

MANAGEMENT LETTER

TO,
The Project Director,
State Aids Control Society,
Directorate of Medical & Health services
2nd Floor, CHC-Moti Daman Campus
Fort Area, Moti Daman
Daman - 396220.

Dear Sir,

Sub: Statutory Audit Report for the year ending 31st March 2016. (New DBS)

In view of guidelines received from NACO (Government of India), we report that:

1. Significant Accounting policies are followed while preparing the financial statements for the year ended on 31st March 2015. However, pure mercantile method of accounting is not followed in view of the particular guidelines received from higher authorities for specific treatment in the accounts of a particular item.
2. In our opinion and according to the information and explanation given to there are no such specific areas of weakness and deficiencies.
3. The resources of the society, whether monetary or in kind, are being economically, efficiently, and effectively, channelized to deserving and planned areas of action.

For Agarwal & Dhandhania
Chartered Accountants

CA Alok Dhandhania
(Partner)

Mem. No. 11062

Place: Surat

Date: 19-May-2016



TO,
The Project Director,
State Aids Control Society,
Directorate of Medical & Health services
2nd Floor, CHC-Moti Daman Campus
Fort Area, Moti Daman
Daman - 396220.

We have audited the accompanying Balance Sheet of **State Aids Control Society (New DBS for NACP-IV)** for the year ended on 31st March 2016 and also the Income & Expenditure accounts and Receipt & Payments account for the year ended on that date. Our responsibility is to express opinion on these financial statements based on our audit.

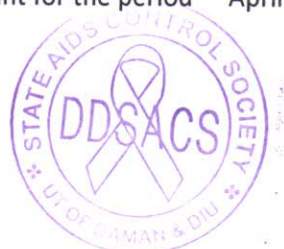
We conducted audit in accordance with Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining on test basis, evidence supporting the amounts 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.

In our opinion the financial statement present a true and fair view of the Sources and Application of funds and the financial position of State Aids Control Society for the year ended 31st March 2016 in accordance with relevant accounting standards.

We report that:-

- a) 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.
- b) In our opinion, proper books of account have been kept by the State Aids Control Society so far as appears from our examination of the books.
- c) The Balance Sheet, Income and Expenditure and Receipt & Payment Account dealt with by this report are in agreement with the books of account.
- d) In our opinion and to the best of our information and according to the explanations given to us, the said accounts subject to and read with notes thereon, given a true and fair view:-
 1. In case of balance sheet, of the state of affairs of the Society as at 31st march 2016.
 2. In case of Income & Expenditure account for the period 1st April 2015 to 31st march 2016.
 3. In case of Receipt & Payments account for the period 1st April 2015 to 31st march 2016.

We further report that:



- 1) SACS is maintaining proper records to show full particulars including quantitative details and situation of fixed assets. As per information given to us management has physically verified the assets and no discrepancies have been found on such verification.
- 2) No Advances have been made by SACS employees / individuals during the year.
- 3) In our opinion and to the best of our information and according to the explanations given to us, SACS has an adequate control procedure to the size of the SACS and the nature of its work for the purchase of medicines, medical equipment including components and other assets.
- 4) In our opinion, SACS is regular in depositing Government dues with the appropriate authorities during the year.
- 5) In our opinion and to the best of our information and according to the explanations given to us, no personal expenditure of employees/officers, other than those contractual obligations, has been charged to any expenditure accounts.
- 6) In our opinion and to the best of our information and according to the explanations given to us, the grant received during the current financial year is properly utilized as per the action plan provided by NACO.

In addition to above, while carrying out substantive procedures to ascertain the completeness, accuracy and validity of Financial Records, we noticed few observations regarding the Statutory Liabilities and Payment which are stated by us as under:

Non-deduction of TDS

In case of payment to party 'Bharat Parikh and Associates' for the professional services provided by the party i.e. Statutory Audit no TDS has been deducted by SACS. Hence the TDS is not deposited by SACS either. The details of the payment are as under:

Voucher no: 201509000112

Amount: 45984/- (gross of service tax)

The amount with applicable interest is to be paid under section 194J.

At the end, in our opinion and to the best of our information and according to the explanations given to us, we have not come to notice any theft/embezzlement/ misappropriation of the funds received by DDSACS and the utilization of the same has been done prudently.

