710.21	2,174,364.75
Total	2,854,710.21	2,174,364.75

LOANS AND ADVANCES

Schedule 0401

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	101,000.00	0.00
Advance to Staff	25,000.00	0.00
NACPIII Security Deposit (Paid)	12,000.00	12,000.00
Inter Unit Fund Transfer	0.00	900,000.00
Total	138,000.00	912,000.00

CURRENT LIABILITIES

Schedule 0501

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	55,400.00	62,600.00
Total	55,400.00	62,600.00

श्रीधर सिंह (वित्त)

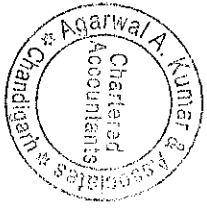
Assistant Director (Finance)

31 नवंबर 1998 विद्युत नियंत्रण बोर्ड
A & N AIDS Control Society
भारत नगर/ Ashoka Park, गुरुग्राम / हरियाणा

श्रीधर सिंह (वित्त)
Project Director
31 नवंबर 1998 विद्युत नियंत्रण बोर्ड
A & N AIDS Control Society

Income And Expenditure Account
For The Period From : 01-Apr-2015 To : 31-Mar-2016

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.)
1,272,561.00	IEC		497,239.00	88,302.18	Other Income	28	63,425.33
236,818.00	Surveillance		9,820.00	8,874,386.82	Grants utilised to the extent of revenue expenditure		7,183,199.54
297,641.00	Kits and Other Lab Supplies	06	252,900.00				
379,919.00	Training and Workshops	08	378,380.00				
5,586,944.00	Salary (Pay and Allowances)	13	4,378,398.00				
337,506.00	Maintenance Costs	14	254,550.00				
851,300.00	Operational Expenses	15	1,475,337.87				
8,962,689.00			7,246,624.87	8,962,689.00			7,246,624.87



MP Dm

भारतक फिनेंस (फिन्स)
Assistant Director (Finance)
असिस्टन्ट डायरेक्टर (फिन्स)
A & N AIDS Control Society
असिस्टन्ट डायरेक्टर / फिन्स / पोर्ट ब्लेयर

Mueller

परियोजना डायरेक्टर
Project Director
असिस्टन्ट डायरेक्टर
A & N AIDS Control Society
असिस्टन्ट डायरेक्टर / पोर्ट ब्लेयर

Other Income

Schedule 28

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	4,196.03	3,515.07
Interest from Bank	59,229.30	84,787.11
Total	63,425.33	88,302.18

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Consumable Items	252,900.00	297,641.00
Total	252,900.00	297,641.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	261,210.00	293,452.00
Campaigns	117,170.00	86,467.00
Total	378,380.00	379,919.00

Salary (Pay and Allowances)

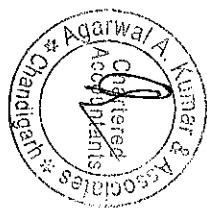
Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	4,342,398.00	5,586,944.00
Honorarium	36,000.00	0.00
Total	4,378,398.00	5,586,944.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	21,756.00	92,135.00
Vehicle Maintenance	232,794.00	245,371.00
Total	254,550.00	337,506.00



MPD

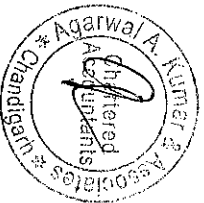
श्रीराम सिंह (वित्त)
 Assistant Director (Finance)
 श्री एन एच सी एड्स नियंत्रण सोसायटी
 A & N AIDS Control Society
 अटारवा रोड / आंधवा कोला, चंडीगढ़ / Fort Blair

श्रीराम सिंह (वित्त)
 Project Director
 श्री एन एच सी एड्स नियंत्रण सोसायटी
 A & N AIDS Control Society
 अटारवा रोड / आंधवा कोला, चंडीगढ़ / Fort Blair

