

**CHHATTISGARH STATE AIDS CONTROL SOCIETY**

**RAIPUR**

**ANNUAL FINANCIAL REPORT**

**FOR**

**2015-16**

**AUDITORS**

**M.K.P.S. & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**GFS-26, Ground Floor, RDA Complex,  
New Rajendra Nagar, Raipur (Chhattisgarh)**

**Phone-0771-4032018**

**Email: [cknandaca@gmail.com](mailto:cknandaca@gmail.com)**

## M.K.P.S. & ASSOCIATES

(Chartered Accountants)

GFS-26, RDA Complex, New Rajendra Nagar, Raipur (CG)

Email: [cknandaca@gmail.com](mailto:cknandaca@gmail.com)

### Annexure to the Audit Report

(Forming part of Audit Report of CGSACS for the year ended on 31.03.2016)

Further to our comments in the Management Letter and Notes on accounts we report as under:

#### 1. Books of accounts maintained at CGSACS:

Books of accounts are maintained on CPFMS accounting software developed and provided by NACO. Accounts are maintained as per funds received. Following six sets of books of accounts were maintained by CGSACS and were produced before us for audit.

- i. DBS Fund
- ii. TI Pool Fund
- iii. GFATM Round-II
- iv. GFATM Round- IV/VI
- v. GFATM Round-VII
- vi. UN Agency Fund

It was explained to us that the books of accounts is being maintained on the basis of funds received from NACO for different programmes. All these books of accounts are maintained separately by CGSACS.

#### 2. Internal Audit/ Internal Control in CGSACS:

CGSACS was covered under internal audit in 2015-16. Sanjay Shrivastav & Co. Chartered Accountants were the internal auditors. The peripheral units like the District Aids Control society and the Non-Government Organisations are covered under internal audit as stipulated by NACO.

We were produced internal audit report for the year 2015-16. As regards internal control in CGSACS we have dealt the same in our annexed Management Letter.

#### 3. Excess expenses booked on the basis of SOE not reversed:

During the year the excess expenses booked on the basis of SoE as compared to the actual expenses reported in the internal audit report of last year 2014-15 were not reversed.

#### 4. Excess Payments made to NGO:

Rs. 62,462/- was paid to Jankalyan Samajik Sansthan, Rajnandgaon which is already closed and no SOE was produced by the NGO during the year

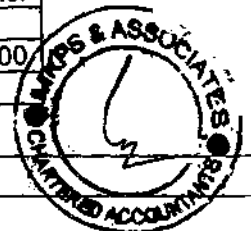
The details of workings on NGOs closed during the year 2015-16 were not produced during the audit.

#### 5. Expenses booked on the basis of SoE during the year 2015-16.

All programme expenses by the District Aids control Societies and Non Government Organisations and other peripheral units like Dean Medical College etc are booked on the basis of Statement of Expenditure (SOE)/Monthly Expenditure Format (MEF). We have observed that in many cases these SOE/MEF are not in the letter head of the issuing organisations. Moreover in many cases these SOE/MEF are on photocopy and not dated. In some cases these do not bear the signature of the Principal officer.

Further we have noticed excess amount have been booked on the basis of SOE/MEF than the actual amount of expenses certified by the internal auditors. These excess expenses must be reversed otherwise the utilisation of funds is overstated to the extent. Excess amount of expenses booked during the year 2015-16 for different funds are as stated under:

Name of Funds	Excess Amount of expenses Rs.
<b>DBS Fund</b>	
Expenses of DACS	91,37,056.00
<b>TI Funds</b>	



**M.K.P.S. & ASSOCIATES**

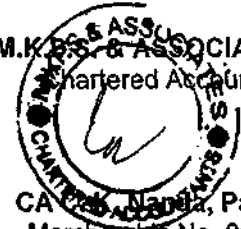
(Chartered Accountants)

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- ii. In the case of the Income & Expenditure Account of the Excess of Expenditures over the Income for the year ended on that date.
- iii. In the case of Receipts and Payments Account of the receipts and payments during the year ended on that day.

FOR M.K.P.S. & ASSOCIATES.  
Chartered Accountants



CA **Nanda**, Partner  
Membership No. 090009

Place: Raipur (CG)  
Dated: 11/08/2016

**M.K.P.S. & ASSOCIATES**

(Chartered Accountants)

GFS-26, RDA Complex, New Rajendra Nagar, Raipur (CG)

Email: [cknandaca@gmail.com](mailto:cknandaca@gmail.com)

**AUDIT REPORT**

To,  
**The Project Director,**  
Chhattisgarh State Aids Control Society  
Raipur (CG)

**Introduction**

We have audited the accompanying Balance Sheet & Income & Expenditures and Receipts & Payments Account of the Chhattisgarh **State Aids Control Society (CGSACS)**, Chhattisgarh as of 31<sup>st</sup> March, 2016. That these financial statements are the responsibility of the management. Our responsibility is to express an opinion on these financial statements based on our audit.

**Scope**

We have 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 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.

**OPINION**

- a. The statement of account dealing with this report includes funds received from National Aids Control (NACO)
- b. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
- c. In our opinion proper books of account have been kept by the Chhattisgarh State Aids Control Society Chhattisgarh so far as it appears from our examination of the books.
- d. The Statements of account dealt with this report are in agreement with the books of account subject to our comments and notes in various parts of this audit report and notes on accounts and annexed Management Letter which form part of this audit report.
  1. As submitted to us there is no branch of CGSACS in the state of Chhattisgarh.
  2. That for the year 2015-16 the Balance Sheet/ Financial Statement of SHRC is being made on the basis of books of accounts maintained at the Office at Raipur and do not include the balances of the partner organisations except that the expenditures made by them are to be reversed on the basis of SOE submitted by them verified by the internal audit.
- e. That we have not made any site visits nor physical verifications were carried out by us. In all the projects the number of participants in various Trainings and workshops etc. are taken as per certified list/ particulars submitted by the management and various expenses like fooding, lodging, training materials and travelling expenses are verified accordingly as per the voucher produced before us.
- f. That we have not physically verified cash in Hand and Fixed Assets as on 31.03.2016.
- g. That we have not conducted physically verification of fixed assets during the course of audit. However as per internal audit report for half year ended on 31/03/2013 there were shortage of 3 computers, one airconditoner, one scanner, one digital camera and one mobile phone.

Subject of above and our observations & comments in annexed Management Letter and notes on accounts:

- h. In our opinion and to the best of our information and according to the explanations given to us the said accounts subject to our comments/ observations/ notes given in the Annexure-A to this report, annexed Management Letter and Notes to Accounts give the information in the manner so required and give a true and fair view:-
- i. In the case of the Balance Sheet of the State of Affairs of the Society as at 31<sup>st</sup> March 2016



**M.K.P.S. & ASSOCIATES**

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Expenses of NGOs	244,30,371.00
<b>GFATM Fund round-II</b>	
Expenses of DACS	35,88,360.00
<b>GFATM Round -IV</b>	
Expenses of ART Center	20,40,744.00
<b>GFATM Round -VII</b>	
Expenses of CARD	25,61,970.00

The details of excess expenses is given in the annexed Management Letter

**6. Internal audit report of NGOs not produced:**

- i. In case of DBS Fund internal audit report of Mahasamund DACS was not produced.
- ii. In cases of 04 NGOs we were not produced the internal audit report for the year 2015-16. The details are given in the annexed Management Letter. The total amount of SOE from these NGOs during the year was Rs.15,14,330.00

**7. Frauds/ Financial Irregularities :**

During the year 2013-14 frauds/ financial irregularities done during the earlier years in which the stores officer, accountant and AD Finance were involved were detected. No further recovery was made on this account during the year 2015-16.

**8. Income Recognition:**

- iii. As regards the income recognition the interest earned on bank accounts of various programme funds by CGSACS were not reflected in the Income and Expenditure Account and are credited in the Funds account. This policy has been followed consistently by CGSACS as explained to us. Entries are being made according to CPFMS system
- ii. Interest from bank and TDS deducted thereon as per Form 26AS is not matching with the interest in the accounts.

For M.K.P.S. & ASSOCIATES  
Chartered Accountants



Place: Raipur (CG)

Date: 11/08/2016

To  
The Project Director  
Chhattisgarh State AIDS Control Society  
Kalibari Chowk,  
Raipur, Chhattisgarh

**Management Letter**  
(Forming part of Audit Report)

We have audited the financial statements of Chhattisgarh State Aids Control Society, Raipur for the financial year 2015-16. These are the responsibility of the management for preparation of these statements. Our responsibility is to express opinion on the basis of our audit.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. In planning and performing the audit of the Society for the year 2015-16 we considered its internal control procedures in order to determine our audit procedures for the purpose of expressing our opinion on the financial statements.

We planned and performed our audit and obtained reasonable assurance as to disclosure in the financial statements presentation whether the same are free from material misstatements and reported in our independent auditors report.

We noted no matters of material misstatements in disclosure and presentation of financial statements except those pointed in out in Annexure to audit report and in this Management Letter. We would like to draw the attention of the management on the points.

This report is intended solely for the information and use of the Society and managing committee of the Society. We would like this opportunity to thank the management and staff of the Society for their cooperation in performance of our work.

**General Observations for the year 2015-16**

1. CGSACS is registered as a Society under Chhattisgarh Society Registration Act.
2. We were not provided with exemption certificate from Income Tax Departments as regards exemption under section 12A of the Income Tax Act, 1961. ✓
3. **Chhattisgarh State Aids Control Society (CGSACS), Chhattisgarh** maintained six separate sets of books of accounts in the name of DBS Fund, TI Pool Fund, GFATM-II, GFATM-IV, GFATM-VII and UN Agency Fund during the year 2015-16. For all these accounts separate bank/cash books are maintained and thus six bank books are being maintained by CGSACS. It was explained to us that different set of books of accounts are being maintained for different type of funds received from NACO like DBS Fund, GFATM Funds, UNDP Fund etc. In our opinion single set of books of accounts be maintained by the institution containing all the funds. This has weakened the control and efficacy of internal control.
4. Internal audit of CGSACS was conducted by Sanjay Shrivastav & Co in 2015-16, which covered the peripheral units like NGOs, District Aids Control Society etc.
5. No cash book is being maintained in any of the books of accounts. It was explained that there is no cash payment being made during the year.



6. In any of the books of account **no vouchers like cash, bank or journal vouchers are being made in CGSACS**. It was explained to us that system vouchers are available, however we were not produced the same. Payments are being made on the basis of note sheet as approved by the Project Director and Assistant Project Director. At the time of making journal entry the same is made directly from the bill, SOE or salary sheets etc. No voucher is being made. Further we have observed that the bills/ SOEs are not checked/ passed in the accounts department before being entered in the books of accounts. This has weakened the total internal control procedure. Vouchers whether bank, journal or other must be made, serially numbered and properly dated.
7. We have observed that expenses from NGO and DAC are being booked on the basis of SOE/ Monthly Expenditure Abstract in all the books of accounts. In none of the cases these SOEs are certified by Professional Chartered Accountants nor are these supported by bills / invoices. Moreover in significant cases these SOEs are on photocopy and not original, nor these are on the letter head of the organisation nor these are dated. Further on before being entered in accounts these are not passed by competent authority in CGSACS. SOE/ MEF are approved by the Project Director on the format given by NACO. The covering page is on letter head and approved by the Project Director.
8. As per accounting guideline, CGSACS follows the cash basis of accounting. However as per the notes on accounts of Balance sheet for 2014-15 all revenues and expenses are generally recognised on cash basis except in the case of funds released by NACO which was recognised during the year irrespective of its actual receipts.
9. During the year 2015-16 we have observed that mercantile basis of accounting was also used particularly in programme and travelling advances and purchases etc. Some of the expenses were booked on the basis of bank payment vouchers and some were booked on the basis of SOE/expenses bills. Moreover the transactions to same party was made through journal entries some time and some time payment made to the same party was booked to the expenses account and not routed through the party's account. Examples of such parties are various NGOS, DACS etc. This has weakened the internal control on books of accounts.
10. In all the books of accounts for 2015-16 the Unspent Fund is being shown as General Fund in the Balance Sheet even though it is shown as Unspent Fund in the Utilisation Certificate.
11. Internal Control on Fixed Assets is grossly missing. Fixed Assets Register stating the details of the fixed assets was not produced before us for verification.
12. Default in submission of TDS return of the Society:

Irregularities as regards TDS are provided in the specific observations on different Fund account.



**SPECIFIC OBSERVATIONS ON DIFFERENT FUNDS :****A. New DBS Fund:**

1. Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
2. Subject to our comments in this Annexure and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACPP III.
3. Bank Reconciliation Statement of DBS Fund for 2015-16 produced before us is not correct. There are many entries which are appearing in the bank statement are not booked in the books of accounts particularly the interest from bank and TDS deducted there on. This was pointed out last year in our audit report. Those entries are not yet made.
4. There is a difference of Rs.83722/- in the audited bank reconciliation statement in 2014-15 which is being carried forward since the year 2012-13. The difference has increased to Rs.86,194/- during 2015-16
5. Repeated entries in the Bank Reconciliation:
  - i. In the bank reconciliation produced there appears cheques deposited but not cleared in bank of Rs.1662504.00 However out of above cheques of Rs. 909,061.00 are cleared. Both these entries are appearing in the BRS as cheque deposited not cleared and under credits in bank but not entered in books. The details are as below:

Cheque no	Amount	Cleared on
Cheque no. 851968 dated 28.03.2014	25,000.00	Cheque is already cleared as appearing in BRS
Cheque no. 501057 dated 31.03.2014	3,400.00	10/04/2014
Cheque no. 170309 dated 31.03.2014	70,254.00	05/04/2014
Cheque no. 170313 dated 31.03.2014	13,950.00	05/04/2014
Cheque no. 990241 dated 31.03.2014	10,000.00	Cheque is already cleared as appearing in BRS
Cheque no. 325803 dated 03.04.2014	10,000.00	Cheque is already cleared as appearing in BRS
Cheque no. 444649 dated 03.04.2014	63,000.00	04/04/2014
Cheque no. 444726 dated 03.04.2014	63,000.00	04/04/2014
Cheque no. 445002 dated 03.04.2014	20,000.00	04/04/2014
Cheque no. 444984 dated 03.04.2014	10,000.00	04/04/2014
Cheque no. 445328 dated 03.04.2014	150,000.00	Cheque is already cleared as appearing in BRS
Cheque no. 462709 dated 07.04.2014	3,567.00	07/04/2014
Cheque no. 462708 dated 07.04.2014	2,765.00	07/04/2014
Cheque no. 023025 dated 21.04.2014	3,914.00	21/04/2014
Cheque no. 178413 dated 11.07.2014	147,080.00	11/07/2014
Cheque no. 617406 dated 04.09.2014	1,000.00	Cheque is already cleared as appearing in BRS
Cheque no. 325237 dated 28.10.2014	117,702.00	22/10/2014
Cheque no. 306748 dated 31.03.2015	2,429.00	31.03.15
Cheque no 19234 dated 31.03.2015	71290.00	Already cleared
Ch no of DACS Balram pur	33760.00	Cheque already cleared
Ch no from DACS Balod	430655.00	Cheque already cleared
Ch no 127325 dated 05/03/2016	140412.00	Cheque already cleared. Total cheque was for Rs.200412.00 of which Rs. 60000/- was deposited in GFATM RAIPUR





As can be seen the amount shown as cheques deposited but not cleared includes cheques already cleared and credited in account of Rs.909,061.00. Only the date of clearance is not entered in the books of accounts and therefore it is appearing in both the sides.

- ii. Further in the bank reconciliation produced there appears cheques issued but not presented in bank of Rs.102,020.00 However out of above all the cheques of Rs. 46358.00 are cleared. Both these entries are appearing in the BRS. The details are as below:

Cheque no	Amount Rs.	Cleared on
Cheque no. 061875 dated 26.02.2014 paid to Hotel Madhuban	17,957.00	10-May-14
Cheque no. 4000 (743354) dated 09.10.2014 Paid to Dr. Channrakar	4,000.00	22-Oct-14
Cheque no. 743388 dated 07.11.2014 paid to Dumbani Dhamecha	3,825.00	20-Nov-14
Cheque no. 1068 (504948) dated 08.12.2014 paid to Idea Cellular	1,068.00	17-Dec-14
Cheque no. 061626 dated 13.01.2015 CGPDCL electric Bill	2,360.00	19-Jan-15
Cheque no. 061688 dated 31.01.2015	10,648.00	11-Feb-15
Cheque no. 061770 dated 31.03.2015	55,662.00	31-03-15
Cheque no. 061692 dated 05.02.2015	6,500.00	02-Mar-15

As can be seen the amount shown as cheques issued but not presented includes cheques already presented in bank of Rs.102,020.00. Only the date of clearance is not entered in the books of accounts and therefore it is appearing in both the sides.

- iii. Amount Debited by bank is not entered in the books:  
Following amounts debited by bank were not entered in the books of accounts and the details of which are not furnished:

Cheque no	Amount Rs.
Debit in Bank on 17.06.2014	1,000.00
Debit in Bank on 30.06.2014	1,055.00
Debit in Bank on 25.10.2014	2,950.00
Debit in Bank on 13.11.2014	200.00
Debit in Bank on 13.11.2014	800.00
Debit in Bank on 25.11.2014	10,085.00
Debit in Bank on 18.12.2014	66,449.00
Debit in Bank on 22.12.2014	7,090.00
Debit in Bank on 31.12.2014	855.00
Debit in Bank on 12.03.2015	100.00
Debit in Bank on 12.03.2015	100.00
Debit in bank on 20.03.2015	2.00
Debit in bank on 17.04.2015	6500.00
Debit in bank Statement on 24.09.2015	1140.00

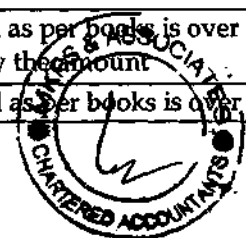
- iv. Amount Credited by bank is not entered in the books:  
Following amounts credited by bank were not entered in the books of accounts and the details of which are not furnished:

Cheque no	Amount Rs.
Credit in Bank on 02.04.2014	152.00
Credit in Bank on 02.04.2014	4,032.00
Credit in bank on 31.03.2015	1,750.00
Credit in bank on 17.06.2015	72799.00
Credit in bank on 11.09.2015	9020.00
Credit in bank on 13.10.2015	9110.00



- v. Amount wrongly entered in books:  
It was observed that amount as per cheque is wrongly entered in the books of accounts. Following are the details of such amount

Particular	Effect on BRS Amt Rs.	Remarks
Ch. No. 504772 dt 02.06.14	22,040.00	Entry not taken
Cheque no. 743475 dt: 29-03-14 credited in books for Rs. 36584.00 while debit from Bank is 36564.00	20.00	Bank bal as per books under stated by Rs.20.00
Cheque no. 743340 dt: 25/9/14 credited in books for Rs. 1017.00 while debit from Bank is Rs. 1067.00	(50.00)	Bank bal as per books is over stated by Rs.50.00
Credit in Bank on 08.08.2014 Rs. 452830.00 but in books Rs. 374000.00 received by kawardha DACS 78830/- for different accounts I.e. GFATM account	78,830.00	Bank bal as per books under stated by Rs.78830.00 and DAC Kwardha balance is reduced by above amount.
Cheque no. 743371 dt: 16-10-14 credited in books for Rs. 12720.00 while debit from Bank is Rs. 12700.00	20.00	Bank bal as per books under stated by Rs.20.00
Advance reversal entry mistakenly taken in Bank Account on 18.11.2014 ch. No 504937 dt: 18-11-14 Salary deduction of staffs	(44,650.00)	Bank bal as per books is over stated by Rs.44,650.00
Cheque no. 504939 dt: 19-11-15 credited in books for Rs. 3,90,720.00 while debit from bank is Rs. 325000.00 salary of STI staffs	65,720.00	Bank bal as per books under stated by Rs.65720.00
Cheque no.504983 dt: 19-12-14 Credited in books for Rs. 12,322.00 while debit from bank is Rs. 12,332.00 salary of staff	(10.00)	Bank bal as per books is over stated by Rs.10.00
Debit in Books on 19.12.2014	(64,950.00)	Bank bal as per books is over stated by Rs.64950.00
Advance reversal entry mistakenly taken in Bank Account on 14.01.2015 ch.no. 061637 Salary deduction of staffs	(56,850.00)	Bank bal as per books is over stated by Rs.56850.00
Advance reversal entry mistakenly taken in Bank Account on 05.02.2015 ch. No. 061691 Salary deduction of staffs	(56,850.00)	Bank bal as per books is over stated by Rs.56850.00
Advance reversal entry mistakenly taken in Bank Account on 02.03.2015 ch.no. 061711 Salary deduction of staffs	(56,850.00)	Bank bal as per books is over stated by Rs. 56850.00
Advance reversal entry mistakenly taken in Bank Account on 31.03.2015 ch. No. 061762 Salary deduction of staffs	(56,850.00)	Bank bal as per books is over stated by Rs.56850.00
Cheque no. 61698 dt. 24-02-15 credited in books for Rs. 10,000.00 while debit from bank is Rs. 1,00,000.00 advance to Dr.Chandrakar	(90,000.00)	Bank bal as per books is over stated by Rs.90000.00
May Ch.No.807302 dt: 30.05.2015 Amount received from DACS Dantewada	(3,414.00)	Bank bal as per books is over stated by the amount
Ch. No. 181520 dt:16-07-2015 for recovery of staff advances	(34,225.00)	Bank bal as per books is over stated by the amount
Aug & Sep Ch.No.181294 dt: 08.09.2015 for recovery of staff advances	(17,350.00)	Bank bal as per books is over stated by the amount
Ch.No.003380 dt: 11.09.2015 Recovery of staff advances	(18,130.00)	Bank bal as per books is over stated by the amount
Ch.No.181252 dt: 17.08.2015 Recovery of staff advances	(20,750.00)	Bank bal as per books is over stated by the amount
Ch.No.181264 dt: 24.08.2015 Recovery of staff	(18,650.00)	Bank bal as per books is over stated by the amount



advances		stated by the amount
October Ch.No.747108 dt: 07.10.2015 Recovery of staff advances	(17,350.00)	Bank bal as per books is over stated by the amount
Nov Ch.No.747165 dt: 30.11.2015 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
Ch.No.504807 dt: 31.12.2015 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
Dec Ch.No.504846 dt: 01.02.2016 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
Jan Ch.No.99999 dt: 23.01.2016 Recovery of staff advances	(3,500.00)	Bank bal as per books is over stated by the amount
Feb Ch.No.181535 dt: 01.03.2016 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
Mar Ch.No.181576 dt: 31.03.2016 Recovery of staff advances	(18,100.00)	Bank bal as per books is over stated by the amount
13.04.2016 (10729-10725) ch no 061779 dated 31.03.15 for 10729 but entered in books as 10725	(4.00)	Bank bal as per books is over stated by the amount
02.09.2016 (242604-235278) ch no 408740 from DACS 235278 but entered as 242604	(7,326.00)	Bank bal as per books is over stated by the amount

More care should be taken while making entries in the books of accounts. Bank must be reconciled every month.