For Agarwal and Dhandhania
Chartered Accountants

CA Alok Dhandhania
(Partner)

Mem. No: 111062

Place: Surat

Date: 19-May-2016



Daman & Diu SACS - New DBS for NACPIV

Primary Health Centre, Fort Area, Moti Daman - 396220

National AIDS Control Project - Phase III

Utilisation Certificate

Certified that an amount of Rs.12,806,000.00 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. 5,489,664.63 (and Current Liabilities of Rs.0.00)and outstanding Advances for Rs. 0.00 on account of unspent balance brought forward from the previous financial year, and Bank Interest and Miscellaneous Receipts of Rs. 201,851.00. a sum of Rs. 7,978,317.00 has been utilized for the purpose for which it was sanctioned and the Cash/Bank balance of Rs. 9,012,198.63 (and Current Liabilities of Rs. 0.00)and outstanding advances of Rs.0.00. remaining unutilized at the end of the year will be adjusted towards the grants-in-aid payable during the next year . **Deducted Fund Rs. 1,507,000.00**

Sl. No.	Sanction letter Number and Date	Amount
1.	NO T-11017 (01/2015-16 NACO (F) PART-I DATE:- 05/08/15	44.13
2.	NO. T-11017 (01/2015-16 NACO (F) PART-I DATE:- 19/08/15	31.32
3.	NO. T-11017 / 11/2015-16 NACO (F) DT=11/12/15	31.32
4.	NO. T-11017 / 11/2015-16 NACO (F) DT= 04/01/16	21.29
	Total	12,806,000.00

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

Kinds of checks exercised

1. Statement of Expenditures
2. Annual Financial Statements

Countersigned

(Chartered Accountant)



[Signature]
Project Director
State AIDS Control Society
UT of Daman & Diu.

(Project Director)



Opening balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	5,489,664.63
	<u>5,489,664.63</u>
Sources of funds	Amount (Rs.)
Grant from NACO to SACS	12,806,000.00
Recovery/Deduction of Grants	-1,507,000.00
	<u>11,299,000.00</u>
Utilisation of funds	Amount (Rs.)
IEC	1,705,527.00
Training	600.00
Salary	5,326,121.00
Equipment Maintenance	127,678.00
Vehicle Maintenance	60,232.00
Travelling Expenses	110,933.00
Telephone/Communication Expenses	107,088.00
Honorarium	141,000.00
Bank Charges	228.00
Miscellaneous Expenses	68,666.00
Printing & Stationery	45,872.00
Advertisement (Other than IEC)	56,841.00
Audit Fees	57,091.00
Campaigns	46,545.00
Consumable Items	4,050.00
Office Equipment	119,845.00
	<u>7,978,317.00</u>
Bank Interest & Miscellaneous Receipts	Amount (Rs.)
Other Receipts	8,000.00
Interest from Bank	193,851.00
	<u>201,851.00</u>
Closing balance of Net Current Assets	Amount (Rs.)
NEW DBS Bank Code	9,012,198.63
	<u>9,012,198.63</u>



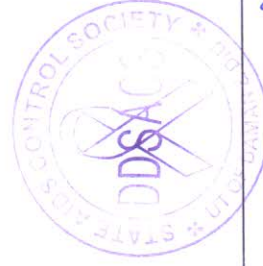
[Signature]
Project Director
State AIDS Control Society
UT of Daman & Diu.



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.)
2,300,900.00	IEC		1,705,527.00	250,757.00	Other Income	28	201,851.00
147,910.00	Consultants and Consultancy Services		0.00	8,786,813.00	Grants utilised to the extent of revenue expenditure		7,656,621.00
194,296.00	Surveillance		0.00				
86,604.00	Kits and Other Lab Supplies	06	4,050.00				
31,600.00	Training and Workshops	08	47,145.00				
90,509.00	NGO Services	11	0.00				
5,304,115.00	Salary (Pay and Allowances)	13	5,467,121.00				
257,250.00	Maintenance Costs	14	187,910.00				
624,386.00	Operational Expenses	15	446,719.00				
5,750.00		NULL	0.00				
9,037,570.00			7,858,472.00	9,037,570.00			7,858,472.00




Asstt. Director (Fin.)
 State AIDS Control Society
 Daman & Diu, Daman.


Project Director
 State AIDS Control Society
 Daman & Diu, Daman.

Other Income

Schedule 2B

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	8,000.00	19,992.00
Interest from Bank	193,851.00	230,765.00
Total	201,851.00	250,757.00

Kits and Other Lab Supplies

Schedule 06

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Consumable Items	4,050.00	86,604.00
Total	4,050.00	86,604.00

Training and Workshops

Schedule 08

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	600.00	11,750.00
Campaigns	46,545.00	19,850.00
Total	47,145.00	31,600.00



NGO Services

Schedule 11

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NGO Services for Priority Interventions	0.00	90,509.00
Total	0.00	90,509.00

Salary (Pay and Allowances)

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	5,326,121.00	5,172,135.00
Honorarium	141,000.00	91,000.00
Medical Expenses	0.00	40,980.00
Total	5,467,121.00	5,304,115.00

Maintenance Costs

Schedule 14

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	127,678.00	49,344.00
Vehicle Maintenance	60,232.00	207,906.00
Total	187,910.00	257,250.00