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	539,438.00	220,278.00
Telephone/Communication Expenses	61,437.00	46,977.00
Bank Charges	1,385.87	123.00
Miscellaneous Expenses	291,419.00	308,839.00
Printing & Stationery	227,468.00	39,810.00
Advertisement (Other than IEC)	27,130.00	26,461.00
Water and Electricity Charges	36,624.00	28,040.00
Audit Fees	200,000.00	69,000.00
Postage/Courier	25,000.00	26,120.00
Quality Assessment	0.00	11,760.00
Other Administration Cost	10,251.00	2,482.00
Contractual Services - Companies	35,500.00	68,690.00
Contingency	19,685.00	2,720.00
Total	1,475,337.87	851,300.00



MPD

सहायक निदेशक (वित्त)
Assistant Director (Finance)
31 तथा निर एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
संजली पोस्ट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

परियोजना निदेशक
Project Director
31 तथा निर एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
संजली पोस्ट / Atlanta Point, पोर्ट ब्लेयर / Port Blair

Receipt And Payment Account

For The Period From : 01-Apr-2015 To : 31-Mar-2016

Figures for the previous Period (Rs.)	RECEIPTS	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	PAYMENTS	Schedule Reference	Figures for the current Period (Rs.)
0.00	Opening Balance:		0.00	1,038,400.00	LOANS AND ADVANCES	17	440,442.00
3,083,308.57	Imprest Account		0.00	2,465.00	FIXED ASSETS	16	194,255.00
0.00	Balance with Bank	30	2,174,364.75	18,100.00	CURRENT LIABILITIES	32	7,200.00
	LOANS AND ADVANCES	17	900,000.00	2,200.00	Kits and Other Lab Supplies	18	252,900.00
2,079,655.00	GENERAL FUND	29	7,291,000.00	60,548.00	Training and Workshops	20	326,380.00
88,302.18	Other Income	56	63,425.33	1,703,247.00	Salary (Pay and Allowances)	25	4,378,398.00
			10,428,790.08	124,599.00	Maintenance Costs	26	247,351.00
				108,159.00	Operational Expenses	27	1,364,032.87
				19,183.00	IEC		353,301.00
				0.00	Surveillance		9,820.00
				0.00	Closing Balance:		
				2,174,364.75	Imprest Account		0.00
				5,251,265.75	Balance with Bank	31	2,854,710.21
							10,428,790.08

M.P.R.

Prakash



राष्ट्रीय निदेशक (वित्त)
 Assistant Director (Finance)
 अंतराष्ट्रीय निदेशक समाज
 A & N AIDS Control Society
 अंतराष्ट्रीय/Andaman Point, पोर्ट ब्लेयर / Port Blair

परियोजना निदेशक
 Project Director
 अंतराष्ट्रीय निदेशक समाज
 A & N AIDS Control Society
 अंतराष्ट्रीय/Andaman Point, पोर्ट ब्लेयर / Port Blair

LOANS AND ADVANCES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Inter Unit Fund Transfer	900,000.00	0.00
Total	900,000.00	0.00

GENERAL FUND

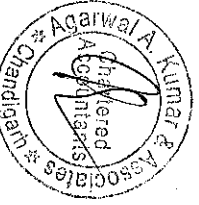
Schedule 29

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	7,291,000.00	2,079,655.00
Total	7,291,000.00	2,079,655.00

Balance with Bank

Schedule 30

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	2,174,364.75	3,083,308.57
Total	2,174,364.75	3,083,308.57



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सहायक निदेशक (वित्त)

Assistant Director (Finance)

31 तथा नि एड्स नियंत्रण सोसाइटी

A & N AIDS Control Society

सचिवालय/ Chandigarh, Punjab, India / Ph: 98150

परियोजना निदेशक

Project Director

31 तथा नि एड्स नियंत्रण सोसाइटी

A & N AIDS Control Society

सचिवालय/ Chandigarh, Punjab, India / Ph: 98150

Other Income

Schedule 56

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	4,196.03	3,515.07
Interest from Bank	59,229.30	84,787.11
Total	63,425.33	88,302.18