6. There are old cheques some of which belongs to 2013-14 and 2014-15 and are not cleared till date and are still reflected in the Bank Reconciliation Statement. All cheques of more than the valid period should be reversed.
7. Excess expenses as reported in earlier years were not reversed in the accounts of CGSACS.
8. Expenses booked as per the SOE from DACS and actual expenses of DACS as per internal audit report during the year 2015-16:

We have noticed difference in expenses as booked on the basis of SOE submitted and actual expenses as per the internal audit report in the case of DACS. In the following cases excess expenses have been booked:

S.NO	Name of DACS	Expenses as per SOE Rs.	Expenses as per internal audit report	Expenses Excess Booked
01	RAJNANDGAON	2273,799.00	443,500.00	18,30,299.00
02	DURG	2175289.00	648110.00	1527,179.00
03	BALODA BAZAR	242,893.00	286,299.00	43,406.00
04	BALRAMPUR	287,000.00	14,180.00	272,190.00
05	BASTAR	1196,660.00	935460.00	261200.00
06	BEMETARA	319,105.00	0.00	319,105.00
07	BIJAPUR	207218.00	0	207218.00
08	BILASPUR	527,141.00	473,641.00	53,500.00
09	JANJGIR	509,000.00	443,264.00	65,736.00
10	KAWARDHA	933,474.00	208,000.00	725,474.00
11	KONDAGAON	730,650.00	0	730650.00
12	KORBA	530,066.00	496,000.00	34,066.00
13	MUNGELI	10,40,229.00	14360.00	10,25,869.00



14	RAIPUR	337,500.00	281,467.00	56,033.00
15	SARGUJA	19,58,954.00	750,816.00	12,08,138.00
16	SUKMA	344,602.00	95,000.00	249,602.00
17	SURAJPUR	352,000.00	65000.00	287000.00
18	DEAN MEDICAL COLLEGE JAGDALPUR	923,020.00	420,859.00	240,391.00

**Theses excess expenses of Rs.91,37,056.00 must be reversed from the utilisation for the year and must be recovered from the respective DACS**

**9. Expenses less booked as per the SOE and actual expenses as per internal audit report during the year 2015-16:**

We have noticed difference in expenses as booked on the basis of SOE submitted and actual expenses as per the internal audit report in the case of DACS. In the following cases less expenses have been booked:

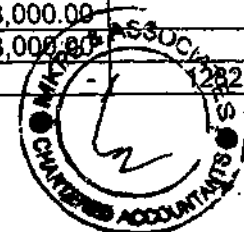
S.NO	Name of DACS	Amount as per SOE Rs.	Actual Amt as per internal audit report Rs.	Expenses less Booked Rs.
01	BALOD	368,680.00	382,500.00	13820.00
02	DHAMTARI	291,800.00	351,630.00	59830.00
03	RAIGARH	590,150.00	922301.00	332,151.00
04	NARAYANPUR	40,000.00	195,000.00	155,000.00
05	JASHPUR	380,088.00	646588.00	266500.00
06	DEAN CIMS BILASPUR	661,250.00	902,310.00	241,060.00
07	DEAN MEDICAL COLLEGE RAIPUR	985,148.00	1272,536.00	287,388.00

Expenses of DACs is less booked by Rs.13,55,749.00 during the year 2015-16. The expenses must be booked as per the actual expenses allowed by the internal auditor.

**10. Difference in refund by DACS as per internal audit report and as per books of CGSACS**

We have observed that there is difference in the amount of refund as booked in the books of CGSACS and as reported by the internal auditor.

S. No	Name of DACS	Refund by DACS as per internal audit report	Amount received by CGSACS as per books	Excess Received as per books of CGSACS	Less Received as per books of CGSACS
1	GARIABAND	41914.00	114,2014.00	71,290.00	-
2	JASHPUR	200,412.00	140,412.00	-	60000.00
3	RAIPUR	342,006.00	290,048.00	-	51958.00
4	MUNGELI	378,171.00	325,371.00	53,000.00	-
5	BILASPUR	258,000.00	397,500.00	139,500.00	-
6	KORBA	235,278.00	242,604.00	7326.00	-
7	BALRAMPUR	0.00	33760.00	33760.00	-
8	SURAJPUR	212,000.00	187,000.00	-	25000.00
9	KANKER	0	139,500.00	139,500.00	-
10	DURG	0.00	463,229.00	463,229.00	-
11	DANTEWADA	0.00	3389.00	3389.00	-
12	KONDAGAON	0.00	63000.00	63,000.00	-
13	SUKMA	0.00	73,000.00	73,000.00	-
14	RAJNANDGAON	128,250.00	0.00	-	128250.00



There should not be any difference between amount received by CGSACS as per books and as per internal audit report. This must be resolved immediately.

### 11. Internal audit report not produced:

In case of following DACS internal audit report for DBS Fund was not produced

SI No	Name of DACS	Advance given during the year Rs.	Expenses as per SOE during the year Rs.	Closing Balance Rs.
01	MAHASAMUND	578,875.00	626,375.00	0.00

### 12. Observations on Salary and TDS:

- i. The staffs of CGSACS are on contractual engagements and their contracts are renewed on yearly basis. However TDS on payment made to them are on deducted on the computation made on the basis of treating them as salary.
- ii. Even though the service periods of staff are renewed no contractual agreement for employment with any of the staff of DBS Fund was made.
- iii. No details of working of arrears payment to contractual staff was produced before us.
- iv. TDS of Rs.24,500.00 was excess paid in DBS Fund account.
- v. Non deduction/ Less deduction of TDS:

In following cases TDS has been either not deducted or deducted at lesser amount.

SI No	Nature of payment	Name of party	Date of payment	Amount Rs.	Observations
01	Travelling Expenses (2123)	Ajay Travels	12/06/15	13,360.00	TDS not deducted on air ticket
02	Travelling Expenses (2123)	Ajay Travels	12/06/15	19326.00	TDS not deducted on air ticket
03	Travelling Expenses (2123)	Ajay Travels	28/07/15	42859.00	TDS not deducted on air ticket
04	Travelling Expenses (2123)	Ajay Travels	28/07/15	27821.00	TDS not deducted on air ticket
05	Travelling Expenses (2123)	Ajay Travels	31/07/15	11919.00	TDS not deducted on air ticket
06	Travelling Expenses (2123)	Ajay Travels	31/08/15	14707.00	TDS not deducted on air ticket
07	Travelling Expenses (2123)	Ajay Travels	24/09/15	42292.00	TDS not deducted on air ticket
08	Travelling Expenses (2123)	Ajay Travels	13/01/16	49488.00	TDS not deducted on air ticket
09	Travelling Expenses (2123)	Ajay Travels	02/2/16	12125.00	TDS not deducted on air ticket
10	Travelling Expenses (2123)	Ajay Travels	08/02/16	46494.00	TDS not deducted on air ticket
11	Travelling Expenses (2123)	Ajay Travels	09/02/16	22525.00	TDS not deducted on air ticket
12	Travelling Expenses (2123)	Ajay Travels	24/02/16	11666.00	TDS not deducted on air ticket
13	Travelling Expenses (2123)	Ajay Travels	24/02/16	18392.00	TDS not deducted on air ticket
14	Travelling Expenses	Ajay Travels	24/02/16	13214.00	TDS not deducted



	(2123)					on air ticket
15	Travelling Expenses (2123)	Ajay Travels	08/03/16	20728.00		TDS not deducted on air ticket
16	Travelling Expenses (2123)	Ajay Travels	08/03/16	29591.00		TDS not deducted on air ticket

**vi. Late Deposit of TDS:**

In following cases we have observed late deposit of TDS in case of DBS Fund .

Nature of payment	Date of Deduction	TDS Amt Rs.	Due date of payment	Date of actual payment ( chalan date)
TDS (Salary)	20/04/2015	4000.00	07/05/15	11/06/15
TDS (Salary)	27/05/2015	5000.00	07/06/15	11/06/15
TDS (Salary)	27/05/2015	3000.00	07/06/15	11/06/15
TDS (Salary)	27/05/2015	3000.00	07/06/15	11/06/15
TDS (Salary)	27/05/2015	1500.00	07/06/15	11/06/15

**13. Old Advances outstanding in DBS books:**

Following advances are carried forward from last year and further advance still given and outstanding as on 31/03/2015

Name of person/ Party	Amt outstanding on 1/04/15	Amount outstanding of 31/3/16	Remarks
Eklovy Tiwari	25000.00	25000.00	Amount is outstanding for more than one year. It must be immediately recovered
FA & CAPSE Railway Nagpur	80640.00	132,930.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
Hitendra Kumar Sahu	25000.00	25000.00	Amount is outstanding for more than one year. It must be immediately recovered
Nitin Bhowte	25000.00	25000.00	Amount is outstanding for more than one year. It must be immediately recovered
Civil Surgeon Raipur	5000.00	5000.00	Amount is outstanding for more than one year. It must be immediately recovered
Nodal Officer Micro Bio Dept Medical College, Raipur	170000.00	170000.00	Amount is outstanding for more than one year. It must be immediately recovered
OST Bishrampur	410600.00	410600.00	Amount is outstanding for more than one year. It must be immediately recovered
Tirupati Sharma	754.00	754.00	Amount is outstanding for more than one year. It must be immediately recovered
Anil Vasu	20000.00	20000.00	Amount is outstanding for more than one year. It must be immediately recovered
Dr Praveen Agrawal	65000.00	65000.00	Amount is outstanding for more than one year. It must be immediately recovered
Vikrant Verma	281750.00	69,050.00	Amount is outstanding for more than one year. It must be immediately recovered

In this connection we recommend as follows:

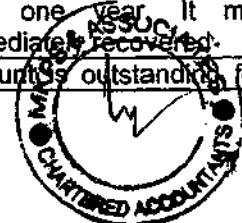
- All the advances be approved by the Project Director of CGSACS.
- No fresh advance be given unless earlier advance is settled.
- In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.



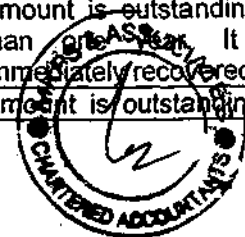
**14. Old advance in the name of NGO:**

Huge advances are noticed in the name of NGOs in DBS Fund and there is no transactions in these accounts. The details are as follows:

Name of person/ Party	Amt outstanding on 1/04/15	Amount outstanding of 31/3/16	Remarks
Sangatha Sahabhangi Gramin Vikas Sansthan, Sarguja	3938.50	3938.50	Amount is outstanding for more than one year. It must be immediately recovered
Action for Advancement Soceity Raipur	126612.00	126612.00	Amount is outstanding for more than one year. It must be immediately recovered
Adarsh Navyuvak Mandal Korba	136743.00	136743.00	Amount is outstanding for more than one year. It must be immediately recovered
Astha Samiti Kawardha	249013.00	249013.00	Amount is outstanding for more than one year. It must be immediately recovered
Bastar Samajik Jan Vikas	60148.00	60148.00	Amount is outstanding for more than one year. It must be immediately recovered
CG Prachar evam Vikas Sansthan Ambikapur	205623.00	205623.00	Amount is outstanding for more than one year. It must be immediately recovered
Chandra tilak siksha Swasthya Vigyan Samiti Korba	558237.00	558237.00	Amount is outstanding for more than one year. It must be immediately recovered
Chhattisgarh Network of People Living with HIV Bhilai	205246.00	205246.00	Amount is outstanding for more than one year. It must be immediately recovered
Chetna Child and Women Welfare Jagdalpur	198201.00	198201.00	Amount is outstanding for more than one year. It must be immediately recovered
Gram Mitra Samaj Seva Sansthan Janjgir	25897.00	25897.00	Amount is outstanding for more than one year. It must be immediately recovered
Grihini Samiti Bhatapara	451297.00	151,775.00	Amount is outstanding for more than one year. It must be immediately recovered
Jankalyan Samajik Sansthan Rajnandgaon	365325.00	365325.00	Amount is outstanding for more than one year. It must be immediately recovered
Jankalyan Samajik Sansthan Rajnandgaon 3 <sup>rd</sup>	313053.00	313053.00	Amount is outstanding for more than one year. It must be immediately recovered
Janmitram Kalyan Samiti Raigarh	212936.00	212936.00	Amount is outstanding for more than one year. It must be immediately recovered
Jan vikas parishad evam Anusandhun New Bilaspur	196543.00	196543.00	Amount is outstanding for more than one year. It must be immediately recovered
Kalp Samaj Sewi Sanstha Janjgir	41343.00	41343.00	Amount is outstanding for more than one year. It must be immediately recovered
Kalyani Social Welfare & Research Balod	137254.00	137254.00	Amount is outstanding for more than one year. It must be immediately recovered
Kalyani Social Welfare	95458.00	95458.00	Amount is outstanding for more than one year. It must be immediately recovered



Research Durg			than one year. It must be immediately recovered
Khoj evam Jan Jagriti Samiti	211341.00	211341.00	Amount is outstanding for more than one year. It must be immediately recovered
Nav Yuva Jagaran Pratisthan Bilaspur	302123.00	302123.00	Amount is outstanding for more than one year. It must be immediately recovered
Navyuva Jagaran Pratisthan Jashpur	5995.00	5995.00	Amount is outstanding for more than one year. It must be immediately recovered
Nischay Samiti New Raigarh	67582.00	67582.00	Amount is outstanding for more than one year. It must be immediately recovered
Path Pradarshak Sarguja	238534.00	238534.00	Amount is outstanding for more than one year. It must be immediately recovered
Pratigya Vikas Sansthan Durg	136764.00	136764.00	Amount is outstanding for more than one year. It must be immediately recovered
Ramkey Foundation Raipur	602707.00	602707.00	Amount is outstanding for more than one year. It must be immediately recovered
Sahabhagi Samaj Sewi Sansth Pakhanjur	97204.00	97204.00	Amount is outstanding for more than one year. It must be immediately recovered
Sahyog Sansthan Durg	306260.00	306260.00	Amount is outstanding for more than one year. It must be immediately recovered
Sahabhagi Samaj Sewi Sansth Kanker	109528.00	109528.00	Amount is outstanding for more than one year. It must be immediately recovered
Samarpit Raipur	97751.00	97751.00	Amount is outstanding for more than one year. It must be immediately recovered
Samta Mahila Mandal New Dantewada	147415.00	147415.00	Amount is outstanding for more than one year. It must be immediately recovered
Samta mahila Mandal Raipur	18777.00	18777.00	Amount is outstanding for more than one year. It must be immediately recovered
Sangatha Sahabhagi Gramin Vikas Sansthan Korba	25588.00	25588.00	Amount is outstanding for more than one year. It must be immediately recovered
Sanjivani Gramin Vikas Sansthan Bilaspur	24240.00	24240.00	Amount is outstanding for more than one year. It must be immediately recovered
Sarapit New Bilaspur	279658.00	279658.00	Amount is outstanding for more than one year. It must be immediately recovered
Sewa Bhaskar Samaj Kalyan Sansthan Korea	271372.00	271372.00	Amount is outstanding for more than one year. It must be immediately recovered
Society for Education Eco & Social Upliftment Rajim	454000.00	454000.00	Amount is outstanding for more than one year. It must be immediately recovered
Transport Corporation of India Raipur	848500.00	848500.00	Amount is outstanding for more than one year. It must be immediately recovered
Transport Corporation of India	155763.00	155763.00	Amount is outstanding for more than one year. It must be immediately recovered





Bilaspur			than one year. It must be immediately recovered
Transport Corporation of India Raigarh	214612.00	214612.00	Amount is outstanding for more than one year. It must be immediately recovered
Vikas evam Anusandhan Sansthan Badola	191366.00	191366.00	Amount is outstanding for more than one year. It must be immediately recovered
Vikas evam Anusandhan Sansthan Durg	140537.00	140537.00	Amount is outstanding for more than one year. It must be immediately recovered

Since the accounts of all NGOs are transferred to TI Pool Fund these advances must also be transferred to TI Pool Fund account so that the same can be recovered.

Further out of above NGOs accounts of many are closed. The amount outstanding from must be immediately recovered.

#### 15. Observations on procurement & calling of Tenders:

Observations as regards IEC, audit expenses:

Particulars	Name of party	Date	Amount Rs	Observations
Training Expenses	Hotel Raipur Inn	26/06/15	97,700.00	No tender or quotations were called for payment of lodging, boarding lunch etc fo STI training
Training Expenses	Hotel Raipur Inn	23/11/15	100,800.00	No tender or quotations were called for payment of lodging, boarding lunch etc fo STI training
Training Expenses	Hotel Raipur Inn	17/02/16	114,600.00	No tender or quotations were called for payment of lodging, boarding lunch etc fo STI training
Training Expenses	Hotel Raipur Inn	31/03/16	73,500.00	No tender or quotations were called for payment of lodging, boarding lunch etc fo STI training
Audit Fees	Dumbani Dhamecha & Associates	02/07/15	11846.00	Interest paid on late filing of TDS Return. It is debited to Audit Fees which is wrong head.
Audit fees	Dumbani Dhamecha & Associates	28/08/15	10,000.00	No tender or quotation was called for internal audit of Samarthan as per instruction of NACO. Further this must be done by internal auditor. No order copy/ work order to auditor was issued
Audit Fees	Dumbani Dhamecha & Associates	27/05/15	5000.00	No tender or quotation was called for audit of GFATM Rd-VII. Further the work was assigned to person other than the internal or statutory auditors
Audit Fees	Dumbani Dhamecha & Associates	28/08/15	4556.00	Amount paid to filing TDS, income tax return and other matters. No open tender was called. Only quotations called from three parties.
Audit Fees	Dumbani Dhamecha & Associates	24/02/16	4250.00	Amount paid to filing TDS, income tax return and other matters. No open tender was called. Only quotations called from three parties. Moreover the work was for TDS filing and income tax return etc. However the payment was made of TDS on quarterly basis.



**B. TI Pool Fund:**

1. Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
2. Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACP III.
3. There is difference of Rs.224,605.00 which is because some of the entries are not made in the books of accounts and some entries are wrongly made in the books. These entries must be corrected immediately.
4. Entries not taken in books of accounts: Following entries are found in bank statement but are not entered in the books of accounts of which three entries pertains to 2014-15 and which were pointed out in audit report for the year 2014-15 but not yet rectified till date

Particulars	Amount Rs.	Status as on 31.03.2016	Remarks
Credit in Bank on 01.10.2014	8,000.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 08.10.2014	200.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 25.12.2014 Bank Interest	131,025.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 31.03.2016	760.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 31.03.2016	270.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Difference in Ch no 412511	100000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Difference in Ch no 412505	68500.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Bank charges debited by bank on 31.12.2014	120.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Cheque issued and cleared on 08.03.2016 still appearing in BRS	105,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts

5. Funds were disbursed to NGOs for different activities and NGOs submitted Monthly Expenditure Formats (not SOE). Containing abstract of expenses during the month. These MEFs are not accompanied by any bill vouchers or supporting documents nor these are certified by professional chartered accountant. Before being entered in the books of accounts these MEFs are not passed by any competent authority nor the work is being certified by any person. In case of many NGOs we were not produced the SOEs during the year 2015-16.
6. **Excess Expenses booked on the basis of MEF/SOE submitted by NGOs than the actual expenses reported by internal auditor**

We noticed difference in the SOE amount booked during the year 2015-16 and the actual expenses as per the internal audit report. In the following cases excess expenses have been booked than the actual expenses as reported by the internal auditor.



Sl No	Name of NGO	Expenses as per SOE (Rs.)	Expenses as per internal audit report (Rs.)	Excess expenses booked Rs.
1	Action for advancement society Raipur	1986036.00	1695171.00	290865.00
2	Adarsh Navyuk Mandal Rajnandgaon	1932498.00	1320356.00	612142.00
3	Adarsh Navyuk Mandal Korba	2318858.00	1352652.00	966206.00
4	Astha Samiti Kawardha	1740258.00	1271494.00	468764.00
5	Bastar Samajik Truckers Jagdalpur	2461128.00	807058.00	1654070.00
6	Chhattisgarh Prachar Vikas Sansthan, Bilaspur	1747777.00	1129506.00	618271.00
7	Chetna Child New and Women Welfare jagdalpur	1599946.00	1286072.00	313874.00
8	Chetna Child & Women Welfare Socieity, Raipur	2323664.00	1439617.00	884047.00
9	Chirag Social Welfare Society	2033584.00	1514394.00	519190.00
10	Gram Mitra Samaj Seva Sansthan Janjgir	2115026.00	1152,105.00	969,921.00
11	Jan Jagriti Kendra Mahasamund	1494588.00	940121.00	554467.00
12	Janmitram Kalyan Samiti Raigarh	2343656.00	1361504.00	982152.00
13	Jan Vikas Parishad evam Anusandhan, Bilaspur	1341992.00	1013089.00	328903.00
14	Kalyani Social welfare & Research Balod	1391247.00	1062624.00	328623.00
15	Kamgar Foundation Janjgir	1143541.00	838546.00	304995.00
16	Khoj evam Jan Jagriti Samiti	1511247.00	1012447.00	498800.00
17	Nav Yuva Jagaran Prathisthan Jashpur	1894154.00	1125671.00	768483.00
18	New Path Education Society Durg	1882166.00	1396503.00	485663.00
19	Nischaya Samiti Raigarh New	2275118.00	1006,624.00	11,37,082.00
20	Nischaya Samiti Raigarh	1193848.00	1138036.00	55,812.00
21	Path Padarshak Ambikapur	2083701.00	1469407.00	614294.00
22	Path Padarshak, Korea	1514708.00	1167735.00	346973.00
23	Pratigya Vikas Sansthan Trucker Durg	3065623.00	1076084.00	1989539.00
24	Sahabhagi Samaj Sewi Sanstha, Pakhanjur	1458436.00	886149.00	572287.00
25	Sahbhagi Samaj Sewa Sansthan Dhamtari	1506360.00	1031762.00	474598.00
26	Sahbhagi Samaj sewi Sansthan kanker	1579303.00	1056695.00	522608.00
27	Sajag Prahari Samaj Vikas Samiti Bilaspur	1641947.00	1541115.00	100832.00
28	Samarpit Bilaspur	1947,947.00	945409.00	1002,538.00
29	Samarpit New Bilaspur	12,65,971.00	1110,971.00	1,55,000.00
30	Samta jankalyan Samiti, Dongargarh	1630608.00	1198942.00	431666.00
31	Samta Mahila mandal Dantewada	1774128.00	1349730.00	424398.00
32	Samta Mahila mandal Raipur	3474618.00	2250983.00	1223635.00
33	Sangata Sahabhagi Gramin vikas Sansthan Korba	1775488.00	1106883.00	668605.00
34	Sangatha Sabhagi Gramin Vikas Sansthan, Sarguja	1952079.00	1069737.00	882342.00



35	Shree Narayan Prena Samiti, Mungeli	1647682.00	1089994.00	557688.00
36	Sewa Bhaskar Samaj Kalyan Sansthan Korea	1271170.00	951312.00	319858.00
37	Transport Corporation India Foundation Raipur	1750450.00	1502816.00	247634.00
38	TI Project Talash Swayam Sewa Sansthan	1430267.00	1188911.00	241356.00
39	Vikas evam Anusandhan Sansthan Durg	1358175.00	1010840.00	347335.00
40	Vikas Mitra Kondagaon	374,970.00	331,665.00	43,305.00

Expenses of Rs.244,30671.00 were excess booked in the accounts and must be reversed and accordingly funds utilisation is overstated. These amount must be debited to the concerned NGOs and be recovered immediately.

7. Expenses less booked than the internal audit report

SI No	Name of NGO	Ti Pool Fund Amount as per SOE (Rs.)	Amount as per internal audit report (Rs.)	Less exp booked (Rs.)
01	Bastar Samajik Jan Vikas Samiti,	969760.00	1219441.00	249681.00
02	Pratigya Vikas Sansthan Durg	1111068.00	1409404.00	298336.00
03	Kalyani Social welfare & Research Durg	0.00	1358348.00	1358348.00

Expenses of Rs.19,06,365.00 were less booked in books of accounts.