Operational Expenses

Schedule 18

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	110,933.00	273,006.00
Telephone/Communication Expenses	107,088.00	108,938.00
Bank Charges	228.00	875.00
Miscellaneous Expenses	68,666.00	41,996.00
Printing & Stationery	45,872.00	31,479.00
Advertisement (Other than IEC)	56,841.00	32,320.00
Audit Fees	57,091.00	39,326.00
Postage/Courier	0.00	100.00
Contractual Services - Companies	0.00	90,596.00

Schedule NULL

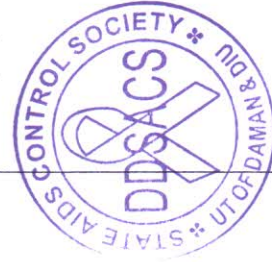
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Meeting Expenses	0.00	5,750.00
Total	0.00	5,750.00



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.)
	Opening Balance:			90,221.00	LOANS AND ADVANCES	17	0.00
6,617,271.63	Balance with Bank	30	5,489,664.63	0.00	GENERAL FUND	13	1,507,000.00
7,862,131.00	GENERAL FUND	29	12,806,000.00	203,213.00	FIXED ASSETS	16	119,845.00
250,757.00	Other Income	56	201,851.00	95,855.00	CURRENT LIABILITIES	32	71,863.00
<u>14,730,159.63</u>			<u>18,497,515.63</u>	86,604.00	Kits and Other Lab Supplies	18	4,050.00
				31,600.00	Training and Workshops	20	47,145.00
				5,250,364.00	Salary (Pay and Allowances)	25	5,422,219.00
				257,250.00	Maintenance Costs	26	185,910.00
				620,886.00	Operational Expenses	27	446,144.00
				5,750.00		NULL	0.00
				2,265,386.00	IEC		1,681,141.00
				147,910.00	Consultants and Consultancy Services		0.00
				191,206.00	Surveillance		0.00
					Closing Balance:		
				0.00	Cash in hand		0.00
				5,489,664.63	Balance with Bank	31	9,012,198.63



[Handwritten signature]



Asstt. Director (Fin.)
State AIDS Control Society
Daman & Diu, Daman.

Project Director
State AIDS Control Society
UT of Daman & Diu.



GENERAL FUND

Schedule 30

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Grant from NACO to SACS	12,806,000.00	7,624,000.00
Recovery/Deduction of Grants	0.00	238,131.00
Total	12,806,000.00	7,862,131.00

Schedule 30

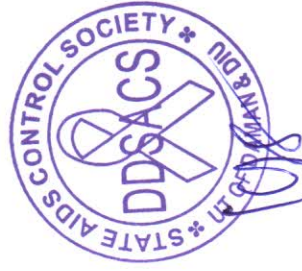
Balance with Bank

Particulars	As at 31-Mar-15 (Rs.)	As at 31-Mar-14 (Rs.)
NEW DBS Bank Code	5,489,664.63	6,617,271.63
Total	5,489,664.63	6,617,271.63

Schedule 56

Other Income

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Other Receipts	8,000.00	19,992.00
Interest from Bank	193,851.00	230,765.00
Total	201,851.00	250,757.00



LOANS AND ADVANCES

Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Advance to NGOs	0.00	90,221.00
Total	0.00	90,221.00

GENERAL FUND

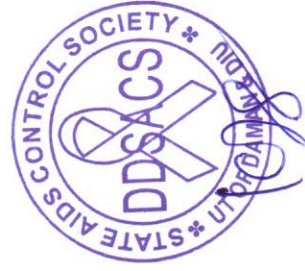
Schedule 13

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Recovery/Deduction of Grants	1,507,000.00	0.00
Total	1,507,000.00	0.00

FIXED ASSETS

Schedule 16

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Office Equipment	119,845.00	203,213.00
Total	119,845.00	203,213.00



CURRENT LIABILITIES

Schedule 17

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
TDS (Salary)	44,902.00	53,751.00
TDS (Others)	26,961.00	42,104.00
Total	71,863.00	95,855.00

Kits and Other Lab Supplies

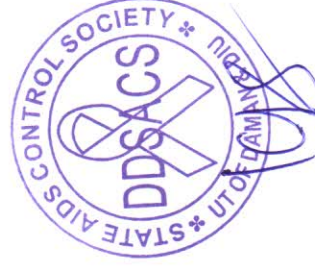
Schedule 18

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Consumable Items	4,050.00	86,604.00
Total	4,050.00	86,604.00

Training and Workshops

Schedule 20

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Training	600.00	11,750.00
Campaigns	46,545.00	19,850.00
Total	47,145.00	31,600.00



Salary (Pay and Allowances)

Schedule 25

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Salary	5,304,836.00	5,131,465.00
Honorarium	117,383.00	77,919.00
Medical Expenses	0.00	40,980.00
Total	5,422,219.00	5,250,364.00