LOANS AND ADVANCES

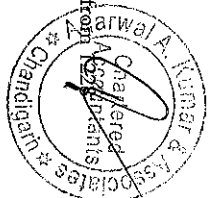
Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	101,000.00	0.00
Advance to Staff	339,442.00	138,400.00
Inter Unit Fund Transfer	0.00	900,000.00
Total	440,442.00	1,038,400.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Office Equipment	194,255.00	2,465.00
Total	194,255.00	2,465.00



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परियोजना निर्देशक (वित्त)
Assistant Director (Finance)
श्री तारा फॉर एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलान्टा पोर्ट / Atlanta Point, पोर्ट ब्लायर

परियोजना निर्देशक
Project Director
श्री तारा फॉर एड्स नियंत्रण सोसाइटी
A & N AIDS Control Society
अटलान्टा पोर्ट / Atlanta Point, पोर्ट ब्लायर

CURRENT LIABILITIES

Schedule 32

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Security / Earnest Deposit (Received)	7,200.00	18,100.00
Total	7,200.00	18,100.00

Kits and Other Lab Supplies

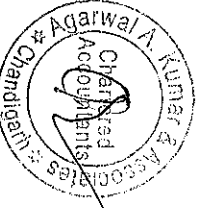
Schedule 18

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Consumable Items	252,900.00	2,200.00
Total	252,900.00	2,200.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	209,210.00	59,230.00
Campaigns	117,170.00	1,318.00
Total	326,380.00	60,548.00



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Chartered Accountants
 Assistant Director (Finance)
 A & N AIDS Control Society
 Port Blair

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Project Director
 A & N AIDS Control Society
 Port Blair

Salary (Pay and Allowances)

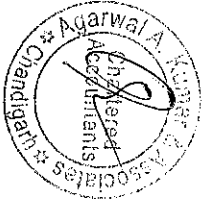
Schedule 25

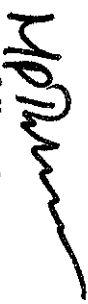
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	4,342,398.00	1,703,247.00
Honorarium	36,000.00	0.00
Total	4,378,398.00	1,703,247.00


Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	21,756.00	17,450.00
Vehicle Maintenance	225,595.00	107,149.00
Total	247,351.00	124,599.00




 सहायक निदेशक (वित्त)
 Assistant Director (Finance)
 31 मार्च 1997 दिनांक अर्थात्
 A & N AIDS Centre
 गुरुदास गैजेट/भारत फोर्स


 परियोजना निदेशक
 Project Director
 31 मार्च 1997 दिनांक अर्थात्
 A & N AIDS Control Society
 गुरुदास गैजेट/भारत फोर्स

Operational Expenses

Schedule 27

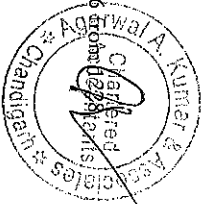
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	444,438.00	18,160.00
Telephone/Communication Expenses	61,437.00	21,463.00
Bank Charges	1,385.87	123.00
Miscellaneous Expenses	275,114.00	26,921.00
Printing & Stationery	227,468.00	0.00
Advertisement (Other than IEC)	27,130.00	1,420.00
Water and Electricity Charges	36,624.00	15,110.00
Audit Fees	200,000.00	0.00
Postage/Courier	25,000.00	15,000.00
Quality Assessment	0.00	8,760.00
Other Administration Cost	10,251.00	1,202.00
Contractual Services - Companies	35,500.00	0.00
Contingency	19,685.00	0.00
Total	1,364,032.87	108,159.00

Balance with Bank

Schedule 31

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NEW DBS Bank Code	2,854,710.21	2,174,364.75
Total	2,854,710.21	2,174,364.75

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शहादत दिशेक (फिनांस)
Assistant Director (Finance)
असिस्टंट डायरेक्टर फिनांस
A & N AIDS Control Society
असिस्टंट डायरेक्टर फिनांस / फिनांस

परियोजना दिशेक
Project Director
असिस्टंट डायरेक्टर फिनांस
A & N AIDS Control Society