8. Difference in amount refunded by NGO as per books of CGSACS and internal audit report

SI No	Name of NGO	Amount of refund as per books of CGSACS	Amount of refund as per internal audit report	Difference
01	Path Pradarshak Korea	856960.00	900000.00	Rs.43,040.00 was less received by CGSACS
02	Samarpit II Bilaspur	12,02,500.00	0.00	Rs.12,02,500/- was excess received by CGSACS

9. Difference in amount of advance given by CGSACS by NGO as per books of CGSACS and internal audit report

SI No	Name of NGO	Amount of advance given as per CGSACS	Amount of advance received as per internal audit report	Remarks
01	Action for advancement Soceity, Raigarh	15,20,829.00	14,70829.00	Rs. 32,000/- less received as per internal audit report
02	Gram Mitra Samaj Sewa Sansthan, Janjgir	11,75,316.00	1093,554.00	Rs.81762/- less received by NGO as per internal audit
03	Nav Yuva Jagam Prasthin, Jashpur	947870.00	922870.00	Rs.25,000/- less received by NGO as per internal audit



04	Nischaya Samiti Raigarh	838,690.00	818,690.00	Rs.20000/- less received by NGO as per internal audit
05	Path Pradarshak Ambikapur	889911.00	831,631.00	Rs.58,280/- less received by NGO as per internal audit
06	Path Pradarshak, Korea	613,941.00	647,221.00	Rs.33,280/- excess received by NGO as per internal audit
07	Samarpit New Bilaspur	2065,230.00	2080,084.00	Rs.14,854/- excess received by NGO as per internal audit
08	Sewa Bhaskar Samaj Kalyan Sansthan, Korea	637,567.00	612,567.00	Rs.25,000/- less received by NGO as per internal audit report

**10. Internal Audit Report not produced:**

In the following cases internal audit report for the year were not produced

Sl No	Name of NGO	Advance given during the year Rs.	Expenses as per SOE during the year Rs.	Closing Balance Rs.
01	CG Prachar Evam vikas Sansthan, ambikapur	0.00	490536.00	528,801.00
02	Jankalayan Samajik Sansthan Rajnandgaon	62462.00	0.00	68831.00
03	Transport Corporation India Foundation Bilaspur	0.00	648824.00	358,824.00
04	Vikas Mitra Kondagaon	0.00	374970.00	764,514.00

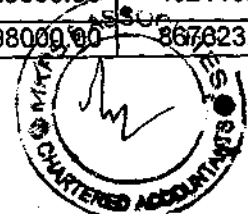
**11. Report of Closed NGOs:**

We were not produced the list and files of the closed NGOs during the year 2015-16.

**12. Excess expenses booked than the financial limits approved by CGSACS:**

We have observed that excess expenses of NGOs were booked than the financial limits approved by CGSACS for the year 2015-16 Details are as below:

Sl No	Name of NGO	Expenses booked during 2015-16	Financial Limits by CGSACS	Excess expenses booked
01	Action for advancement society Raipur	1986036.00	1251000.00	735036.00
02	Adarsh Navyuk Mandal Korba	2318858.00	2303000.00	15858.00
03	Bastar Samajik Truckers Jagdalpur	2461128.00	1259000.00	1202128.00
04	Chetna Child New and Women Welfare jagdalpur	1599946.00	0	1599946.00
05	Chetna Child & Women Welfare Soceity, Raipur	2323664.00	0	2323664.00
06	Chhattisgarh Chetna Prachar Vikas Sansthan, Bilaspur	1747777.00	0	1747777.00
07	Chirag Social Welfare Society	2033584.00	1230000.00	803584.00
08	Gram Mitra Samaj Seva Sansthan Janjgir	2115026.00	0	2115026.00
09	Kamgar Foundation Janjgir	1143541.00	885000.00	258541.00
10	Nav Yuva Jagaran Prathisthan Jashpur	1894154.00	1877000.00	17154.00
11	New Path Education Society Durg	1882166.00	1057000.00	825166.00
12	Nischaya Samiti Raigarh New	2275118.00	1823000.00	452118.00
13	Pratigya Vikas Sansthan Trucker Durg	3065623.00	2198000.00	867623.00



14	Sahabhagi Samaj Sewi Sanstha, Pakhaniur	1458436.00	0	1458436.00
15	Sahbhagi Samaj Sewa Sansthan Dhamtari	1506360.00	0	1506360.00
16	Samta jankalyan Samiti	1630608.00	910610.00	719998.00
17	Samta Mahila mandal Raipur	3474618.00	2716000.00	758618.00
18	Sangatha Sabhagi Gramin Vikas Sansthan, Sarguja	1952079.00	1823000.00	129079.00
19	Shree Narayan Prena Samiti, Mungeli	1647682.00	1439000.00	208682.00
20	Sewa Bhaskar Samaj Kalyan Sansthan Korea	1271170.00	0	1271170.00
21	Transport Corporation India Foundation Bilaspur	648824.00	0	648824.00
22	TI Project Talash Swayam Sewa Sansthan	1430267.00	587000.00	843267.00

**13. Excess Expenses booked on the basis of SOE submitted by OST center than the actual expenses reported by internal auditor**

We noticed difference in the SOE amount booked during the year and the actual expenses as per the internal audit report. In the following cases excess expenses have been booked than the actual expenses as reported by the internal auditor.

SI No	Name of OST Center	Amount as per SOE (Rs.)	Amount as per internal audit report (Rs.)	Excess expenses booked Rs.
1	OST Center, Korba	12,91,045.00	933,958.00	357087.00
	OST CIMS Bilaspur	11,67,454.00	879,799.00	287,655.00
2	OST Center, Bilaspur	708,782.00	623,682.00	85,100.00
3	OST Center, Durg	1081,495.00	958,656.00	122,839.00
4	OST Center, Bishrampur	455,000.00	385,000.00	70,000.00
5	OST Center, Manendragarh	387,000.00	105,000.00	282,000.00

Expenses of Rs.12,04,68100 were excess booked in accounts and funds utilisation for the year is understated to the extent.

**14. Observations on TDS:**

**i. Non Deduction of TDS for payments made/ amount credited to NGOs:**

During the year TDS has not been deducted from the NGOs account for payment made to them even if registration u/s 12A of Income Tax Act was not produced by any of the NGO. TDS is not to be deducted only if the NGO produces the registration u/s 12A. Otherwise TDS @ 2% has to be deducted on the payments made to them. The total amount paid to NGOs during the year are as follows:

SI No	Name of NGO	Total Amount paid Rs.	TDS amount
01	Action for advancement society Raipur	15,20,829.00	30417.00
02	Adarsh Navyuk Mandal Rajnandgaon	885,454.00	17709.00
03	Adarsh Navyuk Mandal Korba	876,577.00	17532.00
04	Astha Samiti Kawardha	743,786.00	14876.00
05	Bastar Samajik Jan Vikas Samiti, Dantewada	596,080.00	11922.00
06	Bastar Samajik Truckers Jagdalpur	712,850.00	14259.00
07	Chhattisgarh Network of People Living with HIV, Bhilai	612,642.00	12287.00



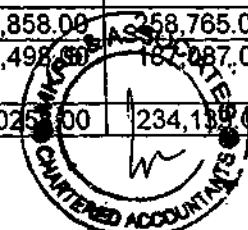
08	Chetna Child & Women Welfare Society, Raipur	1354,245.00	27085.00
09	Chhattisgarh Chetna Prachar Vikas Sansthan, Bilaspur	658,965.00	13179.00
10	Chirag Social Welfare Society	15,03,325.00	30066.00
11	Gram Mitra Samaj Seva Sansthan Janjgir	11,75,316.00	23506.00
12	Jan Jagriti Kendra Mahasamund	774,485.00	15490.00
13	Jankalayan Samajik Sansthan Rajnandgaon	62462.00	1250.00
14	Janmitram Kalyan Samiti Raigarh	944,716.00	18894.00
15	Jan Vikas Parishad evam Anusandhan, Bilaspur	516,648.00	1033.00
16	Kalyani Social welfare & Research Balod	644,943.00	12898.00
17	Kalyani Social welfare & Research Durg	13,30,050.00	26601.00
18	Kamgar Foundation Janjgir	826,477.00	16529.00
19	Khoj evam Jan Jagriti Samiti	498,385.00	9967.00
20	Nav Yuva Jagaran Prathisthan Jashpur	947,870.00	18958.00
21	New Path Education Society Durg	1316,545.00	26331.00
22	Nischaya Samiti Raigarh New	788,173.00	15763.00
23	Nischaya Samiti Raigarh	838,690.00	16774.00
24	Path Padarshak Ambikapur	889,911.00	17798.00
25	Path Padarshak, Korea	613,941.00	12279.00
26	Pratigya Vikas Sansthan Trucker Durg	11,03,549.00	22071.00
27	Pratigya Vikas Sansthan Durg	1231,793.00	24636.00
28	Sahabhagi Samaj Sewi Sanstha, Pakhanjur	515,159.00	10303.00
29	Sahbhagi Samaj Sewa Sansthan Dhamtari	759,384.00	15188.00
30	Sahbhagi Samaj sewi Sansthan kanker	572,027.00	11440.00
31	Sajag Prahari Samaj Vikas Samiti Bilaspur	16,99,192.00	33984.00
32	Samarpit Bilaspur	20,65,230.00	41304.00
33	Samta jankalyan Samiti	11,64,415.00	23288.00
34	Samta Mahila mandal Dantewada	862,141.00	17243.00
35	Samta Mahila mandal Raipur	25,91,212.00	51824.00
36	Sangata Sahabhagi Gramin vikas Sansthan Korba	914,624.00	18292.00
37	Sangatha Sabhagi Gramin Vikas Sansthan, Sarguja	978,095.00	19562.00
38	Samarpit New Bilaspur	923,631.00	18472.00
39	Shree Narayan Prena Samiti, Mungeli	988,744.00	19744.00
40	Transport Corporation India Foundation Raipur	911,807.00	18236.00
41	TI Project Talash Swayam Sewa Sansthan	879,406.00	17588.00
42	Vikas evam Anusandhan Sansthan Durg	544,848.00	10897.00

- ii. The staffs of CGSACS (TI Pool Fund) are on contractual engagements and their contracts are renewed on yearly basis. However TDS on payment made to them are on deducted on the computation made on the basis of treating them as salary.
- iii. Even though the service periods of staff are renewed no contractual agreement for employment with any of the staff of DBS Fund was made.
- iv. No details of working of arrears payment to contractual staff was produced before us.

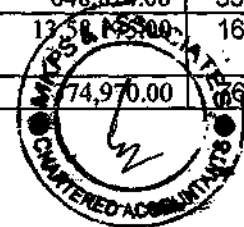
**15. Advances outstanding in the name of NGO:**

Advances are noticed in the name of NGOs in TI Pool Fund. The details are as follows:

Name of person/ Party	Opening Balance as on 01/04/15	Advance given during the year	Advance Adjusted	Closing Balance as on 31/03/2016
Action for Advancement Society Raipur	780,433.00	1520,829.00	1986,036.00	315,226.00
Adarsh Navyuvak Mandal Korba	1901,046.00	876,577.00	25,18,858.00	258,765.00
Adarsh Navyuvak Mandal Rajnandgaon	13,34,131.00	885,454.00	20,32,498.00	167,087.00
Astha Samiti Kawardha	1330,611.00	743,786.00	1840253.00	234,139.00



Bastar Samajik Jan Vikas Samiti Dantewada	395,148.00	596,148.00	969,760.00	21,477.00
Bastar Samajik Truckers Jagdalpur	1910,129.00	712,939.00	24,61,128.00	161,940.00
CG Prachar evam Vikas Sansthan Ambikapur	1019,337.00	0	490,536.00	528,801.00
Chetna Child and Women Welfare Jagdalpur	1213,641.00	614,342.00	15,99,946.00	228,037.00
Chetna Child and Women Welfare Raipur	1257,607.00	1354,245.00	23,23,664.00	288,188.00
Chhattisgarh Prachar Vikas Sansthan, Bilaspur	1523,572.00	658,965.00	18,47,777.00	334,760.00
Chirag Social Welfar Soceity	736,334.00	1503,325.00	20,33,584.00	206,075.00
Gram Mitra Samaj Seva Sansthan Janjgir	1243,365.00	1175,316.00	21,15,026.00	303,655.00
Jan jagriti Kendra Mahasamund	919,429.00	774,485.00	14914,588.00	199,326.00
Jankalyan Samajik Sansthan Rajnandgaon	6329.00	62,462.00		68,831.00
Janmitram Kalyan Samiti Raigarh	1619,724.00	944,716.00	23,43,656.00	220,784.00
Jan vikas parishad evam Anusandhun New Bilaspur	1347,552.00	516,648.00	17,41,992.00	122,208.00
Kalyani Social Welfare & Research Balod	1014,685.00	644,943.00	13,91,247.00	268,381.00
Kalyani Social Welfare Research Durg	1491,496.00	0	0	1491,496.00
Kamgar Foundation, Janjgir	544,713.00	826,477.00	1143,541.00	227,649.00
Khoj evam Jan Jagriti Samiti	1138,125.00	498,385.00	15,11,247.00	125,263.00
New Path Education Soceity, Durg	712,913.00	1316,545.00	18,82,166.00	147,292.00
Navyuva Jagaran Pratisthan Jashpur	1188,786.00	947,870.00	18,94,154.00	242,502.00
Nischay Samiti New Raigarh	1772,710.00	788,173.00	22,75,188.00	285,765.00
Nischay Samiti Raigarh	642,779.00	838,690.00	11,93,848.00	287,621.00
Path Pradarshak Sarguja	1656,030.00	889,911.00	24,83,701.00	62,240.00
Path Pradarshak New Korea	1757,727.00	613,941.00	23,71,668.00	0.00
Pratigya Vikas Sansthan Truckers Durg	2276,490.00	1103,549.00	30,65,623.00	314,416.00
Pratigya Vikas Sansthan Durg	243,262.00	1231,793.00	11,11,068.00	363,987.00
Sahabhagi Samaj Sewi Sansth Pakhanjur	1118,966.00	515,159.00	14,58,436.00	175,689.00
Sahabhagi Samaj Sewi Sansth Dhamtari	974,608.00	759,384.00	15,06,360.00	227,632.00
Sahabhagi Samaj Sewi Sansth Kanker	1130,137.00	572,027.00	15,79,303.00	122,861.00
Samarpit Raipur	1521,990.00	2065,230.00	24,68,471.00	1118,749.00
Samta Jan Kalyan Samiti Dongargarh	711,333.00	1164,415.00	16,30,608.00	245,140.00
Samta Mahila Mandal New Dantewada	1348,803.00	862,141.00	18,74,128.00	336,816.00
Samta mahila Mandal Raipur	1358,299.00	2591,212.00	34,74,618.00	474,893.00
Sangatha Sahabhagi Gramin Vikas Sansthan Korba	1091,976.00	914,624.00	17,75,488.00	231,112.00
Sangatha Sahabhagi Gramin Vikas Sansthan Sarguja	1261,198.00	978,095.00	19,52,079.00	287,214.00
Sanskar Guanpeeth Sikshan Bilaspur	225,994.00	0	0	225,994.00
Sarapit New Bilaspur	1488,663.00	923,631.00	19,47,947.00	464,347.00
Sewa Bhaskar Samaj Kalyan Sansthan Korea	1147,787.00	637,567.00	17,71,170.00	14,184.00
Shree Narayan Prerna Samiti, Mungeli	705,225.00	988,744.00	16,47,682.00	46,287.00
TI Project Talash Swayam Sewi Sansthan	851,828.00	879,406.00	14,30,267.00	300,967.00
Transport Corporation of India Raipur	1438,707.00	911,807.00	22,50,450.00	100,064.00
Transport Corporation of India Bilaspur	1007,142.00	0	648,824.00	358,318.00
Vikas evam Anusandhan Sansthan Durg	975,562.00	544,848.00	13,58,155.00	162,235.00
Vikas Mitra, Kondagaon	1139,484.00	0	74,970.00	164,514.00





**C. GFATM Round-II (ICTC) Fund:**

1. Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
2. Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACO.
3. There is a difference of Rs. 145250.00 in the audited bank reconciliation statement for the year 2014-15. During the year this difference is Rs.551.00.
4. Entries not taken in books of accounts: Following entries are taken in bank books but are not entered in the books of accounts of which three entries pertains to 2014-15 and which were pointed out in audit report for the year 2014-15 but not yet rectified till date

Particulars	Amount Rs.	Status as on 31.03.2016	Remarks
Credit in Bank on 02.04.2014	10,500.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 29.04.2014	10,351.00	Entry is cleared on 05.02.16 but appearing as cheq deposited not cleared in BRS	
Credit in Bank on 16.06.2014	661.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 14.08.2014	5,000.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 14.08.2014	3,000.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 14.08.2014	26,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Credit in Bank on 13.10.2014	13,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Credit in Bank on 13.10.2014	13,000.00	Still appearing in BRS	Entry must be made immediately in books of accounts
Credit in Bank on 13.10.2014	13,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Credit in Bank on 16.10.2014	8,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Credit in Bank on 06.01.2015	13,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Credit in Bank on 06.01.2015	13,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Credit in Bank on 04.02.2015	13,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Credit in Bank on 12.02.2015	13,000.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Credit in Bank on 31.03.2015	7,073.00	Still appearing in	Entry must be



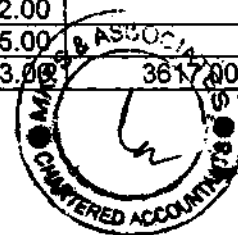
		BRS	immediately rectified in books of accounts
Interest in MOD account 780 Year 2014-15	16,056.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Interest in MOD account 959 Year 2014-15	72,905.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Interest in MOD account 676 Year 2014-15	38,630.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Bank Charges as on 30.06.2014	15.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Debit from bank on 14.01.16 ch.no. 204208	137,951.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Amount credited in Bank book but not found in Bank Statement Ch no 249336 dt 12.01.2016 from DACS Raigarh	7,531.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts
Amount credited in Bank book but not found in Bank Statement Ch no 111111 dt 05.02.2016 from DACS Balrampur	10,351.00	Still appearing in BRS	Entry must be immediately rectified in books of accounts

As can be seen maximum of these entries are on account of interest on MOD a/c and TDS deducted thereon. These entries must be passed in the books otherwise the income of the Society is reduced to the extent.

- Excess expenses of earlier years as reported in our earlier report were not reversed in books of CGSACS
- Expenses booked as per the SOE from DACS and actual expenses of DACS as per internal audit report during the year 2015-16:

We have noticed excess expenses booked on the basis of SOE submitted and actual expenses as per the internal audit report in the case of DACS and other peripheral units. The differences are detailed below

Name of DACS	Amount as per SOE Rs.	Actual Amt as per internal audit report	Expenses Excess Booked	Expenses less booked
BASTAR	833,150.00	909,088.00		75,938.00
DANTEWADA	867,500.00	640,750.00	226,750.00	
JASHPUR	11,79,000.00	1424,500.00		245,500.00
JANJGIR-CHAMPA	10,02,935.00	10,66,114.00		63,179.00
RAIGARH	18,27,461.00	25,34,185.00		706,724.00
DURG	22,32,432.00	20,98,130.00	134,302.00	
RAJNANDGAON	18,88,327.00	18,31,583.00	56,744.00	
SUKMA	671,190.00	469,000.00	202,190.00	
BALRAMPUR	11,75,000.00	13,65,000.00		190,000.00
SURAJPUR	632,000.00	667,974.00		35,974.00
MUNGELI	906,886.00	680,710.00	226,176.00	
BEMETARA	997,403.00	625,757.00	371,646.00	
BALOD	15,89,701.00	15,04,000.00	85,701.00	
GARIABAND	540,267.00	448,897.00	91,370.00	
BALODABAZAR	11,91,639.00	12,24,322.00		32,683.00
JNM RAIPUR	12,33,065.00	12,51,815.00		18,750.00
DHAMTARI	888,500.00	884,883.00	3,617.00	



KAWARDHA	11,52,950.00	932,250.00	220,700.00	
RAIPUR	11,94,805.00	12,08,547.00		13,742.00
BILASPUR	34,10,776.00	17,19,180.00	16,91,596.00	
KONDAGAON	844,461.00	572,000.00	272,461.00	
AMBIKAPUR	896,020.00	933,427.00		37,407.00
MAHASAMUND	11,68,750.00	11,63,643.00	5107.00	
NARAYANPUR	0	260,000.00		260,000.00

Expenses excess booked as per internal audit report upto Rs.35,88,360.00 and the same must be reversed and recovered from the concerned DACS

**16. Difference in refund by DACS as per internal audit report and as per books of CGSACS**

S. NO	Name of DACS	Refund by DACS as per internal audit report	Amount received by CGSACS as per books	Excess/ (Less) Received	Remarks/ Observations
1	GARIABAND	0.00	88,073.00	88073.00	
2	JASHPUR	167,000.00	227000.00	60,000.00	This amount was deposited in DBS Fund a/c and outstanding in BRS of DBS Fund
3	BALOD	0	72,799.00	72799.00	This amount was deposited in DBS Fund a/c and outstanding in BRS of DBS Fund
4	KAWARDHA	127,000.00	0.00	(127000.00)	
5	JANJGIR	0	8065.00	8065.00	
6	RAIGARH	0	7531.00	7531.00	
7	BALRAMPUR	0	10,351.00	10351.00	
8	SURAJPUR	175,000.00	200000.00	25,000.00	

**17. Internal Audit Report not produced:**

In the following cases internal audit report for the year were not produced

SI No	Name of DACS	Advance given during the year Rs.	Expenses as per SOE during the year Rs.	Closing Balance Rs.
01	BIJAPUR	96000.00	210,000.00	96000.00

**7. Observations on TDS:**

- i. The staffs of CGSACS are on contractual engagements and their contracts are renewed on yearly basis. However TDS on payment made to them are on deducted on the computation made on the basis of treating them as salary.
- ii. Even though the service periods of staff are renewed no contractual agreement for employment with any of the staff of DBS Fund was made.
- iii. No details for payment of arrears to contractual staff was produced before us.



**8. Old Advances outstanding books:**

Following advances are carried forward from last year and further advance still given and outstanding as on 31/03/2016

Name of person/ Party	Amt outstanding on 01/04/15	Amount outstanding of 31/03/16	Remarks
DACS Bijapur	166000.00	52,000.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS, Balod	820,750.00	491,000.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Balrampur	464,358.00	142,007.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Bemetara	356,608.00	30,366.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Bilaspur	1373,204.00	323,678.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Dantewada	416785.00	200,615.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Kondagaon	272461.00	5000.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Mungeli	468,543.00	91907.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Sukma	284112.00	46,922.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
DACS Surajpur	498030.00	243,030.00	Even after one year the amount is still lying as advance. Further advance was given inspite of old outstanding advance
BMO CHC Balod	22000.00	22000.00	Even after one year the amount is still lying as advance.
BMO CHC Patan	22000.00	22000.00	Even after one year the amount is still lying as advance.
BMO CHC Gurur	22000.00	22000.00	Even after one year the amount is still lying as advance.
BMO CHC Berla	22000.00	22000.00	Even after one year the amount is still lying as advance.
BMO CHC Dondilohar	22000.00	22000.00	Even after one year the amount is still lying as advance.
BMO CHC Gunderdehi	22000.00	22000.00	Even after one year the amount is still lying as advance.

In this connection we recommend as follows:

- All the advances be approved by the Project Director of CGSACS.
- No fresh advance be given unless earlier advance is settled.
- In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.



**D. GFATM Round-IV/VI (ART) Fund:**

1. Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
2. Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACPP III.
3. There is a difference of Rs.133455/- in the audited bank reconciliation statement for the year 2014-15 which is being carried forward from 2012-13 and the same is reduced to Rs.91655.00 during the year 2015-16
4. One bank account (Bank-3) having an amount of Rs.302306/- which is shown in the Balance sheet from the year 2012-13 does not exist as per explanation given to us.
5. Excess expenses of earlier years as reported earlier were not reversed in the books of CGSACS.
6. Expenses booked as per the SOE from ART Centers and actual expenses of ART Center as per internal audit report during the year 2015-16:

We have noticed difference in expenses as booked on the basis of SOE submitted and actual expenses as per the internal audit report in the case of DACS and other peripheral units. The differences are detailed below

Name of ART	Total Expenses booked as per SOE for the year (Rs.)	Actual Expenses as per internal audit report (Rs.)	Excess Exp booked Rs.	Remarks
ART Jagdalpur	884,807.00	570,237.00	314,570.00	Excess exp must be reversed.
ART Raipur	26,49,455.00	19,73,993.00	675,462.00	Excess exp must be reversed.
ART Bilaspur	19,51,212.00	17,52,861.00	198,351.00	Excess exp must be reversed.
ART Durg	32,09,354.00	23,56,993	852,361.00	Excess exp must be reversed.