Maintenance Costs

Schedule 26

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Equipment Maintenance	125,678.00	49,344.00
Vehicle Maintenance	60,232.00	207,906.00
Total	185,910.00	257,250.00



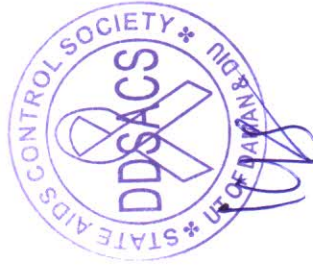
Operational Expenses

Schedule 37

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Travelling Expenses	110,933.00	273,006.00
Telephone/Communication Expenses	107,088.00	108,938.00
Bank Charges	228.00	875.00
Miscellaneous Expenses	68,666.00	41,996.00
Printing & Stationery	45,297.00	31,479.00
Advertisement (Other than IEC)	56,841.00	32,320.00
Audit Fees	57,091.00	35,826.00
Postage/Courier	0.00	100.00
Contractual Services - Companies	0.00	90,596.00

Schedule NULL

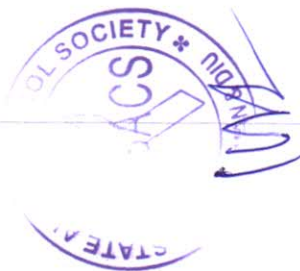
Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Meeting Expenses	0.00	5,750.00
Total	0.00	5,750.00



Balance with Bank

Schedule A

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NEW DBS Bank Code	9,012,198.63	5,489,664.63
Total	9,012,198.63	5,489,664.63



Balance Sheet

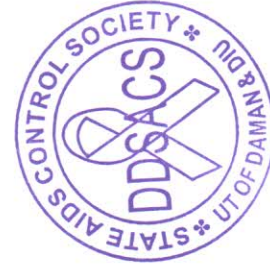
For The Period From : 01-Apr-2015 To :31-Mar-2016

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.)
5,489,664.63	GENERAL FUND	01	9,012,198.63	9,167,676.00	FIXED ASSETS	02	9,287,521.00
9,167,676.00	FIXED ASSET FUND		9,287,521.00		CURRENT ASSETS, LOANS AND ADVANCES		
				5,489,664.63	CURRENT ASSETS	0301	9,012,198.63
14,657,340.63			18,299,719.63	14,657,340.63			18,299,719.63

Auditor



EC/ FM/FO
Asstt. Director (Fin.)
State AIDS Control Society
Daman & Diu, Daman.



Project Director
State AIDS Control Society
UT of Daman & Diu.

General Fund

Schedule 01

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
Opening grant in aid	5,489,664.63	6,617,559.63
Add: Received during the year		
Grant from NACO to SACS	12,806,000.00	7,624,000.00
Recovery/Deduction of Grants	1,507,000.00	238,131.00
Less: Utilised during the year		
Grants utilised to the extent of revenue expenditure	7,656,621.00	8,786,813.00
Grants utilised to the extent of fixed asset expenditure	119,845.00	203,213.00
Closing grant in aid	9,012,198.63	5,489,664.63



Schedule 02
Fixed Asset

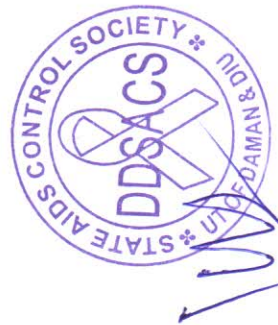
Figures in Rupees

Particulars	Opening Balance	Addition	Deletion	Closing Balance
Equipment (Other) (2204)	124,200.00	0.00	0.00	124,200.00
NACPIII Blood Bank Equipments (2403)	756,793.00	0.00	0.00	756,793.00
NACPIII Civil Works (2401)	3,139,558.00	0.00	0.00	3,139,558.00
NACPIII Equipment (Other) (2404)	847,865.00	0.00	0.00	847,865.00
NACPIII Furniture, Fixtures & Supplies (2402)	1,665,425.00	0.00	0.00	1,665,425.00
NACPIII Office Equipment (2406)	1,421,153.00	0.00	0.00	1,421,153.00
NACPIII Vehicles (2405)	464,930.00	0.00	0.00	464,930.00
Office Equipment (2206)	747,752.00	119,845.00	0.00	867,597.00
Grand Total	9,167,676.00	119,845.00	0.00	9,287,521.00

Schedule 03
Funds from Other Sources

Figures in Rupees

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



CURRENT ASSETS

As at 31-Mar-15

Figures in Rupees

Particulars	As at 31-Mar-16 (Rs.)	As at 31-Mar-15 (Rs.)
NEW DBS Bank Code	9,012,198.63	5,489,664.63
Total	9,012,198.63	5,489,664.63