The fund utilisation is over stated in the books of accounts to the extent of Rs.20,40,744.00 and this must be reversed and recovered from the concerned ART Center

**7. SoE not produced:**

In the following cases SOE on the basis of which expenses were booked were not produced for our verification.

Date of booking	Name of ART	Amount of expenses	Remarks
29/06/2015	ART Govt Medical College, Jagdalpur	221,000.00	No expenses be booked without SOE
20/01/2016	ART Govt Medical College, Jagdalpur	328,793.00	No expenses be booked without SOE
31/03/2016	ART Govt Medical College, Jagdalpur	235,014.00	No expenses be booked without SOE
04/02/2016	ART Raipur	17,21,670.00	No expenses be booked without SOE
31/03/2016	ART Raipur	927,785.00	No expenses be booked without SOE
23/02/2016	ART Bilaspur	1921,212.00	No expenses be booked without SOE
31/03/2016	ART Bilaspur	30000.00	No expenses be booked without SOE
11/07/2015	ART Sarguja	337,750.00	No expenses be booked without SOE



**Observations on TDS:**

- i.** The staffs of CGSACS (GFATM Round IV) are on contractual engagements and their contracts are renewed on yearly basis. However TDS on payment made to them are on deducted on the computation made on the basis of treating them as salary.
- ii.** Even though the service periods of staff are renewed no contractual agreement for employment with any of the staff of GFATM Round IV Fund was made.
- iii.** No details of working of arrears payment to contractual staff was produced before us.

**8. Old Advances outstanding books:**

Following advances are carried forward from last year and further advance still given and outstanding as on 31/03/2016

Name of person/ Party	Amt outstanding on 1/04/15	Amount outstandin g of 31/3/16	Remarks
DACS Bemetara	52800.00	52800.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
DACS Dantewada	37800.00	37800.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
Civil Surgeon Korla	37800.00	37800.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
Civil Surgeon Kanker	37800.00	37800.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
Civil Surgeon Janjgir	37800.00	37800.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
Civil Surgeon Korba	37800.00	37800.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
DACS Korla	37800.00	37800.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
Anupam Mishra	20000.00	20000.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately

In this connection we recommend as follows:

- d. All the advances be approved by the Project Director of CGSACS.
- e. No fresh advance be given unless earlier advance is settled.
- f. In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.



**E. GFATM Round-VII (Link Workers) Fund:**

9. Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
10. Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACPP III.
11. There is no difference in the audited bank reconciliation statement for the year 2015-16.
12. Interest on MOD a/c was not taken in the accounts for the year 2015-16
13. TDS on interest as deducted by bank was not taken on accounts for the year 2015-16
14. Under this Fund payments were made to CARD, Bhopal which is the Lead Implementing Partner for implementation of Link workers scheme of Global Fund. The contract with CARD, Bhopal was extended on 31/08/2013. However thereafter no fresh contract has been signed with CARD, Bhopal.
15. **Excess expenses of earlier years were not reversed in the books of accounts.**
16. **Excess Expenses booked on the basis of SOE submitted by NGO than the actual expenses reported by internal auditor**

We noticed difference in the SOE amount booked during the year and the actual expenses as per the internal audit report. In the following cases less expenses have been booked than the actual expenses as reported by the internal auditor.

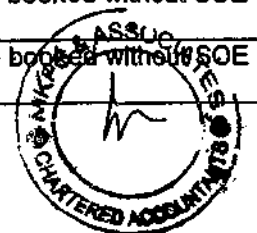
Sl No	Name of DIA	Amount as per SOE (Rs.)	Amount as per internal audit report (Rs.)	Excess expenses booked Rs.
1	Jankalyan Samajik Sansthan Rajnandgaon	24,12,625.00	1430,780.00	981,845.00
2	Pratigya Vikas Sansthan, Durg	24,12,625.00	842443.00	15,70,182.00
3	Samarthan Center for Development Raipur	10,00,000.00	990057.00	9943.00

Excess of expenses of Rs.25,61,970.00 were booked in accounts and funds utilisation is over stated to the extent. These expenses must be reversed in the accounts and must be recovered from the concerned NGO.

**17. SoE not produced:**

In the following cases SOE on the basis of which expenses were booked were not produced for our verification.

Date of booking	Name of NGO (DIA)	Amount of expenses	Remarks
15/12/2015	Vikas Sansthan, Durg	797,237.00	No expenses be booked without SOE
31/03/2016	Vikas Sansthan, Durg	21,388.00	No expenses be booked without SOE
31/03/2016	Vikas Sansthan, Durg	600,000.00	No expenses be booked without SOE
31/03/2016	Vikas Sansthan, Durg	10,00,000.00	No expenses be booked without SOE
15/12/2015	Jankalyan Samajik Sansthan, Rajnandgaon	750,373.00	No expenses be booked without SOE
31/03/2016	Jankalyan Samajik Sansthan, Rajnandgaon	62,252.00	No expenses be booked without SOE
31/03/2016	Jankalyan Samajik Sansthan, Rajnandgaon	600,000.00	No expenses be booked without SOE
31/03/2016	Jankalyan Samajik Sansthan, Rajnandgaon	10,00,000.00	No expenses be booked without SOE



15/12/2015	Samarthan Center for Development Support, Raipur	727,993.00	No expenses be booked without SOE
31/03/2016	Samarthan Center for Development Support, Raipur	84,632.00	No expenses be booked without SOE
31/03/2016	Samarthan Center for Development Support, Raipur	600,000.00	No expenses be booked without SOE
31/03/2016	Samarthan Center for Development Support, Raipur	10,00,000.00	No expenses be booked without SOE

18. Old Advances outstanding books:

Following advances are carried forward from last year and further advance still given and outstanding as on 31/03/2015

Name of person/ Party	Amt outstanding on 1/04/15	Amount outstanding of 31/3/15	Remarks
CARD, Bhopal	533,698.00	533,698.00	Since there is no agreement with CARD the advance must be recovered immediately

In this connection we recommend as follows:

- i. All the advances be approved by the Project Director of CGSACS.
- ii. No fresh advance be given unless earlier advance is settled.
- iii. In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.





**F. UN Agency (UNDP) Fund:**

1. Accounts are maintained on computerised accounting system on software (CPFMS) which was got developed by NACO. On the basis of above accounts we have framed our opinion.
2. Subject to our comments in this Letter and Notes of Accounts expenses as well as other transactions are supported by proper and adequate supporting documents and expenditures are incurred in accordance with financial norms prescribed by NACPP III.
3. There is a difference of Rs.2560492.49 in the audited bank reconciliation statement for the year 2012-13. As mentioned in the audited Balance sheet this difference was due to funds received from Mahila & Bal Vikas Deptt of CG Govt in 2012-13 which was not taken in the books of accounts. This difference is being carried forward in 2015-16
4. Interest on MOD a/c and bank a/c were not taken in books of accounts.
5. Old Advances outstanding books:

Following advances are carried forward from last year and outstanding as on 31/03/2016

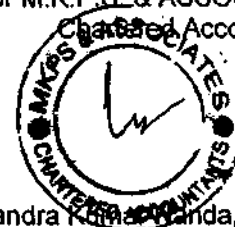
Name of person/ Party	Amt Rs outstanding on 1/04/15	Amount Rs. outstanding of 31/3/16	Remarks
Director Tribal Research Institution Raipur	188586.00	188586.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
Ajai B. Singh	33000.00	33000.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
DACS Kanker	400000.00	400000.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately
DACS Sarguja	400000.00	400000.00	Even after more than one year the amount is still lying as advance. It must be recovered immediately

In this connection we recommend as follows:

- a. CGSACS must follow a time bound procedure for settlement of advances.
- b. No fresh advance be given unless earlier advance is settled.
- c. In case of emergency the outstanding old advance be deducted from new advance and fresh advance be given if required so that old advances stand settled on the date of new advance.
- d. All old long outstanding advance must be recovered immediately.

At the end we express our sincere thanks to all the staff and officials of the Chhattisgarh State Aids Control Society, Raipur for their cooperation extended during the course of audit.

For M.K.P.S. & ASSOCIATES  
Chartered Accountants



CA Chandra Kishor Chandra, Partner  
Membership no. 090009

Place: Raipur (CG)  
Date: 11/08/2016

**UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

**NAME OF FUND**

**DBS FUND**

(Details given in Shedule I attached to Balance Sheet)

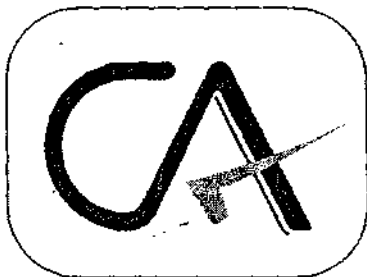
Certified that out of opening unspent fund of Rs. 29683455.37 carried forward from last year and Rs. 33976000.00 grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. 739745.00 CGSACS has utilised an amount Rs. 38876882.00 for the purpose for which it was sanctioned and an amount of Rs. 0.00 was refunded back to NACO New Delhi during the year 2015-16 and that balance amt of Rs. 25,522,318.37 has remained unutilised as at 31.03.2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2016

Subject to our comments in annexed Management Letter and Audit Report

Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US



For Chhattisgarh State Aids Control Society  
Chhattisgarh

Project Director

Additional Project Director  
**Addl. Project Director**  
**C.G. State AIDS Control Society**  
**RAIPUR (C.G.)**

Place: Raipur  
Dated: 11/08/2016

Deputy Director (Finance)  
Dy. Director (Finance)  
**C.G. State AIDS Control Society**  
**Raipur (C.G.)**

**UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

**NAME OF FUND** **TI POOL FUND**  
**(Details given in Shedule I attached to Balance Sheet)**

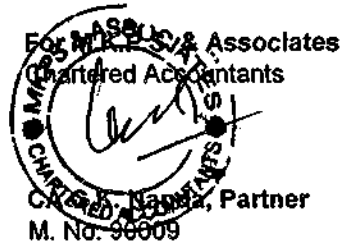
Certified that out of opening unspent fund of Rs. **58593993.00** carried forward from last year and Rs. **44374000.00** grant-in-aid received from NACO New Delhi **by Chhattisgarh State Aids Control Society** under various programmes and bank interest received of Rs. **474421.00** CGSACS has utilised an amount Rs. **85797725.00** for the purpose for which it was sanctioned and an amount of Rs. **0.00** was refunded back to NACO New Delhi during the year 2015-16 and that balance amt of Rs. **17,644,689.00** has remained unutilised as at 31.03.2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2016

Subject to our comments in annexed Management Letter and Audit Report

Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US



**For Chhattisgarh State Aids Control Society**  
**Chhattisgarh**

**Project Director**

**Additional Project Director**

**Deputy Director (Finance)**

**Dy. Director (Finance)**

Place: Raipur  
Dated: 11/08/2016

**ADDL. PROJECT DIRECTOR**  
**C.G. State AIDS Control Society**  
**RAIPUR (C.G.)**

**C.G. State AIDS Control Society**  
**Raipur (C.G.)**

**UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

**NAME OF FUND** **GFATM ROUND-II**  
**(Details given in Shedule I attached to Balance Sheet)**

Certified that out of opening unspent fund of Rs. 14231023.00 carried forward from last year and Rs. 27885000.00 grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. 85430.00 CGSACS has utilised an amount Rs. 34498273.00 for the purpose for which it was sanctioned and an amount of Rs. 0.00 was refunded back to NACO New Delhi during the year 2015-16 and that balance amt of Rs. 7,703,180.00 has remained unutilised as at 31.03.2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2016

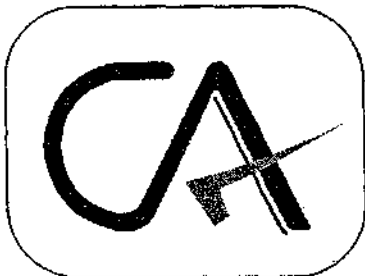
Subject to our comments in annexed Management Letter and Audit Report

Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

This certificate is provisionally given on the basis of books of accounts produced and examined.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US



For M.K.P.S. & Associates  
Chartered Accountants  
  
CA Chandrakant Nanda Partner  
M. No. 50009

For Chhattisgarh State Aids Control Society  
Chhattisgarh

Project Director


Additional Project Director

**Addl. Project Director**

Place: Raipur

Dated: 11/08/2016

**C.G. State AIDS Control Society**  
**RAIPUR (C.G.)**

  
Deputy Director (Finance)  
Dy. Director (Finance)  
C.G. State AIDS Control Society  
Raipur (C.G.)

**UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

**NAME OF FUND** **GFATM ROUND-IV**  
**(Details given in Shedule I attached to Balance Sheet)**

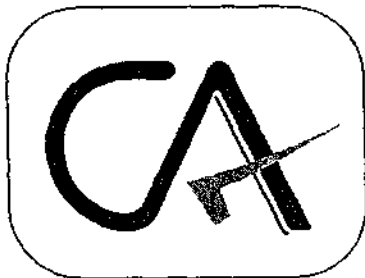
Certified that out of opening unspent fund of Rs. **7674409.00** carried forward from last year and Rs. **8220000.00** grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. **121599.00** CGSACS has utilised an amount Rs. **9378995.00** for the purpose for which it was sanctioned and an amount of Rs. **0.00** was refunded back to NACO New Delhi during the year 2015-16 and that balance amt of Rs. **6,637,013.00** has remained unutilised as at 31.03.2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2016

Subject to our comments in annexed Management Letter and Audit Report

Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US



For M.K.P.S. & Associates  
Chartered Accountants  
*(Signature)*  
CA Nanda, Partner  
M. No. 90009

For Chhattisgarh State Aids Control Society  
Chhattisgarh

Project Director

*(Signature)*  
Additional Project Director  
Addl. Project Director

Place: Raipur  
Dated: 11/08/2016

**C.G. State AIDS Control Society  
RAIPUR (C.G.)**

*(Signature)*  
Deputy Director (Finance)  
Dy. Director (Finance)  
C.G. State AIDS Control Society  
Raipur (C.G.)

**UTILISATION CERTIFICATE FOR THE YEAR 2015-16**

**NAME OF FUND** **GFATM ROUND-VII**  
**(Details given in Shedule I attached to Balance Sheet)**

Certified that out of opening unspent fund of Rs. **5252656.00** carried forward from last year and Rs. **3621000.00** grant-in-aid received from NACO New Delhi by Chhattisgarh State Aids Control Society under various programmes and bank interest received of Rs. **75577.00** CGSACS has utilised an amount Rs. **8237875.00** for the purpose for which it was sanctioned and an amount of Rs. **0.00** was refunded back to NACO New Delhi during the year 2015-16 and that balance amt of Rs. **711,358.00** has remained unutilised as at 31.03.2016 as per details given in annexed Income & Expenditures A/c. and Balance Sheet as on 31.03.2016

Subject to our comments in annexed Management Letter and Audit Report

Certified that we have satisfied ourself that the conditions on which the grants in aid was sanctioned and have been duly fulfilled and that we have verified following books of accounts/ documents to see that the fund was actually utilised for the purpose for which it was sanctioned.

- 1 Cash Book
- 2 Bank Book
- 3 Ledger accounts
- 4 Bills, vouchers etc.

AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US



For M.K.P.S. Associates  
Chartered Accountants  
*(Signature)*  
CA G. Nanda, Partner  
M. No. 90005

For Chhattisgarh State Aids Control Society  
Chhattisgarh

*(Signature)*

Project Director

Additional Project Director

Deputy Director (Finance)

Dy. Director (Finance)

C.G. State AIDS Control Society  
Raipur (C.G.)

Place: Raipur


Dated: 11/08/2016


**Addl. Project Director**  
**C.G. State AIDS Control Society**  
**RAIPUR (C.G.)**



Balance Sheet as on 31.03.2016

Previous Yr. At 31.03.2015 (Rs.)	Liabilities	Sch. Ref.	Current Yr. At 31.03.2016	Previous Yr. At 31.03.2015 (Rs.)	Assets	Sch. Ref.	Current Yr. At 31.03.2016
	<u>UNSPENT FUND</u>			40982401.00	<u>Fixed Assets</u>	III	41818576.00
29683455.37	DBS FUND	I	25522318.37		<u>Loan &amp; Advances</u>	V	18642083.50
58593993.00	TI POOL FUND	I	17644689.00		<u>Advance for NACO Funds</u>	V	14172649.00
14231023.00	GFATM ROUND-II	I	7703180.00	27486377.50	DBS FUND	V	6627781.00
7674409.00	GFATM ROUND-IV	I	6637013.00	58278046.00	TI POOL FUND	V	2429050.00
5252656.00	GFATM ROUND-VII	I	711358.00	11552598.00	ROUND-II	V	533698.00
1209361.49	UN AGENCY	I	1209361.49	6030164.00	ROUND-IV	V	1070482.00
116644897.86	Total Unspent Fund	I	59427919.86	2971573.00	ROUND-VII	V	43475743.50
40982401.00	Fixed Asset Fund	II	41818576.00	1070482.00	UN AGENCY	V	
				107389240.50	Total Advance		
458494.00	<u>Current Liabilities</u>	IV	418705.00		<u>Closing Balances :</u>	VI	0.00
				0.00	Cash in Hand	VI	16370881.36
				9714151.36	Bank Balance		
	<u>NOTES ON ACCOUNTS</u>	VII			<u>Total</u>		101665200.86
158085792.86	Total		101665200.86	158085792.86			0.00


 Chartered Accountants  
 Plabhi Raipur  
 Dated: 11/08/2016

  
 Deputy Director (Finance) Additional Project Director  
 Dy. Director (Finance) Addl. Project Director  
 C.G. State AIDS Control Society, Raipur (C.G.)  
 State AIDS Control Society, Raipur (C.G.)




**Chhattisgarh State AIDS Control Society**


**CHHATTISGARH**

**Income & Expenditure For The Year Ending 31.03.2016**

Previous Yr. At 31.03.2015 (Rs.)	Expenditure	Sch. Ref.	Current Yr. At 31.03.2016 (Rs.)	Previous Yr. At 31.03.2015 (Rs.)	Income	Sch. Ref.	Current Yr. At 31.03.2016 (Rs.)
44899557.00	DBS Fund	I	37622005.00				37622005.00
33182580.00	TI Pool Fund	I	85002261.00	44899557.00	Grant Utilised		85002261.00
36233120.00	Round-II	I	34412843.00	33182580.00	DBS Fund		34412843.00
6324847.00	Round-IV	I	9257396.00	36233120.00	TI Pool Fund		9257396.00
4195566.00	Round-VII	I	8162298.00	6324847.00	Round-II		8162298.00
0.00	UN Agency	I	0.00	4195566.00	Round-IV		0.00
				0.00	Round-VII		8162298.00
				0.00	UN Agency		0.00
<b>124835670.00</b>	<b>Total</b>		<b>174456803.00</b>	<b>124835670.00</b>	<b>Total</b>		<b>174456803.00</b>


  
**MKRS & ASSOCIATES Chartered Accountants**  
 Place: Raipur  
 Dated: 1/08/2016

  
**Deputy Director (Finance)**  
 Dy. Director (Finance)  
 C.G. State AIDS Control Society  
 Raipur (C.G.)

  
**Additional Project Director**  
**Addl. Project Director**  
 C.G. State AIDS Control Society  
 RAIPUR (C.G.)

Project Director

Chhattisgarh State AIDS Control Society  
CHHATTISGARH

Receipts & Payments Account For The Year Ended 31.03.2016

Previous Yr. At 31.03.2015	Receipts	Sch. Ref.	Current Yr. At 31.03.2016 (Rs.)	Previous Yr. At 31.03.2015	Payments	Sch. Ref.	Current Yr. At 31.03.2016 (Rs.)
	<u>Opening Balance</u>				<u>Disbursements to Districts/ Agencies</u>		
0	Cash in Hand	VI	0.00	44899557.00	Expenses for the year	I	37622005.00
11262219	Bank Balance	VI	9714151.36	33182580.00	DBS Fund	I	85002261.00
35000000	<u>Funds Received</u>		118076000.00	36233120.00	TI Pool Fund	I	34412843.00
82487000	DBS FUND		44374000.00	6324847.00	Round-II	I	9257396.00
56200000	TI POOL FUND		27885000.00	4195566.00	Round-IV	I	8162298.00
16413000	GFATM ROUND-II		8220000.00	0.00	Round-VII	I	0.00
5400000	GFATM ROUND-IV		3621000.00	838209.00	UN Agency	III	836175.00
0	GFATM ROUND-VII		0.00	144298602.00	Fixed Assets purchased	V	108210819.00
0	UN AGENCY		0.00		Loans & Advances given during the year		
0	Interest Received		0.00				
	<u>Others (Please specify)</u>				Transfer/ Adjustments	I	84100000.00
0	Interest Received		0.00	471016	Liabilities paid	IV	79755.00
498332	Liabilities paid	IV	39966.00		Closing Balance	VI	0.00
72897097	Current Assets settled	V	172124316.00	9714151	Cash in Hand	VI	16370881.36
	<b>Total</b>		<b>384054433.36</b>	<b>280157648.36</b>	<b>Total</b>		<b>384054433.36</b>



Chartered Accountants  
Place: Raipur  
Dated: 1/08/2016

*[Signature]*  
Deputy Director (Finance)  
Dy. Director (Finance)  
C.G. State AIDS Control Society  
Raipur (C.G.)

*[Signature]*  
Additional Project Director  
Addl. Project Director  
C.G. State AIDS Control Society  
RAIPUR (C.G.)

Project Director

**Chhattisgarh State Aids Control Society  
CHHATTISGARH**

**DETAIL OF EXPENDITURE, UNSPENT BALANCES UNDER NACO FUNDS AS ON 31/03/2016**

		(In Rs.)						
S.N o.	Name of Scheme	Opening Balance 01.04.2015	Fund Received during Year	Interest on Bank a/c & other credit in fund a/c	Recurring Expenditure	Non recurring Expenditure	Adjustments/ Transfers	Unspent Balance as at 31.03.2016
1	DBS FUND	29,683,455.37	118,076,000.00	739,745.00	38,361,750.00	515,132.00	84,100,000.00	25,522,318.37
2	TI POOL FUND	58,593,993.00	44,374,000.00	474,421.00	85,476,682.00	321,043.00	-	17,644,689.00
3	GFATM ROUND-II	14,231,023.00	27,885,000.00	85,430.00	34,498,273.00	-	-	7,703,180.00
4	GFATM ROUND-IV	7,674,409.00	8,220,000.00	121,599.00	9,378,995.00	-	-	6,637,013.00
5	GFATM ROUND-VII	5,252,656.00	3,621,000.00	75,577.00	8,237,875.00	-	-	711,358.00
6	UN AGENCY	1,209,361.49	0.00	-	-	-	-	1,209,361.49
		116,644,897.86	202,176,000.00	1,496,772.00	175,953,575.00	836,175.00	84,100,000.00	59,427,919.86

Chartered Accountants



*[Signature]*  
Deputy Director (Finance)

Dy. Director (Finance)

C.G. State AIDS Control Society

Raipur (C.G.)

*[Signature]*

Additional Project Director

Adl. Project Director

Adl. Project Director

C.G. State AIDS Control Society

RAIPUR (C.G.)

Project Director

Schedule II

Chhattisgarh State Aids Control Society

CHHATTISGARH

SCHEDULE OF FIXED ASSETS RESERVE FUND As on 31.03.2016

(In Rs.)

PARTICULARS	DBS FUND	TI POOL FUND	GFATM ROUND-I	GFATM ROUND-II	GFATM ROUND-III	GFATM ROUND-IV	GFATM ROUND-VI	UN AGENCY	TOTAL
OPENING BALANCE AS ON 1.4.2015	23793800.00	131002.00	4972056.00	11877337.00			0.00	208206.00	40982401.00
ASSETS AQUIRED DURING THE YEAR	515132.00	321043.00	0.00	0.00	0.00	0.00	0.00		836175.00
LESS:									
ASSETS SOLD / DISCARDED DURING THE	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
CLOSING BALANCE AS ON 31.3.2016	24308932.00	452045.00	4972056.00	11877337.00			0.00	208206.00	41818576.00

Chartered Accountants



*[Signature]*  
 Deputy Director (Finance)  
 Dy. Director (Finance)  
 C.G. State AIDS Control Society  
 Raipur (C.G.)

*[Signature]*

Additional Project Director  
 Addl. Project Director  
 C.G. State AIDS Control Society  
 RAIPUR (C.G.)

Project Direct

Chhattisgarh State Aids Control Society  
CHHATTISGARH  
SCHEDULE OF FIXED ASSETS As on 31.03.2016

Sl. No.	Assets	Opening Balance 01.04.2015	Additions	Sold/ Disposed	Closing Balance
	<b>DBS FUND</b>				
	Civil Works	691,839.00	250,000.00	-	941,839.00
	NACPIII Blood Bank Equipments	1,866,786.00		-	1,866,786.00
	NACPIII Civil Works	3,189,422.00		-	3,189,422.00
	NACPIII Equipment Others	9,476,586.00			9,476,586.00
	NACPIII Furniture, Fixtures & Supplies	2,251,637.00			2,251,637.00
	NACPIII Office Equipments	5,130,970.00	203,178.00		5,334,148.00
	NACPIII Vehicles	1,186,560.00	61,954.00	0.00	1,248,514.00
		23,793,800.00	515,132.00	0.00	24,308,932.00
	<b>TI POOL FUND</b>				
	Furniture & Fixtures	0.00	-		0.00
	Computer	0.00	-		0.00
	Equipments	131,002.00	321,043.00		452,045.00
	Library Books	0.00			0.00
	Cycle	0.00			0.00
	Subtotal	131,002.00	321,043.00	0.00	452,045.00
	<b>GFATM ROUND-II</b>				
	Equipments Others	1,164,653.00		-	1,164,653.00
	Vehicle	3,735,849.00			3,735,849.00
	Office Equipment	71,554.00			71,554.00
	Subtotal	4,972,056.00	0.00	0.00	4,972,056.00
	<b>GFATM ROUND-IV</b>				
	Civil Works	5,869,606.00			5,869,606.00
	Furniture & Fixtures	502,258.00			502,258.00
	Office Equipment	5,505,473.00			5,505,473.00
	Sub Total	11,877,337.00	0.00	0.00	11,877,337.00
	<b>GFATM ROUND-VII</b>				
	Computer	0.00			0.00
	Equipments	0.00			0.00
	Sub Total	0.00	0.00	0.00	0.00
	<b>UN AGENCY</b>				
	Office Equipment	208,206.00			208,206.00
	Sub Total	208,206.00	0.00	0.00	208,206.00
	<b>TOTAL</b>	40,982,401.00	836,175.00	0.00	41,818,576.00
	<b>Total (A to F)</b>				

Chartered Accountants



Deputy Director (Finance)

Dy. Director (Finance)  
C.G. State AIDS Control Society  
Raipur (C.G.)

Additional Project Director

Adl. Project Director  
C.G. State AIDS Control Society  
Raipur (C.G.)

Project Director

## Schedule IV

Chhattisgarh State Aids Control Society  
CHHATTISGARH

## SCHEDULE OF Current Liabilities as on 31.03.2016

(In Rs.)

Particular	Opening Balance 01.04.2015	Addition	Settled	Balance As on 31.03.2016
<b>DBS FUND</b>				
NACPIII Creditors	196,918.00		20,400.00	176,518.00
Security/ Earnest Deposit	160,000.00		27,855.00	132,145.00
Other Receipts	16,100.00	3,400.00		19,500.00
TDS Salary	-500.00		24,000.00	-24,500.00
TDS Others	12,757.00	29,066.00		41,823.00
<b>Sub Total</b>	<b>385,275.00</b>	<b>32,466.00</b>	<b>72,255.00</b>	<b>345,486.00</b>
<b>TI Pool Fund</b>				
TDS Salary	0.00	7,500.00	7,500.00	0.00
TDS Others	-1,041.00			-1,041.00
<b>Sub Total</b>	<b>-1,041.00</b>	<b>7,500.00</b>	<b>7,500.00</b>	<b>-1,041.00</b>
<b>GFATM ROUND-II</b>				
Security/ Earnest Deposit	18,135.00	-		18,135.00
<b>Sub Total</b>	<b>18,135.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,135.00</b>
<b>GFATM ROUND-IV</b>				
TDS Others	0.00			0.00
EMD	56,125.00			56,125.00
<b>Sub Total</b>	<b>56,125.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,125.00</b>
<b>Total (A to F)</b>	<b>458,494.00</b>	<b>39,966.00</b>	<b>79,755.00</b>	<b>418,705.00</b>

Chartered Accountants

Deputy Director (Finance)

Additional Project Director

Project Director



Dy. Director (Finance)  
C.G. State AIDS Control Society  
Raipur (C.G.)

Addl. Project Director  
C.G. State AIDS Control Society  
RAIPUR (C.G.)

**Chhattisgarh State Aids Control Society  
CHHATTISGARH**

SCHEDULE OF ADVANCES As on 31.03.2016

S.No.	PARTICULAR	Opening Balance	Given during year	Adjusted	Total as on 31.03.2016
<b>A</b>	<b>DBS FUND</b>				
	Advance to others	2,792,261.00	1,167,599.00	1,545,530.00	2,414,330.00
	Advance to NGOs	9,091,425.50		299,522.00	8,791,903.50
	Advance to Staff	501,674.00	322,026.00	580,601.00	243,099.00
	Advance to DAC	19,412,568.00	13,094,541.00	25,502,807.00	7,004,302.00
	NACPIII Advance to others	0.00			0.00
	NACPIII Advance to NGOs	188,449.00			188,449.00
	Inter Fund transfer	-4,500,000.00	4,500,000.00		0.00
	<b>Sub Total</b>	<b>27486377.5</b>	<b>19084166.00</b>	<b>27928460</b>	<b>18642083.5</b>
<b>B</b>	<b>TI POOL FUND</b>				
	Advance to NGOs	52,475,846.00	40,977,987.00	80,243,661.00	13,210,172.00
	Advance to others	3,757,200.00	4,154,028.00	7,204,251.00	706,977.00
	Advance to Staff	45,000.00	238,000.00	27,500.00	255,500.00
	Inter unit transfer	2,000,000.00		2,000,000.00	0.00
	<b>Sub Total</b>	<b>58,278,046.00</b>	<b>45,370,015.00</b>	<b>89,475,412.00</b>	<b>14,172,649.00</b>
<b>C</b>	<b>GFATM ROUND-II</b>				
	Advance to others	816,366.00		626,614.00	189,752.00
	Advance to Staff	0.00			0.00
	Advance to DACs	10,736,232.00	29,885,574.00	34,183,777.00	6,438,029.00
	Inter Fund transfer	0.00			0.00
	<b>Sub Total</b>	<b>11,552,598.00</b>	<b>29,885,574.00</b>	<b>34,810,391.00</b>	<b>6,627,781.00</b>
<b>D</b>	<b>GFATM ROUND-IV</b>				
	Advance to Staff	24,000.00	75,000.00	49,000.00	50,000.00
	Advance to DACs	3,506,164.00	7,996,064.00	9,123,178.00	2,379,050.00
	Inter Fund transfer	2,500,000.00		2,500,000.00	0.00
	<b>Sub Total</b>	<b>6,030,164.00</b>	<b>8,071,064.00</b>	<b>11,672,178.00</b>	<b>2,429,050.00</b>
<b>E</b>	<b>GFATM ROUND-VII</b>				
	Advance to Staff	0.00			0.00
	Advance to others	1,346,323.00	1,600,000.00	2,412,625.00	533,698.00
	NGO Advance	1,625,250.00	4,200,000.00	5,825,250.00	0.00
	<b>Sub Total</b>	<b>2,971,573.00</b>	<b>5,800,000.00</b>	<b>8,237,875.00</b>	<b>533,698.00</b>
<b>F</b>	<b>UN AGENCY</b>				
	Advance to others	188,586.00			188,586.00
	Advance to Staff	74,896.00	0.00		74,896.00
	Advance to DACs	800,000.00	0.00	0.00	800,000.00
	Security Deposit paid	7,000.00	0.00	0.00	7,000.00
	<b>Sub Total</b>	<b>1,070,482.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,070,482.00</b>
	<b>Total (A to F)</b>	<b>107,389,240.50</b>	<b>108,210,819.00</b>	<b>172,124,316.00</b>	<b>43,475,743.50</b>

Chartered Accountants



Deputy Director (F)

Dy. Director (Finance)  
C.G. State AIDS Control Society  
Raipur (C.G.)

Additional Project Director  
Project Director  
Addl. Project Director  
C.G. State AIDS Control Society  
RAIPUR (C.G.)

**Chhattisgarh State Aids Control Society**  
**CHHATTISGARH**

**Schedule of Cash & Bank Balances**

OPENING BALANCES AS ON 01.04.2015

(In Rs.)

ARTICULARS	DBS FUND	FUND	ROUND-II	ROUND-IV	ROUND-VII	AGENCY	Total
State Bank of India A/c no 32251980278	2582352.87						2582352.87
State Bank of India 32993892220		314906.00					314906.00
State Bank of India A/c no 31194551603			2696560.00				2696560.00
State Bank of India A/c no 3033564177				1398064.00			1398064.00
Bank 3				302306.00			302306.00
State Bank of India A/c no 32082309719					2281083.00		2281083.00
Bank of Baroda A/c no 1730100008370						138879.49	138879.49
<b>TOTAL</b>	<b>2582352.87</b>	<b>314906.00</b>	<b>2696560.00</b>	<b>1700370.00</b>	<b>2281083.00</b>	<b>138879.49</b>	<b>9714151.36</b>

CLOSING BALANCES AS ON 31.03.2016

(in

ARTICULARS	DBS FUND	TI POOL FUND	GFATM ROUND-II	GFATM ROUND-IV	GFATM ROUND-VII	UN AGENCY	Total
State Bank of India A/c no 32251980278	7225720.87						7225720.87
State Bank of India 32993892220		3470999.00					3470999.00
State Bank of India A/c no 31194551603			1093534.00				1093534.00
State Bank of India A/c no 3033564177				3961782.00			3961782.00
Bank 3				302306.00			302306.00
State Bank of India A/c no 32082309719					177660.00		177660.00
Bank of Baroda A/c no 1730100008370						138879.49	138879.49
<b>TOTAL</b>	<b>7225720.87</b>	<b>3470999.00</b>	<b>1093534.00</b>	<b>4264088.00</b>	<b>177660.00</b>	<b>138879.49</b>	<b>16370881.36</b>

Chartered Accountants



Deputy Director (Finance)

Dy. Director (Finance)  
C.G. State AIDS Control Society  
Raipur (C.G.)

Additional Project Director Project Director

Addl. Project Director  
C.G. State AIDS Control Society  
RAIPUR (C.G.)



# Chhattisgarh State Aids Control Society

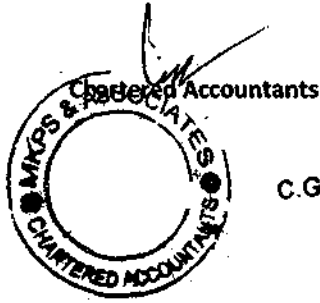
## CHHATTISGARH

Annexure forming part of Income & Expenditure A/c

### Recurring Expenses on various Funds for the year 2015-16

<u>S.No</u>	<u>Particulars</u>	<u>Amount Rs.</u>	<u>Amount Rs.</u>
<b>1</b>	<b><u>DBS FUND</u></b>		
	IEC	10330889.00	
	Training	2090202.00	
	Salary	15961522.00	
	Surveillance	833590.00	
	Equipment Maintenance	34100.00	
	Building Maintenance	273459.00	
	Vehicle Maintenance	183066.00	
	Travelling Expenses	3556689.00	
	Rent Rates and Taxes	437561.00	
	Telephone/ Communication Expenses	108262.00	
	Miscellaneous Expenses	70771.00	
	Printing & Stationery	221083.00	
	Advertisement Other than IEC	78652.00	
	Water & Electricity Charges	152357.00	
	Audit Fees	377702.00	
	Postage/ Courier	521901.00	
	Campaigns	1485658.00	
	Contingency	267658.00	
	Consumables	1376628.00	
	<b>TOTAL EXPENSES OF DBS FUND</b>		<b><u>38361750.00</u></b>
<b>2</b>	<b><u>TI POOL FUND</u></b>		
	Training & workshops	16425815.00	
	PEP Drugs	1933374.00	
	Salary	35878933.00	
	Honorarium	18310568.00	
	NGO Services for priority intervention	858286.00	
	Need based assistance	167902.00	
	Travelling Expenses	3701486.00	
	Rent, Rates & Taxes	4870042.00	
	Other Administrative Expenses	2978909.00	
	Meeting Expenses	351367.00	
	<b>TOTAL EXPENSES OF TI POOL FUND</b>		<b>85476682.00</b>
<b>3</b>	<b><u>GFATM ROUND-II</u></b>		
	IEC		
	Training & workshops	1006658.00	
	Salary	30941758.00	
	Kits and other laboratory supplies	49532.00	
	Vehicle maintenance	709107.00	
	Travelling Expenses	14366.00	
	Printing & Stationery	19255.00	
	Expenses on ICTC center & maintenance	1743267.00	
	Review meeting & supervision	13988.00	
	Bank Charges	342.00	
	<b>TOTAL EXPENSES OF GFATM ROUND-II</b>		<b>34498273.00</b>
<b>4</b>	<b><u>GFATM ROUND-IV</u></b>		
	OI Drugs	10763.00	
	Training & workshops	20623.00	
	Salary	8223522.00	
	Travelling Expenses	208987.00	
	Other Administrative Expenses		
	Contingency	583666.00	
	Consumables	331434.00	
	<b>TOTAL EXPENSES OF GFATM ROUND-IV</b>		<b>9378995.00</b>

5	<b>GFATM ROUND-VII</b>	
	Salary	3269177.00
	Travelling Expenses	
	Bank Charges	
	<b>TOTAL EXPENSES OF GFATM ROUND-VII</b>	<b>3269177.00</b>
6	<b>UN AGENCY</b>	
	Training & workshops	
	Salary	
	Operational Expenses	
	<b>TOTAL EXPENSES OF UN AGENCY FUND</b>	<b>0.00</b>



*[Handwritten Signature]*

Deputy Director (Finance)  
 Dy. Director (Finance)  
 C.G. State AIDS Control Society  
 Raipur (C.G.)

*[Handwritten Signature]*

Additional Project Director  
 Addl. Project Director  
 C.G. State AIDS Control Society  
 RAIPUR (C.G.)

Project Director



## Chattisgarh SACS - New DBS for NACPIV

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase III

### Utilisation Certificate

Certified that an amount of Rs.118,076,000.00 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. 2,582,352.87 (and Current Liabilities of Rs.385,275.00)and outstanding Advances for Rs. 27,486,377.50 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 739,745.00. a sum of Rs. 38,876,882.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 7,225,720.87 (and Current Liabilities of Rs. 345,486.00 )and outstanding advances of Rs.18,642,083.50. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 84,100,000.00**

Sl. No.	Sanction letter Number and Date	Amount
	<b>Total</b>	<b>118,076,000.00</b>

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

***Kinds of checks exercised***

1. Statement of Expenditures
2. Annual Financial Statements

**Countersigned**

\_\_\_\_\_  
(Project Director)

\_\_\_\_\_  
(Chartered Accountant)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
NEW DBS Bank Code	2,582,352.87
Advance to Others	2,792,261.00
Advance to NGOs	9,091,425.50
Advance to Staff	501,674.00
Advance to District Authorities	19,412,568.00
NACPIII Advance to NGOs	188,449.00
Inter Unit Fund Transfer	-4,500,000.00
	<u>30,068,730.37</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
General Provident Fund	480.00
Employees Contribution to CPF	-480.00
TDS (Salary)	-500.00
Security / Earnest Deposit (Received)	160,000.00
TDS (Others)	12,757.00
Other Recoveries	16,100.00
NACPIII Creditors Payable	196,918.00
	<u>385,275.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Grant from NACO to SACS	118,076,000.00
Recovery/Deduction of Grants	-84,100,000.00
	<u>33,976,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
Workshops	14,000.00
IEC	10,330,889.00
Training	2,076,202.00
Salary	15,961,522.00
Equipment Maintenance	34,100.00
Building Maintenance	273,459.00
Vehicle Maintenance	183,066.00
Travelling Expenses	3,556,689.00
Rent, Rates & Taxes	437,561.00
Telephone/Communication Expenses	108,262.00
Miscellaneous Expenses	70,771.00
Printing & Stationery	221,083.00
Advertisement (Other than IEC)	78,652.00
Water and Electricity Charges	152,357.00
Audit Fees	377,702.00
Surveillance	833,590.00
Postage/Courier	521,901.00
Campaigns	1,485,658.00
Contingency	267,658.00
Consumable Items	1,376,628.00

Civil Works	250,000.00
Vehicles	61,954.00
Office Equipment	203,178.00
	<u>38,876,882.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	351,507.00
Interest from Bank	388,238.00
	<u>739,745.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
General Provident Fund	480.00
Employees Contribution to CPF	-720.00
Group Insurance Scheme	240.00
TDS (Salary)	-24,500.00
Security / Earnest Deposit (Received)	132,145.00
TDS (Others)	41,823.00
Other Recoveries	19,500.00
NACPIII Creditors Payable	176,518.00
	<u>345,486.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
NEW DBS Bank Code	7,225,720.87
Advance to Others	2,414,330.00
Advance to NGOs	8,791,903.50
Advance to Staff	243,099.00
Advance to District Authorities	7,004,302.00
NACPIII Advance to NGOs	188,449.00
	<u>25,867,804.37</u>



## Chattisgarh SACS - TI POOL FUND

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase III

### Utilisation Certificate

Certified that an amount of Rs.0.00 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. 314,906.00 (and Current Liabilities of Rs.-1,041.00)and outstanding Advances for Rs. 58,278,046.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 474,421.00. a sum of Rs. 85,797,725.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 3,470,999.00 (and Current Liabilities of Rs. -1,041.00 )and outstanding advances of Rs.14,172,649.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 44,374,000.00

Sl. No.	Sanction letter Number and Date	Amount
		<b>Total 0.00</b>

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

#### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

\_\_\_\_\_  
(Project Director)

\_\_\_\_\_  
(Chartered Accountant)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
TIPF-Bank	314,906.00
Advance to Others	3,757,200.00
Advance to NGOs	52,475,846.00
Advance to Staff	45,000.00
Inter Unit Fund Transfer	2,000,000.00
	<u>58,592,952.00</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
TDS (Others)	-1,041.00
	<u>-1,041.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Recovery/Deduction of Grants	44,374,000.00
	<u>44,374,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
Training	9,745,621.00
Salary	35,878,933.00
Travelling Expenses	3,701,486.00
Rent, Rates & Taxes	4,870,042.00
Honorarium	18,310,568.00
NGO Services for Priority Interventions	858,286.00
PEP Drugs	1,933,374.00
Other Administration Cost	2,978,909.00
Need Based Assistance	167,902.00
Campaigns	6,680,194.00
Meeting Expenses	351,367.00
Office Equipment	321,043.00
	<u>85,797,725.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	43,040.00
Interest from Bank	431,381.00
	<u>474,421.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
TDS (Others)	-1,041.00
	<u>-1,041.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
TIPF-Bank	3,470,999.00
Advance to Others	706,977.00
Advance to NGOs	13,210,172.00
Advance to Staff	255,500.00
	<u>17,643,648.00</u>



## Chattisgarh SACS - GLOBAL FUND RCC-II

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase III

### Utilisation Certificate

Certified that an amount of Rs.0.00 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. 2,696,560.00 (and Current Liabilities of Rs.18,135.00)and outstanding Advances for Rs. 11,552,598.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 85,430.00. a sum of Rs. 34,498,273.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 1,106,534.00 (and Current Liabilities of Rs. 18,135.00 )and outstanding advances of Rs.6,627,781.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 27,885,000.00

Sl. No.	Sanction letter Number and Date	Amount
		<b>Total 0.00</b>

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

#### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

\_\_\_\_\_  
(Project Director)

\_\_\_\_\_  
(Chartered Accountant)



<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank RCCrd-II	2,696,560.00
Advance to Others	816,366.00
Advance to District Authorities	10,736,232.00
	<u>14,249,158.00</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	18,135.00
	<u>18,135.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Recovery/Deduction of Grants	27,885,000.00
	<u>27,885,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
HIV Kits	10,000.00
Other Lab. Supplies	39,532.00
Training	1,006,658.00
Salary	30,941,758.00
Vehicle Maintenance	709,107.00
Travelling Expenses	14,366.00
Bank Charges	342.00
Printing & Stationery	19,255.00
Expenses on ICTC centre set up and maintenance	1,743,267.00
Other Administration Cost	13,988.00
	<u>34,498,273.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Other Receipts	39,000.00
Interest from Bank	46,430.00
	<u>85,430.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	18,135.00
	<u>18,135.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank RCCrd-II	1,106,534.00
Advance to Others	189,752.00
Advance to District Authorities	6,438,029.00
	<u>7,734,315.00</u>



## Chattisgarh SACS - GLOBAL FUND RCC-IV

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase III

### Utilisation Certificate

Certified that an amount of Rs.0.00 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. 1,700,370.00 (and Current Liabilities of Rs.56,125.00)and outstanding Advances for Rs. 6,030,164.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 121,599.00. a sum of Rs. 9,378,995.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 4,264,088.00 (and Current Liabilities of Rs. 56,125.00 )and outstanding advances of Rs.2,429,050.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 8,220,000.00

Sl. No.	Sanction letter Number and Date	Amount
		<b>Total 0.00</b>

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

#### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

\_\_\_\_\_  
(Project Director)

\_\_\_\_\_  
(Chartered Accountant)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
GFATM BANK	1,398,064.00
Bank 3	302,306.00
Advance to Staff	24,000.00
Advance to District Authorities	3,506,164.00
Inter Unit Fund Transfer	2,500,000.00
	<u>7,730,534.00</u>
<b>Opening balance of Net Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	56,125.00
	<u>56,125.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Recovery/Deduction of Grants	8,220,000.00
	<u>8,220,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
OI Drugs	10,763.00
Training	20,623.00
Salary	8,223,522.00
Travelling Expenses	208,987.00
Contingency	583,666.00
Consumable Items	331,434.00
	<u>9,378,995.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Interest from Bank	121,599.00
	<u>121,599.00</u>
<b>Current Liabilities</b>	<b>Amount (Rs.)</b>
Security / Earnest Deposit (Received)	56,125.00
	<u>56,125.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
GFATM BANK	3,961,782.00
Bank 3	302,306.00
Advance to Staff	50,000.00
Advance to District Authorities	2,379,050.00
	<u>6,693,138.00</u>



## Chattisgarh SACS - GLOBAL FUND VII

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase III

### Utilisation Certificate

Certified that an amount of Rs.0.00 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. 2,281,083.00 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 2,971,573.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 75,577.00. a sum of Rs. 8,237,875.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 177,660.00 (and Current Liabilities of Rs. 0.00 )and outstanding advances of Rs.533,698.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . Received Fund Rs. 3,621,000.00

Sl. No.	Sanction letter Number and Date	Amount
		<b>Total 0.00</b>

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

#### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

\_\_\_\_\_  
(Project Director)

\_\_\_\_\_  
(Chartered Accountant)

<b>Opening balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank GF-RD7	2,281,083.00
Advance to Others	1,346,323.00
Advance to NGOs	1,625,250.00
	<u>5,252,656.00</u>
<b>Sources of funds</b>	<b>Amount (Rs.)</b>
Recovery/Deduction of Grants	3,621,000.00
	<u>3,621,000.00</u>
<b>Utilisation of funds</b>	<b>Amount (Rs.)</b>
Training	4,968,698.00
Salary	3,269,177.00
	<u>8,237,875.00</u>
<b>Bank Interest &amp; Miscellaneous Receipts</b>	<b>Amount (Rs.)</b>
Interest from Bank	75,577.00
	<u>75,577.00</u>
<b>Closing balance of Net Current Assets</b>	<b>Amount (Rs.)</b>
Bank GF-RD7	177,660.00
Advance to Others	533,698.00
	<u>711,358.00</u>



## Chattisgarh SACS - UN AGENCY

State Training Centre Near Kalibadi , Raipur - 492001

National AIDS Control Project - Phase III

### Utilisation Certificate

Certified that an amount of Rs.0.00 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. 138,879.49 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 1,070,482.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 0.00. a sum of Rs. 0.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 138,879.49 (and Current Liabilities of Rs. 0.00 )and outstanding advances of Rs.1,070,482.00. 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
		<b>Total 0.00</b>

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

#### *Kinds of checks exercised*

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

\_\_\_\_\_  
(Project Director)

\_\_\_\_\_  
(Chartered Accountant)

Opening balance of Net Current Assets	Amount (Rs.)
Bank 4	138,879.49
Advance to Others	188,586.00
Advance to Staff	74,896.00
Advance to District Authorities	800,000.00
Security Deposit (Paid)	7,000.00
	<u>1,209,361.49</u>
Closing balance of Net Current Assets	Amount (Rs.)
Bank 4	138,879.49
Advance to Others	188,586.00
Advance to Staff	74,896.00
Advance to District Authorities	800,000.00
Security Deposit (Paid)	7,000.00
	<u>1,209,361.49</u>

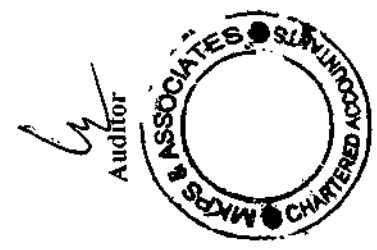
**Balance Sheet**

**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.)
29,683,455.37	GENERAL FUND	01	25,522,318.37	23,793,800.00	FIXED ASSETS	02	24,308,932.00
385,275.00	CURRENT LIABILITIES AND PROVISIONS		345,486.00	2,582,352.87	CURRENT ASSETS, LOANS AND ADVANCES		7,225,720.87
23,793,800.00	CURRENT LIABILITIES	0501	24,308,932.00	27,486,377.50	CURRENT ASSETS	0301	18,642,083.50
53,862,530.37	FIXED ASSET FUND		50,176,736.37	53,862,530.37	LOANS AND ADVANCES	0401	50,176,736.37

*[Signature]*  
 Dy. Director (Finance)  
 C.G. State AIDS Control Society  
 Raipur (C.G.)

*[Signature]*  
 Project Director  
 Addl. Project Director  
 C.G. State AIDS Control Society  
 Raipur (C.G.)





**Schedule 01**

Figures in Rupees

**General Fund**

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
<b>Opening grant in aid</b>	29,683,455.37	40,205,437.37
<b>Add: Received during the year</b>		
Grant from NACO to SACS	118,076,000.00	195,500,000.00
Recovery/Deduction of Grants	84,100,000.00	160,500,000.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	37,622,005.00	44,899,557.00
Grants utilised to the extent of fixed asset expenditure	515,132.00	622,425.00
<b>Closing grant in aid</b>	<b>25,522,318.37</b>	<b>29,683,455.37</b>

Schedule 02

Fixed Asset

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Blood Bank Equipments (2203)	423,346.00	0.00	0.00	423,346.00
Civil Works (2201)	691,839.00	250,000.00	0.00	941,839.00
Furniture, Fixtures & Supplies (2202)	199,079.00	0.00	0.00	199,079.00
NACPIII Blood Bank Equipments (2403)	1,443,440.00	0.00	0.00	1,443,440.00
NACPIII Civil Works (2401)	3,189,422.00	0.00	0.00	3,189,422.00
NACPIII Equipment (Other) (2404)	9,476,586.00	0.00	0.00	9,476,586.00
NACPIII Furniture, Fixtures & Supplies (2402)	2,052,558.00	0.00	0.00	2,052,558.00
NACPIII Office Equipment (2406)	5,130,970.00	0.00	0.00	5,130,970.00
NACPIII Vehicles (2405)	1,186,560.00	0.00	0.00	1,186,560.00
Office Equipment (2206)	0.00	203,178.00	0.00	203,178.00
Vehicles (2205)	0.00	61,954.00	0.00	61,954.00
<b>Grand Total</b>	<b>23,793,800.00</b>	<b>515,132.00</b>	<b>0.00</b>	<b>24,308,932.00</b>

**Schedule 03**

**Funds from Other Sources**

Figures in Rupees

Particulars	Opening Balance	Grants Received	Grants Utilised/ Refunded	Closing Balance
<b>Grand Total</b>				

**CURRENT ASSETS**

Schedule 0301

Figures in Rupees		Asat 31-Mar-15 (RS)	Asat 31-Mar-16 (RS)	Asat 31-Mar-15 (RS)
Particulars				
	NEW DBS Bank Code	7,225,720.87		2,582,352.87
Total		7,225,720.87		2,582,352.87

**LOANS AND ADVANCES**

Schedule 0401

Figures in Rupees		Asat 31-Mar-16 (RS)	Asat 31-Mar-15 (RS)
Particulars			
	Advance to Others	2,414,330.00	2,792,261.00
	Advance to NGOs	8,791,903.50	9,091,425.50
	Advance to Staff	243,099.00	501,674.00
	Advance to District Authorities	7,004,302.00	19,412,568.00
	NACPIII Advance to NGOs	188,449.00	188,449.00
	Inter Unit Fund Transfer	0.00	-4,500,000.00
Total		18,642,083.50	27,486,377.50

## CURRENT LIABILITIES

Figures in Rupees

Particulars	As at 31/03/2016 (Rs.)	As at 31/03/2015 (Rs.)
Employees Contribution to CPF	-720.00	-480.00
General Provident Fund	480.00	480.00
Group Insurance Scheme	240.00	0.00
NACPIII Creditors Payable	176,518.00	196,918.00
Other Recoveries	19,500.00	16,100.00
Security / Earnest Deposit (Received)	132,145.00	160,000.00
TDS (Others)	41,823.00	12,757.00
TDS (Salary)	-24,500.00	-500.00
<b>Total</b>	<b>345,486.00</b>	<b>385,275.00</b>



### Income And Expenditure Account

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

National AIDS Control Project - Phase III

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.)
15,549,337.00	IEC		10,330,889.00	703,726.00	Other Income	28	739,745.00
394,123.00	Surveillance		833,590.00	44,899,557.00	Grants utilised to the extent of revenue expenditure		37,622,005.00
3,102,076.00	Kits and Other Lab Supplies	06	1,376,628.00				
2,294,067.00	Training and Workshops	08	3,575,860.00				
677,940.00	NGO Services	11	0.00				
158,381.00	Operational and Other Research	12	0.00				
16,505,069.00	Salary (Pay and Allowances)	13	15,961,522.00				
396,078.00	Maintenance Costs	14	490,625.00				
6,526,212.00	Operational Expenses	15	5,792,636.00				
<b>45,603,283.00</b>			<b>38,361,750.00</b>	<b>45,603,283.00</b>			<b>38,361,750.00</b>

Schedule 28

Other Income

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Other Receipts	351,507.00	348,580.00
Interest from Bank	388,238.00	355,146.00
<b>Total</b>	<b>739,745.00</b>	<b>703,726.00</b>

Schedule 06

Kits and Other Lab Supplies

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Blood Lab. Supplies	0.00	943,500.00
Consumable Items	1,376,628.00	2,158,576.00
<b>Total</b>	<b>1,376,628.00</b>	<b>3,102,076.00</b>

Schedule 08

Training and Workshops

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Workshops	14,000.00	0.00
Training	2,076,202.00	2,078,133.00
Campaigns	1,485,658.00	215,934.00
<b>Total</b>	<b>3,575,860.00</b>	<b>2,294,067.00</b>

Schedule 11

NGO Services

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
NGO Services for Priority Interventions	0.00	677,940.00
<b>Total</b>	<b>0.00</b>	<b>677,940.00</b>

Schedule 12

Operational and Other Research

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Operational Research	0.00	158,381.00
<b>Total</b>	<b>0.00</b>	<b>158,381.00</b>



Schedule 13

Salary (Pay and Allowances)

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Salary	15,961,522.00	16,505,069.00
<b>Total</b>	<b>15,961,522.00</b>	<b>16,505,069.00</b>

Schedule 14

Maintenance Costs

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Equipment Maintenance	34,100.00	219,245.00
Building Maintenance	273,459.00	86,790.00
Vehicle Maintenance	183,066.00	90,043.00
<b>Total</b>	<b>490,625.00</b>	<b>396,078.00</b>

Transportation Expenses	0.00	72,169.00
Travelling Expenses	3,556,689.00	4,386,016.00
Rent, Rates & Taxes	437,561.00	408,600.00
Telephone/Communication Expenses	108,262.00	143,698.00
Miscellaneous Expenses	70,771.00	52,099.00
Printing & Stationery	221,083.00	87,310.00
Advertisement (Other than IEC)	78,652.00	0.00
Water and Electricity Charges	152,357.00	103,810.00
Audit Fees	377,702.00	557,739.00
Legal Expenses	0.00	8,940.00
Postage/Courier	521,901.00	456,639.00
Contingency	267,658.00	249,192.00
<b>Total</b>	<b>5,792,636.00</b>	<b>6,526,212.00</b>

**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.)
9,602,015.87	<b>Opening Balance:</b>			26,486,308.00	LOANS AND ADVANCES	17	13,173,843.00
	Balance with Bank	30	2,582,352.87	160,500,000.00	GENERAL FUND	13	84,100,000.00
13,647,080.00	LOANS AND ADVANCES	17	312,871.00	590,125.00	FIXED ASSETS	16	203,178.00
195,500,000.00	GENERAL FUND	29	118,076,000.00	980.00	CURRENT LIABILITIES	32	72,495.00
29,337.00	CURRENT LIABILITIES	32	32,706.00	943,500.00	Kits and Other Lab Supplies	18	0.00
703,726.00	Other Income	56	739,745.00	941,826.00	Training and Workshops	20	864,513.00
<b>219,482,158.87</b>			<b>121,743,674.87</b>	16,402,392.00	Salary (Pay and Allowances)	25	6,971,701.00
				220,845.00	Maintenance Costs	26	363,159.00
				6,236,796.00	Operational Expenses	27	5,537,383.00
				4,577,034.00	IEC		2,648,782.00
				0.00	Surveillance		582,900.00
				2,582,352.87	<b>Closing Balance:</b>		
				<b>219,482,158.87</b>	Balance with Bank	31	7,225,720.87
							<b>121,743,674.87</b>

**LOANS AND ADVANCES**

**Schedule 17**

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Advance to NGOs	299,522.00	147,080.00
Advance to Staff	13,349.00	0.00
Inter Unit Fund Transfer	0.00	13,500,000.00
<b>Total</b>	<b>312,871.00</b>	<b>13,647,080.00</b>

**GENERAL FUND**

**Schedule 29**

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Grant from NACO to SACS	118,076,000.00	195,500,000.00
<b>Total</b>	<b>118,076,000.00</b>	<b>195,500,000.00</b>

**Balance with Bank**

**Schedule 30**

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
NEW DBS Bank Code	2,582,352.87	9,602,015.87
<b>Total</b>	<b>2,582,352.87</b>	<b>9,602,015.87</b>

Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-MAR-16 (Rs.)	As at 31-MAR-15 (Rs.)
General Provident Fund	0.00	480.00
Group Insurance Scheme	240.00	0.00
TDS (Others)	29,066.00	12,757.00
Other Recoveries	3,400.00	16,100.00
<b>Total</b>	<b>32,706.00</b>	<b>29,337.00</b>

Schedule 56

Other Income

Particulars	As at 31-MAR-16 (Rs.)	As at 31-MAR-15 (Rs.)
Other Receipts	351,507.00	348,580.00
Interest from Bank	388,238.00	355,146.00
<b>Total</b>	<b>739,745.00</b>	<b>703,726.00</b>

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Advance to Others	501,956.00	3,577,612.00
Advance to Staff	0.00	5,486.00
Advance to District Authorities	8,171,887.00	22,903,210.00
Inter Unit Fund Transfer	4,500,000.00	0.00
<b>Total</b>	<b>13,173,843.00</b>	<b>26,486,308.00</b>

Schedule 13

GENERAL FUND

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Recovery/Deduction of Grants	84,100,000.00	160,500,000.00
<b>Total</b>	<b>84,100,000.00</b>	<b>160,500,000.00</b>

Schedule 16

FIXED ASSETS

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Furniture, Fixtures & Supplies	0.00	199,079.00
Blood Bank Equipments	0.00	391,046.00
Office Equipment	203,178.00	0.00
<b>Total</b>	<b>203,178.00</b>	<b>590,125.00</b>

**CURRENT LIABILITIES**

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Employees Contribution to CPF	240.00	480.00
TDS (Salary)	24,000.00	500.00
Security / Earnest Deposit (Received)	27,855.00	0.00
NACPIII Creditors Payable	20,400.00	0.00
<b>Total</b>	<b>72,495.00</b>	<b>980.00</b>

**Kits and Other Lab Supplies**

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Blood Lab. Supplies	0.00	943,500.00
<b>Total</b>	<b>0.00</b>	<b>943,500.00</b>

**Training and Workshops**

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Workshops	14,000.00	0.00
Training	850,513.00	941,826.00
<b>Total</b>	<b>864,513.00</b>	<b>941,826.00</b>

Schedule 25

Salary (Pay and Allowances)

Particulars	ASST 31-Mar-16 (RS)	ASST 31-Mar-15 (RS)
Salary	6,971,701.00	16,402,392.00
<b>Total</b>	<b>6,971,701.00</b>	<b>16,402,392.00</b>

Schedule 26

Maintenance Costs

Particulars	ASST 31-Mar-16 (RS)	ASST 31-Mar-15 (RS)
Equipment Maintenance	34,100.00	219,245.00
Building Maintenance	273,459.00	1,600.00
Vehicle Maintenance	55,600.00	0.00
<b>Total</b>	<b>363,159.00</b>	<b>220,845.00</b>



Schedule 27

Operational Expenses

Particulars	Asat 31-Mar-16 (Rs)	Asat 31-Mar-15 (Rs)
Travelling Expenses	3,476,950.00	4,309,972.00
Rent, Rates & Taxes	437,561.00	408,600.00
Telephone/Communication Expenses	108,262.00	143,698.00
Miscellaneous Expenses	70,771.00	41,472.00
Printing & Stationery	221,083.00	87,310.00
Water and Electricity Charges	152,357.00	103,810.00
Audit Fees	377,702.00	557,739.00
Legal Expenses	0.00	8,940.00
Postage/Courier	521,901.00	456,639.00
Contingency	170,796.00	118,616.00
<b>Total</b>	<b>5,537,383.00</b>	<b>6,236,796.00</b>

Schedule 31

Balance with Bank

Particulars	Asat 31-Mar-16 (Rs)	Asat 31-Mar-15 (Rs)
NEW DBS Bank Code	7,225,720.87	2,582,352.87
<b>Total</b>	<b>7,225,720.87</b>	<b>2,582,352.87</b>

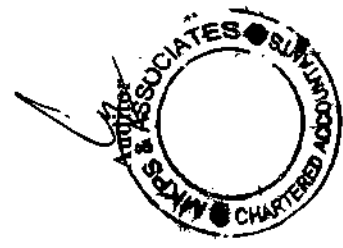
**Committee for State AIDS Control Fund**

State Training Centre Near Kalibadi, Raipur - 492001

National AIDS Control Project - Phase III

**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.)	ASSETS	Schedule Reference	Figures for the current period (Rs.)
58,593,993.00	GENERAL FUND	01	17,644,689.00	FIXED ASSETS	02	452,045.00
-1,041.00	CURRENT LIABILITIES AND PROVISIONS		-1,041.00	CURRENT ASSETS, LOANS AND ADVANCES		3,470,999.00
131,002.00	CURRENT LIABILITIES	0501	452,045.00	CURRENT ASSETS	0301	14,172,649.00
<u>58,723,954.00</u>	FIXED ASSET FUND		<u>18,095,693.00</u>	LOANS AND ADVANCES	0401	<u>18,095,693.00</u>



*[Signature]*  
 EC/FMFO  
 Dy. Director (Finance)  
 C.G. State AIDS Control Society  
 Raipur (C.G.)

*[Signature]*  
 Addl. Project Director  
 Addl. Project Director  
 C.G. State AIDS Control Society  
 RAIPUR (C.G.)

**Schedule 01**

**General Fund**

Figures in Rupees

Particulars	As at 31-March (Rs)	As at 31-March (Rs)
<b>Opening grant in aid</b>	58,593,993.00	9,420,575.00
<b>Add: Received during the year</b>		
Recovery/Deduction of Grants	44,374,000.00	82,487,000.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	85,002,261.00	33,182,580.00
Grants utilised to the extent of fixed asset expenditure	321,043.00	131,002.00
<b>Closing grant in aid</b>	<b>17,644,689.00</b>	<b>58,593,993.00</b>

**Schedule 02**

**Fixed Asset**

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	131,002.00	321,043.00	0.00	452,045.00
<b>Grand Total</b>	<b>131,002.00</b>	<b>321,043.00</b>	<b>0.00</b>	<b>452,045.00</b>

**Schedule 03**

**Funds from Other Sources**

Figures in Rupees

Particulars	Opening Balance	Grant Received	Grant Utilised/ Reimbursed	Closing Balance
<b>Grand Total</b>				

**CURRENT ASSETS**

**Schedule 0301**

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
TIPF-Bank	3,470,999.00	314,906.00
<b>Total</b>	<b>3,470,999.00</b>	<b>314,906.00</b>

**LOANS AND ADVANCES**

**Schedule 0401**

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Advance to Others	706,977.00	3,757,200.00
Advance to NGOs	13,210,172.00	52,475,846.00
Advance to Staff	255,500.00	45,000.00
Inter Unit Fund Transfer	0.00	2,000,000.00
<b>Total</b>	<b>14,172,649.00</b>	<b>58,278,046.00</b>

**CURRENT LIABILITIES**

**Schedule 0501**

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
TDS (Others)	-1,041.00	-1,041.00
<b>Total</b>	<b>-1,041.00</b>	<b>-1,041.00</b>

**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)
605,316.00	Medicines	07	1,933,374.00	56,838.00	Other Income	28	474,421.00
3,329,238.00	Training and Workshops	08	16,425,815.00	33,182,580.00	Grants utilised to the extent of revenue expenditure		85,002,261.00
1,915,868.00	NGO Services	11	858,286.00				
23,315,056.00	Salary (Pay and Allowances)	13	54,189,501.00				
8,347.00	Maintenance Costs	14	167,902.00				
4,065,593.00	Operational Expenses	15	11,901,804.00				
308,440.00		NULL	351,367.00				
<b>33,239,418.00</b>			<b>85,476,682.00</b>	<b>33,239,418.00</b>			<b>85,476,682.00</b>

Schedule 28

Other Income

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Other Receipts	43,040.00	0.00
Interest from Bank	431,381.00	56,838.00
<b>Total</b>	<b>474,421.00</b>	<b>56,838.00</b>

Schedule 07

Medicines

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
PEP Drugs	1,933,374.00	605,316.00
<b>Total</b>	<b>1,933,374.00</b>	<b>605,316.00</b>

Schedule 08

Training and Workshops

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Training	9,745,621.00	1,661,844.00
Campaigns	6,680,194.00	1,667,394.00
<b>Total</b>	<b>16,425,815.00</b>	<b>3,329,238.00</b>

Schedule 11

NGO Services

Particulars	ASST 31-MAR-16 (RS)	ASST 31-MAR-15 (RS)
NGO Services for Priority Interventions	858,286.00	1,915,868.00
<b>Total</b>	<b>858,286.00</b>	<b>1,915,868.00</b>

Schedule 13

Salary (Pay and Allowances)

Particulars	ASST 31-MAR-16 (RS)	ASST 31-MAR-15 (RS)
Salary	35,878,933.00	16,303,258.00
Honorarium	18,310,568.00	7,011,798.00
<b>Total</b>	<b>54,189,501.00</b>	<b>23,315,056.00</b>

Schedule 14

Maintenance Costs

Particulars	ASST 31-MAR-16 (RS)	ASST 31-MAR-15 (RS)
Need Based Assistance	167,902.00	8,347.00
<b>Total</b>	<b>167,902.00</b>	<b>8,347.00</b>



Schedule 15

Operational Expenses

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Travelling Expenses	3,701,486.00	1,327,758.00
Rent, Rates & Taxes	4,870,042.00	1,499,650.00
Telephone/Communication Expenses	0.00	18,187.00
Printing & Stationery	0.00	40,080.00
Water and Electricity Charges	0.00	91,636.00
Other Administration Cost	2,978,909.00	779,842.00

Schedule NULL

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Meeting Expenses	351,367.00	308,440.00
<b>Total</b>	<b>351,367.00</b>	<b>308,440.00</b>

**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)
1,797,874.00	<b>Opening Balance:</b>			79,002,758.00	LOANS AND ADVANCES	17	39,553,235.00
1,000,000.00	Balance with Bank	30	314,906.00	1,041.00	CURRENT LIABILITIES	32	0.00
82,487,000.00	LOANS AND ADVANCES	17	2,000,000.00	781,363.00	Training and Workshops	20	3,053,394.00
56,838.00	GENERAL FUND	29	44,374,000.00	1,915,868.00	NGO Services	23	767,858.00
	Other Income	56	474,421.00	2,976,036.00	Salary (Pay and Allowances)	25	268,674.00
			<u>47,163,327.00</u>	349,740.00	Operational Expenses	27	49,167.00
				192,646.00		NULL	0.00
				314,906.00	<b>Closing Balance:</b>		
				<u>85,341,712.00</u>	Balance with Bank	31	3,470,999.00
							<u>47,163,327.00</u>

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Inter Unit Fund Transfer	2,000,000.00	1,000,000.00
<b>Total</b>	<b>2,000,000.00</b>	<b>1,000,000.00</b>

Schedule 29

GENERAL FUND

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Recovery/Deduction of Grants	44,374,000.00	82,487,000.00
<b>Total</b>	<b>44,374,000.00</b>	<b>82,487,000.00</b>

Schedule 30

Balance with Bank

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
TIPF-Bank	314,906.00	1,797,874.00
<b>Total</b>	<b>314,906.00</b>	<b>1,797,874.00</b>

Schedule 56

Other Income

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Other Receipts	43,040.00	0.00
Interest from Bank	431,381.00	56,838.00
<b>Total</b>	<b>474,421.00</b>	<b>56,838.00</b>

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Advance to Others	4,153,058.00	3,757,200.00
Advance to NGOs	35,188,477.00	75,198,066.00
Advance to Staff	211,700.00	47,492.00
<b>Total</b>	<b>39,553,235.00</b>	<b>79,002,758.00</b>

Schedule 32

CURRENT LIABILITIES

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
TDS (Others)	0.00	1,041.00
<b>Total</b>	<b>0.00</b>	<b>1,041.00</b>

Schedule 20

Training and Workshops

Particulars	ASST 31-Mar-16 (Rs)	ASST 31-Mar-15 (Rs)
Training	3,045,926.00	781,363.00
Campaigns	7,468.00	0.00
<b>Total</b>	<b>3,053,394.00</b>	<b>781,363.00</b>

Schedule 23

NGO Services

Particulars	ASST 31-Mar-16 (Rs)	ASST 31-Mar-15 (Rs)
NGO Services for Priority Interventions	767,858.00	1,915,868.00
<b>Total</b>	<b>767,858.00</b>	<b>1,915,868.00</b>

Schedule 25

Salary (Pay and Allowances)

Particulars	ASST 31-Mar-16 (Rs)	ASST 31-Mar-15 (Rs)
Salary	268,674.00	2,836,036.00
Honorarium	0.00	140,000.00
<b>Total</b>	<b>268,674.00</b>	<b>2,976,036.00</b>

Schedule 27

Operational Expenses

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	0.00	22,453.00
Rent, Rates & Taxes	0.00	82,000.00
Printing & Stationery	0.00	40,080.00
Other Administration Cost	49,167.00	12,561.00

Schedule NULL

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Meeting Expenses	0.00	192,646.00
<b>Total</b>	<b>0.00</b>	<b>192,646.00</b>

Schedule 31


Balance with Bank


Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
TIPF-Bank	3,470,999.00	314,906.00
<b>Total</b>	<b>3,470,999.00</b>	<b>314,906.00</b>

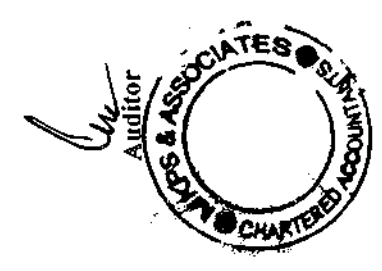
**Balance Sheet**

**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.)
14,231,023.00	GENERAL FUND	01	7,703,180.00	4,972,056.00	FIXED ASSETS	02	4,972,056.00
18,135.00	CURRENT LIABILITIES AND PROVISIONS	0501	18,135.00	2,696,560.00	CURRENT ASSETS, LOANS AND ADVANCES	0301	1,093,534.00
4,972,056.00	CURRENT LIABILITIES		4,972,056.00	11,552,598.00	CURRENT ASSETS	0401	6,627,781.00
19,221,214.00	FIXED ASSET FUND		12,693,371.00	19,221,214.00	LOANS AND ADVANCES		12,693,371.00

  
 Project Director

  
 FC/PMMFO  
 Dy. Director (Finance)  
 C.G. State AIDS Control Society  
 Raipur (C.G.)



**Schedule 01**

**General Fund**

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
<b>Opening grant in aid</b>	14,231,023.00	5,651,075.00
<b>Add: Received during the year</b>		
Recovery/Deduction of Grants	27,885,000.00	56,200,000.00
<b>Less: Utilised during the year</b>		
Grants utilised to the extent of revenue expenditure	34,412,843.00	36,233,120.00
Grants utilised to the extent of fixed asset expenditure	0.00	84,782.00
<b>Closing grant in aid</b>	<b>7,703,180.00</b>	<b>14,231,023.00</b>

**Schedule 02**

**Fixed Asset**

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	1,164,653.00	0.00	0.00	1,164,653.00
Office Equipment (2206)	71,554.00	0.00	0.00	71,554.00
Vehicles (2205)	3,735,849.00	0.00	0.00	3,735,849.00
<b>Grand Total</b>	<b>4,972,056.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,972,056.00</b>



**Schedule 03**

**Funds from Other Sources**

Figures in Rupees

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

**CURRENT ASSETS**

**Schedule 0301**

Figures in Rupees	
Particulars	As at 31-Mar-16 (Rs.)
Bank RCCrd-II	1,093,534.00
<b>Total</b>	<b>1,093,534.00</b>
	As at 31-Mar-15 (Rs.)
	2,696,560.00
	<b>2,696,560.00</b>

**LOANS AND ADVANCES**

**Schedule 0401**

Figures in Rupees	
Particulars	As at 31-Mar-16 (Rs.)
Advance to Others	189,752.00
Advance to District Authorities	6,438,029.00
<b>Total</b>	<b>6,627,781.00</b>
	As at 31-Mar-15 (Rs.)
	816,366.00
	10,736,232.00
	<b>11,552,598.00</b>

**CURRENT LIABILITIES**

**Schedule 0501**

Figures in Rupees	
Particulars	As at 31-Mar-16 (Rs.)
Security / Earnest Deposit (Received)	18,135.00
<b>Total</b>	<b>18,135.00</b>
	As at 31-Mar-15 (Rs.)
	18,135.00
	<b>18,135.00</b>

**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.)
29,502.00	Kits and Other Lab Supplies	06	49,532.00	195,727.00	Other Income	28	85,430.00
576,945.00	Training and Workshops	08	1,006,658.00	36,233,120.00	Grants utilised to the extent of revenue expenditure		34,412,843.00
31,693,136.00	Salary (Pay and Allowances)	13	30,941,758.00				
3,237,924.00	Maintenance Costs	14	2,452,374.00				
891,340.00	Operational Expenses	15	47,951.00				
<b>36,428,847.00</b>			<b>34,498,273.00</b>	<b>36,428,847.00</b>			<b>34,498,273.00</b>

Schedule 28

Other Income

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Other Receipts	39,000.00	78,000.00
Interest from Bank	46,430.00	117,727.00
<b>Total</b>	<b>85,430.00</b>	<b>195,727.00</b>

Schedule 06

Kits and Other Lab Supplies

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
HIV Kits	10,000.00	0.00
Other Lab. Supplies	39,532.00	29,502.00
<b>Total</b>	<b>49,532.00</b>	<b>29,502.00</b>

Schedule 08

Training and Workshops

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Training	1,006,658.00	576,945.00
<b>Total</b>	<b>1,006,658.00</b>	<b>576,945.00</b>

Schedule 13

Salary (Pay and Allowances)

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Salary	30,941,758.00	31,693,136.00
<b>Total</b>	<b>30,941,758.00</b>	<b>31,693,136.00</b>

Schedule 14

Maintenance Costs

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Equipment Maintenance	0.00	100,000.00
Building Maintenance	0.00	484,757.00
Vehicle Maintenance	709,107.00	324,850.00
Expenses on ICTC centre set up and maintenance	1,743,267.00	2,328,317.00
<b>Total</b>	<b>2,452,374.00</b>	<b>3,237,924.00</b>

Schedule 15

Operational Expenses

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	14,366.00	177,750.00
Bank Charges	342.00	1,000.00
Miscellaneous Expenses	0.00	203,590.00
Printing & Stationery	19,255.00	0.00
Other Administration Cost	13,988.00	509,000.00
<b>Total</b>	<b>47,951.00</b>	<b>891,340.00</b>

**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.)
37,561.00	Opening Balance:			24,482,117.00	LOANS AND ADVANCES	17	28,884,343.00
0.00	Balance with Bank	30	2,696,560.00	414,987.00	Training and Workshops	20	236,448.00
56,200,000.00	LOANS AND ADVANCES	17	183,712.00	26,911,394.00	Salary (Pay and Allowances)	25	613,042.00
195,727.00	GENERAL FUND	29	27,885,000.00	1,751,840.00	Maintenance Costs	26	0.00
56,433,288.00	Other Income	56	85,430.00	176,390.00	Operational Expenses	27	23,335.00
			<u>30,850,702.00</u>	2,696,560.00	Closing Balance:	31	1,093,534.00
				<u>56,433,288.00</u>	Balance with Bank		<u>30,850,702.00</u>

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Advance to Others	183,712.00	0.00
<b>Total</b>	<b>183,712.00</b>	<b>0.00</b>

Schedule 29

GENERAL FUND

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Recovery/Deduction of Grants	27,885,000.00	56,200,000.00
<b>Total</b>	<b>27,885,000.00</b>	<b>56,200,000.00</b>

Schedule 30

Balance with Bank

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Bank RCCrd-II	2,696,560.00	37,561.00
<b>Total</b>	<b>2,696,560.00</b>	<b>37,561.00</b>



Schedule 56

Other Income

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	39,000.00	78,000.00
Interest from Bank	46,430.00	117,727.00
<b>Total</b>	<b>85,430.00</b>	<b>195,727.00</b>

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to Others	0.00	536,206.00
Advance to Staff	0.00	50,000.00
Advance to District Authorities	28,884,343.00	14,895,911.00
Inter Unit Fund Transfer	0.00	9,000,000.00
<b>Total</b>	<b>28,884,343.00</b>	<b>24,482,117.00</b>

Schedule 20

Training and Workshops

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	236,448.00	414,987.00
<b>Total</b>	<b>236,448.00</b>	<b>414,987.00</b>

Schedule 25

Salary (Pay and Allowances)

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Salary	613,042.00	26,911,394.00
<b>Total</b>	<b>613,042.00</b>	<b>26,911,394.00</b>

Schedule 26

Maintenance Costs

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Expenses on ICTC centre set up and maintenance	0.00	1,751,840.00
<b>Total</b>	<b>0.00</b>	<b>1,751,840.00</b>

Schedule 27

Operational Expenses

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Travelling Expenses	3,738.00	167,750.00
Bank Charges	342.00	1,000.00
Miscellaneous Expenses	0.00	7,640.00
Printing & Stationery	19,255.00	0.00
<b>Total</b>	<b>23,335.00</b>	<b>176,390.00</b>

Schedule 31


Balance with Bank


Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Bank RCCrd-II	1,093,534.00	2,696,560.00
<b>Total</b>	<b>1,093,534.00</b>	<b>2,696,560.00</b>

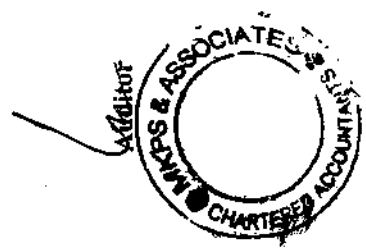
**Balance Sheet**

**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)	ASSETS	Schedule Reference	Figures for the current Period (RS)
7,674,409.00	GENERAL FUND	01	6,637,013.00	FIXED ASSETS	02	11,877,337.00
	CURRENT LIABILITIES AND PROVISIONS			CURRENT ASSETS, LOANS AND ADVANCES		
56,125.00	CURRENT LIABILITIES	0501	56,125.00	CURRENT ASSETS	0301	4,264,088.00
11,877,337.00	FIXED ASSET FUND		11,877,337.00	LOANS AND ADVANCES	0401	2,429,050.00
<u>19,607,871.00</u>			<u>18,570,475.00</u>			<u>18,570,475.00</u>

  
 Dy. Director (Finance)  
 C.G. State AIDS Control Society  
 Raipur (C.G.)

  
 Addl. Project Director  
 Addl. Project Director  
 C.G. State AIDS Control Society  
 RAIPUR (C.G.)



**Schedule 01**

**General Fund**

Figures in Rupees

Particulars	As at 31/03/2016 (Rs.)	As at 31/03/2015 (Rs.)
Opening grant in aid	7,674,409.00	2,413,744.00
Add: Received during the year		
Recovery/Deduction of Grants	8,220,000.00	16,413,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	9,257,396.00	6,324,847.00
Closing grant in aid	6,637,013.00	7,674,409.00

**Schedule 02**

**Fixed Asset**

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Civil Works (2201)	5,869,606.00	0.00	0.00	5,869,606.00
Furniture, Fixtures & Supplies (2202)	502,258.00	0.00	0.00	502,258.00
Office Equipment (2206)	5,505,473.00	0.00	0.00	5,505,473.00
<b>Grand Total</b>	<b>11,877,337.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,877,337.00</b>

**Schedule 03**

**Funds from Other Sources**

Figures in Rupees

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

**CURRENT ASSETS**

**Schedule 0301**

Figures in Rupees

Particulars	As at 31/Mar/16 (Rs)	As at 31/Mar/16 (Rs)
GFA TM BANK	3,961,782.00	1,398,064.00
Bank 3	302,306.00	302,306.00
<b>Total</b>	<b>4,264,088.00</b>	<b>1,700,370.00</b>

**LOANS AND ADVANCES**

**Schedule 0401**

Figures in Rupees

Particulars	As at 31/Mar/16 (Rs)	As at 31/Mar/16 (Rs)
Advance to Staff	50,000.00	24,000.00
Advance to District Authorities	2,379,050.00	3,506,164.00
Inter Unit Fund Transfer	0.00	2,500,000.00
<b>Total</b>	<b>2,429,050.00</b>	<b>6,030,164.00</b>

**CURRENT LIABILITIES**

**Schedule 0501**

Figures in Rupees

Particulars	As at 31/Mar/16 (Rs)	As at 31/Mar/16 (Rs)
Security / Earnest Deposit (Received)	56,125.00	56,125.00
<b>Total</b>	<b>56,125.00</b>	<b>56,125.00</b>

**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.)
-344,541.00	<b>Opening Balance:</b>			8,073,238.00	<b>LOANS AND ADVANCES</b>	17	7,968,041.00
435.00	Balance with Bank	30	1,700,370.00	0.00	Training and Workshops	20	12,900.00
16,413,000.00	<b>LOANS AND ADVANCES</b>	17	2,500,000.00	5,917,393.00	Salary (Pay and Allowances)	25	116,807.00
60,069.00	<b>GENERAL FUND</b>	29	8,220,000.00	437,962.00	Operational Expenses	27	180,133.00
16,128,963.00	Other Income	56	121,599.00	1,700,370.00	<b>Closing Balance:</b>	31	4,264,088.00
			<u>12,541,969.00</u>	<u>16,128,963.00</u>	Balance with Bank		<u>12,541,969.00</u>



Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Advance to Staff	0.00	435.00
Inter Unit Fund Transfer	2,500,000.00	0.00
<b>Total</b>	<b>2,500,000.00</b>	<b>435.00</b>

Schedule 29

GENERAL FUND

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Recovery/Deduction of Grants	8,220,000.00	16,413,000.00
<b>Total</b>	<b>8,220,000.00</b>	<b>16,413,000.00</b>

Schedule 30

Balance with Bank

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
GFATM BANK	1,398,064.00	-646,847.00
Bank 3	302,306.00	302,306.00
Cheque in Transit	0.00	0.00
<b>Total</b>	<b>1,700,370.00</b>	<b>-344,541.00</b>

Schedule 56

Other Income

Particulars	AS AT 31-Mar-16 (RS)	AS AT 31-Mar-15 (RS)
Other Receipts	0.00	13,000.00
Interest from Bank	121,599.00	47,069.00
<b>Total</b>	<b>121,599.00</b>	<b>60,069.00</b>

Schedule 17

LOANS AND ADVANCES

Particulars	AS AT 31-Mar-16 (RS)	AS AT 31-Mar-15 (RS)
Advance to Staff	62,577.00	0.00
Advance to District Authorities	7,905,464.00	3,073,238.00
Inter Unit Fund Transfer	0.00	5,000,000.00
<b>Total</b>	<b>7,968,041.00</b>	<b>8,073,238.00</b>

Schedule 20

Training and Workshops

Particulars	AS AT 31-Mar-16 (RS)	AS AT 31-Mar-15 (RS)
Training	12,900.00	0.00
<b>Total</b>	<b>12,900.00</b>	<b>0.00</b>

Schedule 25

Salary (Pay and Allowances)

Particulars	As at 31-MAR-16 (RS)	As at 31-MAR-15 (RS)
Salary	116,807.00	5,917,393.00
<b>Total</b>	<b>116,807.00</b>	<b>5,917,393.00</b>

Schedule 27

Operational Expenses

Particulars	As at 31-MAR-16 (RS)	As at 31-MAR-15 (RS)
Travelling Expenses	180,133.00	284,329.00
Postage/Courier	0.00	25,709.00
Other Administration Cost	0.00	50,000.00
Contingency	0.00	77,924.00
<b>Total</b>	<b>180,133.00</b>	<b>437,962.00</b>

Schedule 31

Balance with Bank

Particulars	As at 31-MAR-16 (RS)	As at 31-MAR-15 (RS)
GFATM BANK	3,961,782.00	1,398,064.00
Bank 3	302,306.00	302,306.00
Cheque in Transit	0.00	0.00
<b>Total</b>	<b>4,264,088.00</b>	<b>1,700,370.00</b>

**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)
9,996.00	IEC		0.00	60,069.00	Other Income	28	121,599.00
0.00	Kits and Other Lab Supplies	06	331,434.00	6,324,847.00	Grants utilised to the extent of revenue expenditure		9,257,396.00
0.00	Medicines	07	10,763.00				
0.00	Training and Workshops	08	20,623.00				
5,917,393.00	Salary (Pay and Allowances)	13	8,223,522.00				
457,527.00	Operational Expenses	15	792,653.00				
<b>6,384,916.00</b>			<b>9,378,995.00</b>	<b>6,384,916.00</b>			<b>9,378,995.00</b>

Schedule 28

Other Income

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Other Receipts	0.00	13,000.00
Interest from Bank	121,599.00	47,069.00
<b>Total</b>	<b>121,599.00</b>	<b>60,069.00</b>

Schedule 06

Kits and Other Lab Supplies

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Consumable Items	331,434.00	0.00
<b>Total</b>	<b>331,434.00</b>	<b>0.00</b>

Schedule 07

Medicines

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
OI Drugs	10,763.00	0.00
<b>Total</b>	<b>10,763.00</b>	<b>0.00</b>

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Training	20,623.00	0.00
<b>Total</b>	<b>20,623.00</b>	<b>0.00</b>

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Salary	8,223,522.00	5,917,393.00
<b>Total</b>	<b>8,223,522.00</b>	<b>5,917,393.00</b>

Operational Expenses

Schedule 15

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Travelling Expenses	208,987.00	303,894.00
Postage/Courier	0.00	25,709.00
Other Administration Cost	0.00	50,000.00
Contingency	583,666.00	77,924.00
<b>Total</b>	<b>792,653.00</b>	<b>457,527.00</b>



Balance Sheet

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

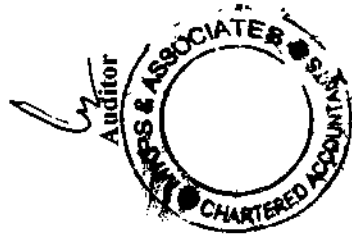
Figures for the previous period (RS)	LIABILITIES	Schedule Reference	Figures for the current period (RS)	Figures for the previous period (RS)	ASSETS	Schedule Reference	Figures for the current period (RS)
5,252,656.00	GENERAL FUND	01	711,358.00		CURRENT ASSETS, LOANS AND ADVANCES		177,660.00
				2,281,083.00	CURRENT ASSETS	0301	533,698.00
				2,971,573.00	LOANS AND ADVANCES	0401	
<u>5,252,656.00</u>			<u>711,358.00</u>	<u>5,252,656.00</u>			<u>711,358.00</u>

*[Signature]*

Dy. Director (Finance)  
C.G. State AIDS Control Society  
Raipur (C.G.)

*[Signature]*

Project Director  
Addl. Project Director  
C.G. State AIDS Control Society  
RAIPUR (C.G.)





**Schedule 01**

**General Fund**

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-15 (Rs)
Opening grant in aid	5,252,656.00	4,048,222.00
Add: Received during the year		
Recovery/Deduction of Grants	3,621,000.00	5,400,000.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	8,162,298.00	4,195,566.00
Closing grant in aid	711,358.00	5,252,656.00

**Schedule 02**

**Fixed Asset**

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
<b>Grand Total</b>				

Funds from Other Sources

Schedule 03

Figures in Rupees

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

Schedule 0301

CURRENT ASSETS

Figures in Rupees

Particulars	Actual 31-Mar-16 (Rs)	Actual 31-Mar-15 (Rs)
Bank GF-RD7	177,660.00	2,281,083.00
<b>Total</b>	<b>177,660.00</b>	<b>2,281,083.00</b>

Schedule 0401

LOANS AND ADVANCES

Figures in Rupees

Particulars	Actual 31-Mar-16 (Rs)	Actual 31-Mar-15 (Rs)
Advance to Others	533,698.00	1,346,323.00
Advance to NGOs	0.00	1,625,250.00
<b>Total</b>	<b>533,698.00</b>	<b>2,971,573.00</b>

### 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)	Schedule Reference	Figures for the previous period (RS)	INCOME	Figures for the current period (RS)
4,198,516.00	Training and Workshops	08	4,968,698.00		2,950.00	Other Income	75,577.00
0.00	Salary (Pay and Allowances)	13	3,269,177.00		4,195,566.00	Grants utilised to the extent of revenue expenditure	8,162,298.00
<u>4,198,516.00</u>			<u>8,237,875.00</u>		<u>4,198,516.00</u>		<u>8,237,875.00</u>

Schedule 28

Other Income

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Interest from Bank	75,577.00	2,950.00
<b>Total</b>	<b>75,577.00</b>	<b>2,950.00</b>

Schedule 08

Training and Workshops

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Training	4,968,698.00	4,198,516.00
<b>Total</b>	<b>4,968,698.00</b>	<b>4,198,516.00</b>

Schedule 13

Salary (Pay and Allowances)

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Salary	3,269,177.00	0.00
<b>Total</b>	<b>3,269,177.00</b>	<b>0.00</b>

**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)
30,430.00	Opening Balance:			2,437,875.00	LOANS AND ADVANCES	17	5,800,000.00
19,972.00	Balance with Bank	30	2,281,083.00	734,394.00	Training and Workshops	20	0.00
5,400,000.00	LOANS AND ADVANCES	17	0.00	2,281,083.00	Closing Balance:	31	177,660.00
2,950.00	GENERAL FUND	29	3,621,000.00	<u>5,453,352.00</u>	Balance with Bank		<u>5,977,660.00</u>
	Other Income	56	75,577.00				
<u>5,453,352.00</u>			<u>5,977,660.00</u>				

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-16 (RS)
Advance to Staff	0.00	19,972.00
<b>Total</b>	<b>0.00</b>	<b>19,972.00</b>

Schedule 29

GENERAL FUND

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Recovery/Deduction of Grants	3,621,000.00	5,400,000.00
<b>Total</b>	<b>3,621,000.00</b>	<b>5,400,000.00</b>

Schedule 30

Balance with Bank

Particulars	As at 31-Mar-15 (RS)	As at 31-Mar-16 (RS)
Bank GF-RD7	2,281,083.00	30,430.00
<b>Total</b>	<b>2,281,083.00</b>	<b>30,430.00</b>

Schedule 56

Other Income

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-16 (Rs)
Interest from Bank	75,577.00	2,950.00
<b>Total</b>	<b>75,577.00</b>	<b>2,950.00</b>

Schedule 17

LOANS AND ADVANCES

Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-16 (Rs)
Advance to Others	1,600,000.00	812,625.00
Advance to NGOs	4,200,000.00	1,625,250.00
<b>Total</b>	<b>5,800,000.00</b>	<b>2,437,875.00</b>

Schedule 20

Training and Workshops

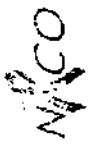
Particulars	As at 31-Mar-16 (Rs)	As at 31-Mar-16 (Rs)
Training	0.00	734,394.00
<b>Total</b>	<b>0.00</b>	<b>734,394.00</b>



Schedule 31

Balance with Bank

Particulars	ASSET 31/03/2016 (RS)	ASSET 31/03/2016 (RS)
Bank GF-RD7	177,660.00	2,281,083.00
Total	177,660.00	2,281,083.00



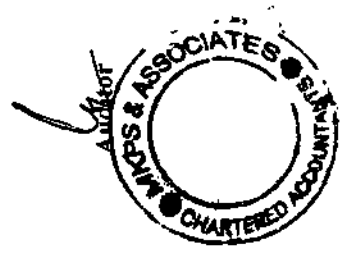
**Balance Sheet**

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

Figures for the previous Period (Rs.)	Schedule Reference	Figures for the current Period (Rs.)	Figures for the previous Period (Rs.)	ASSETS	Schedule Reference	Figures for the current Period (Rs.)
1,209,361.49		1,209,361.49	208,206.00	FIXED ASSETS	02	208,206.00
208,206.00		208,206.00	138,879.49	CURRENT ASSETS, LOANS AND ADVANCES		
			1,070,482.00	CURRENT ASSETS	0301	138,879.49
			1,417,567.49	LOANS AND ADVANCES	0401	1,070,482.00
<u>1,417,567.49</u>		<u>1,417,567.49</u>	<u>1,417,567.49</u>			<u>1,417,567.49</u>

*[Signature]*  
 FC/FM/FO  
 Dy. Director (Finance)  
 C.G. State AIDS Control Society  
 Raipur (C.G.)

*[Signature]*  
 Addl. Project Director  
 Addl. Project Control Society  
 C.G. State AIDS Control Society  
 RAIPUR (C.G.)



**Schedule 01**

**General Fund**

Figures in Rupees

Particulars	As at 31-Mar-16 (RS)	As at 31-Mar-15 (RS)
Opening grant in aid	1,209,361.49	1,209,361.49
Add: Received during the year	0.00	0.00
Less: Utilised during the year	0.00	0.00
Closing grant in aid	1,209,361.49	1,209,361.49

**Schedule 02**

**Fixed Asset**

Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Office Equipment (2206)	208,206.00	0.00	0.00	208,206.00
<b>Grand Total</b>	<b>208,206.00</b>	<b>0.00</b>	<b>0.00</b>	<b>208,206.00</b>

**Schedule 03**

**Funds from Other Sources**

Figures in Rupees

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

**CURRENT ASSETS**

Schedule 0301

Figures in Rupees

Particulars	AS AT 31-MAR-16 (RS)	AS AT 31-MAR-15 (RS)
Bank 4	138,879.49	138,879.49
<b>Total</b>	<b>138,879.49</b>	<b>138,879.49</b>

**LOANS AND ADVANCES**

Schedule 0401

Figures in Rupees

Particulars	AS AT 31-MAR-16 (RS)	AS AT 31-MAR-15 (RS)
Advance to Others	188,586.00	188,586.00
Advance to Staff	74,896.00	74,896.00
Advance to District Authorities	800,000.00	800,000.00
Security Deposit (Paid)	7,000.00	7,000.00
<b>Total</b>	<b>1,070,482.00</b>	<b>1,070,482.00</b>



**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)
138,879.49	<b>Opening Balance:</b>				<b>Closing Balance:</b>		
138,879.49	Balance with Bank	30	138,879.49	138,879.49	Balance with Bank	31	138,879.49
			<u>138,879.49</u>	<u>138,879.49</u>			<u>138,879.49</u>

Schedule 30

Balance with Bank

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Bank 4	138,879.49	138,879.49
<b>Total</b>	<b>138,879.49</b>	<b>138,879.49</b>

Schedule 31

Balance with Bank

Particulars	As at 31-Mar-15 (Rs)	As at 31-Mar-14 (Rs)
Bank 4	138,879.49	138,879.49
<b>Total</b>	<b>138,879.49</b>	<b>138,879.49</b>



**Bank Reconciliation Statement - DBS Fund as on 31.03.2016**

	Closing Balance as per Bank Book			7,225,720.87
Add:	Cheque issued but not presented at bank		3,292,388.00	
	(As per BRS Attached)			
	Less : Cheque no. 061875 dated 26.02.2014 Cheque no 061875 dated 26.02.14 already cleared but appearing in BRS as cheque issued but presented for payment	17957		
	Cheque no. 4000 dated 09.10.2014 TDS amount already cleared and appearing in BRS as cheque issued but not presented for payment on 09.10.2014	4000		
	Cheque no. 743388 dated 07.11.2014	3828		
	Cheque no. 1068 dated 08.12.2014 Telephone bill paid but still appearing in BRS as cheque issued but not presented for payment	1058		
	Cheque no. 061626 dated 13.01.2015 Electric bill paid and already cleared but still appearing in BRS as cheque issued but not presented for payment	2360		
	Cheque no. 061688 dated 31.01.2015 Amount paid to Dainik Bhaskar and already cleared but still appearing in BRS as cheque issued but not presented for payment	10648		
	Cheque no. 061670 dated 31.03.2015 Cheque no 061770 already cleared but still appearing in BRS as cheque issued but not presented for payment	55662		
	Debit in Bank on 16.04.2015 TDS amount paid by cheque no 061754 dated 31.03.2015 already cleared but appearing in BRS as cheque issued but not cleared	4,377.00		
	Debit in Bank on 15.09.2015 Amount paid to DACS Balod vide cheque no 181312 dated 14.09.15 already cleared but still appearing in BRS as cheque issued but not cleared	1,162,071.00		
	Debit in Bank on 15.09.2015 Amount paid to DACS vide cheque no 181310 dated 14.09.15 already cleared but still appearing in BRS as cheque issued but not cleared	535,500.00		
	Cheque no. 061692 dated 05.02.2015 Cheque no 061692 already cleared but still appearing in BRS as cheque issued but not presented for payment	6500	(1,803,971.00)	1,488,417.00
Less:	Cheque deposited but not cleared		1,790,697.00	
	(As per BRS Attached)			
	Less: Cheque no. 851968 dated 28.03.2014 Amt received from Awadh Bihar already cleared but still appearing in BRS as cheque deposited but not cleared and credit by bank but not taken in books	25000		
	Cheque no. 501067 dated 31.03.2014 Admt received from DACS Mahasamund already cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but not taken in books	3400		
	Cheque no. 170309 dated 31.03.2014 Chq received from DACS Koria already cleared but still appearing in BRS as cheque deposited but not cleared	70254		
	Cheque no. 170314 dated 31.03.2014 Chq received from DACS Koria already cleared but still appearing in BRS as cheque deposited but not cleared	13950		
	Cheque no. 990241 dated 31.03.2014 Ch already cleared but still appearing in BRS as cheque deposited but not cleared and amount credited by bank but taken in books	10000		
	Cheque no. 325803 dated 03.04.2014	10000		
	Cheque no. 444649 dated 03.04.2014	63000		
	Cheque no. 444726 dated 03.04.2014	63000		
	Cheque no. 445002 dated 03.04.2014	20000		
	Cheque no. 444984 dated 03.04.2014	10000		
	Cheque no. 445328 dated 03.04.2014	150000		
	Cheque no. 462709 dated 07.04.2014	3567		
	Cheque no. 462708 dated 07.04.2014	2765		
	Cheque no. 023025 dated 21.04.2014	3914		
	Cheque no. 178413 dated 11.07.2014	147080		
	Cheque no. 617406 dated 04.09.2014	1000		
	Cheque no. 325237 dated 28.10.2014	117702		
	Credit in bank on 31.03.2015 Amount received from DACS Gariyaband no 19234 dated 31.03.15 already appearing in BRS as cheque deposited and not cleared as on 31.03.2015	71,290.00		
	Credit in Bank on 22.04.2014 Amount deposited by DACS Balrampur on 29.04.2014 as appearing in BRS as cheque deposited but not cleared	33,760.00		
	07.04.2015 Amount Received from DACS Balod already appearing in BRS as cheque deposited but not cleared	430,655.00		
	Ch no . 127325 dated 04.03.2015 received from DACS Jashpur entered Rs.140412 in DBS and 60000/- in Round -II and both appearing in Cheques deposited but not cleared	200,412.00		
	Cheque no. 330297 dated 13.03.2015	2429.00	(1,453,178.00)	(337,519.00)
Add:	Amount credited by bank but not entered in books of accounts			
	Credit in Bank on 02.04.2014	152.00		
	Credit in Bank on 02.04.2014	4,032.00		
	Credit in bank on 31.03.2015	1,750.00		
	17.06.2015 credit in bank	72,799.00		
	11.09.2015 credit in bank	9,020.00		
	13.10.2015 credit in bank	9,110.00		
			96,863.00	

Less:	Amount debited by bank but not appearing in Bank book			
	Debit in Bank on 17.06.2014	1,000.00		
	Debit in Bank on 30.06.2014	1,055.00		
	Debit in Bank on 25.10.2014	2,950.00		
	Debit in Bank on 13.11.2014	200.00		
	Debit in Bank on 13.11.2014	800.00		
	Debit in Bank on 25.11.2014	10,085.00		
	Debit in Bank on 18.12.2014	66,449.00		
	Debit in Bank on 22.12.2014	7,090.00		
	Debit in Bank on 31.12.2014	855.00		
	Debit in Bank on 12.03.2015	100.00		
	Debit in Bank on 12.03.2015	100.00		
	Debit in Bank on 20.03.2015	2.00		
	Debit in Bank on 17.04.2015	6,500.00		
	Debit in Bank on 24.09.2015	1,140.00	(98,326.00)	(1,463.00)
	Entries where amount is wrongly entered			
	Cheque no. 564772 dt 02.06.2014	22,040.00		
	Cheque no. 743475 credited in books for Rs. 36584.00 while debit from Bank is 36564.00	20.00		
	Cheque no. 743340 credited in books for Rs. 1017.00 while debit from Bank is Rs. 1067.00	(50.00)		
	Credit in Bank on 08.08.2014 Rs. 452830.00 but in books Rs. 374000.00	78,830.00		
	Cheque no. 743371 credited in books for Rs. 12720.00 while debit from Bank is Rs. 12700.00	20.00		
	Advance reversal entry mistakenly taken in Bank Account on 18.11.2014	(44,650.00)		
	Cheque no. 504939 credited in books for Rs. 3,90,720.00 while debit from bank is Rs. 325000.00	65,720.00		
	Cheque no. Credited in books for Rs. 12,322.00 while debit from bank is Rs. 12,332.00	(10.00)		
	Debit in Books on 19.12.2014	(64,950.00)		
	Advance reversal entry mistakenly taken in Bank Account on 14.01.2015	(56,850.00)		
	Advance reversal entry mistakenly taken in Bank Account on 05.02.2015	(56,850.00)		
	Advance reversal entry mistakenly taken in Bank Account on 02.03.2015	(56,850.00)		
	Advance reversal entry mistakenly taken in Bank Account on 31.03.2015	(56,850.00)		
	Cheque no. 61698 credited in books for Rs. 10,000.00 while debit from bank is Rs. 1,00,000.00	(90,000.00)		
	May Ch.No.807302 dt: 30.05.2015 Amount received from DACS Dantewada	(3,414.00)		
	Ch. No. 181520 dt:16-07-2015 for recovery of staff advances	(34,225.00)		
	Aug & Sep Ch.No.181294 dt: 08.09.2015 for recovery of staff advances	(17,350.00)		
	Ch.No.003380 dt: 11.09.2015 Recovery of staff advances	(18,130.00)		
	Ch.No.181252 dt: 17.08.2015 Recovery of staff advances	(20,750.00)		
	Ch.No.181264 dt: 24.08.2015 Recovery of staff advances	(18,650.00)		
	October Ch.No.747108 dt: 07.10.2015 Recovery of staff advances	(17,350.00)		
	Nov Ch.No.747165 dt: 30.11.2015 Recovery of staff advances	(18,100.00)		
	Ch.No.504807 dt: 31.12.2015 Recovery of staff advances	(18,100.00)		
	Dec Ch.No.504846 dt: 01.02.2016 Recovery of staff advances	(18,100.00)		
	Jan Ch.No.99999 dt: 23.01.2016 Recovery of staff advances	(3,500.00)		
	Feb Ch.No.181535 dt: 01.03.2016 Recovery of staff advances	(18,100.00)		
	Mar Ch.No.181576 dt: 31.03.2016 Recovery of staff advances	(18,100.00)		
	13.04.2016 (10729-10725) ch no 061779 dated 31.03.15 for 10729 but entered in books as 10725	(4.00)		
	02.09.2016 (242604-235278) ch no 408740 from DACS 235278 but entered as 242604	(7,326.00)	(491,629.00)	
				(491,629.00)
	Actual Closing Balance as per Books			7,883,526.87
	Actual Closing Balance in Bank as on 31.03.2016			7,797,332.40
	Diff			86,194.47
	Opening			83722.47
				2,472.00

**Bank Reconciliation Statement - TI Pool Fund as on 31.03.2016**

Closing Balance as per Bank Book		3,470,999.00
<b>Entries not recorded in Books</b>		
<b>Add:</b>		
	Credit in Bank on 01.10.2014	8,000.00
	Credit in Bank on 08.10.2014	200.00
	Credit in Bank on 25.12.2014 Bank Interest	131,025.00
	Credit in Bank on 31.03.2016	760.00
	Credit in Bank on 31.03.2016	<u>270.00</u>
		140,255.00
<b>Less:</b>		
	Difference in Amount of Cheque Number 412511	100,000.00
	Cheque Was for 799200 but recorded in books 699200	
	Difference in Amount of Cheque Number 412505	68,500.00
	Cheque Was for 22445495 but recorded in books 22376995	
	Bank Charges as on 31.12.2014	<u>120.00</u>
		168,620.00
		<u>(28,365.00)</u>
	Correct Closing Balance as per Bank Book	3,442,634.00
<b>Add</b>		
	Cheques issued but not presented at Bank	237,105.00
	Details as per BRS attached	
	(-) Cheque no. 450546 cleared on 08.03.16 still appearing in BRS	105,000.00
		132,105.00
<b>Less:</b>		
	Cheques deposited but not cleared	12,500.00
	Details as per BRS attached	
		119,605.00
		3,562,239.00
<b>Closing Balance as per Bank Statement</b>		<b>3,562,239.00</b>

**Bank Reconciliation Statement - Round II Fund as on 31.03.2016**

Closing Balance as per Bank Book		1,106,534.00
<b>Entries not recorded in Books</b>		
Credit in Bank on 02.04.2014	10,500.00	
Credit in Bank on 29.04.2014	10,351.00	
Credit in Bank on 16.06.2014	661.00	
Credit in Bank on 14.08.2014	5,000.00	
Credit in Bank on 14.08.2014	3,000.00	
Credit in Bank on 14.08.2014	26,000.00	
Credit in Bank on 13.10.2014	13,000.00	
Credit in Bank on 13.10.2014	13,000.00	
Credit in Bank on 13.10.2014	13,000.00	
Credit in Bank on 16.10.2014	8,000.00	
Credit in Bank on 06.01.2015	13,000.00	
Credit in Bank on 06.01.2015	13,000.00	
Credit in Bank on 04.02.2015	13,000.00	
Credit in Bank on 12.02.2015	13,000.00	
Credit in Bank on 31.03.2015	7,073.00	
Interest in MOD account 780 Year 2014-15	16,056.00	
Interest in MOD account 959 Year 2014-15	72,905.00	
Interest in MOD account 676 Year 2014-15	38,630.00	
Interest in MOD account 780 Year 2015-16	18,297.00	
Interest in MOD account 959 Year 2015-16	142,922.00	
Interest in MOD account 724 Year 2015-16	53,356.00	
	<u>503,751.00</u>	
<b>Less:</b>		
Bank Charges as on 30.06.2014	15.00	
Debit from bank on 14.01.16 ch.no. 204208	137,951.00	
Debit in CPFMS not in Bank		
Amount credited in Bank book but not found in Bank Statement Ch no 249336 dt 12.01.2016 from DACS Raigarh	7,531.00	347,903.00
Amount credited in Bank book but not found in Bank Statement Ch no 111111 dt 05.02.2016 from DACS Balrampur	10,351.00	155,848.00
	<u>155,848.00</u>	
<b>Correct Closing Balance as per Bank Book after adjusting above entries</b>		<b>1,454,437.00</b>
<b>Add:</b>		
Cheques issued but not presented at Bank Details as per BRS attached		27,076.00
<b>Less:</b>		
Cheques deposited but not cleared Details as per BRS attached		211,506.00
<b>A: Closing Balance as per Bank Statement (As per Books)</b>		<b>1,270,007.00</b>
<b>Less: B: Actual Closing Balance in Bank as on 31st March 2016</b>		<b>1,269,456.00</b>
<b>(A-B) Difference</b>		<b>(551.00)</b>

**Bank Reconciliation Statement - Round VI Fund as on 31.03.2016**

<b>Closing Balance as per Bank Book</b>		<b>3,961,782.00</b>
la. Cheques issued but not presented at Bank Details as per BRS attached		357,423.00
asr Cheques deposited but not cleared Details as per BRS attached		-
<b>A: Closing Balance as per Bank Statement (As per Books)</b>		<b>4,319,205.00</b>
<b>as: B: Actual Closing Balance in Bank as on 31st March 2016</b>		<b>4,410,860.00</b>
	<b>(A-B) Difference</b>	<b>91,655.00</b>
<b>Opening Difference as on 01.04.2015 (As pwe Previous year Audit Report- Excess in Bank)</b>		<b>133,455.00</b>
Cheque No. 371998 Dated 12.05.2012 appearing in books cleared from bank on same date, never cleared from bank, now reversed on 20.01.2016		4,000.00
Advance of Rs. 37,800/- provided to District Jashpur refunded back by them in DBS fund on 20.01.2016. We have passed entry in this account.		37,800.00
	<b>Diifference</b>	<b>91,655.00</b>

Chattisgarh SACS - GLOBAL FUND VII

National AIDS Control Project - Phase III

**Bank Reconciliation Statement**

Bank Code Bank GF-RD7 (3113)

As on 31-Mar-2016

Particulars	Amount (Rs)	Amount (Rs)
Closing Balance as per Bank Book		177,660.00
<b>ADD</b>		
Cheques issued but not presented for payment	0.00	
Directly Credited by Bank	0.00	
		0.00
<b>LESS</b>		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		177,660.00

Voucher Number	Voucher Date	Officer	Particulars	Instrument Number	Instrument Date	Amount (Rs)



भारतीय स्टेट बैंक  
State Bank of India

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Account Name : CG STATE AIDS CONTROL SOCIETY - GFATM ROUND - VII  
Address : STATE HEALTH TRAINING CENTRE, NEAR BIJLI CHOWK, KA  
ALIBADI, RAIPUR, Raipur  
RAIPUR  
CHATTISGARH-492001  
IN  
Date : 20 Apr 2016  
Account Number : 00000032082309719  
Account Description : SBCHQ-SURABHI-PUB-OTH-ALL-INR  
Branch : SHASTRI MARKET RAIPU  
Drawing Power : 0.00  
Interest Rate(% p.a.) : 4.0  
MOD Balance : 34,524.00  
CIF No. : 86212386483  
IFS Code : SBIN0009511  
MICR Code : 492002012  
Nomination Registered : No  
Balance as on 1 Jan 2016 : 5,22,136.00

Account Statement from 1 Jan 2016 to 31 Mar 2016

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
4 Jan 2016	4 Jan 2016	CHEQUE DEPOSIT-- 504816	TRANSFER TO 32251980278 / 504816	9511		13,21,000.00	18,43,136.00
8 Feb 2016	8 Feb 2016	CHEQUE DEPOSIT-- 450540	TRANSFER TO 32993892220 / 450540	9511		23,00,000.00	41,43,136.00
8 Feb 2016	8 Feb 2016	TO DEBIT THROUGH CHEQUE-SBI- 238525	238525	9511	30,00,000.00		11,43,136.00
23 Feb 2016	23 Feb 2016	TO CLEARING- ANB SAMARPIT CENTRE FOR POVER-238524	238524	10407	10,00,000.00		1,43,136.00
23 Feb 2016	23 Feb 2016	CAS CORR PR CHQ-REVERSAL OF WITHDRAWAL BY CHEQUE-		10407		10,00,000.00	11,43,136.00
4 Mar 2016	4 Mar 2016	TO DEBIT THROUGH CHEQUE-clg- 238524	238524	540	10,00,000.00		1,43,136.00





भारतीय स्टेट बैंक  
State Bank of India

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Account Name : CG STATE AIDS CONTROL SOCIETY - GFATM ROUND - VII  
Address : STATE HEALTH TRAINING CENTRE, NEAR BIJLI CHOWK, KA  
ALIBADI, RAIPUR, Raipur  
RAIPUR  
CHATTISGARH-492001  
IN  
Date : 20 Apr 2016  
Account Number : 00000032758423960  
Account Description : STD-SURABHI-PUB OTH-1Y549D-INR  
Branch : SHASTRI MARKET RAIPU  
Drawing Power : 0.00  
Interest Rate(% p.a.) : 7.25  
CIF No. : 86212386483  
IFS Code : SBIN0009511  
MICR Code : 492002012  
Nomination Registered : No  
Balance as on 1 Jan 2016 : 31,739.00

Account Statement from 1 Jan 2016 to 31 Mar 2016

Txn Date	Value Date	Description	Ref No./Cheque No.	Branch Code	Debit	Credit	Balance
7 Jan 2016	7 Jan 2016	CREDIT INTEREST--		99999		2,785.00	34,524.00

Chattisgarh SACS - UN AGENCY

National AIDS Control Project - Phase III

**Bank Reconciliation Statement**

Bank Code Bank 4 (3107)

As on 31-Mar-2016

Particulars	Amount (RS)	Amount (RS)
Closing Balance as per Bank Book		138,879.49
<b>ADD</b>		
Cheques issued but not presented for payment	0.00	
Directly Credited by Bank	0.00	
		0.00
<b>LESS</b>		
Cheques deposited but not cleared	0.00	
Directly Debited by Bank	0.00	
		0.00
Closing Balance as per Bank Statement		138,879.49

Voucher Number	Voucher Date	Gl. Head	Description	Instrument Number	Instrument Date	Amount (Rs)

**CHHATTISGARH STATE AIDS CONTROL SOCIETY**  
**Raipur (CG)**

**SCHEDULE-VII: NOTES ON ACCOUNTS**  
**(attached to and forming part of Balance Sheet as on 31.03.2016)**

**OBSERVATIONS ON ACCOUNTS FOR THE YEAR ENDED ON 31<sup>ST</sup> MARCH 2016**

1. The financial statements are prepared under historical cost convention and on cash basis of accounting and as per applicable standard issued by the Institute of Chartered Accountants of India from time to time. Even though cash basis of accounting is followed mercantile basis of accounting has also been employed at various places as observed in the books of accounts of CGSACS. Accounting policies not specifically referred to otherwise are in accordance with generally accepted accounting principles.
2. All revenues and expenses are generally recognised on cash basis.
3. Fixed Assets are stated at cost of acquisition and subsequent improvements thereto including taxes, duties, freight and other incidental expenses.
4. Fixed assets purchased by the peripheral units like DACS and NGO are also shown as fixed assets of CGSACS.
5. No depreciation on fixed assets has been provided as per the principles adopted by the Society
6. All the materials purchased are treated as expenses at the time of making payment. No closing stock of any materials is recognised on closing date of the financial year.
7. Separate books accounts are maintained for the various funds received from NACO like DBS, TI Pool Fund, GFATM and UN Agency and separate bank accounts are maintained.
8. There are old outstanding unspent grants in various Funds which are not reconciled with the advances given against this fund. Effective steps should be taken to reconcile this fund balances with advances given against them.
9. All advances including advances to staff are subject to reconciliation and confirmation.
10. Interest accrued on from bank account on the specific unspent fund have been credited to the fund account and not to the Income & Expenditures Account.
11. Accounting Standards 22 on Accounting for taxes of Income issued by the Institute of Chartered Accountants of India is applicable to all the entities with effect from 01.04.2006. Since no deferred tax assets and liabilities have been identified as on 31.03.2016 as no depreciation has been provided no provision is made in the books of accounts as regards deferred assets or liabilities.
12. Income tax Liabilities has not been provided. It was explained to us that CGSACS is exempt from taxes by the Income Tax Department. However no exemption certificate u/s 12A was produced before us.

**SCHEDULES IA TO VII ALONGWITH ANNEXURES TO THE SCHEDULES ANNEXED HERETO FORM AND ARE INTEGRAL PART OF THIS BALANCE SHEET AS ON 31.03.2016**

As per pur audit report of even date.

For Chhattisgarh State Aids Control Society,  
Chhattisgarh

Project Director

Additional Project Director

Deputy Director (Finance)

Place: Raipur (CG)

Dated: 14/08/2016

**CG State AIDS Control Society**

**RAIPUR (C.G.)**

**Dy. Director (Finance)**

**CG State AIDS Control Society**

**Raipur (C.G.)**

FOR M. K. JESSUR Associates  
Chartered Accountants



CA C. K. Nanda, Partner  
Membership No. 090009